

# ADOPTED BUDGET FY 2023 2024

## LUBBOCK COUNTY, TEXAS

Budget Year From: October 1, 2023 to September 30, 2024



# **Lubbock County, Texas**

## **Adopted Budget**

**FY 2023 - 2024**



Budget Year from  
October 1, 2023 to September 30, 2024



## Lubbock County TX

This budget will raise more revenue from property taxes than last year's budget by an amount of \$10,676,250 or 11.40 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 \$3,567,801.

<i>Vote of each member of the Commissioners Court by name voting on the</i>		
<b>Commissioners Court Members</b>	<b>Adoption of Budget</b>	<b>Setting the Property Tax Rate</b>
Curtis Parrish, County Judge	Yay <input checked="" type="checkbox"/> Nay <input type="checkbox"/>	Yay <input checked="" type="checkbox"/> Nay <input type="checkbox"/>
Terence Kovar, Comm., Prec. #1	Yay <input checked="" type="checkbox"/> Nay <input type="checkbox"/>	Yay <input checked="" type="checkbox"/> Nay <input type="checkbox"/>
Jason Corley, Comm., Prec. #2	Yay <input type="checkbox"/> Nay <input checked="" type="checkbox"/>	Yay <input type="checkbox"/> Nay <input checked="" type="checkbox"/>
Gilbert Flores, Comm., Prec. #3	Yay <input checked="" type="checkbox"/> Nay <input type="checkbox"/>	Yay <input checked="" type="checkbox"/> Nay <input type="checkbox"/>
Jordan Rackler, Comm., Prec. #4	Yay <input type="checkbox"/> Nay <input checked="" type="checkbox"/>	Yay <input type="checkbox"/> Nay <input checked="" type="checkbox"/>

<b>Comparative Tax Rates</b>		
<b>Tax Rates</b>	<b>FY23</b>	<b>FY24</b>
Property Tax Rate	.347720	.347507
No-New-Revenue (Effective) Tax Rate	.324780	.331906
No-New-Revenue (Effective) Maintenance and Operations Tax Rate	.314422	.318338
Voter-Approval (Rollback) Tax Rate	.347720	.347507
Debt Tax Rate	.033298	.029169

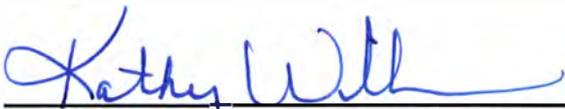
<b>Debt Obligations</b>		
	<b>FY23</b>	<b>FY24</b>
Total amount of County Debt Obligations	\$54,795,000	\$95,970,000

# BUDGET CERTIFICATE

Budget Year from October 1, 2023 to September 30, 2024

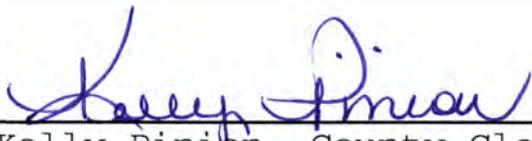
**THE STATE OF TEXAS  
COUNTY OF LUBBOCK**

We, Kathy Williams, 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 11th day of September 2023, as the same appears on file in the office of the County Clerk of said County.



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Kathy Williams, County Auditor

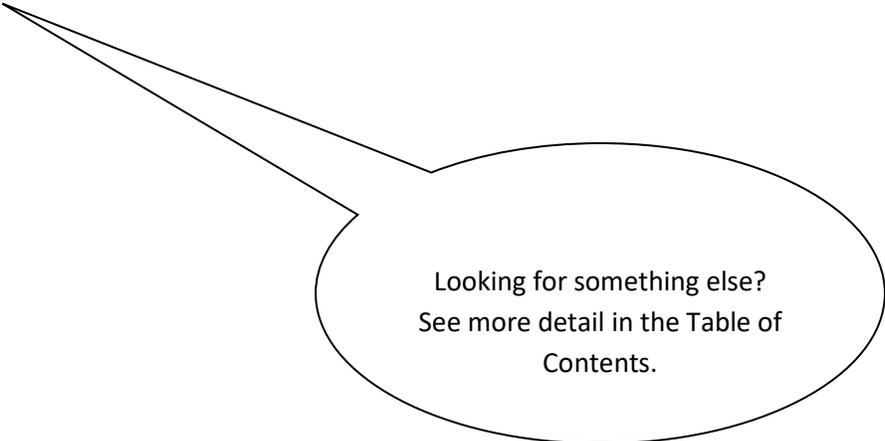


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Kelly Pinion, County Clerk

# COMMON QUESTIONS ABOUT THE BUDGET

- What's the County's tax rate? [p. 60](#), [Chart p. 63](#)
- What's the total budget of the County? [p. 20](#)
- How much revenue comes from taxes and what are other sources of revenue? [p. 60](#) and [p. 68-70](#)
- How much will Road and Bridge spend? [Total Budget p. 183-185](#), [Chart p. 182](#)
- How many employees work for the County and where? [p. 348-356](#)
- Does the County have financial policies that guide how funds are reported, invested, and audited? [p. 47](#) and [p. 371-433](#)
- What does "GAAP" mean? [Glossary p. 458](#)
- What's the population of Lubbock County? [p. 24](#)
- What is the total budget of the Lubbock County Detention Center? [p. 119](#)



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 01, 2022**

*Christopher P. Morill*

Executive Director

**LUBBOCK COUNTY, TEXAS**  
**Adopted Budget 2023 – 2024**  
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# LUBBOCK COUNTY

**Kathy Williams**  
County Auditor

**Rhonda Scott**  
First Assistant Auditor



P.O. Box 10536  
916 Main, Suite 700  
Lubbock, Texas 79408-3536  
Phone: (806) 775-1097  
Fax: (806) 775-7917

October 1, 2023

The Honorable Lubbock County Judge and County Commissioners:

The Lubbock County FY 2023-2024 Adopted Budget is balanced at a voter approved tax rate of \$0.347507 per \$100 valuation, which is a decrease of \$0.00021 when compared to last year's tax rate for year FY 2022-2023.

The total FY2023-2024 Budget adopted for all funds by the Lubbock County Commissioners Court was \$355,138,273, a net decrease of \$6,461,967 or .02% in comparison to the FY2022-2023 adopted budget. The county budget was balanced to a voter approval rate of .347507 for which funded an increase in most departments' budgets for inflation. However, this decrease can be attributed to the \$7.4 million reduction in General Fund's transfer to the Juvenile Justice Center Fund over last year's appropriations as well as a decrease in grant funds due to no additional funding from the American Rescue Plan Act (ARPA). Funding was also granted to the personnel line items for 38 new positions and 4 position re-classifications, a 2% COLA for Elected Officials not supplemented by the State of Texas, a court initiated increase for a flat amount of \$2,708 for all full time Lubbock County employees, retention pay for eligible County employees for up to 25 years and disparity pay for the Juvenile Justice Center. Moreover, capital expenses including equipment and infrastructure improvements totaled \$34,369,316 for a 30% increase over FY2023 capital expenses. Of this increase, The Texas Anti-Gang fund attained the largest increase of \$10.7 million for a new building funded by the State of Texas.

The FY2023-2024 Adopted Budget for the General Fund totaled \$153,915,013, an 8.0 % increase, when compared to last year's General Fund budget. Major account increases include \$4.8 million for the Inmate Board Bills, \$2.7 million for Software Maintenance and Capital for IT projects as well as \$1.9 million in Contract Service for an increase of fees for the program which provides qualified counsel to indigent defendants in Lubbock County. In addition, the General Fund contributed \$6.2 million to capital equipment and \$10.7 million in transfers to Special Funds.

I deeply appreciate the hard work and dedication of the Lubbock County Commissioners Court as well as Elected and Appointed Officials and Department Directors who put forth great effort to produce a sound budget this year. I look forward to the process as we implement the projects and programs outlined in the FY 2023-24 Adopted Budget as approved by the Lubbock County Commissioners Court.

Respectfully submitted,

A handwritten signature in blue ink that reads "Kathy Williams".

Kathy Williams  
Lubbock County Auditor

# LUBBOCK COUNTY

**Kathy Williams**  
County Auditor

**Rhonda Scott**  
First Assistant Auditor



P.O. Box 10536  
916 Main, Suite 700  
Lubbock, Texas 79408-3536  
Phone: (806) 775-1097  
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October 1, 2023

The Honorable Lubbock County Judge and County Commissioners:

## BUDGET MESSAGE

### Introduction

I'm pleased to present the FY2023-2024 Lubbock County Operating Budget adopted by the Lubbock County Commissioners Court on Monday, September 11, 2023. From October 1, 2023 through September 30, 2024, this document will be used as the management control device of Lubbock County to guide county officials and department heads throughout the year.

The budget was developed with optimism as Lubbock County braced for continued record high inflation, employee retention issues, an increase in out of county inmate housing expenses and recession speculations. The Lubbock County Commissioners Court as well as county officials and department directors worked together to protect our valued and skilled employees, protect our ability and capacity to operate in future years while meeting the demands for essential and required services for Lubbock County citizens in a cost-effective fashion during a time of economic indecision and County growth.

### Financial Stability

Lubbock County remains financially strong as reflected by S&P Global affirming its long-term rating to AA+ in August 2023. As reflected in the agency's summary, the rating reflects the strength and stability of Lubbock County's economy. Factoring in a variety of indicators when rating the county, including a higher education presence, a robust health care sector, population growth, strong economic climate, financial stability, tax base expansion and diversification coupled with sound management practices and policies.

With a stable financial performance that has led to flexibility and a healthy reserve which are not anticipated to be spent down points to a very strong near-term liquidity position that is not under any particular stress.

Unreserved general fund balance for FY2023 is estimated at \$48.8 million which represents approximately 32% of the general fund budgeted for FY2024. These unreserved funds are necessary to fund expenditures for the first three months of the fiscal year since property tax revenues are not considered delinquent until January. Throughout the year additional unreserved funds are used only for one-time expenditures in the case of grave public necessity to meet an unusual or unforeseen condition that could not have been included in the original budget.

### Overview

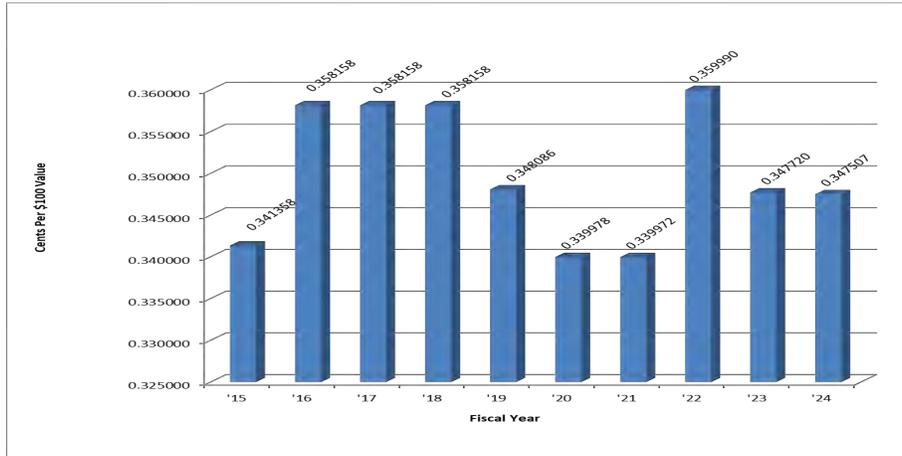
The FY2024 budget process began in April, with guidelines, goals and objectives communicated to the departments while preparing their initial budget request. The Lubbock County Auditor's office receives and compiles the initial requests. The Commissioners Court held budget hearings that were posted in accordance with the Open Meetings Act, codified in the Government Code Chapter 551, a State of Texas statute, for public input throughout the budget process. Departments participated by presenting their budget and requests before the open court and were streamed via Swagit for the public participation.

With the strategic goals of efficient government, public safety, employee excellence, service excellence, and emergency management in mind, the County strived to maintain the conservative philosophy outlined in our financial policies and the budget. However, the exponential growth that Lubbock County has observed presented major challenges with balancing this year's budget. Decisions whether to lower the tax rate to the No New Revenue rate or maintain the Voter Approval Rate loomed all summer long. The extra tax revenue realized by the growth as well as using the Voter Approval Rate provided the required funds to maintain services for the citizens of Lubbock County. The Commissioners Court reconciled the budget needs with the approved tax rate of \$0.347507 per \$100 valuation.

### Ad Valorem Taxes

Existing property values for the average homeowner on the tax roll in Lubbock County increased by an average of 15.5% in tax year 2023 (Fiscal Year 2023-2024). The Lubbock County Commissioners Court approved the voter approved tax rate of \$0.347507 per \$100 valuation which is an increase of \$ 0.015546 over the No New Revenue rate of \$0.331960. The amount of taxes imposed on the average home would increase approximately \$20.45 for the year due to higher valuations. New property added to the tax roll for the first time in tax year 2023 generated \$3,567,801.16

## LUBBOCK COUNTY, TEXAS - TEN YEAR TAX RATE HISTORY



The total FY2024 Budget adopted for all funds by the Lubbock County Commissioners Court was \$355,138,273, a net decrease of \$6,461,967 or .02% in comparison to the FY2022-2023 adopted budget. This document exhibits a direct result of immense cooperation and an effort on behalf of the Lubbock County Elected Officials, Appointed Officials, Department Directors and the Commissioners Court. Following a public hearing on September 11, 2023, the budget was adopted with a 3 to 2 vote.

The reconciled budget included enhancements to the Lubbock County Detention Center, Information Technology, Road & Bridge and TAG budgets. The Lubbock County Detention Center saw a surge in inmate out of county housing expenses with an increase of \$4.8 million from the FY 2023 budget. The County increased the software and capital expenses for the Information Technology department by \$1.6 million. The road program obtained appropriations totaling \$16.9 million. Capital expenditures were budgeted at \$2.4 million for vehicles, \$3.3 million for heavy equipment and \$6.2 million in permanent improvements and infrastructure appropriations. The Texas Anti-Gang operations appropriated over \$11.7 million for a new building and armored vehicle. ARPA funds were budgeted to the amount of \$21.1 million with no new revenue infusions. Most departments continually find innovative ways to streamline operations. This year 44% of County departments in the General Fund submitted a lower or flat budget compared to last year. The overall budget process continues to be successful and we receive overwhelming collaboration from most County departments.

The table on page 20 shows a comparison of the adopted budget for each fund.

The Budget also provides for targeted investments in the Lubbock County Commissioners Court priority areas. The following initiatives are included in the Budget.

- Increasing payroll to provide a 2% COLA for Elected Officials not supplemented by the State of TX and a \$2,708 salary increase to all full-time County employees.

- Appropriations for a Retention Pay program which awards eligible Lubbock County FT employees with additional pay for employment service up to 25 years.
- Salary increases per attorney position of \$15,000 in a retention effort.
- An additional increase payroll items for disparity pay for the Juvenile Detention Center employees.
- Funding salary expenses to include 38 new positions and 4 position re-classifications.
- Providing resources for 39 vehicles for the District Attorney, Sheriff, Inmate Transportation, Maintenance, Road & Bridge and SPATF.
- Earmarking funds for improvements for 5 county roads.
- Additional funding allocated to the Road & Bridge department for FY2023 equipment not delivered by September 30, 2023.
- Allocating resources for heavy equipment such as: Motor Graders, Fuel/Lube, TMA and Water Trucks, Heavy Equipment.
- Providing resources for Critical Needs Funding for the eleven Volunteer Fire Departments.

#### General Fund

The General Fund budget for FY2024 is \$153,915,013, which represents an 8% increase above the \$142,556,377 budget for FY2023.

- Revenue Changes – General Fund - Various revenue line items increased with the most significant increases being ad valorem tax in the amount of \$7,372,946 and sales tax in the amount of \$2,447,797.
- Expenditure Changes – General Fund- Detention Center inmate out of county expenses increased \$4.8 million. Road and Bridge received a \$6.2 million transfer from the General Fund for a more aggressive seal coat and caliche road maintenance program. Salary increase items including, COLAs, Court Initiated salary increase, new positions, retention pay, and disparity pay totaled approximately \$5.9 million.

#### Coronavirus (COVID-19) Pandemic

In March 2021, Congress enacted another program, American Rescue Plan Act (ARPA), to combat the effects of the Coronavirus Pandemic.

The Act provided \$1.9 trillion to fund long-term strategies to address the public health and economic impact of COVID-19. Funding in the amount of \$362 billion was allocated for state and local governments, of which, Lubbock County received an allocation of \$60.1 million in FY2022. As of October 2021, the Lubbock County Commissioners Court implemented public workshops with public comment segments to provide ample opportunity for participation by interested persons. The Court has produced a tentative list to highlight their priorities for use of the ARPA funds.

This list includes a public health response to COVID19, negative economic impacts, services to disproportionately impacted communities, premium pay for essential workers, infrastructure projects, and public sector revenue loss.

During FY2022 and FY2023 budgets, the County expensed \$39 million of ARPA funds. FY2022 expenses included to buy PPE for the eleven volunteer fire departments, premium pay for essential workers, public sector revenue loss and funding for those small businesses and non-profits that experience revenue loss and salary expenses for ARPA administrative services. FY2023 realized expense for Public Health services, Negative Economic Impacts for Lubbock County Parks and Fiber Max a non-profit that focuses on the history of farming and modern technology.

The remaining \$21.1 million has been budgeted in the FY2024 budget for capital projects such as a new Medical Examiner’s building, a dialysis center at the Lubbock County Detention Center, and McMillian Dam repairs.

<b>LUBBOCK COUNTY COMMISSIONERS COURT ARPA FUNDING PRIORITIES</b>		<b>AMOUNT EXPENDED</b>
<b>1</b>	<b>Public Health (Community Support Services)</b>	
1.5	Volunteer Fire Departments	1,779,873.55
	Hope Center for Health & Wellbeing	3,500,000.00
1.14	LBK City/County Health Department	3,500,000.00
1.4	Dialysis Center @LCDC	9,394.00
1.14	ME Building	2,131,698.59
1.6/1.12	AED Defibrillators	12,253.84
<b>2</b>	<b>Negative Economic Impacts (Arts, Non Profit, &amp; Small Businesses)</b>	
2.19 & 2.34	Small Business Economic Assistance & Aid to Nonprofit	10,411,499.97
2.34	Open Door - Non Profit	952,285.00
2.37	Lubbock Economic Development Alliance	5,000,000.00
2.37	PARKS Pct. 2	224,989.02
2.34	Fiber Max readded 2.13.23	1,000,000.00
4.1	Premium Pay - Public Sector Employees	4,329,383.63
<b>5</b>	<b>Infrastructure (Targeted Critical Infrastructure)</b>	
5.15	Rural Investment in Water - McMillan Dam	99,250.00
<b>6</b>	<b>Revenue Replacement - (Revenue Loss)</b>	
	ODR, Road and Bridge, Cyber Security	5,547,976.50
<b>7.1</b>	<b>Admin Services</b>	
	Grant Administrator *5yrs and 3rd Party Administrator	527,178.88
<b>TOTAL SPENT AS OF 9/30/2023</b>		<b>39,025,782.98</b>

The FY2024 Budget continues to hold to the established principles in Lubbock County of conservative fiscal planning. Some specific challenges faced by Lubbock County in preparing the 2024 Budget were maintaining current operations, funding projects outlined in the ARPA federal award, providing funding sources for a more aggressive infrastructure program and salary items for Lubbock County employees while preserving strong fund balance with capped growth in revenue due to SB2.

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

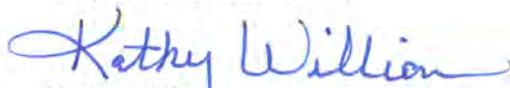
- Adding additional projects for the resources received from the American Rescue Plan Act dedicated to fund long-term strategies to address the public health and economic impact of COVID-19 – New Medical Examiner’s building and repairs for the McMillian Dam.
- Appropriations for a Retention Pay program which awards eligible Lubbock County FT employees with additional pay for employment service up to 25 years.
- Salary increases per attorney position of \$15,000 in a retention effort.

### 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 or held at FY2023 appropriations, most 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.

I deeply appreciate the hard work and dedication of the Elected and Appointed Officials and Department Directors of Lubbock County for working so well with the Lubbock County Auditor’s office throughout the year. I would also like to express my deep appreciation to the Lubbock County Auditor’s office staff as well, for their hard work and dedication in helping craft the FY2024 budget. They continually show their dedication to me and Lubbock County by working diligently despite the lack of human resources over the last couple of years. They persevered and did an incredible job for which they are to be commended. Their continued assistance throughout the budget process and the entire fiscal year as we navigate the continuous new responsibilities such as: software conversion, implementation of additional software and new GASB pronouncements are proof as to the blessing each one is to me and the citizens of Lubbock County. 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,



Kathy Williams

Lubbock County Auditor

# **Lubbock County, Texas**

## **Adopted Budget**

**FY 2023 - 2024**



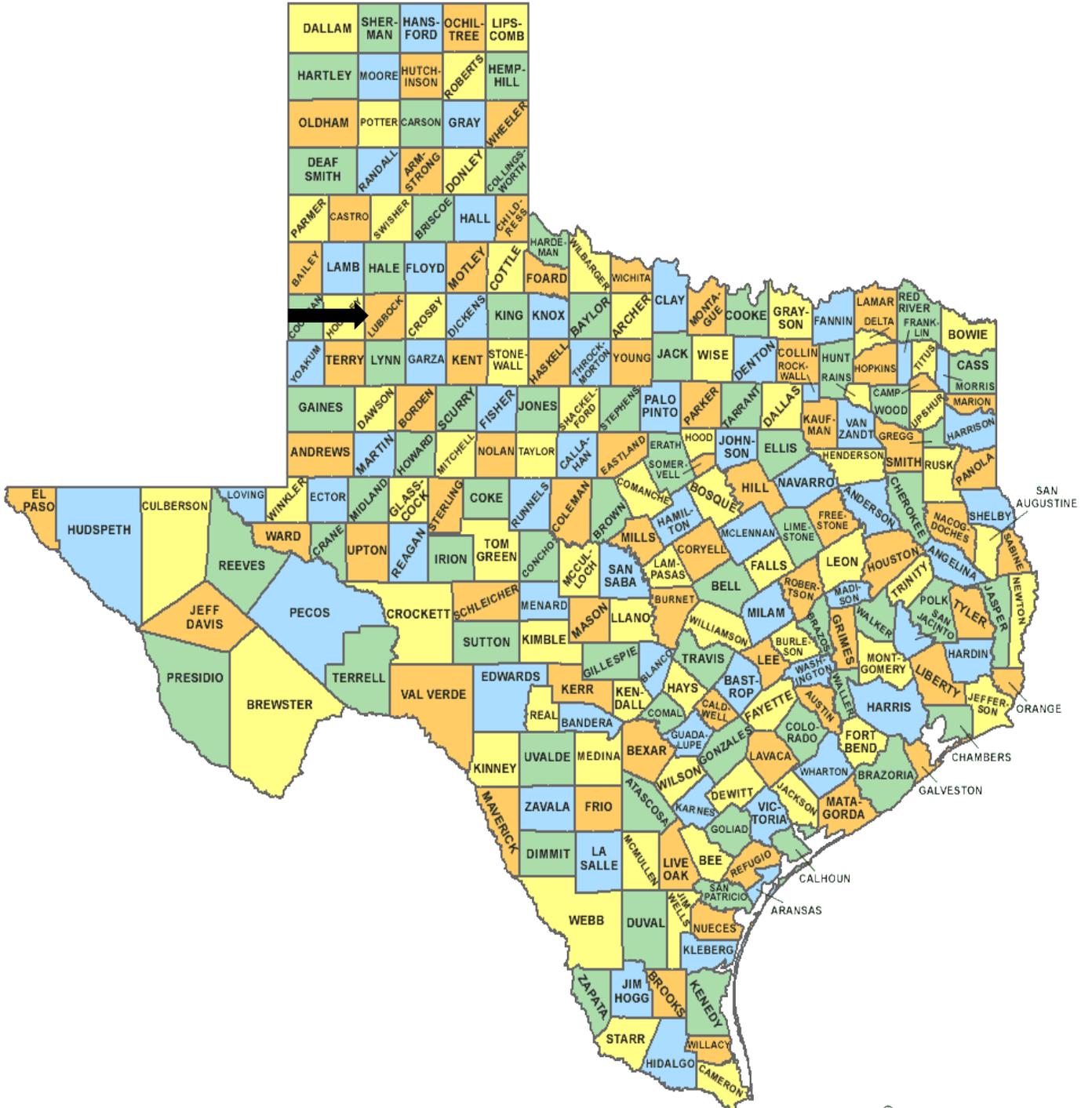
**Organizational Summaries**

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

Fund	FY 2023 Budget	FY 2024 Budget	Variance	% Change
011 GENERAL FUND	\$ 142,556,377	\$ 153,915,013	\$ 11,358,636	7.97%
020 CONSOLIDATED ROAD AND BRIDGE	16,727,556	16,937,227	209,671	1.25%
031 PRECINCT 1 PARK	202,744	245,083	42,339	20.88%
032 SLATON/ROOSEVELT PARK	145,183	160,582	15,399	10.61%
033 IDALOU/NEW DEAL PARK	164,032	159,115	(4,917)	-3.00%
034 SHALLOWATER PARK	199,631	177,911	(21,720)	-10.88%
041 PERMANENT IMPROVEMENT	9,619,149	9,170,610	(448,539)	-4.66%
043 LCETRZ NO1 TAX INCREMENT FUND	191,000	191,000	-	0.00%
046 TJJD (P) JJAEP GRANT	80,000	80,000	-	0.00%
047 TJJD (R) REG DIVERSION GRANT	15,628	15,628	-	0.00%
048 TJJD DSA RESIDENTIAL PROJECTS	-	127,520	127,520	0.00%
050 JUVENILE STAR PROGRAM	661,495	381,500	(279,995)	-42.33%
051 JUVENILE PROBATION	12,085,221	8,594,191	(3,491,030)	-28.89%
054 TJJD (A) JUV PROB COMM GRANT	2,201,578	2,814,968	613,390	27.86%
055 JUVENILE DETENTION	5,432,696	5,532,696	100,000	1.84%
057 JUVENILE FOOD SERVICE	419,096	419,096	-	0.00%
064 TJJD (E) TITLE IV E GRANT	204,400	-	(204,400)	-100.00%
067 CJD DWI COURT GRANT	32,951	50,796	17,845	54.16%
070 ON LINE ACCESS	185,000	185,000	-	0.00%
072 CJD DRUG COURT GRANT	44,092	50,796	6,704	15.20%
074 COUNTY DRUG COURT COURT COST	33,240	33,000	(240)	-0.72%
075 DISPUTE RESOLUTION	379,026	421,625	42,599	11.24%
076 USDA AG MEDIATION GRANT	420,000	420,000	-	0.00%
077 DOMESTIC RELATIONS OFFICE	212,344	179,145	(33,199)	-15.63%
078 MEDIATION & MENTAL HEALTH GRANT	-	-	-	0.00%
079 VENUE HOT & STVR TAX	2,735,000	3,561,050	826,050	30.20%
081 LAW LIBRARY	201,110	200,496	(614)	-0.31%
083 ELECTION SERVICES	769,775	1,067,774	297,999	38.71%
084 HELP AMERICA VOTE ACT	4,024,697	-	(4,024,697)	-100.00%
085 ELECTION ADMINISTRATION	64,000	42,300	(21,700)	-33.91%
086 ELECTION EQUIPMENT	75,100	111,000	35,900	47.80%
090 DIST CLK RECORDS MGT. AND PRES.	43,302	24,110	(19,192)	-44.32%
091 CTY CLK RECORDS MGT. AND PRES.	648,458	724,500	76,042	11.73%
092 CTY RECORDS MGT. AND PRES.	86,201	89,715	3,514	4.08%
093 COURTHOUSE SECURITY	115,171	140,607	25,436	22.09%
094 COURT RECORD PRESERVATION	48,600	55,500	6,900	14.20%
095 LOCAL TRUANCY PREVENT & DIVERS.	20,015	15,498	(4,517)	-22.57%
096 HISTORICAL COMMISSION	18,300	7,200	(11,100)	-60.66%
097 CHILD ABUSE PREVENTION	1,525	353	(1,172)	-76.85%
099 CTY/DIST COURT TECHNOLOGY	4,500	7,000	2,500	55.56%
102 DIST COURT RECORDS TECHNOLOGY	60,000	60,000	-	0.00%
103 COUNTY CLERK RECORDS ARCHIVES	1,480,000	670,000	(810,000)	-54.73%
105 COMMUNITY/ECONOMIC DEV PRG	24,710	66,950	42,240	170.94%
106 AMERICAN RESCUE PLAN ACT	34,372,468	22,913,060	(11,459,408)	-33.34%
108 JP1 JUSTICE COURT TECHNOLOGY	28,801	28,801	-	0.00%
109 JP2 JUSTICE COURT TECHNOLOGY	20,000	20,000	-	0.00%
110 JP3 JUSTICE COURT TECHNOLOGY	20,518	3,000	(17,518)	-85.38%
111 JP4 JUSTICE COURT TECHNOLOGY	8,550	31,550	23,000	269.01%
112 COURT FACILITY FEE	95,000	109,725	14,725	15.50%
114 JUDICIAL EDUCATION	5,568	5,775	207	3.72%
115 LANGUAGE ACCESS	33,414	37,515	4,101	12.27%
122 SHERIFF CONTRABAND	390,000	328,000	(62,000)	-15.90%
124 INMATE SUPPLY	1,114,000	1,114,000	-	0.00%
126 VINE GRANT	30,171	30,171	-	0.00%
128 HOMELAND SECURITY GRANT	150,700	212,674	61,974	41.12%
129 HAZARD MITIGATION	243,600	243,600	-	0.00%
130 PROJECT SAFE NEIGHBORHOOD	81,753	136,000	54,247	66.35%
142 LEOSE SHERIFF	125,000	26,000	(99,000)	-79.20%
145 SHERIFF COMMISSARY SALARY	771,814	958,673	186,859	24.21%
146 LECD EMER COMMUNICATION GRANT	-	-	-	0.00%
148 MAT RE-ENTRY PROGRAM	-	-	-	0.00%
150 TAG GRANT	1,859,810	12,552,087	10,692,277	574.91%
161 CDA BUSINESS CRIMES	108,500	86,500	(22,000)	-20.28%
163 CDA CONTRABAND	76,500	100,000	23,500	30.72%
164 CDA SPATTF GRANT	895,216	1,502,168	606,952	67.80%
166 CDA JAG GRANT	153,256	191,119	37,863	24.71%
168 CDA BORDER PROSECUTION UNIT	149,762	439,530	289,768	193.49%
171 CDA VOCA VICTIM ADV PROJECT	155,108	147,474	(7,634)	-4.92%
201 GEN OB REFUNDING BOND SRS 2016	5,735,375	-	(5,735,375)	-100.00%
202 UNLIMITED TAX ROAD BONDS	1,888,063	7,943,121	6,055,058	320.70%
203 GEN OB REFUNDING SRS 2021	742,300	914,275	171,975	23.17%
206 GEN OB REFUNDING BOND SRS 2013	796,050	-	(796,050)	-100.00%
208 SPECIAL TAX REVENUE BONDS 2020	1,210,556	1,245,570	35,014	2.89%
301 MPO ROAD CONSTRUCTION FUND	1,410,200	843,292	(566,908)	-40.20%
302 TAX ROAD BOND CONTRUCTION	86,641,624	59,809,148	(26,832,476)	-30.97%
307 CRTX RENOVATIONS #2	2,914,000	5,213,000	2,299,000	78.89%
308 VENUE CAPITAL PROJECT	169,160	200,200	31,040	18.35%
401 EMPLOYEE HEALTH BENEFIT	14,725,000	15,465,000	740,000	5.03%
403 WORKERS COMPENSATION	1,830,500	5,666,975	3,836,475	209.59%
640 PRE TRIAL RELEASE	15,000	15,000	-	0.00%
<b>TOTAL EXPENDITURES - ALL LUBBOCK COUNTY FUNDS</b>	<b>\$ 361,600,240</b>	<b>\$ 345,639,558</b>	<b>\$ (15,960,682)</b>	<b>-4.41%</b>

# MAP OF TEXAS COUNTIES

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



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## 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, 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, 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 the 17<sup>th</sup> of November, 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.

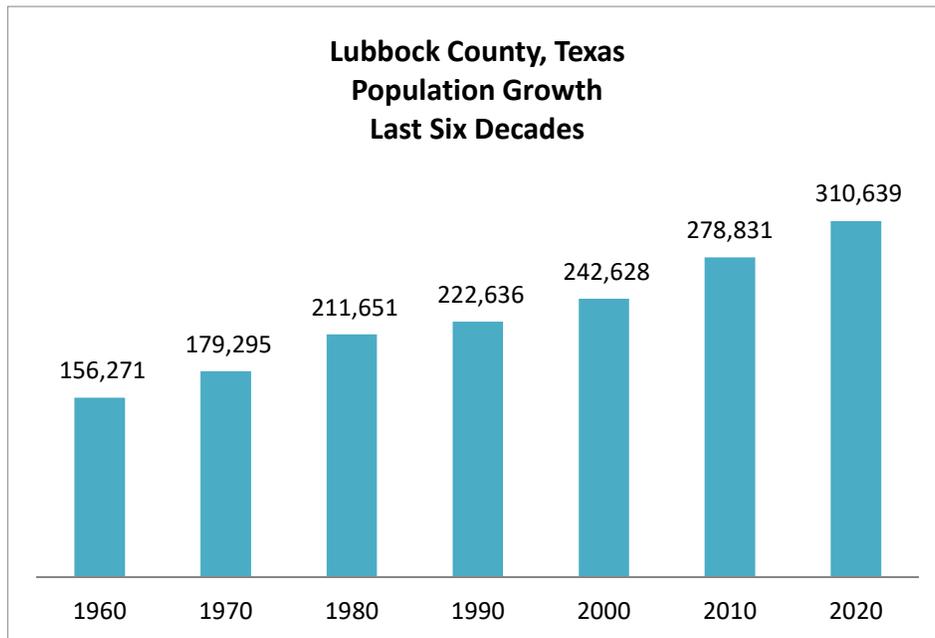
By 1891, the Lubbock County Government was fully functional. To make everything official, the county jail was approved May 11, 1891, giving the first churches of Lubbock a place to congregate. The jailhouse also served the community as a temporary school and a sort of social center. The city of Lubbock incorporated in 1909, therefore 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. Once 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.

**LUBBOCK COUNTY, TEXAS  
ECONOMIC AND DEMOGRAPHIC INFORMATION  
POPULATION GROWTH**

Year	Population	% Change
1960	156,271	-
1970	179,295	14.73%
1980	211,651	18.05%
1990	222,636	5.19%
2000	242,628	8.98%
2010	278,831	14.92%
2020	310,639	28.03%



Sources: <https://www.census.gov/quickfacts/fact/table/lubbockcountytexas,US/PST045219>

**LUBBOCK COUNTY, TEXAS  
ECONOMIC AND DEMOGRAPHIC INFORMATION  
TOP TEN PRINCIPAL TAXPAYERS  
September 30, 2023**

Taxpayer	Type of Business	Taxable Value	% of Total Taxable Assessed Value
Southwestern Public Service	Electricity Utility	\$ 246,525,856	1.04%
ENERGAS/ATMOS CORP	Natural Gas Utility	\$ 148,660,707	0.63%
Macerich South Plains LP	Real Estate Holdings	\$ 141,624,558	0.60%
United Supermarket LLC	Retail Supermarket	\$ 131,235,723	0.55%
WAL MART STORES INC	Retail	\$ 88,491,921	0.37%
BNSF RAILWAY CO	Transportation	\$ 82,849,280	0.35%
South Plains Electric Coop Inc.	Electricity Utility	\$ 78,339,740	0.33%
CBC CENTRE SUITES LLC	Apartments	\$ 58,411,209	0.25%
ACC OP LLC	Apartments	\$ 55,561,556	0.23%
WESTWIND REALTY LP	Real Estate Holdings	\$ 46,585,771	0.20%

Total Taxable Value - Top Ten Taxpayers	\$1,078,286,321	4.55%
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Total Assessed Value of Real Property (Certified Values)	\$31,875,461,359
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Source: Lubbock County Appraisal District

**LUBBOCK COUNTY, TEXAS  
ECONOMIC AND DEMOGRAPHIC INFORMATION  
Employment and Industries in the Lubbock, Texas Area**

**Lubbock's largest private employers:**

United Supermarkets  
AT&T Communications  
Convergys Corporation  
Excell Services  
Tyco Fire Protection  
Suddenlink Communications  
G Boren Services  
Sonic Drive-In  
Walmart  
Wells Fargo Phone Bank

**Lubbock's largest public employers:**

Texas Tech University  
Covenant Health System  
Lubbock Independent School District  
University Medical Center  
City of Lubbock  
Texas Tech Health Sciences Center  
Lubbock County  
Lubbock State School  
Friendship Independent School District  
U.S. Postal Service

<https://www.citytowninfo.com/places/texas/lubbock/work>

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

Created by Act of State Legislature August 21, 1876.

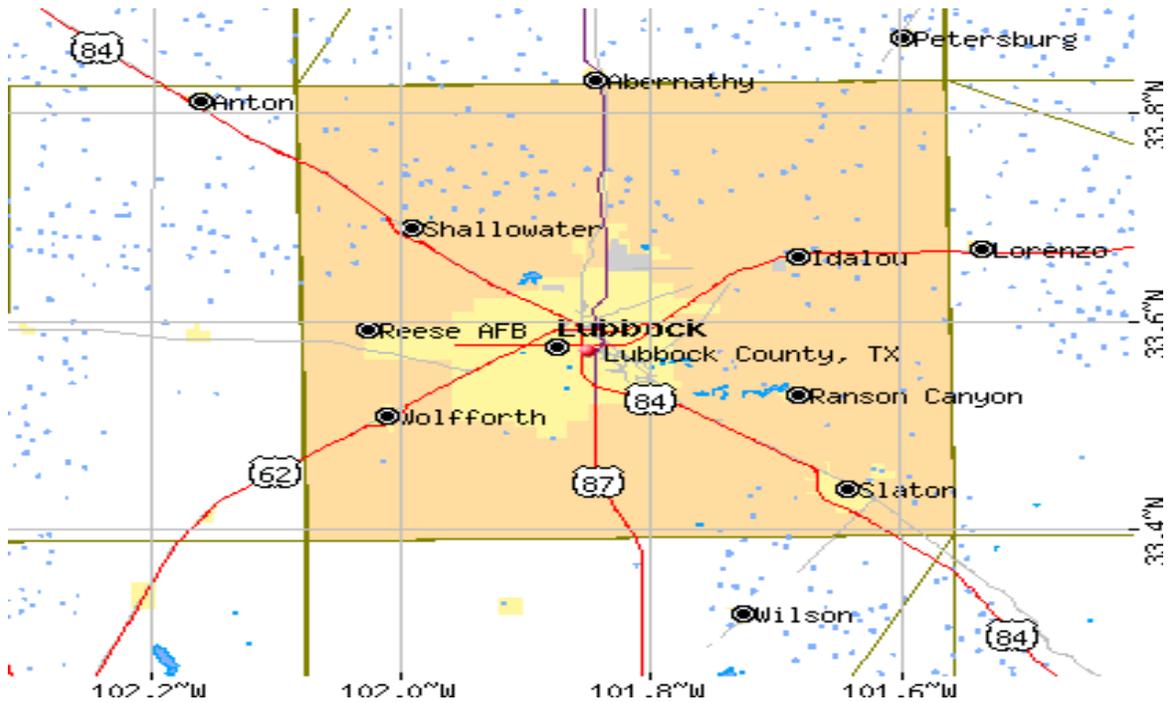
Form of Government:

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:	1,221
Organized School Districts in County:	8
Incorporated Municipalities in County:	9
Area in Square Miles:	895.6

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**



Land area: 895.6 sq. mi.  
 Water area: 5.1 sq. mi.  
 Median age 2022: 31.31 years  
 Males: 49.4%, Females: 50.6%  
 Average annual pay 2022: \$50,972

Total employment in 2022: 157,439  
 Unemployment rate in 2022: 3.2%  
 Average household size (2017-2021): 2.49  
 Median household income 2022: \$60,057  
 County Households 2023: 138,636

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

Notable locations in Lubbock County: Bayer Museum of Agriculture, American Windmill Museum, National Ranching Heritage Center, Silent Wings Museum, Buddy Holly Center,

Cemeteries: Becton, Carlisle, City of Lubbock, Englewood, Idalou, Peaceful Gardens, Resthaven, and Wolfforth.

Reservoirs: Arnett Lake, Benson Lake, Blake Lake, Buffalo Springs Lake, Canon Lake #2, #3, and #6, Clear Water Lake, Lake Ransom Canyon, Lubbock Terminal Reservoir.

People 25 years of age or older with a high school degree or higher (2017-2021): 87.9%

People 25 years of age or older with a bachelor's degree or higher(2017-2021): 32.1%

Source: [census.gov](https://www.census.gov), [txcip.org](https://www.txcip.org), [texas.hometownlocator.com](https://www.texas.hometownlocator.com), [planetware.com](https://www.planetware.com)

**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 assesses the Strategic Plan and updates the direction the County is going based on current events while driving toward long-range goals. Strategic Planning is the cornerstone 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 proactive leadership in seeking innovative solutions.

***Goals***

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

**LUBBOCK COUNTY, TEXAS  
ORGANIZATION BY FUNCTION**

**General Administration**

- Commissioners Court (4)
- County Judge
- County Clerk
- Information & Technology Systems
- Judicial Compliance
- Non Departmental
- ARPA
- Venue HOT & STVR Tax

**Judicial**

- District Clerk
- Justice of the Peace (4)
- County Courts at Law (3)
- District Court (6)
- Courts of Appeals Justices (4)
- Associate Judge (1)
- Magistrates
- Court Administration
- Judicial Compliance
- Central Jury

**Financial Administration**

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

**Legal**

- District Attorney
- Dispute Resolution
- Law Library

**Public Facilities**

- Facility Maintenance
- Permanent Improvement
- Parking

**Miscellaneous**

- Tx AgriLife Extension
- Community Supervision & Corrections
- Juvenile Probation
- Museum
- Elections Administration
- Health & Wellness
  - General Assistance
  - Veteran's Affairs
  - Culture & Recreation
- Library Services
- Parks

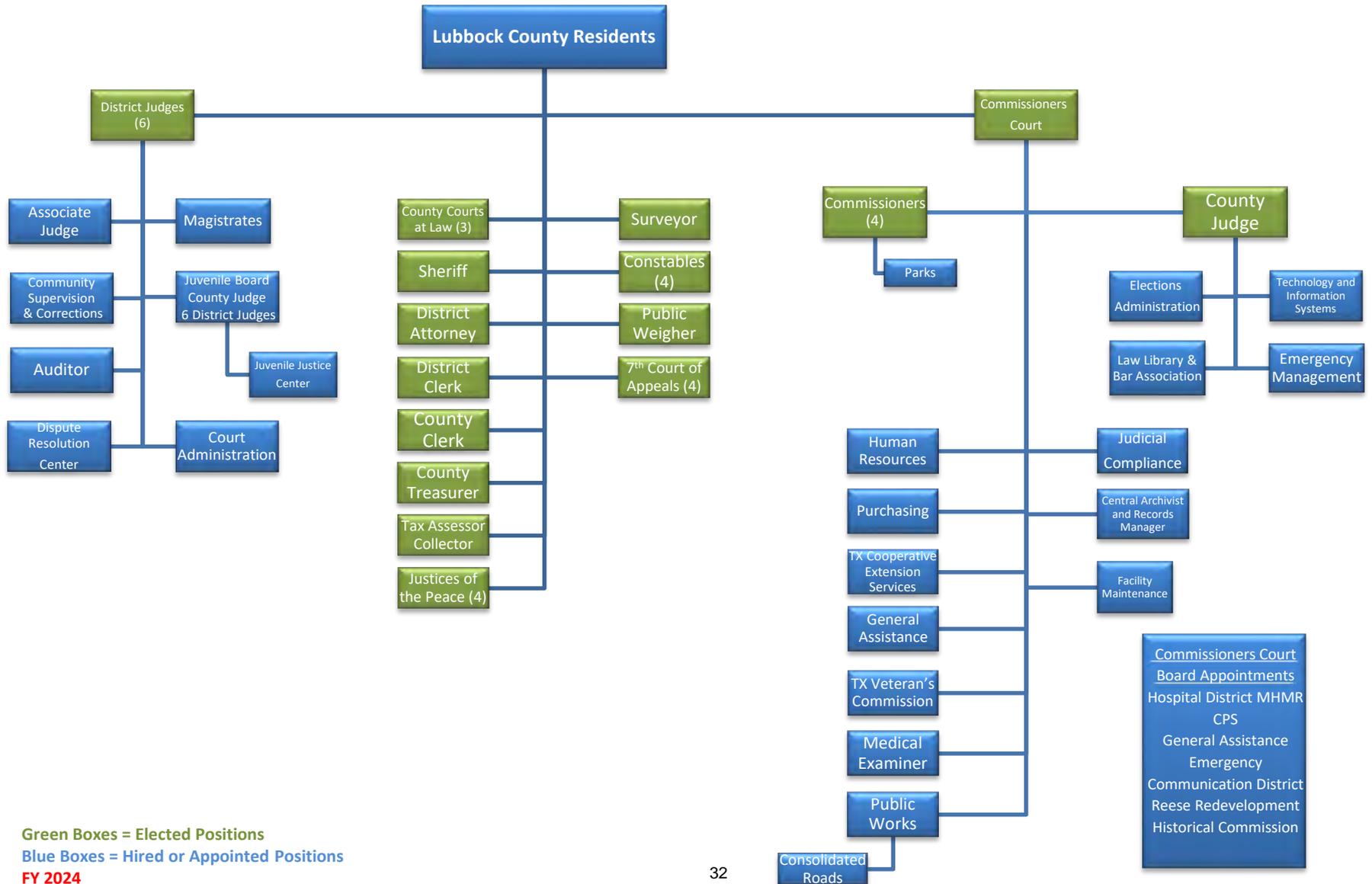
**Transportation**

- Consolidated Road and Bridge
- Public Works

**Public Safety**

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

# Lubbock County Organization Chart



Green Boxes = Elected Positions  
 Blue Boxes = Hired or Appointed Positions  
 FY 2024

**LUBBOCK COUNTY, TEXAS  
ELECTED AND APPOINTED OFFICIALS  
October 1, 2024**

**Lubbock County Elected Officials:**

**Constables:**

Constable Precinct 1	Paul Hanna
Constable Precinct 2	Jody Barnes
Constable Precinct 3	Marina Garcia
Constable Precinct 4	Tony Jackson

**County Clerk**

Kelly Pinion

**County Commissioners:**

Commissioner Precinct 1	Terence Kovar
Commissioner Precinct 2	Jason Corley
Commissioner Precinct 3	Gilbert Flores
Commissioner Precinct 4	Jordan Rackler

**County Court at Law Judges:**

Judge Court at Law 1	Mark J. Hocker
Judge Court at Law 2	Tom W. Brummett
Judge Court at Law 3	Benjamin Webb

**County Judge**

Curtis Parrish

**County Treasurer**

Chris Winn

**Courts of Appeals Justices:**

Chief Justice Seventh Court of Appeals, Place 1	Brian P. Quinn
Justice Seventh Court of Appeals, Place 2	Judy Parker
Justice Seventh Court of Appeals, Place 3	Patrick A. Pirtle
Justice Seventh Court of Appeals, Place 4	Lawrence M. Doss

**Criminal District Attorney**

K. Sunshine Stanek

**District Clerk**

Sara Smith

**District Judges:**

Judge 72 <sup>nd</sup> District	John C. Grace
Judge 99 <sup>th</sup> District	Phillip Hays
Judge 137 <sup>th</sup> District	John McClendon III
Judge 140 <sup>th</sup> District	Douglas H. Freitag
Judge 237 <sup>th</sup> District	Leslie Hatch
Judge 364 <sup>th</sup> District	William R. Eichman II

**Justice of the Peace Judges:**

Judge Precinct 1	Jim Hansen
Judge Precinct 2	Susan Rowley
Judge Precinct 3	Francisco Gutierrez
Judge Precinct 4	Lance Cansino

**Sheriff**

Kelly Rowe

**Tax Assessor-Collector**

Ronnie Keister

**Lubbock County Officials:**

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

Amanda Say

**Associate Judge**

Stephen L. Johnson

**Central Archivist/Records Manager**

Kylie Lewis-Nolan

**County Auditor**

Kathy Williams

**Court Magistrate**

Melissa Jo McNamara

**Court Magistrate**

Cryctal Spradley

**LUBBOCK COUNTY, TEXAS  
ELECTED AND APPOINTED OFFICIALS  
October 1, 2024**

<b>Director of Community Supervision and Corrections</b>	David D. Rowan
<b>Director of Court Administration</b>	Dean Stanzione
<b>Director of Dispute Resolution</b>	D. Gene Valentini
<b>Director of Facilities</b>	Natalie Harvill
<b>Director of General Assistance</b>	Diana Gurule-Copado
<b>Director of Human Resources</b>	Greg George
<b>Director of Judicial Compliance</b>	Lorrie Jarnagin
<b>Director of Juvenile Probation</b>	William A. Carter II
<b>Director of Law Library</b>	Michele Campbell
<b>Director of Public Works</b>	Jennifer Davidson
<b>Director of Purchasing</b>	Clint Wehrman
<b>Director of Technology and Information Systems</b>	Isaac Badu
<b>Elections Administrator</b>	Roxzine Stinson
<b>Chief Medical Examiner</b>	Dr. Charles Addington
<b>Texas A&amp;M AgriLife Extension Agent</b>	Ronda Alexander

**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. Provide for public health and welfare.
11. Performing a variety of administrative duties.
12. Certain responsibilities to the judicial operations at the county level.

Source - Texas Association of Counties, [2018 Guide to Texas Laws for County Officials](#)

# **Lubbock County, Texas**

## **Adopted Budget**

**FY 2023 - 2024**



**Fund Balance Summaries**

**All Funds – Fund Balance Summary**

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

The county operates under a balanced budget as required by law. This does not mean that estimated revenues will exactly match budget appropriations. A portion of the unreserved fund balance may be and has been, used to balance revenues to appropriations for some funds. As a sound financial management practice, Commissioners Court members consistently emphasize maintaining sufficient fund balance levels 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 ensures the County will have sufficient working capital for meeting current operating needs throughout the fiscal year, but in particular during the first quarter of the fiscal year. Property taxes, the County’s main cash inflow, do not become significant until early January.

Committed Fund Balance includes amounts that can be spent only for the specific purposes determined by a formal action of the Commissioners Court. Commitments may be changed or lifted only by the Commissioners Court taking the same formal action that imposed the constraint originally. The Commissioners Court determined it will commit \$10,000,000 of fund balance on September 11, 2023, from general fund reserves to fund:

- 916 Main 1st Floor Renovations (FY25) \$ 2,250,000.00
- 916 Main 1st Floor Renovations (FY26) \$ 2,250,000.00
- Medical Examiner Building \$ 680,000.00
- 916 Main Fire Command Center &  
Other High-Rise Requirements FY25 \$ 2,000,000.00
- Lp 88 ROW Ph 1, 2, & 3 FY25 \$ 910,000.00
- Lp 88 ROW Ph 1, 2, & 3 FY26 \$ 910,000.00
- Road Projects –Improvements (FY25) \$ 300,000.00
- Road Projects –Improvements (FY26) \$ 400,000.00
- Subdivision Regulation Revisions (FY25) \$ 300,000.00

LUBBOCK COUNTY  
PROJECTED FUND BALANCE REPORT  
AS OF: SEPTEMBER 30, 2023

FUND NAME	-----2022-2023-----				-----2023-2024-----		
	BEGINNING FUND BALANCE	FY 23 ESTIMATED REVENUES	FY 23 ESTIMATED EXPENDITURES	ESTIMATED FUND BALANCE	FY 24 BUDGETED REVENUES	FY 24 BUDGETED EXPENDITURES	BUDGETED FUND BALANCE
011 GENERAL FUND	49,958,931	140,414,717	142,556,377	47,817,271	153,915,013	153,915,013	47,817,271
020 CONSOLIDATED ROAD AND BRIDGE	1,462,631	16,630,116	14,157,620	3,935,127	13,337,227	16,937,227	335,127
031 PRECINCT 1 PARK	559,579	154,933	202,744	511,768	170,083	245,083	436,768
032 SLATON/ROOSEVELT PARK	57,564	145,183	145,183	57,564	160,582	160,582	57,564
033 IDALOU/NEW DEAL PARK	304,595	143,633	164,032	284,196	159,115	159,115	284,196
034 SHALLOWATER PARK	332,195	139,683	199,631	272,247	163,282	177,911	257,618
041 PERMANENT IMPROVEMENT	9,162,537	6,856,266	9,619,149	6,399,654	3,795,396	9,170,610	1,024,440
043 LCETRZ NO1 TAX INCREMENT	215,600	191,000	191,000	215,600	191,000	191,000	215,600
046 TJJ (P) JJAEP GRANT	-	80,000	80,000	-	80,000	80,000	-
047 TJJ (R) REG DIVERSION GRANT	-	15,628	15,628	-	15,628	15,628	-
048 TJJ DSA RESIDENTI	-	-	-	-	127,520	127,520	-
050 JUVENILE STAR PROGRAM	-	661,495	661,495	-	381,500	381,500	-
051 JUVENILE PROBATION	8,062,127	8,475,221	8,759,892	7,777,456	1,017,000	8,594,191	200,265
054 TJJ (A) JUV PROB COMM GRANT	-	2,201,578	2,201,578	-	2,814,968	2,814,968	-
055 JUVENILE DETENTION	-	5,432,696	5,432,696	-	5,532,696	5,532,696	-
057 JUVENILE FOOD SERVICE	-	419,096	419,096	-	419,096	419,096	-
064 TJJ (E) TITLE IV E GRANT	-	204,400	204,400	-	-	-	-
067 CJD DWI COURT GRANT	-	32,951	32,951	-	50,796	50,796	-
070 ON LINE ACCESS	341,071	36,000	185,000	192,071	7,000	185,000	14,071
072 CJD DRUG COURT GRANT	-	44,092	44,092	-	50,796	50,796	-
074 COUNTY DRUG COURT COURT COST	283,843	20,700	33,240	271,303	33,000	33,000	271,303
075 DISPUTE RESOLUTION	67,773	354,565	379,026	43,312	421,625	421,625	43,312
076 USDA AG MEDIATION GRANT	-	420,000	420,000	-	420,000	420,000	-
077 DOMESTIC RELATIONS OFFICE	46,151	179,600	1,889	223,862	150,480	179,145	195,197
078 MEDIATION & MENTAL HEALTH GRANT	-	-	-	-	-	-	-
079 VENUE HOT & STVR TAX	7,255,595	2,735,000	2,735,000	7,255,595	3,561,050	3,561,050	7,255,595
081 LAW LIBRARY	13,747	201,110	201,110	13,747	200,496	200,496	13,747
083 ELECTION SERVICES	119,332	769,775	769,775	119,332	1,067,774	1,067,774	119,332
084 HELP AMERICA VOTE ACT GRANT	-	4,024,697	4,024,697	-	-	-	-
085 ELECTION ADMINISTRATION	270,790	64,000	64,000	270,790	42,300	42,300	270,790
086 ELECTION EQUIPMENT	317,650	75,000	75,100	317,550	111,000	111,000	317,550
090 DIST CLK RECORDS MGT. AND PRESERVATION	63,776	19,400	43,302	39,874	2,150	24,110	17,914

LUBBOCK COUNTY  
PROJECTED FUND BALANCE REPORT  
AS OF: SEPTEMBER 30, 2023

FUND NAME	-----2022-2023-----				-----2023-2024-----			
	BEGINNING FUND BALANCE	FY 23 ESTIMATED REVENUES	FY 23 ESTIMATED EXPENDITURES	ESTIMATED FUND BALANCE	FY 24 BUDGETED REVENUES	FY 24 BUDGETED EXPENDITURES	BUDGETED FUND BALANCE	
091 CTY CLK RECORDS MGT. AND PRESERVATION	5,258,677	555,725	648,458	5,165,944	724,500	724,500	5,165,944	
092 CTY RECORDS MGT. AND PRESERVATION	446,435	64,000	86,201	424,234	89,715	89,715	424,234	
093 COURTHOUSE SECURITY	99,349	115,171	115,171	99,349	140,607	140,607	99,349	
094 COURT RECORD PRESERVATION	295,727	48,600	48,600	295,727	9,300	55,500	249,527	
095 LOCAL TRUANCY PREVENT & DIVERSION	39,657	20,015	20,015	39,657	15,498	15,498	39,657	
096 HISTORICAL COMMISSION	16,007	6,150	18,300	3,857	7,200	7,200	3,857	
097 CHILD ABUSE PREVENTION	4,984	1,525	1,525	4,984	353	353	4,984	
099 CTY/DIST COURT TECHNOLOGY	82,705	3,600	4,500	81,805	7,000	7,000	81,805	
102 DIST COURT RECORDS TECHNOLGY	115,842	20,500	60,000	76,342	5,500	60,000	21,842	
103 COUNTY CLERK RECORDS ARCHIVES	3,770,007	560,000	1,480,000	2,850,007	670,000	670,000	2,850,007	
105 COMMUNITY/ECONOMIC DEVELOPMENT	591,955	16,700	24,710	583,945	66,950	66,950	583,945	
106 AMERICAN RESCUE PLAN ACT	-	34,372,468	34,372,468	-	22,913,060	22,913,060	-	
108 JP1 JUSTICE COURT TECHNOLOGY	61,974	6,800	28,801	39,973	8,500	28,801	19,672	
109 JP2 JUSTICE COURT TECHNOLOGY	98,515	2,333	20,000	80,848	5,400	20,000	66,248	
110 JP3 JUSTICE COURT TECHNOLOGY	30,767	2,101	20,518	12,350	3,000	3,000	12,350	
111 JP4 JUSTICE COURT TECHNOLOGY	102,015	7,630	8,550	101,095	8,500	31,550	78,045	
112 COURT FACILITY FEE	70,795	95,000	95,000	70,795	109,725	109,725	70,795	
114 JUDICIAL EDUCATION	4,040	5,568	5,568	4,040	5,775	5,775	4,040	
115 LANGUAGE ACCESS	25,513	33,414	33,414	25,513	37,515	37,515	25,513	
122 SHERIFF CONTRABAND	589,170	263,500	390,000	462,670	158,648	328,000	293,318	
124 INMATE SUPPLY	4,409,209	1,114,000	1,114,000	4,409,209	1,065,000	1,114,000	4,360,209	
126 VINE GRANT	-	30,171	30,171	-	30,171	30,171	-	
128 HOMELAND SECURITY GRANT	-	150,700	150,700	-	212,674	212,674	-	
129 HAZARD MITIGATION	-	243,600	243,600	-	243,600	243,600	-	
130 PROJECT SAFE NEIGHBORHOOD GRANT	-	81,753	81,753	-	136,000	136,000	-	
142 LEOSE SHERIFF	156,253	50,500	125,000	81,753	26,000	26,000	81,753	
145 SHERIFF COMMISSARY SALARY	235,751	771,814	771,814	235,751	958,673	958,673	235,751	
146 LECD EMER COMMUNIC	-	-	-	-	-	-	-	
148 MAT RE-ENTRY PROGRAM	-	-	-	-	-	-	-	
150 TAG GRANT	-	1,859,810	1,859,810	-	12,552,087	12,552,087	-	
161 CDA BUSINESS CRIMES	92,296	108,500	108,500	92,296	86,500	86,500	92,296	
163 CDA CONTRABAND	112,328	76,500	76,500	112,328	100,000	100,000	112,328	
164 CDA SPATTF GRANT	-	895,216	895,216	-	1,502,168	1,502,168	-	
166 CDA JAG GRANT	-	153,256	153,256	-	191,119	191,119	-	
168 CDA BORDER PROSECUTION UNIT	-	149,762	149,762	-	439,530	439,530	-	
171 CDA VOCA VICTIM ADV PROJECT	-	155,108	155,108	-	147,474	147,474	-	
201 GEN OB REFUNDING BOND SRS 2016	2,030,869	5,735,375	5,735,375	2,030,869	-	-	2,030,869	

LUBBOCK COUNTY  
 PROJECTED FUND BALANCE REPORT  
 AS OF: SEPTEMBER 30, 2023

FUND NAME	-----2022-2023-----			-----2023-2024-----			
	BEGINNING FUND BALANCE	FY 23 ESTIMATED REVENUES	FY 23 ESTIMATED EXPENDITURES	ESTIMATED FUND BALANCE	FY 24 BUDGETED REVENUES	FY 24 BUDGETED EXPENDITURES	BUDGETED FUND BALANCE
202 UNLIMITED TAX ROAD BONDS	108,909	1,888,063	1,888,063	108,909	7,943,121	7,943,121	108,909
203 GEN OB REFUNDING SRS 2021	80,735	742,300	742,300	80,735	914,275	914,275	80,735
206 GEN OB REFUNDING BOND SRS 2013	-	721,250	721,250	-	-	-	-
208 SPECIAL TAX REVENUE BONDS 2020	618,926	599,740	1,210,556	8,110	1,245,570	1,245,570	8,110
301 MPO ROAD CONSTRUCTION FUND	147,469	1,451,796	1,034,461	564,804	279,313	843,292	825
302 TAX ROAD BOND CONTRUCTION	39,145,141	56,158,253	36,012,323	59,291,071	750,000	59,809,148	231,923
307 CRTS RENOVATIONS #2	2,048,064	1,096,508	672,507	2,472,065	2,813,000	5,213,000	72,065
308 VENUE CAPITAL PROJECT	694,329	-	169,160	525,169	20,000	200,200	344,969
401 EMPLOYEE HEALTH BENEFIT	5,732,596	12,837,000	14,725,000	3,844,596	13,097,000	15,465,000	1,476,596
403 WORKERS COMPENSATION	7,624,446	1,830,500	1,830,500	7,624,446	1,910,500	5,666,975	3,867,971
640 PRE TRIAL RELEASE	-	15,000	15,000	-	15,000	15,000	-
<b>GRAND TOTAL</b>	<b>153,836,942</b>	<b>316,259,810</b>	<b>302,173,187</b>	<b>167,923,565</b>	<b>260,064,094</b>	<b>345,639,558</b>	<b>82,348,101</b>

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

**Consolidated Road and Bridge**

Budgeting for road maintenance products, equipment maintenance, and heavy equipment maintenance without significant corresponding increases in revenue sources as well as record high inflation creates a draw on reserves to balance the fund. Commissioners Court decided since county roads have suffered significant damage over recent years a more aggressive approach was required to maintain the current major investment as well as to prevent loss of the asset. Development in the unincorporated areas of Lubbock County continues to contribute to rising demands as well.

**Precinct 1 Park**

Improvements for maintaining park facilities including capital outlay without a corresponding significant increase in revenue sources have created this draw on reserves. A sufficient unreserved fund balance is available to cover the draw on reserves.

**Permanent Improvement**

Essential renovations were analyzed and budgeted for remodeling and updating projects. Priorities are evaluated and funds have been set aside for some of the growing maintenance projects needed throughout all of the County buildings. Planned projects not completed in the prior year were budgeted for completion and the draw on reserves was created.

**Juvenile Probation**

Funds have been accumulating for a couple of years and sufficient reserves are available to cover the draw from reserves for a capital project, JJC classroom.

**On Line Access**

LGC 191.008 which authorized the collection of a fee for online access to public records. The only revenue his fund receives is Interest Income. Expenses over revenues created the draw on reserves. The draw is not expected to impair operations as only accumulated funds will be used.

**Domestic Relations Office**

An increase in operating costs without an increase in revenues created the draw on reserves. The draw is not expected to impair operations.

**District Clerk Records Mgt and Preservation**

The continuation of supplies and scanning equipment required to preserve court records without an increase in revenues has recreated the draw on reserves. A sufficient unreserved fund balance is available to cover this draw on reserves.

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

**Court Records Preservation**

Funds have been accumulating for a couple of years and sufficient reserves are available to cover the draw from reserves

**District Court Records Technology**

Budgeting for contract services without corresponding increases in revenue resulted in a drawdown from reserves. A sufficient unreserved fund balance is available to cover the draw on reserves.

**JP1 Justice Court Technology**

Operating costs and equipment without an increase in revenues created the draw on reserves. A sufficient unreserved fund balance is available to cover a draw on reserves.

**JP2 Justice Court Technology**

Budgeting for contract services without corresponding increases in revenue resulted in a drawdown from reserves. A sufficient unreserved fund balance is available to cover the draw on reserves.

**JP4 Justice Court Technology**

Operating costs and equipment without an increase in revenues created the draw on reserves. A sufficient unreserved fund balance is available to cover the draw on reserves.

**SHERIFF CONTRABAND**

Budgeting for capital purchases beyond anticipated revenues created the draw on reserves. This draw is not expected to impair operations.

**Tax Road Bond Construction**

Debt was issued at the end of FY2021 to fund critical road improvements including design engineering and road conversion projects. This bond issuance for the Better, Safer Roads Program held in fund balance has created a sufficient draw on reserves to cover expenses.

**Tax Road Construction**

General funds are used for critical road improvements including design engineering and road conversion projects for the Better Safer Roads Program. Funds held in the fund balance have created a sufficient draw on reserves to cover expenses.

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

**CRTC Renovation #2**

As the construction project phases IV and V are completed, reserves will continue to be depleted. Sufficient reserves are available to cover the draw from reserves.

**Venue Capital Project**

Debt was issued in June 2020 to fund the pre-construction expenses of the Venue project. This capital project fund allocated the bond proceeds held in the fund balance which is budgeted for pre-construction expenses without corresponding increases in revenues.

**Employee Health Benefit**

This fund is monitored to maintain a minimal fund balance. Budgeting Employee Health Benefits without corresponding increases in revenue resulted in a draw from reserves. A sufficient unreserved fund balance is available to cover the draw on reserves in this internal service fund.

**Worker's Compensation Fund**

This internal service fund is used to provide County services. However, corresponding revenues do not reflect the increase in services which has resulted in a draw from reserves. A sufficient unreserved fund balance is available to cover the draw on reserves.

# **Lubbock County, Texas**

## **Adopted Budget**

**FY 2023 - 2024**



**Budget Summaries**

## **Major Funding Issues Facing the 2024 Budget**

Lubbock County continues to experience major growth despite the rising inflation the nation as a whole is facing. General revenues realized a considerable increase in 2024, total revenues saw a 30% increase in projected revenue collections. Sales tax revenues are expected to significantly increase by 7%. The ad valorem tax rate was kept at the voter approval rate, therefore additional revenue was limited to new growth in the County.

The Commissioners Court has systematically preserved reserves in the event of a disaster or emergency which is a compelling factor in shaping each annual budget. Any amount considered as excess funds is now earmarked for disaster expenses as well as capital expenditures and is not utilized for ordinary operating expenditures.

Lubbock County has fared better than most areas during these economic conditions. Fiscal planning concentrated on utilizing the revenues from property and sales tax this growth has generated. The challenges faced by Lubbock County in preparing the 2024 Budget were to maintain current operations and services for a growing county by funding several payroll items to increase employees' salaries. In addition, funding the expenses for the increase cost of housing inmates out of county as well as for public defenders and providing funding for infrastructure projects.

Lubbock County Commissioners Courts primary focus this budget season was on public safety and employee retention. This included increasing appropriations by \$4.8 million for out of county inmate housing expense and \$1.9 million for expenses related to providing public defenders to indigent citizens accused of a crime. In addition, funding a road maintenance program for caliche and paved road programs without a sustainable revenue source; while maintaining funding for the TRIP program and the Better Safer Roads program. With allocations from the General Fund of \$6.2 million and \$3 million from ARPA funding, the Road and Bridge department was granted 3 of the 38 new positions, 4 county road capital projects enhancements, and heavy equipment. Employee retention included \$5.8 million in funding for the General Fund for salary items such as a COLA, court initiated salary increases for position/employees, retention pay program and disparity pay to Juvenile Justice Center employees.

## Key Issues in Developing the FY2024 Budget

The 2024 Budget provides for investment in Commissioners Court priority areas.

- Increasing payroll expenses by allotting a 2% COLA for Elected Officials not supplemented by the State of Texas, a flat sum of \$2,708 to all full-time county employees, and disparity pay for Juvenile Justice Center employees.
- Appropriating \$15,000 per attorney position.
- Allocating resources for a retention pay program for eligible full-time employees,
- Funding 38 new positions for the Auditor, Constable Pct. 1, Detention Center, District Attorney, District Clerk, Maintenance, Road and Bridge, SPATTF, Tax Assessor departments, and the Sheriff's office.
- Allocating resources for thirty-nine vehicles for CDA (2), Inmate Transport (1), Facility Maintenance (4) Road and Bridge (4), and the Sheriff's Office (23).
- Granting resources to enhance the road maintenance program with 3 new positions, capital projects for enhancements on road infrastructure, and 2 motor graders, 1 Distributor, 2 dump water trucks, a TMA truck, Fuel/Lube truck and 3 Belly Dump Trailers.

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

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

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

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

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

Budgets presented for governmental funds have been prepared by generally accepted accounting principles (GAAP) using the modified accrual basis of accounting. Budgets presented by proprietary funds have also been prepared using the modified accrual basis of accounting which is not by GAAP. Depreciation and amortization are not included in budgetary statements since these do not use spendable resources. Encumbrance accounting means a purchase order is issued at an estimated cost at the time goods or services are ordered obligating funds. When the actual cost is known and upon delivery of the goods or services the encumbrance is released. All encumbrances lapse at year-end.

Capital Project Funds appropriations are made on a project basis and carry forward until completion of the project.

The 2024 budget appropriations are presented in the following expenditure categories:

- Personnel
- Operations
- Capital

Each category is the sum of individual, similar line-item appropriations. Although budgetary data is presented in the budget document by category, detailed line item information is in the County's financial management system.

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 the 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 the 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. The great majority of all county discretionary expenses are included in the following:

#### **General Fund**

This is Lubbock County's primary operating fund and accounts for most of the financial resources of the County and may be used for any lawful purpose. 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 service charges.

## **Consolidated Road and Bridge**

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

## **Permanent Improvement**

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

## **Capital Project Funds**

These funds are used for the acquisition, construction, expansion, and renovation of general capital assets. Lubbock County's non-major capital Project funds included in the 2024 budget: MPO Road construction, Tax Road Bonds construction, CRTC Renovations#2. A Venue Capital Project fund was created for the County's contribution to the construction of the Lubbock County Expo Center.

## **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 all but one of the debt services. Voters approved the collection of a hotel occupancy tax as well as a short-term car rental tax to finance one debt service. These funds are also referred to as the Interest and Sinking Fund. Lubbock County's non-major Debt Service Funds: Refunding Bonds Series 2013, Refunding Bonds Series 2016, Unlimited Tax Road Bonds Series 2019 & 2021, Special Tax Revenue Bond Series 2020, and Refunding Bonds Series 2021.

## **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 Benefits and Workers' Compensation. 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**

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-eight agency funds. Fifteen 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, Tax Assessor and Collector, County Clerk, District Clerk, JP Precinct 1, JP Precinct 2, JP Precinct 3, JP Precinct 4, Medical Examiner, District Attorney, Sheriff, Juvenile Probation, and the Employee Flex Spending Account. Lubbock County does not budget for these funds.

## Lubbock County, Texas Budget Fund Structure

### Operating Funds

General Fund  
(011)

*AFR-Major Governmental Fund*

Road and Bridge Fund  
(020)

*AFR-Non-Major Governmental  
Fund*

Permanent  
Improvement Fund  
(041)

*AFR-Non-Major Governmental  
Fund*

### Debit Service Funds

Debt Service Funds  
(201-208)

*AFR-Non-Major Governmental  
Funds*

### Other Funds

American Rescue Plan  
Act (ARPA) (106)

*AFR-Major Special Revenue Fund*

Special Revenue Funds  
(031-034, 042-105,  
108-171)

*AFR-Non-Major Funds*

Internal Service Funds  
(401-403)

*AFR-Proprietary Funds*

Lubbock County  
Hospital District (Not  
included in Budget)

*AFR-Component Unit*

Agency Funds  
(500-650)  
(Not included in  
Budget)

*AFR-Fiduciary Funds*

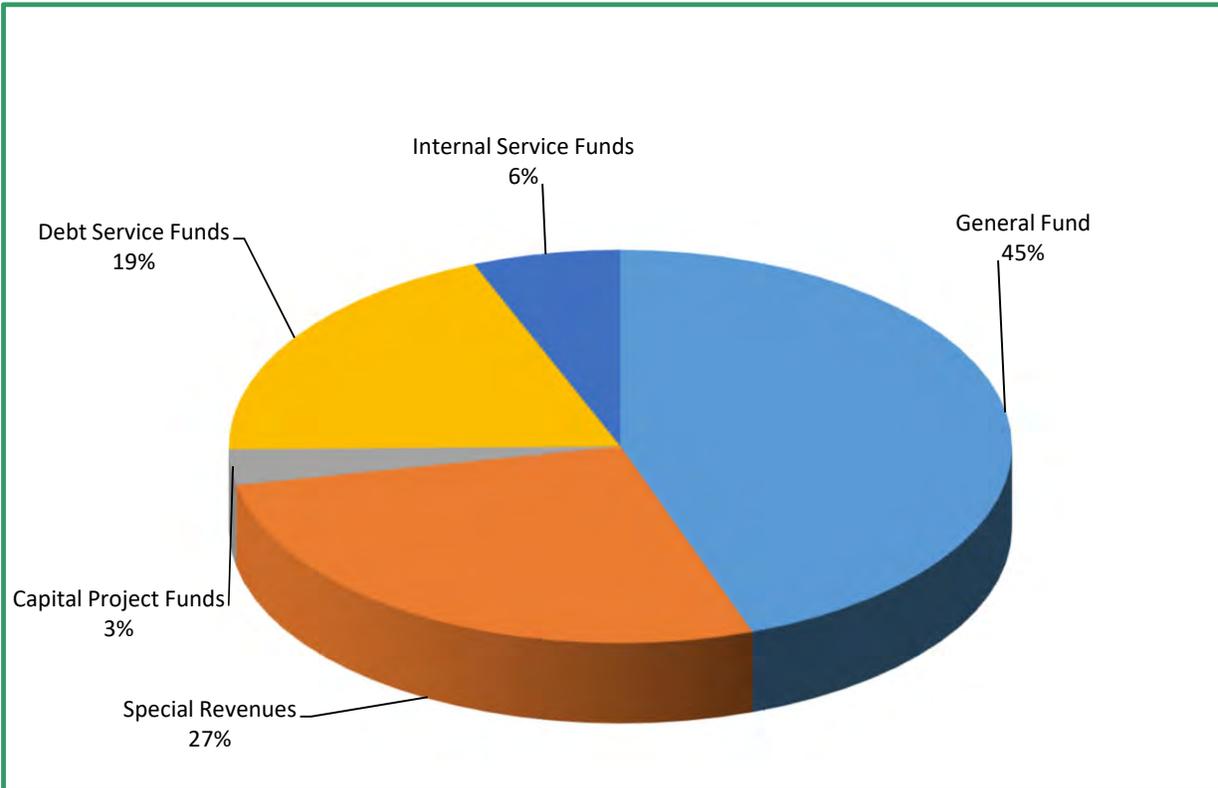
### Capital Project Funds

Capital Project Funds  
(301-308)

*AFR-Non-Major Funds*

LUBBOCK COUNTY, TEXAS  
SUMMARY OF BUDGET BY FUND TYPE

Governmental and Proprietary Fund Types		
General Fund	\$	153,915,013
Special Revenues		94,423,964
Capital Project Funds		10,102,966
Debt Service Funds		66,065,640
Internal Service Funds		21,131,975
<b>Total Budget by Fund Type</b>	<b>\$</b>	<b>345,639,558</b>



**Governmental and Proprietary Fund Type Descriptions:**

**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** - Consolidated Road and Bridge, Parks, Permanent Improvement, New Road, Juvenile Probation Funds, American Rescue Plan Act, all other Grant Funds, and other non-major special revenue funds.

**Capital Project Funds** - MPO Road Construction, Tax Road Bonds Construction, CRTC Renovations #2, Venue Capital Project.

**Debt Service Funds** - Refunding Bonds Series 2013, 2016, and 2021, Unlimited Tax Road Bonds, Special Tax Revenue Bonds 2020.

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

# **Lubbock County, Texas**

## **Adopted Budget**

**FY 2023 - 2024**

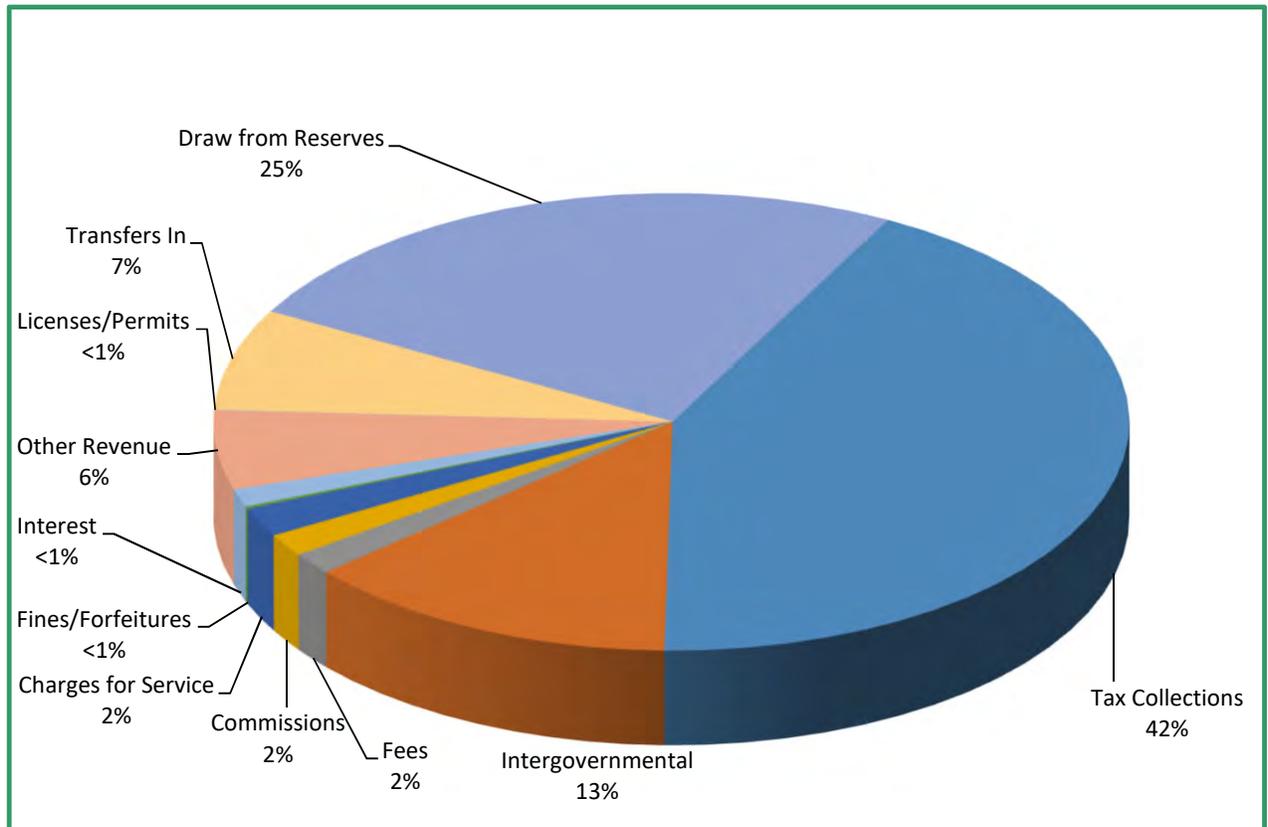


**Consolidated Revenue & Expenditure Summary**

LUBBOCK COUNTY, TEXAS  
 REVENUES BY FUNCTION  
 TOTAL COMPARATIVE REVENUES - ALL FUNDS

# WHERE DOES THE MONEY COME FROM?

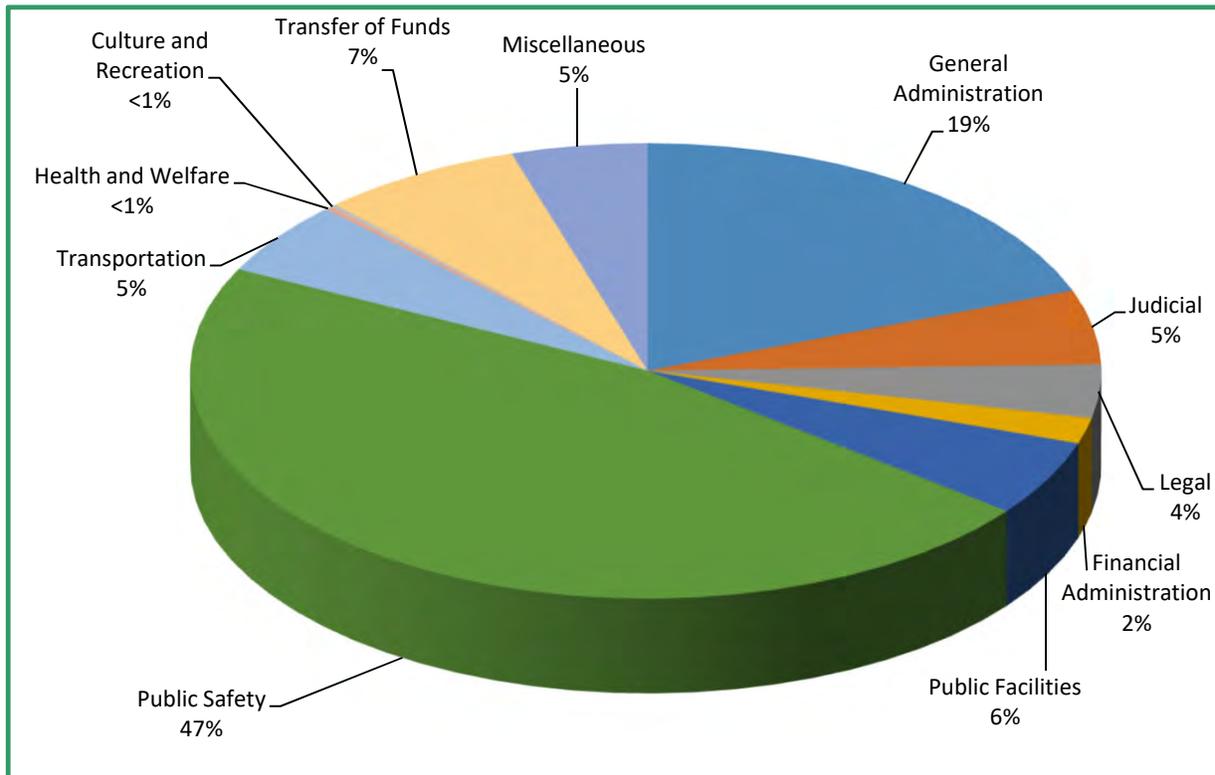
	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Tax Collections	\$ 123,439,805	\$ 136,452,227	\$ 146,914,659
Intergovernmental	45,101,761	48,826,997	45,980,329
Fees	5,536,615	5,393,368	5,344,587
Commissions	5,099,450	4,550,641	5,504,807
Charges for Service	6,346,225	6,567,530	7,106,457
Fines/Forfeitures	690,679	754,692	593,852
Interest	1,856,223	455,811	4,343,826
Other Revenue	36,419,096	72,809,088	19,292,481
Licenses/Permits	189,474	194,419	185,142
Transfers In	23,082,851	36,855,120	24,797,954
Draw from Reserves	-	48,740,347	85,575,464
<b>Total Revenue</b>	<b>\$ 247,762,180</b>	<b>\$ 361,600,240</b>	<b>\$ 345,639,558</b>



LUBBOCK COUNTY, TEXAS  
EXPENDITURES BY FUNCTION  
TOTAL COMPARATIVE EXPENDITURES - ALL FUNDS

## WHERE DOES THE MONEY GO?

	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
General Administration	\$ 54,336,592	\$ 72,952,088	\$ 66,589,196
Judicial	13,836,192	15,939,094	18,276,083
Legal	9,745,694	11,281,840	13,097,854
Financial Administration	4,683,394	5,889,805	6,333,570
Public Facilities	15,608,886	17,757,154	18,679,336
Public Safety	76,120,736	165,874,954	161,690,361
Transportation	9,276,044	17,495,501	18,077,089
Health and Welfare	1,207,169	591,723	656,287
Culture and Recreation	547,661	827,796	811,584
Transfer of Funds	23,081,142	33,813,074	24,797,954
Miscellaneous	15,755,825	19,177,211	16,630,244
<b>Total Expenditures</b>	<b>\$ 224,199,334</b>	<b>\$ 361,600,240</b>	<b>\$ 345,639,558</b>



**LUBBOCK COUNTY, TEXAS**  
**2022 ACTUAL REVENUES AND EXPENDITURES**  
**ALL FUNDS**

Fund	2022 Actual Revenues	2022 Actual Expenditures	Revenues Over/(Under)
			Expenditures
011 GENERAL FUND	121,603,024	117,062,930	4,540,094
020 CONSOLIDATED ROAD AND BRIDGE	8,977,326	8,829,842	147,484
031 PRECINCT 1 PARK	136,229	169,606	(33,377)
032 SLATON/ROOSEVELT PARK	130,938	141,926	(10,988)
033 IDALOU/NEW DEAL PARK	127,780	113,984	13,796
034 SHALLOWATER PARK	127,795	94,492	33,303
041 PERMANENT IMPROVEMENT	15,027,350	9,277,009	5,750,341
043 LCETRZ NO1 TAX INCREMENT FUND	190,445	-	190,445
046 TJD (P) JJAEP GRANT	34,037	34,037	-
047 TJD (R) REG DIVERSION GRANT	12,794	12,794	-
048 TJD DSA RESIDENTIAL PROJECTS	-	-	-
050 JUVENILE STAR PROGRAM	557,319	557,319	-
051 JUVENILE PROBATION	8,044,942	5,618,001	2,426,941
054 TJD (A) JUV PROB COMM GRANT	1,808,942	1,808,942	-
055 JUVENILE DETENTION	4,203,406	4,203,406	-
057 JUVENILE FOOD SERVICE	360,934	360,934	-
064 TJD (E) TITLE IV E GRANT	-	-	-
067 CJD DWI COURT GRANT	22,783	22,783	-
070 ON LINE ACCESS	10,081	13,655	(3,574)
072 CJD DRUG COURT GRANT	26,352	26,352	-
074 COUNTY DRUG COURT COURT COST	25,535	674	24,861
075 DISPUTE RESOLUTION	441,371	379,019	62,352
076 USDA AG MEDIATION GRANT	267,211	267,261	(50)
077 DOMESTIC RELATIONS OFFICE	184,738	166,250	18,488
078 MEDIATION & MENTAL HEALTH GRANT	11,672	11,672	-
079 VENUE HOT & STVR TAX	3,877,316	1,832,369	2,044,948
081 LAW LIBRARY	195,074	203,551	(8,477)
083 ELECTION SERVICES	335,353	335,353	-
084 HELP AMERICA VOTE ACT	4,024,371	4,024,371	-
085 ELECTION ADMINISTRATION	51,244	24,088	27,156
086 ELECTION EQUIPMENT	130,750	121,601	9,150
090 DIST CLK RECORDS MGT. AND PRES.	5,723	12,969	(7,246)
091 CTY CLK RECORDS MGT. AND PRES.	691,487	61,960	629,527
092 CTY RECORDS MGT. AND PRES.	140,513	76,132	64,381
093 COURTHOUSE SECURITY	167,970	99,728	68,241
094 COURT RECORD PRESERVATION	14,468	8,741	5,728
095 LOCAL TRUANCY PREVENT & DIVERS.	15,236	-	15,236
096 HISTORICAL COMMISSION	5,703	3,823	1,881
097 CHILD ABUSE PREVENTION	606	-	606
099 CTY/DIST COURT TECHNOLOGY	4,890	-	4,890
102 DIST COURT RECORDS TECHNOLOGY	10,327	-	10,327
103 COUNTY CLERK RECORDS ARCHIVES	674,307	53,882	620,425
105 COMMUNITY/ECONOMIC DEV PRG	184,427	14,181	170,246
106 AMERICAN RESCUE PLAN ACT	30,688,272	30,688,272	-
108 JP1 JUSTICE COURT TECHNOLOGY	5,292	19,615	(14,322)
109 JP2 JUSTICE COURT TECHNOLOGY	3,047	15,372	(12,325)
110 JP3 JUSTICE COURT TECHNOLOGY	2,273	3,824	(1,551)
111 JP4 JUSTICE COURT TECHNOLOGY	6,266	2,320	3,946
112 COURT FACILITY FEE	70,795	-	70,795
114 JUDICIAL EDUCATION	4,040	-	4,040
115 LANGUAGE ACCESS	25,514	-	25,514
122 SHERIFF CONTRABAND	226,620	284,978	(58,358)
124 INMATE SUPPLY	1,299,450	828,677	470,772
126 VINE GRANT	30,144	30,144	-
128 HOMELAND SECURITY GRANT	139,522	139,522	-
129 HAZARD MITIGATION	153,499	153,499	-
130 PROJECT SAFE NEIGHBORHOOD	72,962	72,962	-
142 LEOSE SHERIFF	22,715	23,237	(521)
145 SHERIFF COMMISSARY SALARY	719,456	708,120	11,335
146 LECD EMER COMMUNICATION GRANT	5,980	5,980	-
148 MAT RE-ENTRY PROGRAM	6,836	6,836	-
150 TAG GRANT	735,227	735,227	-
161 CDA BUSINESS CRIMES	53,724	51,260	2,464
163 CDA CONTRABAND	135,672	135,213	459
164 CDA SPATTF GRANT	949,613	949,613	-
166 CDA JAG GRANT	102,816	102,816	-
168 CDA BORDER PROSECUTION UNIT	127,975	127,975	-
171 CDA VOCA VICTIM ADV PROJECT	133,756	133,756	-
201 GEN OB REFUNDING BOND SRS 2016	5,245,208	5,733,068	(487,860)
202 UNLIMITED TAX ROAD BONDS	1,672,638	1,566,888	105,750
203 GEN OB REFUNDING SRS 2021	3,762,195	3,681,460	80,735
206 GEN OB REFUNDING BOND SRS 2013	506,231	823,316	(317,086)
208 SPECIAL TAX REVENUE BONDS 2020	1,227,804	609,452	618,352
301 MPO ROAD CONSTRUCTION FUND	914,869	785,020	129,848
302 TAX ROAD BOND CONSTRUCTION	368,170	4,104,882	(3,736,712)
307 CRTX RENOVATIONS #2	18,770	71,461	(52,691)
308 VENUE CAPITAL PROJECT	523,650	3,016,361	(2,492,711)
401 EMPLOYEE HEALTH BENEFIT	11,229,708	11,236,805	(7,097)
403 WORKERS COMPENSATION	1,949,696	1,304,217	645,479
640 PRE TRIAL RELEASE	979	1,552	(573)
SUB-TOTALS	236,004,150	224,199,334	11,804,816
DRAW FROM RESERVES	-	-	-
TOTALS	236,004,150	224,199,334	11,804,816

**LUBBOCK COUNTY, TEXAS**  
**2023 BUDGETED REVENUES AND EXPENDITURES**  
**ALL FUNDS**

Fund	2023 Budgeted		Revenues Over/(Under)	
	Revenues	Expenditures	Expenditures	
011 GENERAL FUND	\$ 140,414,717	\$ 142,556,377	\$	(2,141,660)
020 CONSOLIDATED ROAD AND BRIDGE	15,927,556	16,727,556		(800,000)
031 PRECINCT 1 PARK	154,933	202,744		(47,811)
032 SLATON/ROOSEVELT PARK	145,183	145,183		-
033 IDALOU/NEW DEAL PARK	143,633	164,032		(20,399)
034 SHALLOWATER PARK	139,683	199,631		(59,948)
041 PERMANENT IMPROVEMENT	6,856,266	9,619,149		(2,762,883)
043 LCETRZ NO1 TAX INCREMENT FUND	191,000	191,000		-
046 TJJD (P) JJAEP GRANT	80,000	80,000		-
047 TJJD (R) REG DIVERSION GRANT	15,628	15,628		-
048 TJJD DSA RESIDENTIAL PROJECTS	-	-		-
050 JUVENILE STAR PROGRAM	661,495	661,495		-
051 JUVENILE PROBATION	8,475,221	12,085,221		(3,610,000)
054 TJJD (A) JUV PROB COMM GRANT	2,201,578	2,201,578		-
055 JUVENILE DETENTION	5,432,696	5,432,696		-
057 JUVENILE FOOD SERVICE	419,096	419,096		-
064 TJJD (E) TITLE IV E GRANT	204,400	204,400		-
067 CJD DWI COURT GRANT	32,951	32,951		-
070 ON LINE ACCESS	36,000	185,000		(149,000)
072 CJD DRUG COURT GRANT	44,092	44,092		-
074 COUNTY DRUG COURT COURT COST	20,700	33,240		(12,540)
075 DISPUTE RESOLUTION	354,565	379,026		(24,461)
076 USDA AG MEDIATION GRANT	420,000	420,000		-
077 DOMESTIC RELATIONS OFFICE	179,600	212,344		(32,744)
078 MEDIATION & MENTAL HEALTH GRANT	-	-		-
079 VENUE HOT & STVR TAX	2,735,000	2,735,000		-
081 LAW LIBRARY	201,110	201,110		-
083 ELECTION SERVICES	769,775	769,775		-
084 HELP AMERICA VOTE ACT	4,024,697	4,024,697		-
085 ELECTION ADMINISTRATION	64,000	64,000		-
086 ELECTION EQUIPMENT	75,000	75,100		(100)
090 DIST CLK RECORDS MGT. AND PRES.	19,400	43,302		(23,902)
091 CTY CLK RECORDS MGT. AND PRES.	555,725	648,458		(92,733)
092 CTY RECORDS MGT. AND PRES.	64,000	86,201		(22,201)
093 COURTHOUSE SECURITY	115,171	115,171		-
094 COURT RECORD PRESERVATION	48,600	48,600		-
095 LOCAL TRUANCY PREVENT & DIVERS.	20,015	20,015		-
096 HISTORICAL COMMISSION	6,150	18,300		(12,150)
097 CHILD ABUSE PREVENTION	1,525	1,525		-
099 CTY/DIST COURT TECHNOLOGY	3,600	4,500		(900)
102 DIST COURT RECORDS TECHNOLOGY	20,500	60,000		(39,500)
103 COUNTY CLERK RECORDS ARCHIVES	560,000	1,480,000		(920,000)
105 COMMUNITY/ECONOMIC DEV PRG	16,700	24,710		(8,010)
106 AMERICAN RESCUE PLAN ACT	34,372,468	34,372,468		-
108 JP1 JUSTICE COURT TECHNOLOGY	6,800	28,801		(22,001)
109 JP2 JUSTICE COURT TECHNOLOGY	2,333	20,000		(17,667)
110 JP3 JUSTICE COURT TECHNOLOGY	2,101	20,518		(18,417)
111 JP4 JUSTICE COURT TECHNOLOGY	7,630	8,550		(920)
112 COURT FACILITY FEE	95,000	95,000		-
114 JUDICIAL EDUCATION	5,568	5,568		-
115 LANGUAGE ACCESS	33,414	33,414		-
122 SHERIFF CONTRABAND	263,500	390,000		(126,500)
124 INMATE SUPPLY	1,114,000	1,114,000		-
126 VINE GRANT	30,171	30,171		-
128 HOMELAND SECURITY GRANT	150,700	150,700		-
129 HAZARD MITIGATION	243,600	243,600		-
130 PROJECT SAFE NEIGHBORHOOD	81,753	81,753		-
142 LEOSE SHERIFF	50,500	125,000		(74,500)
145 SHERIFF COMMISSARY SALARY	771,814	771,814		-
146 LECD EMER COMMUNICATION GRANT	-	-		-
148 MAT RE-ENTRY PROGRAM	-	-		-
150 TAG GRANT	1,859,810	1,859,810		-
161 CDA BUSINESS CRIMES	108,500	108,500		-
163 CDA CONTRABAND	76,500	76,500		-
164 CDA SPATTF GRANT	895,216	895,216		-
166 CDA JAG GRANT	153,256	153,256		-
168 CDA BORDER PROSECUTION UNIT	149,762	149,762		-
171 CDA VOCA VICTIM ADV PROJECT	155,108	155,108		-
201 GEN OB REFUNDING BOND SRS 2016	5,735,375	5,735,375		-
202 UNLIMITED TAX ROAD BONDS	1,888,063	1,888,063		-
203 GEN OB REFUNDING SRS 2021	742,300	742,300		-
206 GEN OB REFUNDING BOND SRS 2013	721,250	796,050		(74,800)
208 SPECIAL TAX REVENUE BONDS 2020	599,740	1,210,556		(610,816)
301 MPO ROAD CONSTRUCTION FUND	1,410,200	1,410,200		-
302 TAX ROAD BOND CONSTRUCTION	53,585,000	86,641,624		(33,056,624)
307 CRTS RENOVATIONS #2	1,014,000	2,914,000		(1,900,000)
308 VENUE CAPITAL PROJECT	-	169,160		(169,160)
401 EMPLOYEE HEALTH BENEFIT	12,837,000	14,725,000		(1,888,000)
403 WORKERS COMPENSATION	1,830,500	1,830,500		-
640 PRE TRIAL RELEASE	15,000	15,000		-
SUB-TOTALS	312,859,893	361,600,240		(48,740,347)
DRAW FROM RESERVES	48,740,347			48,740,347
TOTALS	\$ 361,600,240	\$ 361,600,240	\$	-

**LUBBOCK COUNTY, TEXAS**  
**2024 BUDGETED REVENUES AND EXPENDITURES**  
**ALL FUNDS**

Fund	2024 Budgeted		Revenues Over/(Under)	
	Revenues	Expenditures	Revenues	Expenditures
011 GENERAL FUND	\$ 153,915,013	\$ 153,915,013	\$ -	\$ -
020 CONSOLIDATED ROAD AND BRIDGE	13,337,227	16,937,227		(3,600,000)
031 PRECINCT 1 PARK	170,083	245,083		(75,000)
032 SLATON/ROOSEVELT PARK	160,582	160,582		-
033 IDALOU/NEW DEAL PARK	159,115	159,115		-
034 SHALLOWATER PARK	163,282	177,911		(14,629)
041 PERMANENT IMPROVEMENT	3,795,396	9,170,610		(5,375,214)
043 LCETRZ NO1 TAX INCREMENT FUND	191,000	191,000		-
046 TJJD (P) JJAEP GRANT	80,000	80,000		-
047 TJJD (R) REG DIVERSION GRANT	15,628	15,628		-
048 TJJD DSA RESIDENTIAL PROJECTS	127,520	127,520		-
050 JUVENILE STAR PROGRAM	381,500	381,500		-
051 JUVENILE PROBATION	1,017,000	8,594,191		(7,577,191)
054 TJJD (A) JUV PROB COMM GRANT	2,814,968	2,814,968		-
055 JUVENILE DETENTION	5,532,696	5,532,696		-
057 JUVENILE FOOD SERVICE	419,096	419,096		-
064 TJJD (E) TITLE IV E GRANT	-	-		-
067 CJD DWI COURT GRANT	50,796	50,796		-
070 ON LINE ACCESS	7,000	185,000		(178,000)
072 CJD DRUG COURT GRANT	50,796	50,796		-
074 COUNTY DRUG COURT COURT COST	33,000	33,000		-
075 DISPUTE RESOLUTION	421,625	421,625		-
076 USDA AG MEDIATION GRANT	420,000	420,000		-
077 DOMESTIC RELATIONS OFFICE	150,480	179,145		(28,665)
078 MEDIATION & MENTAL HEALTH GRANT	-	-		-
079 VENUE HOT & STVR TAX	3,561,050	3,561,050		-
081 LAW LIBRARY	200,496	200,496		-
083 ELECTION SERVICES	1,067,774	1,067,774		-
084 HELP AMERICA VOTE ACT	-	-		-
085 ELECTION ADMINISTRATION	42,300	42,300		-
086 ELECTION EQUIPMENT	111,000	111,000		-
090 DIST CLK RECORDS MGT. AND PRES.	2,150	24,110		(21,960)
091 CTY CLK RECORDS MGT. AND PRES.	724,500	724,500		-
092 CTY RECORDS MGT. AND PRES.	89,715	89,715		-
093 COURTHOUSE SECURITY	140,607	140,607		-
094 COURT RECORD PRESERVATION	9,300	55,500		(46,200)
095 LOCAL TRUANCY PREVENT & DIVERS.	15,498	15,498		-
096 HISTORICAL COMMISSION	7,200	7,200		-
097 CHILD ABUSE PREVENTION	353	353		-
099 CTY/DIST COURT TECHNOLOGY	7,000	7,000		-
102 DIST COURT RECORDS TECHNOLOGY	5,500	60,000		(54,500)
103 COUNTY CLERK RECORDS ARCHIVES	670,000	670,000		-
105 COMMUNITY/ECONOMIC DEV PRG	66,950	66,950		-
106 AMERICAN RESCUE PLAN ACT	22,913,060	22,913,060		-
108 JP1 JUSTICE COURT TECHNOLOGY	8,500	28,801		(20,301)
109 JP2 JUSTICE COURT TECHNOLOGY	5,400	20,000		(14,600)
110 JP3 JUSTICE COURT TECHNOLOGY	3,000	3,000		-
111 JP4 JUSTICE COURT TECHNOLOGY	8,500	31,550		(23,050)
112 COURT FACILITY FEE	109,725	109,725		-
114 JUDICIAL EDUCATION	5,775	5,775		-
115 LANGUAGE ACCESS	37,515	37,515		-
122 SHERIFF CONTRABAND	158,648	328,000		(169,352)
124 INMATE SUPPLY	1,065,000	1,114,000		(49,000)
126 VINE GRANT	30,171	30,171		-
128 HOMELAND SECURITY GRANT	212,674	212,674		-
129 HAZARD MITIGATION	243,600	243,600		-
130 PROJECT SAFE NEIGHBORHOOD	136,000	136,000		-
142 LEOSE SHERIFF	26,000	26,000		-
145 SHERIFF COMMISSARY SALARY	958,673	958,673		-
146 LECD EMER COMMUNICATION GRANT	-	-		-
148 MAT RE-ENTRY PROGRAM	-	-		-
150 TAG GRANT	12,552,087	12,552,087		-
161 CDA BUSINESS CRIMES	86,500	86,500		-
163 CDA CONTRABAND	100,000	100,000		-
164 CDA SPATTF GRANT	1,502,168	1,502,168		-
166 CDA JAG GRANT	191,119	191,119		-
168 CDA BORDER PROSECUTION UNIT	439,530	439,530		-
171 CDA VOCA VICTIM ADV PROJECT	147,474	147,474		-
201 GEN OB REFUNDING BOND SRS 2016	-	-		-
202 UNLIMITED TAX ROAD BONDS	7,943,121	7,943,121		-
203 GEN OB REFUNDING SRS 2021	914,275	914,275		-
206 GEN OB REFUNDING BOND SRS 2013	-	-		-
208 SPECIAL TAX REVENUE BONDS 2020	1,245,570	1,245,570		-
301 MPO ROAD CONSTRUCTION FUND	279,313	843,292		(563,979)
302 TAX ROAD BOND CONSTRUCTION	750,000	59,809,148		(59,059,148)
307 CRTS RENOVATIONS #2	2,813,000	5,213,000		(2,400,000)
308 VENUE CAPITAL PROJECT	20,000	200,200		(180,200)
401 EMPLOYEE HEALTH BENEFIT	13,097,000	15,465,000		(2,368,000)
403 WORKERS COMPENSATION	1,910,500	5,666,975		(3,756,475)
640 PRE TRIAL RELEASE	15,000	15,000		-
SUB-TOTALS	260,064,094	345,639,558		(85,575,464)
DRAW FROM RESERVES	85,575,464			85,575,464
TOTALS	\$ 345,639,558	\$ 345,639,558	\$ -	\$ -

**LUBBOCK COUNTY, TEXAS**  
**FY 2024 BUDGET - TOTAL COMPARATIVE REVENUES**  
**ALL FUNDS**

Fund	FY 2022 Actual	FY 2023 Budget	% Change FY22		
			Actual VS FY23 Budget	FY 2024 Budget	
					% Change FY23 Budget VS FY24 Budget
011 GENERAL FUND	\$ 121,603,024	\$ 140,414,717	15.47%	\$ 153,915,013	9.61%
020 CONSOLIDATED ROAD AND BRIDGE	8,977,326	15,927,556	77.42%	13,337,227	-16.26%
031 PRECINCT 1 PARK	136,229	154,933	13.73%	170,083	9.78%
032 SLATON/ROOSEVELT PARK	130,938	145,183	10.88%	160,582	10.61%
033 IDALOU/NEW DEAL PARK	127,780	143,633	12.41%	159,115	10.78%
034 SHALLOWATER PARK	127,795	139,683	9.30%	163,282	16.89%
041 PERMANENT IMPROVEMENT	15,027,350	6,856,266	-54.37%	3,795,396	-44.64%
043 LCETRZ NO1 TAX INCREMENT FUND	190,445	191,000	0.29%	191,000	0.00%
046 TJJD (P) JJAEP GRANT	34,037	80,000	135.04%	80,000	0.00%
047 TJJD (R) REG DIVERSION GRANT	12,794	15,628	22.15%	15,628	0.00%
048 TJJD DSA RESIDENTIAL PROJECTS	-	-	0.00%	127,520	0.00%
050 JUVENILE STAR PROGRAM	557,319	661,495	18.69%	381,500	-42.33%
051 JUVENILE PROBATION	8,044,942	8,475,221	5.35%	1,017,000	-88.00%
054 TJJD (A) JUV PROB COMM GRANT	1,808,942	2,201,578	21.71%	2,814,968	27.86%
055 JUVENILE DETENTION	4,203,406	5,432,696	29.25%	5,532,696	1.84%
057 JUVENILE FOOD SERVICE	360,934	419,096	16.11%	419,096	0.00%
064 TJJD (E) TITLE IV E GRANT	-	204,400	0.00%	-	-100.00%
067 CID DWI COURT GRANT	22,783	32,951	44.63%	50,796	54.16%
070 ON LINE ACCESS	10,081	36,000	257.12%	7,000	-80.56%
072 CID DRUG COURT GRANT	26,352	44,092	67.32%	50,796	15.20%
074 COUNTY DRUG COURT COURT COST	25,535	20,700	-18.93%	33,000	59.42%
075 DISPUTE RESOLUTION	441,371	354,565	-19.67%	421,625	18.91%
076 USDA AG MEDIATION GRANT	267,211	420,000	57.18%	420,000	0.00%
077 DOMESTIC RELATIONS OFFICE	184,738	179,600	-2.78%	150,480	-16.21%
078 MEDIATION & MENTAL HEALTH GRANT	11,672	-	-100.00%	-	0.00%
079 VENUE HOT & STVR TAX	3,877,316	2,735,000	-29.46%	3,561,050	30.20%
081 LAW LIBRARY	195,074	201,110	3.09%	200,496	-0.31%
083 ELECTION SERVICES	335,353	769,775	129.54%	1,067,774	38.71%
084 HELP AMERICA VOTE ACT	4,024,371	4,024,697	0.01%	-	-100.00%
085 ELECTION ADMINISTRATION	51,244	64,000	24.89%	42,300	-33.91%
086 ELECTION EQUIPMENT	130,750	75,000	-42.64%	111,000	48.00%
090 DIST CLK RECORDS MGT. AND PRES.	5,723	19,400	238.97%	2,150	-88.92%
091 CTY CLK RECORDS MGT. AND PRES.	691,487	555,725	-19.63%	724,500	30.37%
092 CTY RECORDS MGT. AND PRES.	140,513	64,000	-54.45%	89,715	40.18%
093 COURTHOUSE SECURITY	167,970	115,171	-31.43%	140,607	22.09%
094 COURT RECORD PRESERVATION	14,468	48,600	235.91%	9,300	-80.86%
095 LOCAL TRUANCY PREVENT & DIVERS.	15,236	20,015	31.37%	15,498	-22.57%
096 HISTORICAL COMMISSION	5,703	6,150	7.83%	7,200	17.07%
097 CHILD ABUSE PREVENTION	606	1,525	151.54%	353	-76.85%
099 CTY/DIST COURT TECHNOLOGY	4,890	3,600	-26.37%	7,000	94.44%
102 DIST COURT RECORDS TECHNOLOGY	10,327	20,500	98.52%	5,500	-73.17%
103 COUNTY CLERK RECORDS ARCHIVES	674,307	560,000	-16.95%	670,000	19.64%
105 COMMUNITY/ECONOMIC DEV PRG	184,427	16,700	-90.94%	66,950	300.90%
106 AMERICAN RESCUE PLAN ACT	30,688,272	34,372,468	12.01%	22,913,060	-33.34%
108 JP1 JUSTICE COURT TECHNOLOGY	5,292	6,800	28.48%	8,500	25.00%
109 JP2 JUSTICE COURT TECHNOLOGY	3,047	2,333	-23.43%	5,400	131.46%
110 JP3 JUSTICE COURT TECHNOLOGY	2,273	2,101	-7.58%	3,000	42.79%
111 JP4 JUSTICE COURT TECHNOLOGY	6,266	7,630	21.78%	8,500	11.40%
112 COURT FACILITY FEE	70,795	95,000	34.19%	109,725	15.50%
114 JUDICIAL EDUCATION	4,040	5,568	37.84%	5,775	3.72%
115 LANGUAGE ACCESS	25,514	33,414	30.97%	37,515	12.27%
122 SHERIFF CONTRABAND	226,620	263,500	16.27%	158,648	-39.79%
124 INMATE SUPPLY	1,299,450	1,114,000	-14.27%	1,065,000	-4.40%
126 VINE GRANT	30,144	30,171	0.09%	30,171	0.00%
128 HOMELAND SECURITY GRANT	139,522	150,700	8.01%	212,674	41.12%
129 HAZARD MITIGATION	153,499	243,600	58.70%	243,600	0.00%
130 PROJECT SAFE NEIGHBORHOOD	72,962	81,753	12.05%	136,000	66.35%
142 LEOSE SHERIFF	22,715	50,500	122.32%	26,000	-48.51%
145 SHERIFF COMMISSARY SALARY	719,456	771,814	7.28%	958,673	24.21%
146 LECD EMER COMMUNICATION GRANT	5,980	-	-100.00%	-	0.00%
148 MAT RE-ENTRY PROGRAM	6,836	-	-100.00%	-	0.00%
150 TAG GRANT	735,227	1,859,810	152.96%	12,552,087	574.91%
161 CDA BUSINESS CRIMES	53,724	108,500	101.96%	86,500	-20.28%
163 CDA CONTRABAND	135,672	76,500	-43.61%	100,000	30.72%
164 CDA SPATTF GRANT	949,613	895,216	-5.73%	1,502,168	67.80%
166 CDA JAG GRANT	102,816	153,256	49.06%	191,119	24.71%
168 CDA BORDER PROSECUTION UNIT	127,975	149,762	17.02%	439,530	193.49%
171 CDA VOCA VICTIM ADV PROJECT	133,756	155,108	15.96%	147,474	-4.92%
201 GEN OB REFUNDING BOND SRS 2016	5,245,208	5,735,375	9.35%	-	-100.00%
202 UNLIMITED TAX ROAD BONDS	1,672,638	1,888,063	12.88%	7,943,121	320.70%
203 GEN OB REFUNDING SRS 2021	3,762,195	742,300	-80.27%	914,275	23.17%
206 GEN OB REFUNDING BOND SRS 2013	506,231	721,250	42.47%	-	-100.00%
208 SPECIAL TAX REVENUE BONDS 2020	1,227,804	599,740	-51.15%	1,245,570	107.68%
301 MPO ROAD CONSTRUCTION FUND	914,869	1,410,200	54.14%	279,313	-80.19%
302 TAX ROAD BOND CONSTRUCTION	368,170	53,585,000	14454.42%	750,000	-98.60%
307 CRTC RENOVATIONS #2	18,770	1,014,000	5302.27%	2,813,000	177.42%
308 VENUE CAPITAL PROJECT	523,650	-	-100.00%	20,000	0.00%
401 EMPLOYEE HEALTH BENEFIT	11,229,708	12,837,000	14.31%	13,097,000	2.03%
403 WORKERS COMPENSATION	1,949,696	1,830,500	-6.11%	1,910,500	4.37%
640 PRE TRIAL RELEASE	979	15,000	1432.18%	15,000	0.00%
DRAW FROM RESERVES	-	48,740,347	#DIV/0!	85,575,464	75.57%
<b>TOTAL REVENUES</b>	<b>\$ 236,004,150</b>	<b>\$ 361,600,240</b>		<b>\$ 345,639,558</b>	

## ***Revenue Sources***

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

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

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

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

### **Ad Valorem Taxes**

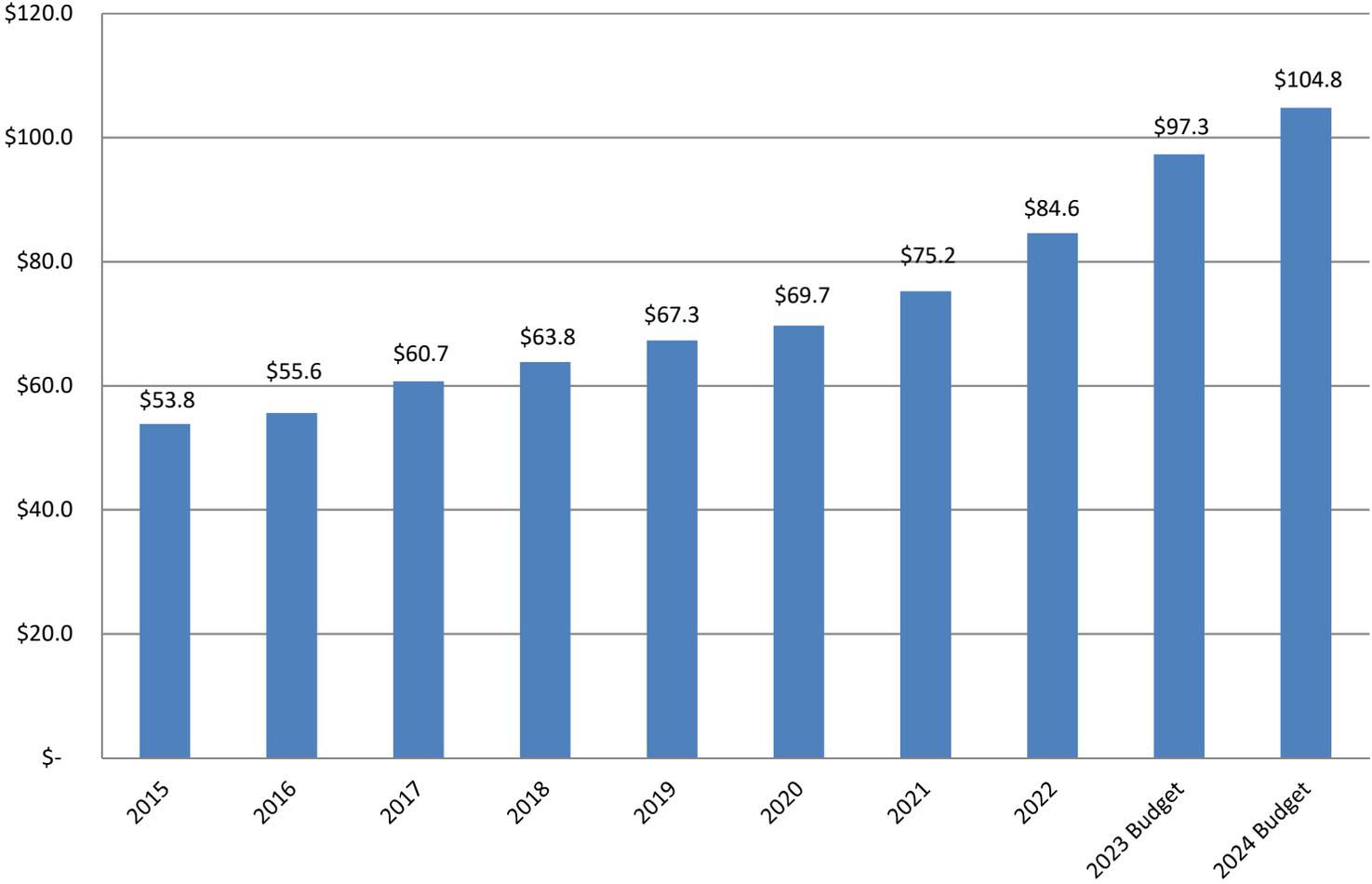
The 2024 budget includes ad valorem tax revenue in the amount of \$104,312,562 or 30% of all revenue. The following factors are considered: (1) the tax base increased by an average of 7.69% or \$1,936,017,566 to an adjusted taxable valuation of \$27,127,228,721. The tax rate was \$0.347720 per \$100 valuation in 2022 and Commissioners Court has adopted \$0.347507 per \$100 valuation in fiscal year 2023. (2) New property added to the tax roll provides approximately \$3,567,801 in additional revenues. (3) The "Truth in Taxation" law establishes guidelines for government entities to follow when setting tax rates. The effective tax rate was derived from the prior year's 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 the 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 the property to secure the payment of all taxes, penalties, and interest ultimately imposed.

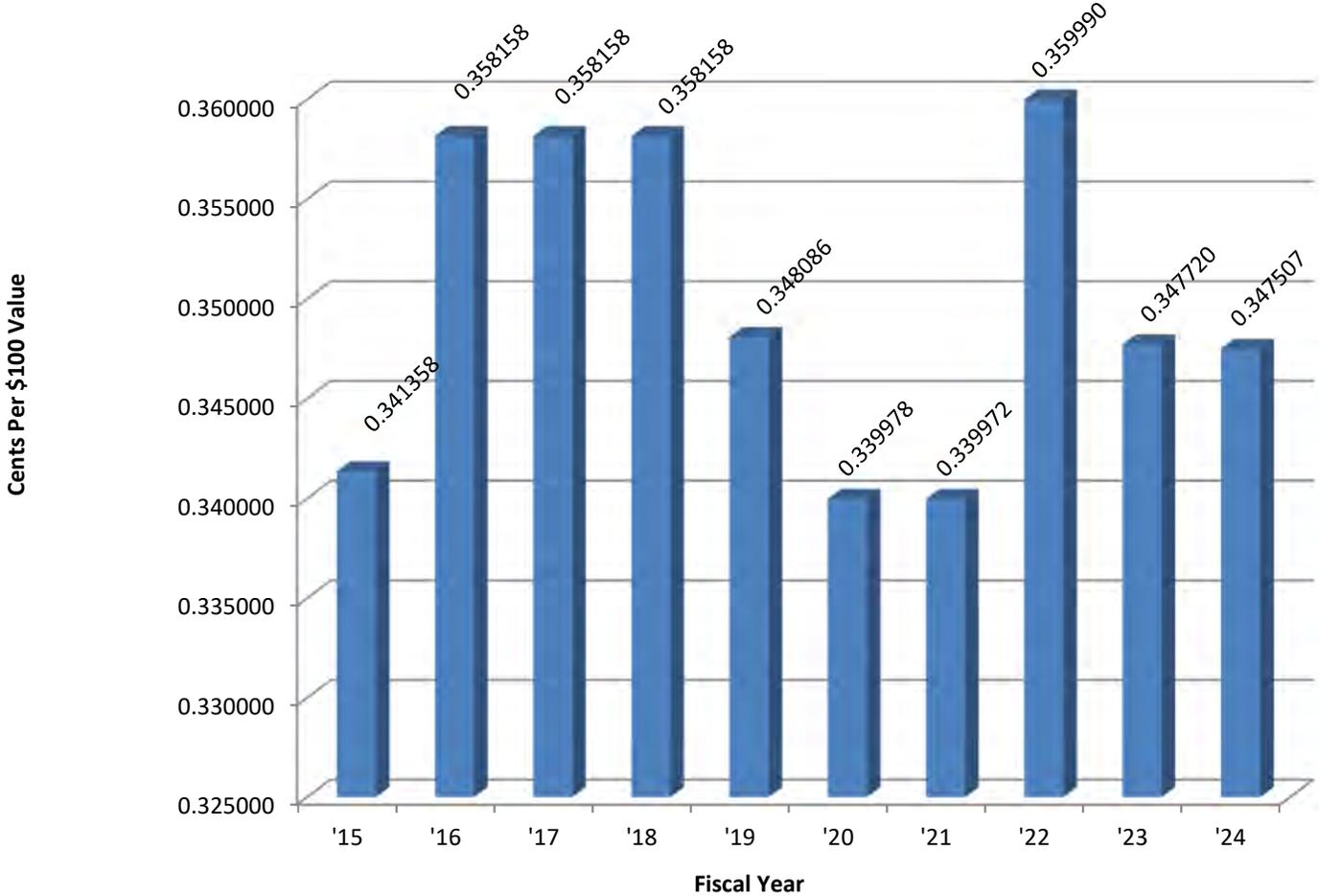
Lubbock County maintains a high collection of property tax. Historically, tax collections total approximately 99% of the tax levy. The County encourages the Lubbock Central Appraisal District (LCAD) to follow an aggressive policy of collecting property tax revenues.

The chart on page 62 displays the property tax collection history for the past ten years depicting moderate growth. The chart on page 63 displays the adopted tax rate for the past ten years. The chart on page 64 displays the tax rate for the past ten years with the breakdown of the distribution between the different funds.

**Lubbock County, Texas  
Ad Valorem Tax Revenue**



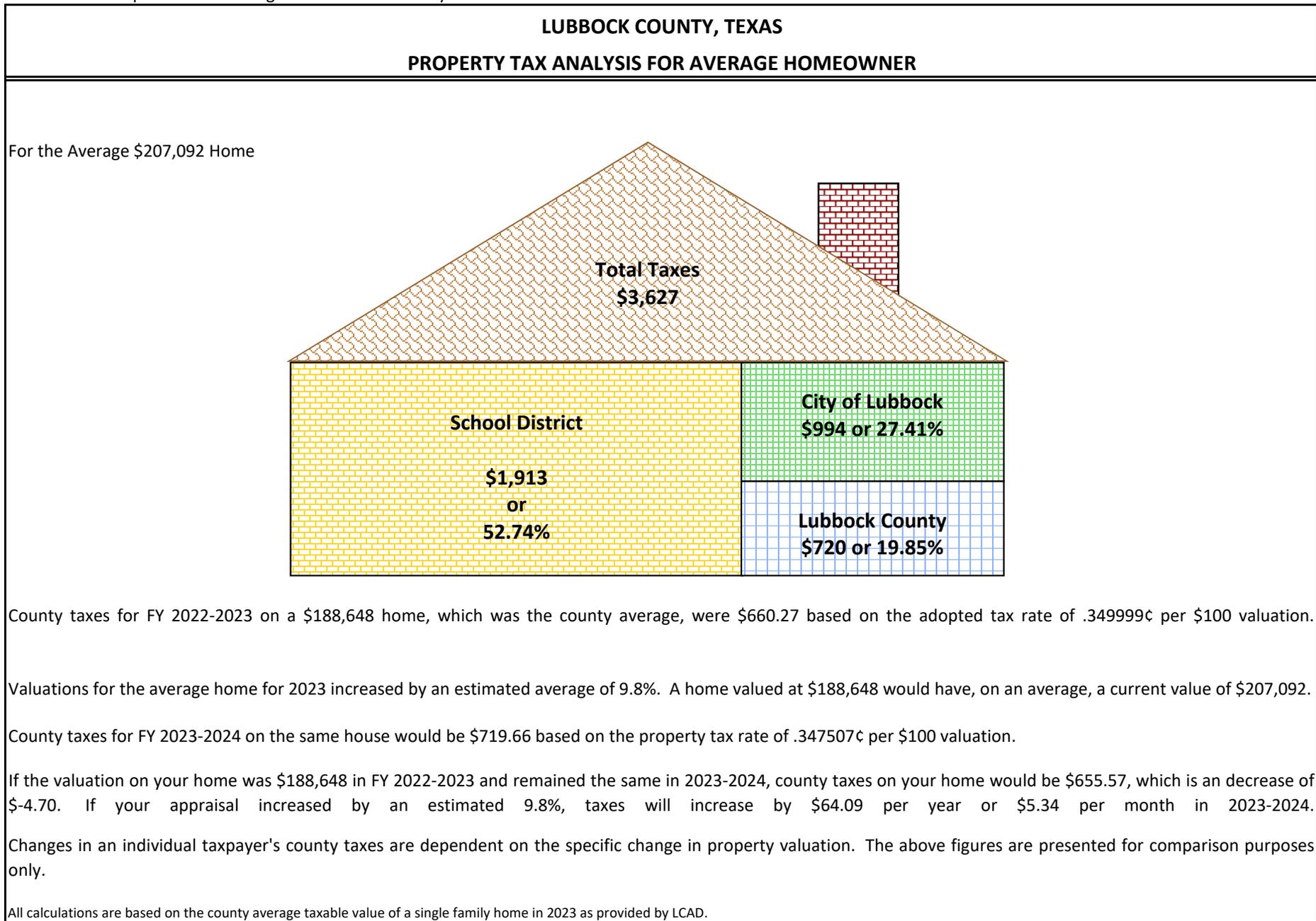
LUBBOCK COUNTY, TEXAS  
TEN YEAR TAX RATE HISTORY



**LUBBOCK COUNTY, TEXAS**  
**ADOPTED BUDGET 2014-2024**  
**TAX RATES BY FUND**

Funds	Tax Rate 2014	Tax Rate 2015	Tax Rate 2016	Tax Rate 2017	Tax Rate 2018	Tax Rate 2019	Tax Rate 2020	Tax Rate 2021	Tax Rate 2022	Tax Rate 2023
General Fund	0.283969	0.302542	0.303168	0.309104	0.296757	0.288650	0.289342	0.317655	0.302422	0.306338
Permanent Improvement	0.010000	0.010000	0.010000	0.010000	0.010000	0.010000	0.010000	0.010000	0.010000	0.010000
Precinct 1 Park	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500
Slaton/Roosevelt Parks	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500
Idalou/New Deal Parks	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500
Shallowater Parks	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500
Debt Service	0.045389	0.043616	0.042990	0.037054	0.039329	0.039329	0.038636	0.030335	0.033298	0.029169
<b>TOTAL</b>	<b>0.341358</b>	<b>0.358158</b>	<b>0.358158</b>	<b>0.358158</b>	<b>0.348086</b>	<b>0.339979</b>	<b>0.339978</b>	<b>0.359990</b>	<b>0.347720</b>	<b>0.347507</b>

The following chart displays a summary of taxes paid by the average homeowner including city, school, and county taxes for FY 2023-2024. The chart shows that only 19.85% of taxes paid on the average home are for County taxes.



**LUBBOCK COUNTY, TEXAS**  
**ADOPTED BUDGET 2023-2024**  
**ANALYSIS OF REVENUE DERIVED BY TAX RATE**

ADJUSTED TAXABLE VALUE		\$ 27,149,993,565.00		Last Years I&S Rate .032298
M & O TAX RATE / \$100 VALUATION	0.318338		\$ 86,428,746.51	
I & S TAX RATE / \$100 VALUATION				
Certificates of Obligation		\$ 27,149,993,565.00		
TOTAL I & S	<u>0.029169</u>		\$ 7,919,381.62	
PROJECTED LEVY W/O OVER 65			\$ 94,348,128.14	
ESTIMATED LEVY OF OVER 65			<u>\$ 9,964,434.00</u>	
TOTAL GROSS LEVY	<u><b>0.347507</b></u>		<u><b>\$ 104,312,562.14</b></u>	

FUND NAME	TAX RATE	DISTRIBUTION FOR OVER 65 LEVY	REV BY FUND OVER 65	ESTIMATED REVENUE	TOTAL TAX REVENUE
GENERAL FUND	0.306338	88.1530%	\$ 8,783,951.93	\$ 83,170,747.29	\$ 91,954,699.22
PERMANENT IMPROVEMENT FUND	0.010000	2.8776%	\$ 286,740.53	\$ 2,714,999.36	\$ 3,001,739.88
PRECINCT 1 PARK	0.000500	0.1439%	\$ 14,337.03	\$ 135,749.97	\$ 150,086.99
SLATON/ROOSEVELT PARKS	0.000500	0.1439%	\$ 14,337.03	\$ 135,749.97	\$ 150,086.99
IDALOU/NEW DEAL PARKS	0.000500	0.1439%	\$ 14,337.03	\$ 135,749.97	\$ 150,086.99
SHALLOWATER PARKS	0.000500	0.1439%	\$ 14,337.03	\$ 135,749.97	\$ 150,086.99
SUBTOTAL for M & O	0.318338	91.6062%	\$ 9,128,040.56	\$ 86,428,746.51	\$ 95,556,787.07
INTEREST & SINKING FUND	<u>0.029169</u>	<u>8.3938%</u>	<u>\$ 836,393.44</u>	<u>\$ 7,919,381.62</u>	<u>\$ 8,755,775.06</u>
ESTIMATED LEVY OF OVER 65			\$ 9,964,434.00	\$ 9,964,434.00	
<b>TOTAL TAXES BUDGETED</b>	<u><b>0.347507</b></u>	100.0000%		<u><b>\$ 104,312,562.14</b></u>	<u><b>\$ 104,312,562.14</b></u>

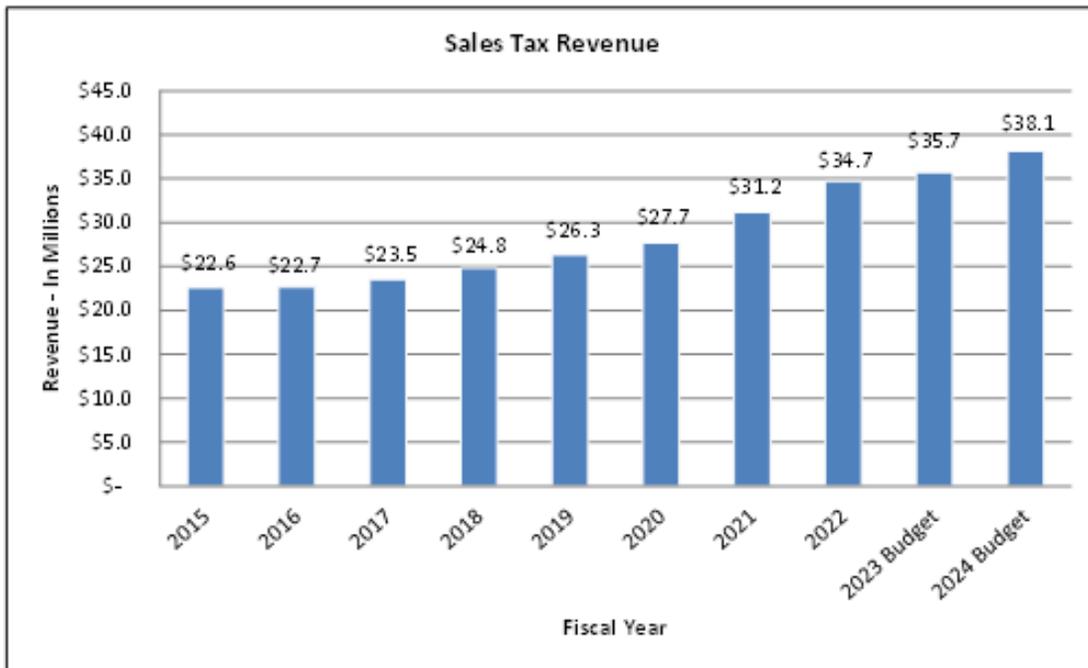
**LUBBOCK COUNTY, TEXAS  
ADOPTED BUDGET 2023-2024  
TAX DISTRIBUTION BY FUND**

Description of Fund	Tax Rate	Total Gross Taxes	Tax Distribution
General Fund	0.306338	\$ 91,954,699.22	88.15%
Permanent Improvement	0.010000	\$ 3,001,739.88	2.88%
Precinct 1 Park	0.000500	\$ 150,086.99	0.14%
Slaton/Roosevelt Parks	0.000500	\$ 150,086.99	0.14%
Idalou/New Deal Parks	0.000500	\$ 150,086.99	0.14%
Shallowater Parks	0.000500	\$ 150,086.99	0.14%
Debt Service	0.029169	\$ 8,755,775.06	8.39%
<b>TOTAL TAX RATE/TAX LEVY</b>	<b>0.347507</b>	<b>\$ 104,312,562.14</b>	<b>100.00%</b>

## Sales and Use Tax

A sales and use tax of one-half of one percent, which is collected by the State of Texas, was approved by voters of Lubbock County and went into effect on January 1, 1988. This tax is imposed on the value of taxable items sold and is enforced and collected by the Comptroller of Public Accounts of the State of Texas. Proceeds are remitted monthly less a small service fee. The proceeds are credited to the General Fund. The tax is used to fund operations, which helps defray county property tax. Actual county sales and use tax received in FY 2023 was \$36,578,555. The budgeted county sales tax for the 2024 budget increased by \$2,447,797 from \$35,692,533 in the 2023 budget to \$38,140,330 in the 2024 budget. Sales and use tax revenue accounts for approximately 25% 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 FY 2024, Lubbock County anticipates that this revenue source will make up about 2% 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 is an increase in 2024 in this type of revenue.

## **Fees**

This source of revenue comes from the fee offices throughout the County which are responsible for imposing and collecting various fees. Examples of these fees include marriage licenses, filing fees, online access, and record preservation fees. The majority of these fees are set by the Local Government Code. Fees are expected to decrease by 25%.

## **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. Auto registrations are the most common commission received. All commissions are anticipated to increase in 2024 by \$954,166 with the largest increase in motor vehicle commissions.

## **Charges for Services**

Services are provided to other entities and in exchange the county receives payment. Board Bills and Court Reporter Fees make up the majority of the revenue. Charges for services provide approximately 1% of budgeted revenue.

## **Fines and Forfeitures**

Each of the three levels of courts in the County (Justice Courts, County Courts, and District Courts) has the authority to impose fines as punishment on those persons found guilty of crimes. Fines are imposed as a deterrent to further criminal activity, but they are also an important revenue source for Lubbock County. Fines provide 3% of budgeted revenue. The Judicial Compliance department is responsible for actively collecting fines and fees due to the County. To collect outstanding fines due to the county the court entered into a contract with a law firm in late 2009. Fines continue to slowly decline.

## **Interest**

Interest revenue is earned on most of the temporarily idle funds. Investments are managed by 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, government-backed security investments, and investments purchased through TexPool and TexasClass. 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 2024 by \$856,475.

## **Draw from Reserves**

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

## **Committed Fund Balance Reserves**

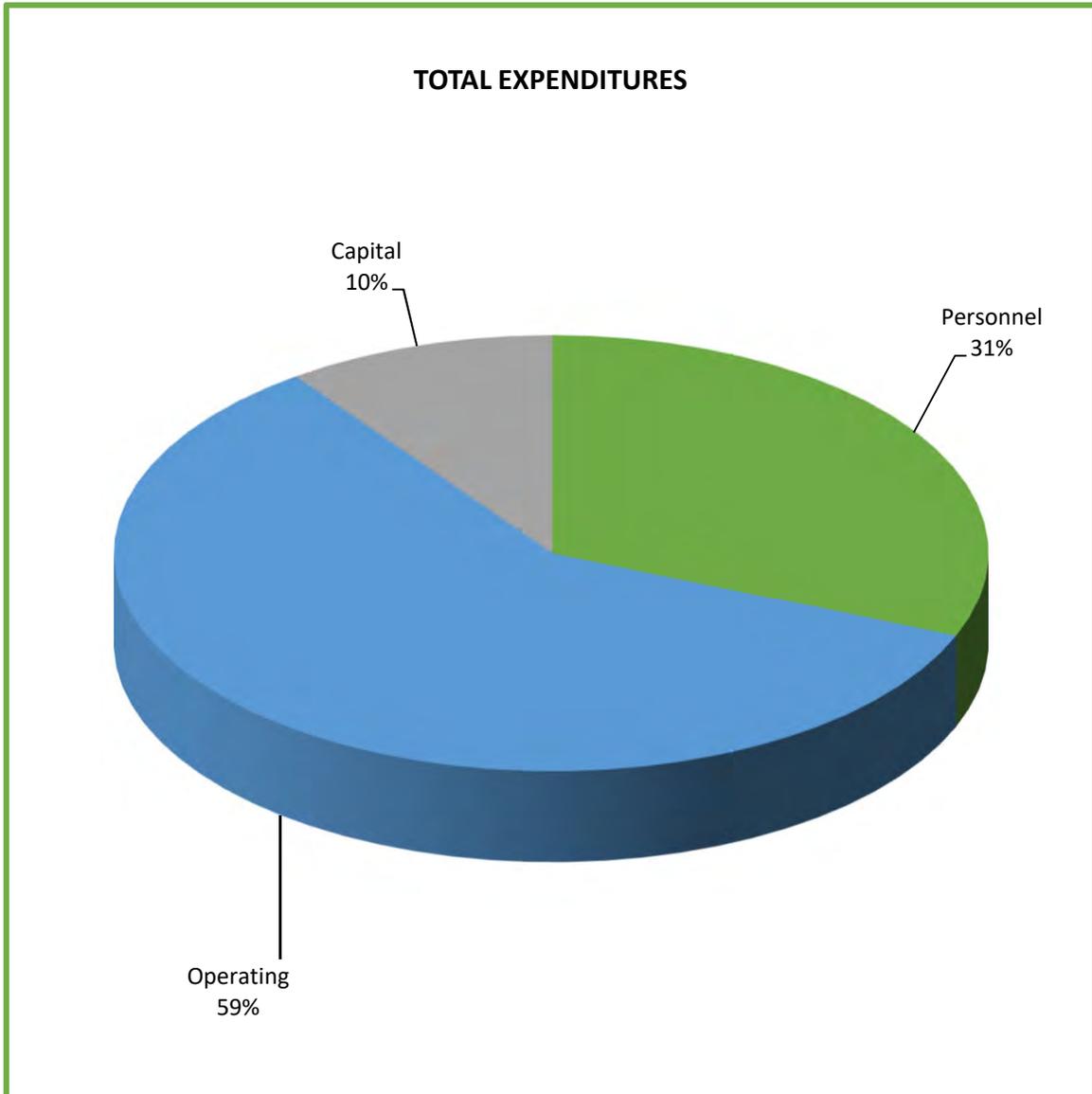
This category represents the amount of fund balance that is “earmarked” for projects in future years.

**LUBBOCK COUNTY, TEXAS**  
**FY 2024**  
**BUDGET - TOTAL COMPARATIVE EXPENDITURES \***  
**ALL FUNDS**

Fund	FY 2022 Actual	FY 2023 Budget	% Change FY22		% Change FY23	
			Actual VS FY23	Budget	Budget VS FY24	Budget
011 GENERAL FUND	\$ 117,062,930	\$ 142,556,377	21.78%	\$	153,915,013	7.97%
020 CONSOLIDATED ROAD AND BRIDGE	8,829,842	16,727,556	89.44%		16,937,227	1.25%
031 PRECINCT 1 PARK	169,606	202,744	19.54%		245,083	20.88%
032 SLATON/ROOSEVELT PARK	141,926	145,183	2.29%		160,582	10.61%
033 IDALOU/NEW DEAL PARK	113,984	164,032	43.91%		159,115	-3.00%
034 SHALLOWATER PARK	94,492	199,631	111.27%		177,911	-10.88%
041 PERMANENT IMPROVEMENT	9,277,009	9,619,149	3.69%		9,170,610	-4.66%
043 LCETRZ NO1 TAX INCREMENT FUND	-	191,000	0.00%		191,000	0.00%
046 TJJD (P) JJAEP GRANT	34,037	80,000	135.04%		80,000	0.00%
047 TJJD (R) REG DIVERSION GRANT	12,794	15,628	22.15%		15,628	0.00%
048 TJJD DSA RESIDENTIAL PROJECTS	-	-	0.00%		127,520	0.00%
050 JUVENILE STAR PROGRAM	557,319	661,495	18.69%		381,500	-42.33%
051 JUVENILE PROBATION	5,618,001	12,085,221	115.12%		8,594,191	-28.89%
054 TJJD (A) JUV PROB COMM GRANT	1,808,942	2,201,578	21.71%		2,814,968	27.86%
055 JUVENILE DETENTION	4,203,406	5,432,696	29.25%		5,532,696	1.84%
057 JUVENILE FOOD SERVICE	360,934	419,096	16.11%		419,096	0.00%
064 TJJD (E) TITLE IV E GRANT	-	204,400	0.00%		-	-100.00%
067 CID DWI COURT GRANT	22,783	32,951	44.63%		50,796	54.16%
070 ON LINE ACCESS	13,655	185,000	1254.85%		185,000	0.00%
072 CID DRUG COURT GRANT	26,352	44,092	67.32%		50,796	15.20%
074 COUNTY DRUG COURT COURT COST	674	33,240	4831.46%		33,000	-0.72%
075 DISPUTE RESOLUTION	379,019	379,026	0.00%		421,625	11.24%
076 USDA AG MEDIATION GRANT	267,261	420,000	57.15%		420,000	0.00%
077 DOMESTIC RELATIONS OFFICE	166,250	212,344	27.73%		179,145	-15.63%
078 MEDIATION & MENTAL HEALTH GRANT	11,672	-	-100.00%		-	0.00%
079 VENUE HOT & STVR TAX	1,832,369	2,735,000	49.26%		3,561,050	30.20%
081 LAW LIBRARY	203,551	201,110	-1.20%		200,496	-0.31%
083 ELECTION SERVICES	335,353	769,775	129.54%		1,067,774	38.71%
084 HELP AMERICA VOTE ACT	4,024,371	4,024,697	0.01%		-	-100.00%
085 ELECTION ADMINISTRATION	24,088	64,000	165.70%		42,300	-33.91%
086 ELECTION EQUIPMENT	121,601	75,100	-38.24%		111,000	47.80%
090 DIST CLK RECORDS MGT. AND PRES.	12,969	43,302	233.89%		24,110	-44.32%
091 CTY CLK RECORDS MGT. AND PRES.	61,960	648,458	946.57%		724,500	11.73%
092 CTY RECORDS MGT. AND PRES.	76,132	86,201	13.23%		89,715	4.08%
093 COURTHOUSE SECURITY	99,728	115,171	15.48%		140,607	22.09%
094 COURT RECORD PRESERVATION	8,741	48,600	456.01%		55,500	14.20%
095 LOCAL TRUANCY PREVENT & DIVERS.	-	20,015	0.00%		15,498	-22.57%
096 HISTORICAL COMMISSION	3,823	18,300	378.71%		7,200	-60.66%
097 CHILD ABUSE PREVENTION	-	1,525	0.00%		353	-76.85%
099 CTY/DIST COURT TECHNOLOGY	-	4,500	0.00%		7,000	55.56%
102 DIST COURT RECORDS TECHNOLOGY	-	60,000	0.00%		60,000	0.00%
103 COUNTY CLERK RECORDS ARCHIVES	53,882	1,480,000	2646.75%		670,000	-54.73%
105 COMMUNITY/ECONOMIC DEV PRG	14,181	24,710	74.25%		66,950	170.94%
106 AMERICAN RESCUE PLAN ACT	30,688,272	34,372,468	12.01%		22,913,060	-33.34%
108 JP1 JUSTICE COURT TECHNOLOGY	19,615	28,801	46.83%		28,801	0.00%
109 JP2 JUSTICE COURT TECHNOLOGY	15,372	20,000	30.11%		20,000	0.00%
110 JP3 JUSTICE COURT TECHNOLOGY	3,824	20,518	436.54%		3,000	-85.38%
111 JP4 JUSTICE COURT TECHNOLOGY	2,320	8,550	268.53%		31,550	269.01%
112 COURT FACILITY FEE	-	95,000	0.00%		109,725	15.50%
114 JUDICIAL EDUCATION	-	5,568	0.00%		5,775	3.72%
115 LANGUAGE ACCESS	-	33,414	0.00%		37,515	12.27%
122 SHERIFF CONTRABAND	284,978	390,000	36.85%		328,000	-15.90%
124 INMATE SUPPLY	828,677	1,114,000	34.43%		1,114,000	0.00%
126 VINE GRANT	30,144	30,171	0.09%		30,171	0.00%
128 HOMELAND SECURITY GRANT	139,522	150,700	8.01%		212,674	41.12%
129 HAZARD MITIGATION	153,499	243,600	58.70%		243,600	0.00%
130 PROJECT SAFE NEIGHBORHOOD	72,962	81,753	12.05%		136,000	66.35%
142 LEOSE SHERIFF	23,237	125,000	437.95%		26,000	-79.20%
145 SHERIFF COMMISSARY SALARY	708,120	771,814	8.99%		958,673	24.21%
146 LECD EMER COMMUNICATION GRANT	5,980	-	-100.00%		-	0.00%
148 MAT RE-ENTRY PROGRAM	6,836	-	-100.00%		-	0.00%
150 TAG GRANT	735,227	1,859,810	152.96%		12,552,087	574.91%
161 CDA BUSINESS CRIMES	51,260	108,500	111.67%		86,500	-20.28%
163 CDA CONTRABAND	135,213	76,500	-43.42%		100,000	30.72%
164 CDA SPATTF GRANT	949,613	895,216	-5.73%		1,502,168	67.80%
166 CDA JAG GRANT	102,816	153,256	49.06%		191,119	24.71%
168 CDA BORDER PROSECUTION UNIT	127,975	149,762	17.02%		439,530	193.49%
171 CDA VOCA VICTIM ADV PROJECT	133,756	155,108	15.96%		147,474	-4.92%
201 GEN OB REFUNDING BOND SRS 2016	5,733,068	5,735,375	0.04%		-	-100.00%
202 UNLIMITED TAX ROAD BONDS	1,566,888	1,888,063	20.50%		7,943,121	320.70%
203 GEN OB REFUNDING SRS 2021	3,681,460	742,300	-79.84%		914,275	23.17%
206 GEN OB REFUNDING BOND SRS 2013	823,316	796,050	-3.31%		-	-100.00%
208 SPECIAL TAX REVENUE BONDS 2020	609,452	1,210,556	98.63%		1,245,570	2.89%
301 MPO ROAD CONSTRUCTION FUND	785,020	1,410,200	79.64%		843,292	-40.20%
302 TAX ROAD BOND CONSTRUCTION	4,104,882	86,641,624	2010.70%		59,809,148	-30.97%
307 CRTC RENOVATIONS #2	71,461	2,914,000	3977.77%		5,213,000	78.89%
308 VENUE CAPITAL PROJECT	3,016,361	169,160	-94.39%		200,200	18.35%
401 EMPLOYEE HEALTH BENEFIT	11,236,805	14,725,000	31.04%		15,465,000	5.03%
403 WORKERS COMPENSATION	1,304,217	1,830,500	40.35%		5,666,975	209.59%
640 PRE TRIAL RELEASE	1,552	15,000	866.81%		15,000	0.00%
<b>TOTAL EXPENDITURES - ALL LUBBOCK COUNTY FUNDS</b>	<b>\$ 224,199,334</b>	<b>\$ 361,600,240</b>	<b>61.29%</b>	<b>\$</b>	<b>345,639,558</b>	<b>-4.41%</b>

\* INCLUDING INTERFUND TRANSFERS

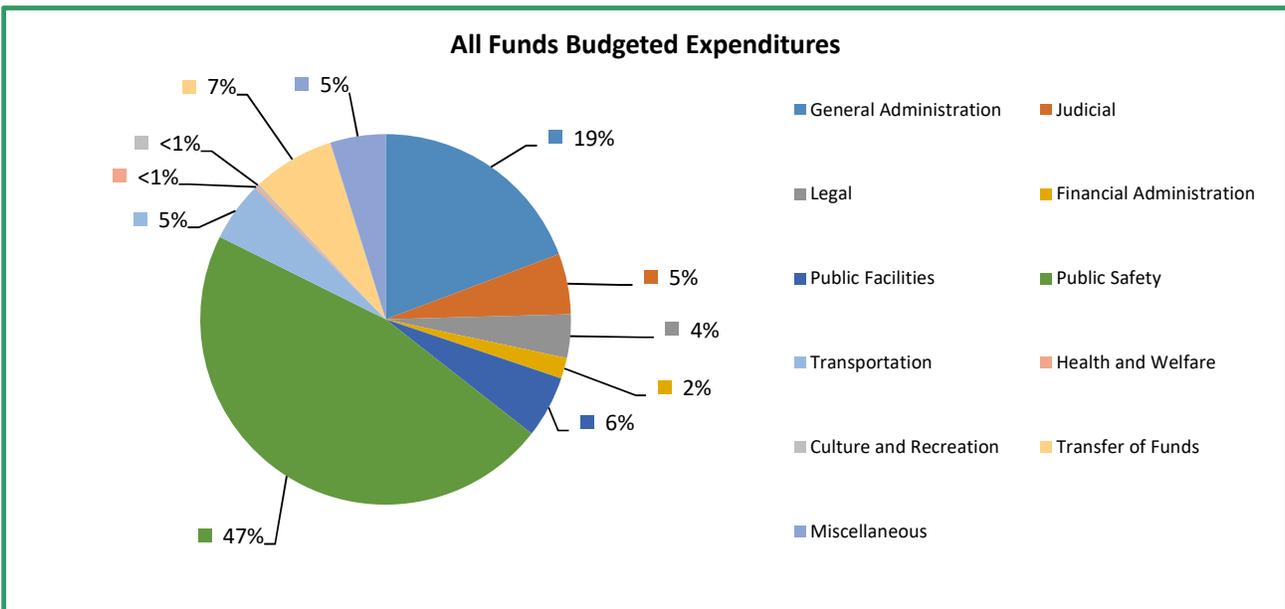
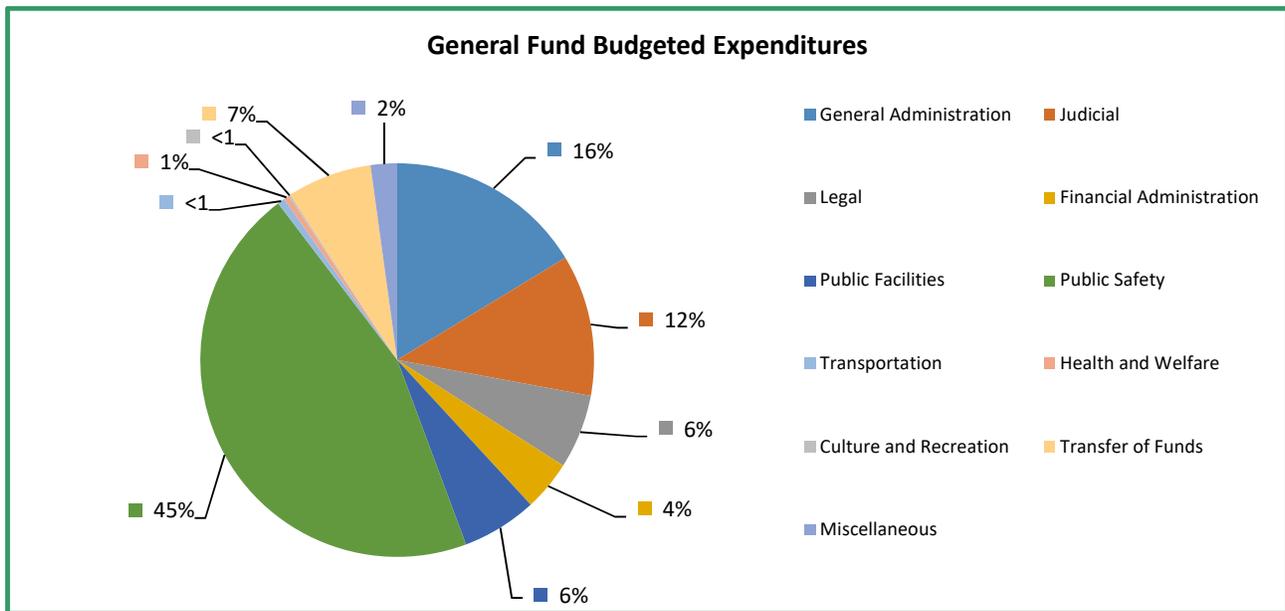
LUBBOCK COUNTY, TEXAS  
EXPENDITURE SUMMARY BY CATEGORY  
ALL FUNDS



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	\$ 25,077,427	\$ 66,589,196
Judicial	17,872,028	18,276,083
Legal	9,409,797	13,097,854
Financial Administration	6,333,570	6,333,570
Public Facilities	9,508,726	18,679,336
Public Safety	69,814,943	161,690,361
Transportation	948,862	18,077,089
Health and Welfare	656,287	656,287
Culture and Recreation	244,345	811,584
Transfer of Funds	10,737,600	24,797,954
Miscellaneous	3,311,428	16,630,244
<b>Total Expenditures</b>	<b>\$ 153,915,013</b>	<b>\$ 345,639,558</b>



## ***Uses of Funds***

The 2024 budget includes expenditures of \$345,639,558 as compared to the 2023 budget of \$361,600,240. This represents a decrease of 4.4% over last year's budget.

### **General Fund**

The FY2024 general fund budget increased to \$153,915,013 from \$142,556,377 in fiscal year 2023. A difference of \$11,358,636 or 7.4%. 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 of county buildings; Public Safety – law enforcement services provided by the county; Public Works - assists in the maintenance of county roads and projects; Health and Welfare – provides services for citizens; Culture and Recreation – provides support to library's; Other – state and county services; 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, County Judge, County Clerk, Technology and Information Systems, Non-Departmental, and Judicial Compliance. In the 2024 budget, the overall general administration function decreased by \$6,362,892. The ARPA Grant under the Commissioners Court had a decrease of \$10,459,408 accounting for the majority of the decrease in General Administration.

### **Judicial**

The Judicial function includes the Courts and the departments that service the courts, including the District Clerk, 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 \$2,336,989 or 12.79%. Most of the increase in the judicial function is due to increases in the personnel line items.

### **Legal**

The legal function is made up of the District Attorney's Office. The budget increased by \$879,969 or 9% due 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 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 \$443,765 or 7% due to new positions granted.

## **Public Facilities**

Maintenance of county facilities is an essential service that must be provided. The department increased by \$922,182. The majority of this increase can be attributed to the increase in utility costs as well as personnel line items.

## **Public Works**

Public Works plays a crucial role in responding to the needs of the public in planning, preparing, mitigating, and recovering from general emergencies and disasters. The 2024 Public Works Department budget increased by \$371,917 or 39%. The increase can be attributed to increased personnel line items.

## **Public Safety**

Public Safety departments include Constables 1-4, Medical Examiner, County Sheriff, Lubbock County Detention Center, and Public Safety. The total for all Public Safety departments is \$161,690,361 which is a decrease of \$4,184,593 or 2.6%. The majority of the decrease can be attributed to the decrease in Capital Projects.

## **Health and Welfare**

Health and Welfare is comprised of the following functions: General Assistance, and Veteran's Affairs. The division increased by \$64,564. The majority of the increase can be attributed to General Assistance with an increase of 10%.

## **Culture and Recreation**

Culture and Recreation is made up of Museum and Library services. For FY2024, this division saw a decrease of \$16,212 or 2% due to a decrease in library services for the City of Lubbock.

## **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 decreased in 2024 by \$9,015,120 or 36%. The majority of this decrease can be attributed to the decrease in transfers from the General Fund to JJC.

## **Other**

The “Other” category is comprised of the following functions: Community Supervision and Corrections Department (CSCD), Conservation (Texas AgriLIFE), and Elections. The CSCD is operated on state funds, but the county does contribute a small portion. This category decreased by \$2,546,967 due to the decrease in the Elections Department. The Elections Department is responsible for overseeing all election-related functions.

## **Special Revenue Funds**

### **Consolidated Road and Bridge**

Consolidated Road and Bridge Fund includes expenditures for the operation, repair, maintenance, and construction of approximately 1,187 centerline miles of county road including drainage infrastructure and traffic control signage with an addition of 30 miles each for paved and unpaved roads. The department assists in the planning of new subdivisions, commercial developments, and infrastructure. These expenditures include salaries, road materials, and funding for equipment and land. The FY2024 Consolidated Road and Bridge budget increased by \$209,671. The majority of that increase can be attributed to 3 new positions, heavy equipment purchases, and materials.

### **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. Each park maintained a flat budget.

### **Permanent Improvement**

The permanent improvement fund includes expenditures for the improvement of county facilities, including the courthouse, the central garage, the Lubbock County Office Building, and various other county building renovations. This division decreased by \$448,539 in FY2024. This decrease can be attributed to fewer renovation projects and a decrease in transfers from the General Fund.

### **LCETRZ NO1 Tax Increment Fund**

These are funds collected from a county energy transportation reinvestment zone formed by order of the Commissioners Court. The funds in the Lubbock County Energy Transportation

Reinvestment Zone NO1 Tax Increment Fund may only be used according to Texas Transportation Code 222.1071.

### **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.

### **CJD DWI Court Grant**

The funds from the Lubbock County Adult DWI Court grant 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.

### **Online Access**

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 the use of the system. The fee is dedicated to the enhancement of courtroom technology.

### **CJD Drug Court Grant**

The funds from the Lubbock County Adult Drug Court grant 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.

### **County Drug Court - Court Cost**

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**

This fund was established under Texas Civil Practice and Remedies Code Chapter 152 to maintain an alternative dispute resolution system.

### **USDA Ag Mediation Grant**

The USDA Ag Mediation grant 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.

### **Mediation & Mental Health Grant**

The Mediation & Mental Health grant fund is used for dual objectives for educating mediators about mental health. The first objective is to develop a series of workshops focusing on mental health, and secondly, to utilize this information to create a Best Practices guide for mediators. According to the National Alliance of Mental Illness (NAMI), one in five adults in the United States will experience some form of mental illness. Many of these adults access the judicial system, frequently due to alleged criminal acts, and also for civil matters. Alternative dispute resolution (ADR) is ordered or requested in many of these cases. Since mediation is a significant part of the judicial system, mediators need to know how to recognize signs of a person's mental illness and to be able to respond accordingly.

### **American Rescue Plan Act (ARPA) Grant**

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), a part of the American Rescue Plan Act (ARPA), delivers \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency. The program ensures that governments have the resources needed to: Fight the pandemic and support families and businesses struggling with its public health and economic impacts; maintain vital public services, even amid declines in revenue, and; Build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity.

### **Domestic Relations Office**

This fund is used to provide money for services authorized under Texas Family Code Chapter 203.

### **Hotel Occupancy Tax and Short-Term Motor Vehicle Rental Tax (HOT & STVR Tax)**

On November 6, 2018, a majority of the voters of the County voted in favor of the County providing for the planning, acquisition, development, establishment, renovation, and financing of a Venue Project, and imposing a hotel occupancy tax not to exceed 5% and a short-term motor vehicle rental tax not to exceed 5% to finance the Venue Project. This fund accounts for the collection of those funds.

## **Law Library**

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

## **Election Services**

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 regarding their needs for their elections and then the entities reimburse Lubbock County.

## **Election Administration**

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 part of the county's General Revenue Fund.

## **Election Equipment**

This fund contains monies charged to the parties and entities for the rental of electronic voting equipment. Monies expended from this fund are used to replace or to purchase additional electronic voting equipment.

## **Record Management and 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 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**

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 \$110,000 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.

### **Local Truancy Prevention and Diversion Fund**

Starting January 1, 2020, LGC Sec. 134.103 allocates 35.7143% of the revenues collected from the Local Court Cost fee to the Local Truancy Prevention and Diversion Fund. These funds may be used by a county to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of a juvenile case manager.

### **Lubbock County Historical Commission Fund**

The purpose of this fund is to assist in identifying, protecting, and interpreting the history of Lubbock County.

### **Child Abuse Prevention**

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**

This fee was established in FY2006 to account for the fees collected upon conviction of a misdemeanor offense in a justice court. Before January 1, 2020, funds could only be utilized to finance the purchase and maintenance of technological enhancements for justice courts as well as continuing education and training regarding technological enhancements. As of January 1, 2020, LGC Sec. 134.103 allocates 28.5714% of the revenues collected from the Local Court Cost fee to this fund. Now these funds may also be utilized to include salaries for technology.

### **County and District Court Technology**

This fund was established to account for monies collected as fees from anyone convicted of a criminal or misdemeanor offense to be used for technology improvements for all court offices of the county, and the cost of training and education regarding technological improvements for the justice, county, and district court.

### **Archives Fund**

Lubbock County Clerk Archives Fund was established through a fee collected on all documents filed in the clerks' offices and can only be spent by 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 before 1974.

### **Community Economic Development Program**

The Community Economic Development Program Fund receives funds appropriated by the state legislature per LGC 381.004. These funds may be used for specific purposes to stimulate business and commercial activity including the encouragement, promotion, improvement, and application of the arts.

### **Sheriff Contraband**

This is a discretionary fund of the Sheriff's Office and it is included in the FY 2024 budget at \$328,000. This fund is supported by funds and assets that are seized and subsequently awarded to the County by court orders.

### **Inmate Supply**

This is a discretionary fund of the Sheriff's Office that is used to account for funds generated from the purchase of commissary items by inmates. These funds are expended to provide items, equipment, and personnel to meet the educational, safety, and entertainment needs of the inmates housed in the Lubbock County Detention Center.

### **Project Safe Neighborhood Grant**

The purpose of the Project Safe Neighborhoods Program is to create and foster safer neighborhoods through a sustained reduction in violent crime, including, but not limited to, addressing criminal gangs and felonious possession and use of firearms. Due to a variety of factors, the region surrounding Lubbock has become a primary center for gangs and other organizations engaged in serious and violent criminal activities such as human trafficking, drug trafficking, gun trafficking, assaults, kidnapping, torture, murder, etc. Multiple Law Enforcement agencies at the federal, state, and local levels have responsibilities for the investigation and prosecution of related criminal activities and organizations.

Enhanced cooperation among these different agencies in addressing the threat posed by criminal organizations furthers the ability of each to achieve its goals and mission to enhance public safety.

### **Victim Information Notification Everyday Grant**

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

### **Homeland Security Grant**

The Homeland Security grant (HSGP) is designated to support state and local efforts to prevent terrorism and other catastrophic events and to prepare the Nation for the threats and hazards that pose the greatest risk to the security of the United States at a local level. HSGP supports core capabilities across the five mission areas of Prevention, Protection, Mitigation, Response, and Recovery based on allowable costs.

### **LEOSE Sheriff**

The Comptroller of Public allocates money annually to local law enforcement agencies for expenses related to the continuing education of law enforcement officers. Local law enforcement agencies provide the necessary information to the comptroller for an allocation of money. The funds may be used only as necessary to ensure the continuing education of persons licensed under Occupations Code Chapter 1701 or to provide necessary training to full-time fully paid law enforcement support personnel.

### **Sheriff Commissary Salary**

The Sheriff Commissary Salary fund is funded through inmate purchases from the commissary. The funds generated through commissary sales are used to establish, staff, and equip the commissary operation and fund the salaries of staff responsible for managing the inmates' commissary accounts. Funds are expended in compliance with Section 351.04155 of the Local Government Code.

### **MAT Re-Entry Grant**

The County Jail Medication-Assisted Treatment (MAT) program is designed to provide inmates in a county jail facility access to Federal Drug Administration (FDA) - approved, evidence-based medication-assisted treatment (MAT) for alcohol and opioid dependence. Treatment may be administered while the inmate is confined in a county jail and when participating in outpatient care upon release.

### **Texas Anti-Gang Grant**

The Texas Anti-Gang Program, or TAG grant, is designated to enhance coordinated law enforcement activity targeted at gangs and other criminal organizations operating in or affecting the region.

### **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. The

CDA also uses these funds for supplemental pay to the employees of his office and travel and training costs.

### **CDA Contraband**

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

### **CDA South Plains Auto Theft Task Force Grant**

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

### **CDA Justice Assistance Grant**

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, and planning, evaluation, and technology improvement programs.

### **CDA Border Prosecution Unit Grant**

The CDA Border Prosecution Unit Grant distributes funds for projects that prosecute border crimes during state fiscal years 2023 and 2024. Grant funds may be used to provide prosecution resources for District and County Attorneys along the Texas-Mexico border and for counties that are significantly affected by border crime.

### **CDA VOCA Victim Advocacy Grant**

The Victim Advocacy (VOCA) grant establishes two advocate positions that will serve victims of crimes by responding to the emotional and physical needs of crime victims, assessing the victims' safety needs, and assisting in stabilizing their lives after they have been victimized.

### **Court Facility Fee**

Starting January 1, 2022, LGC Sec. 135.101 and 135.102 consolidated civil fees and allocated 9.3897% of the revenues collected from the Local Consolidated Civil Court Cost to the Court Facility Fee Fund. These funds may be used by a county only to finance the construction, renovation, or improvement of facilities that house the courts or to pay the principal of, interest on, and the cost of issuance of bonds.

### **Judicial Education and Support**

As of January 1, 2022, LGC Sec. 135.102 consolidated civil fees and allocates 2.2422% of the revenues collected from the Local Consolidated Civil Court Cost to the Judicial Education and Support Fund. These funds may be used by a county only to pay continuing education of the judge and staff of the probate court, including travel-related expenses.

### **Language Access**

Starting January 1, 2022, LGC Sec. 135.101, 135.102, and 135.103 consolidated civil fees and allocated 1.4085% of the revenues collected from the Local Consolidated Civil Court Cost to the Language Access Fund. These funds may be used by a county only to provide language access services for individuals appearing before the court or receiving court services.

### **Pre-Trial Release Fund**

Revenues collected from the Pre-trial Release fee are collected from the defendant as a reimbursement fee and are maintained in the Pre-trial Release Fund. These funds may be used by a county to administer the pretrial intervention programs.

### **Hazard Mitigation Grant-EM Fund**

The Hazard Mitigation Grant-EM fund is used for updating the County's current Hazard Mitigation Action Plan. The Hazard Mitigation Action Plan is submitted to FEMA for review and approval.

# **Lubbock County, Texas**

## **Adopted Budget**

**FY 2023 - 2024**



General Fund  
Revenue & Expenditure  
Summaries



Lubbock County TX

# Adopted Budget Revenues

For Fiscal: 2023 - 2024 Period Beginning 10/01/2023

<u>Account Number</u>	<u>Account Name</u>	<u>2021-2022</u> <u>Activity</u>	<u>2022-2023</u> <u>Budget</u>	<u>2023-2024</u> <u>Budget</u>
<b>011 - GENERAL FUND</b>				
011-4001000	CURRENT AD VALOREM TAXES	73,941,415	84,581,753	91,954,699
011-4004000	PEN & INT - CURRENT LEVY	383,833	346,785	377,014
011-4005000	DELIQ TAXES - PRIOR YEARS	511,150	515,949	560,924
011-4006000	PEN & INT - PRIOR YEARS	247,971	262,203	285,060
011-4010000	COUNTY SALES & USE TAX	34,750,684	35,692,533	38,140,330
	<b>40 - TAX COLLECTIONS</b>	<b>\$ 109,835,054</b>	<b>\$ 121,399,223</b>	<b>\$ 131,318,027</b>
<b>011-410000</b>				
011-4101000	COUNTY CLERK	66,498	63,599	67,482
011-4102000	BEER & LIQUOR PERMITS	122,977	130,820	117,660
	<b>41 - LICENSES/PERMITS</b>	<b>\$ 189,474</b>	<b>\$ 194,419</b>	<b>\$ 185,142</b>
<b>011-420000</b>				
011-420100	GRANT REVENUE	6,070	0	0
011-420168	EMERGENCY RENTAL ASSISTANCE	807,028	0	0
011-420210	STATE MIXED DRINK TAX	1,867,829	1,752,468	1,760,359
011-420320	EMERGENCY MGT GRANT	(9,174)	0	9,174
011-420500	BINGO TAX PROCEEDS	238,471	243,273	239,304
011-420900	STATE - COUNTY COURTS	277,200	284,045	280,082
011-421210	STRADUS A/G CHILD SUPPORT	1,380	1,300	1,175
011-422020	INTER LOCAL AGREEMENT-CITY OF	593,902	582,265	608,199
011-424800	GRANT ADMINISTRATION REVENUE	992	2,500	985
011-425000	INDIGENT DEFENSE GRANT	255,056	255,056	255,056
	<b>42 - INTERGOVERNMENTAL</b>	<b>\$ 4,038,755</b>	<b>\$ 3,120,907</b>	<b>\$ 3,154,334</b>
<b>011-430000</b>				
011-430200	COUNTY JUDGE	8,322	8,664	8,325
011-430300	COUNTY CLERK	1,653,257	1,731,871	1,509,696
011-430520	J.E.P.J. FEES	1,285	4,712	0
011-430600	VRED - TAPE	65	150	76
011-430700	TRAFFIC	5,781	5,880	5,388
011-430800	CHILD SAFETY - CS	965	1,039	1,007
011-431000	TAX ASSESSOR/COLLECTOR	44,169	41,404	38,912
011-431100	TAX OFFICE DPS DL RENEWAL FEE	4,870	5,000	7,683
011-431500	INDIGENT DEFENSE FEE	123	150	113
011-431600	JURY FEE COUNTY	1,230	1,109	1,500
011-432200	PASSPORT FEE - DIST CLERK	0	30,000	30,000
011-432300	DISTRICT CLERK FEES	328,425	398,271	369,761
011-432500	PROSECUTOR'S FEES	9,935	6,787	10,285
011-433100	JP PRECINCT 1	43,815	42,450	46,312
011-433200	JP PRECINCT 2	48,665	42,570	50,573
011-433300	JP PRECINCT 3	66,662	55,750	73,726
011-433400	JP PRECINCT 4	30,585	26,000	32,861
011-434000	DISTRICT ATTORNEY	660	850	625
011-434500	MEDICAL EXAMINER	8,075	0	380
011-434600	SHERIFF	285,770	300,000	291,544
011-434800	CONSTABLES	564,760	397,671	637,773
011-435000	DEFENSIVE DRIVING FEE	5,894	4,700	9,872
011-435100	SS FEE-INMATE	4,200	10,000	9,542
011-435200	ISSUED WARRANT EXECUTION	31,847	30,000	32,000
011-435300	ARREST FEES - COUNTY	6,266	8,000	6,860
011-435410	FAMILY PROTECTION FEE	1,470	2,000	16
011-435600	COURT INITIATED GUARDIANSHIP	25,740	35,000	7,383
011-436000	CMIT FINE COMMISSION	151	200	133
011-436100	CMI FINE COMMISSION	0	1	1
011-436200	BAT COMMISSIONS	3	5	5
011-437400	VITAL STATISTICS PRESERVATION	5,517	5,221	5,030
	<b>43 - FEES</b>	<b>\$ 3,188,508</b>	<b>\$ 3,195,455</b>	<b>\$ 3,187,382</b>

<u>Account Number</u>	<u>Account Name</u>	<b>2021-2022</b> <b>Activity</b>	<b>2022-2023</b> <b>Budget</b>	<b>2023-2024</b> <b>Budget</b>
011-440100	MOTOR VEHICLE SALES TAX COMM	3,695,395	3,311,337	4,000,000
011-440200	CERTIFICATE OF TITLE COMM	436,640	408,110	443,517
011-440300	MOTOR VEHICLE COMMISSION	761,530	617,613	836,180
011-440500	(CVC) COMP TO VICTIMS OF CRIME	93	111	100
011-440600	LEOA COMMISSION	1	1	1
011-440800	BEER & LIQUOR COMMISSION	690	800	996
011-441100	CJC COMMISSION	14	10	15
011-441200	JCPT COMMISSION	4	5	5
011-441400	JPD COMM	229	100	314
011-441600	ARREST FEES - COMM	8,685	8,834	8,434
011-441700	LEMI COMMISSION	0	1	1
011-441800	CRIMESTOPPERS-COMM	1	1	2
011-442000	GENERAL REVENUE COMM GR	0	1	1
011-442100	LEOCE COMM	0	0	1
011-442200	DNA TESTING FEE	56	75	64
011-442400	SEPTIC INSPECTION	126,435	129,200	140,000
011-442500	FLSI COMM	1,082	2,000	729
011-442600	FA COMM	25	25	25
011-442700	CCC COMM	159	150	150
011-442800	JCD COMM	1	1	0
011-442900	TP COMM (40%)	1,661	1,800	1,800
011-443000	JE COMM (10%)	2,491	2,700	2,500
011-443500	NEW CCC COMM	4,113	6,134	4,851
011-443600	EMS TRAUMA FUND COMM	2,110	1,920	2,273
011-444000	STF COMM	149	147	143
011-444100	STF_COMM	3,582	3,500	3,700
011-444200	DNA (CS)	18	50	50
011-444300	CIVIL DATA JUSTICE FEE	2	5	5
011-444500	BAIL BOND FEE COMM	5,315	5,756	5,500
011-444600	COMM DC JUDICIAL FUND	381	518	352
011-444700	JURY REIMBURSEMENT FEE COMM	254	252	255
011-445000	TIME PAYMENT - COUNTY	14,652	14,000	17,693
011-445400	CCC STATE COMM	33,685	35,484	35,000
011-445500	Intoxicated Driver Comm	0	0	150
	<b>44 - COMMISSIONS</b>	<b>\$ 5,099,450</b>	<b>\$ 4,550,641</b>	<b>\$ 5,504,807</b>
011-450200	JURY FEES	38,988	31,771	51,299
011-450400	BOARD BILLS - INMATE	1,813,125	2,055,155	1,950,000
011-452100	COURT REPORTER FEES	107,083	87,629	87,629
011-455000	SCAAP- JAIL	43,596	0	65,000
011-455200	IV-E LEGAL SERVICES	23,041	0	0
	<b>45 - CHARGES FOR SERVICES</b>	<b>\$ 2,025,832</b>	<b>\$ 2,174,555</b>	<b>\$ 2,153,928</b>
011-460100	JP PRECINCT 1	132,677	156,306	133,195
011-460200	JP PRECINCT 2	58,254	40,596	42,234
011-460300	JP PRECINCT 3	48,048	62,434	35,779
011-460400	JP PRECINCT 4	119,860	161,939	102,710
011-460800	COUNTY COURT AT LAW 1	3,141	2,130	1,826
011-460900	COUNTY COURT AT LAW 2	1,453	2,000	1,135
011-461100	DISTRICT CLERK FINES	12,166	11,768	12,483
011-461210	FORFEITURES	112,970	67,519	120,842
	<b>46 - FINES/FORF</b>	<b>\$ 488,569</b>	<b>\$ 504,692</b>	<b>\$ 450,204</b>

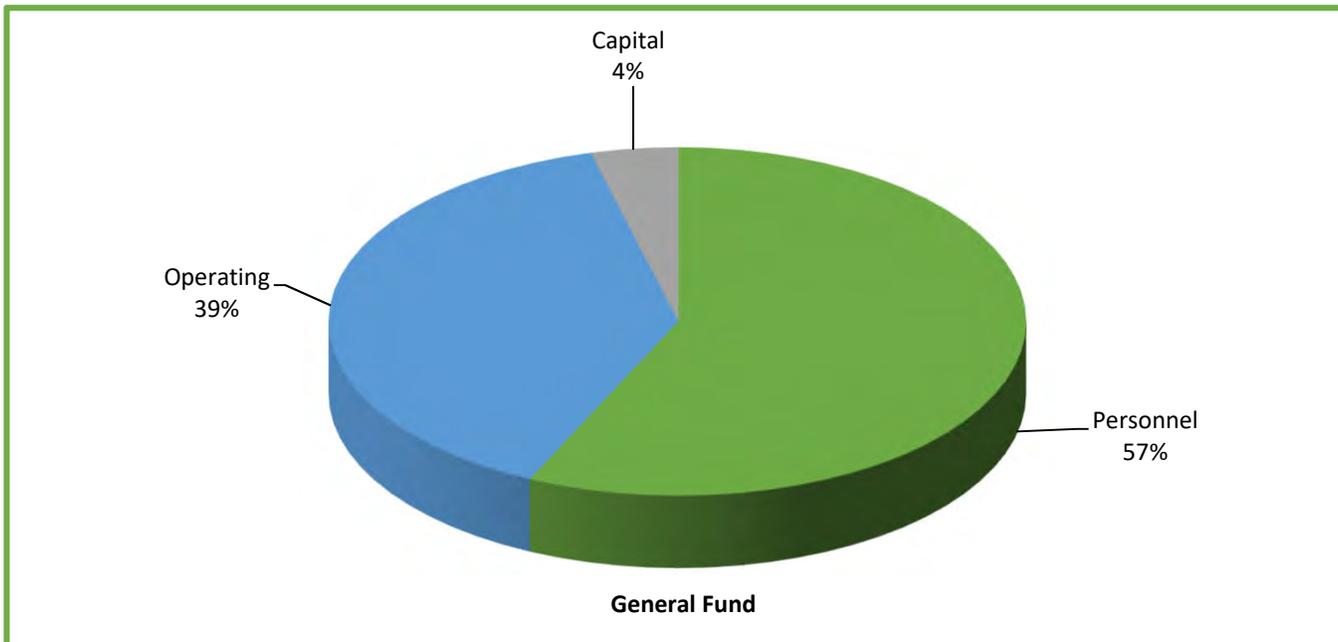
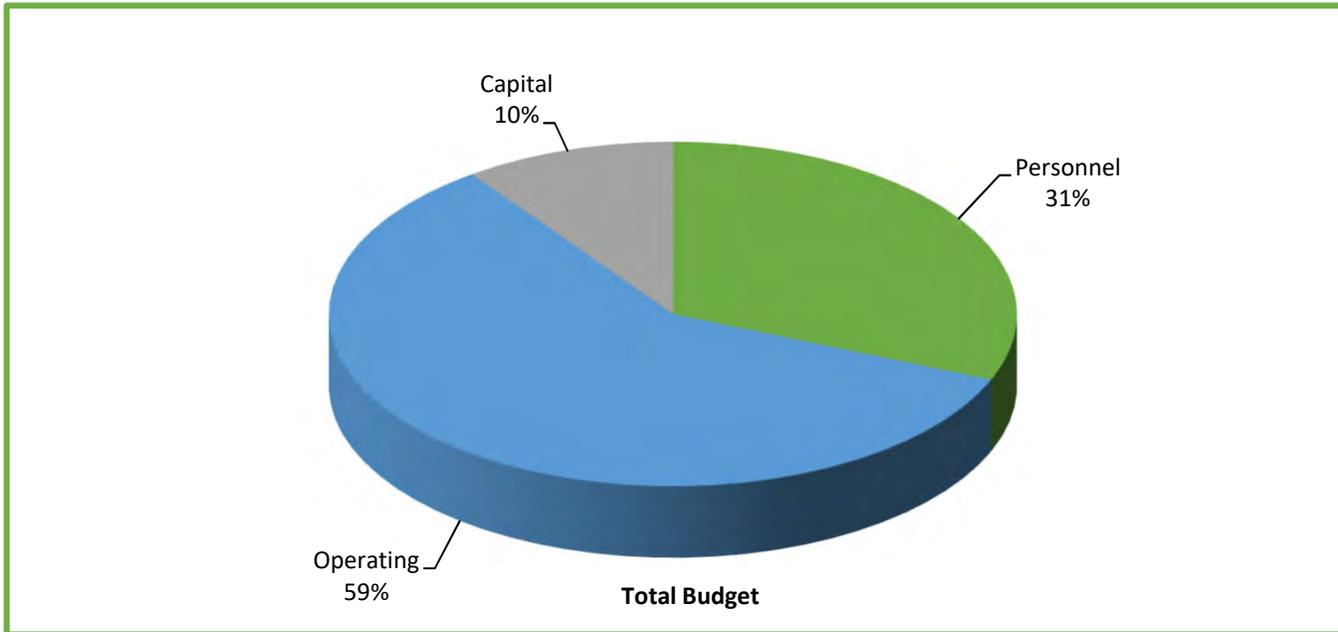
<u>Account Number</u>	<u>Account Name</u>	<u>2021-2022 Activity</u>	<u>2022-2023 Budget</u>	<u>2023-2024 Budget</u>
011-470000	INTEREST INCOME	908,918	197,197	2,000,000
	<b>47 - INTEREST</b>	<b>\$ 908,918</b>	<b>\$ 197,197</b>	<b>\$ 2,000,000</b>
011-480200	RENTALS-BUILDINGS	455,295	452,970	494,772
011-480300	PARKING LOTS	57,903	54,643	54,085
011-480510	DISPOSAL OF PROPERTY	42,022	50,000	50,000
011-480600	INSURANCE REIMBURSEMENTS	0	50,000	50,000
011-480700	JURY REIMBURSEMENTS FROM STATE	83,776	73,707	57,297
011-481100	REIMBURSEMENTS-TELETYPE	878	1,000	1,043
011-481300	REFUND - ATTORNEY FEES	30,085	50,000	34,463
011-481500	OTHER REFUNDS/REIMBURSE	0	50,000	50,000
011-481710	PAY PHONE COMMISSION	831,626	835,000	854,791
011-482300	JURY DONATIONS FOR VETERANS AF	0	0	19,216
011-482600	ELECTION REVENUES	73	100	100
011-483000	INTEREST-LCAD	14,403	19,216	21,863
011-484200	REIMB-INMATE TRANSPORTATION	27,031	40,992	17,084
011-485000	GAIN/LOSS SALE OF INVESTMENTS	(5,868,132)	0	0
011-489900	OTHER REVENUE	153,503	500,000	500,000
011-736100	DRAW FROM RESERVES	0	2,141,660	0
011-736200	DRAW FROM COMMITTED FB	0	0	0
011-804100	XFER FROM PERMIMPROVE	0	0	0
011-840300	XFER FROM WORKERS COMP	0	2,900,000	3,756,475
	<b>48 - OTHER REVENUE</b>	<b>\$ (4,171,537)</b>	<b>\$ 7,219,288</b>	<b>\$ 5,961,189</b>
	<b>011 - GENERAL FUND Totals</b>	<b><u>\$ 121,603,024</u></b>	<b><u>\$ 142,556,377</u></b>	<b><u>\$ 153,915,013</u></b>

LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
GENERAL FUND

	<b>2021-2022 Actuals</b>	<b>2022-2023 Estimates</b>	<b>2023-2024 Budget</b>
<b>REVENUES</b>			
Tax Collections	\$ 109,835,054	\$ 121,399,223	\$ 131,318,027
Licenses/Permits	189,474	194,419	185,142
Intergovernmental	4,038,755	3,120,907	3,154,334
Fees	3,188,508	3,195,455	3,187,382
Commissions	5,099,450	4,550,641	5,504,807
Charges for Service	2,025,832	2,174,555	2,153,928
Fines/Forfeitures	488,569	504,692	450,204
Interest	908,918	197,197	2,000,000
Other Revenue	(4,171,537)	2,177,628	2,204,714
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	2,900,000	3,756,475
<b>TOTAL REVENUE</b>	<b>\$ 121,603,024</b>	<b>\$ 140,414,717</b>	<b>\$ 153,915,013</b>
<b>EXPENDITURES</b>			
Personnel	70,886,364	81,678,782	87,694,743
Operating	27,587,708	37,374,217	49,258,195
Capital	1,729,996	3,948,200	6,224,475
<b>OTHER SOURCES (USES)</b>			
Transfers out	16,858,862	19,555,178	10,737,600
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 4,540,094</b>	<b>\$ (2,141,660)</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	45,418,837	49,958,931	47,817,271
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	<b>\$ 49,958,931</b>	<b>\$ 47,817,271</b>	<b>\$ 47,817,271</b>

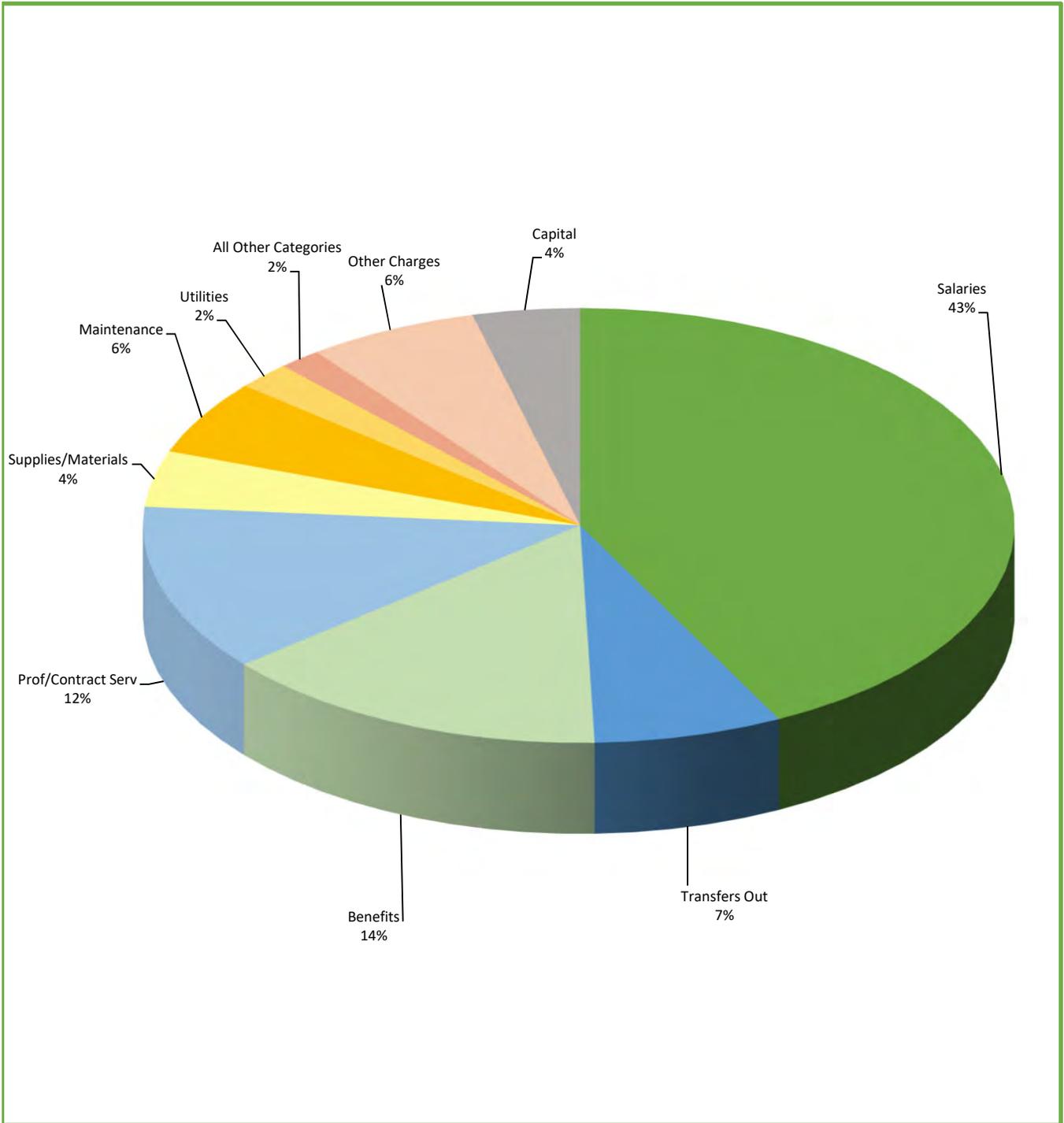
LUBBOCK COUNTY, TEXAS  
TOTAL BUDGET ALL FUNDS vs. GENERAL FUND

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



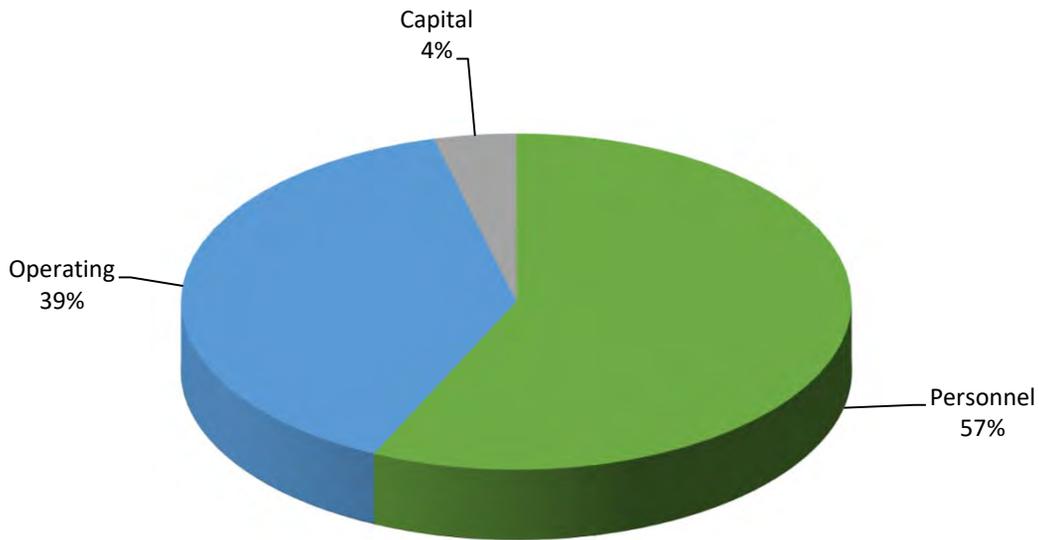
**LUBBOCK COUNTY, TEXAS  
GENERAL FUND EXPENDITURE SUMMARY  
BY CATEGORY DETAIL**

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

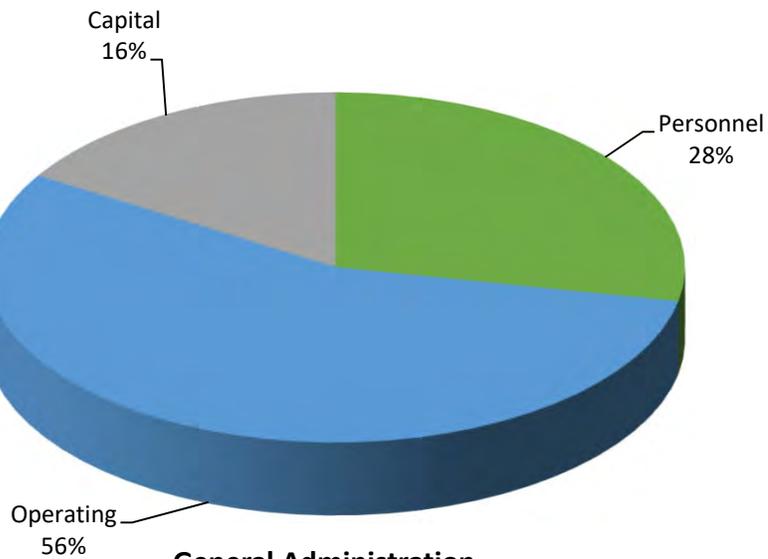


LUBBOCK COUNTY, TEXAS  
GENERAL FUND EXPENDITURE SUMMARY  
GENERAL ADMINISTRATION

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



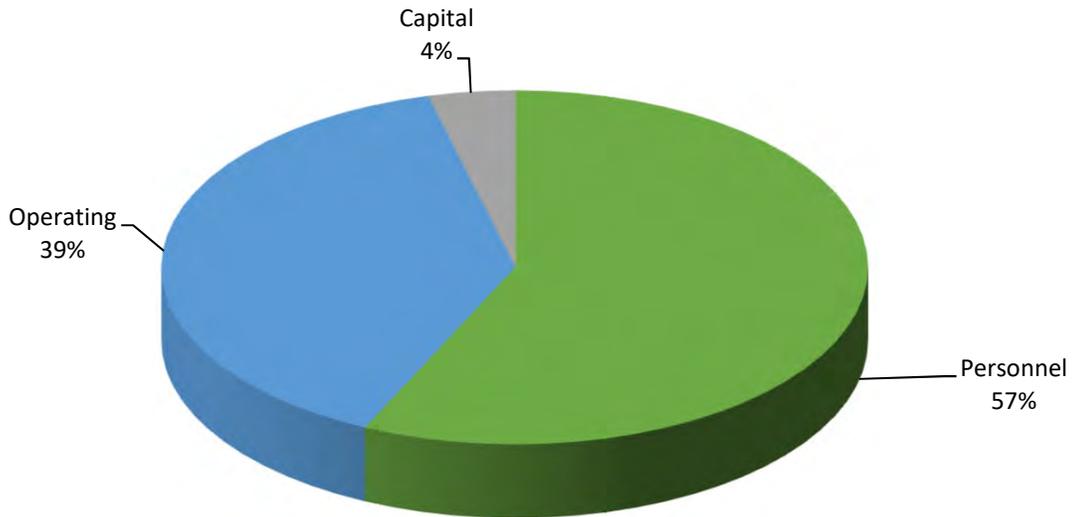
**General Fund Budget**



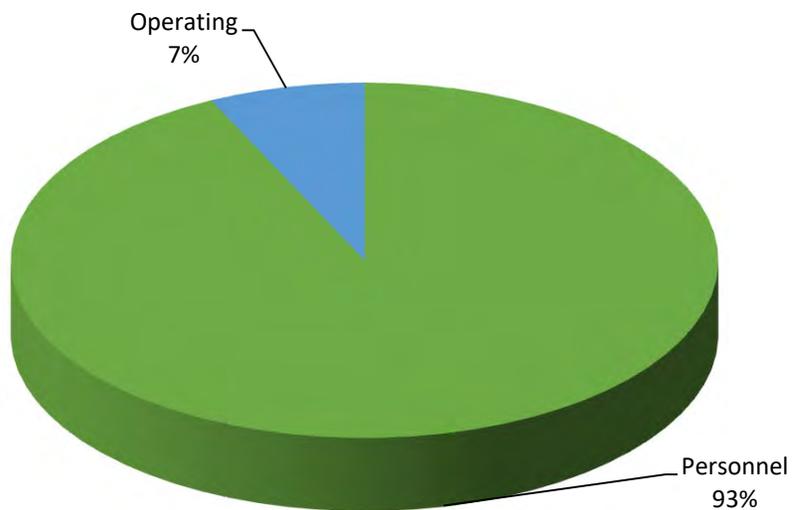
**General Administration**

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.



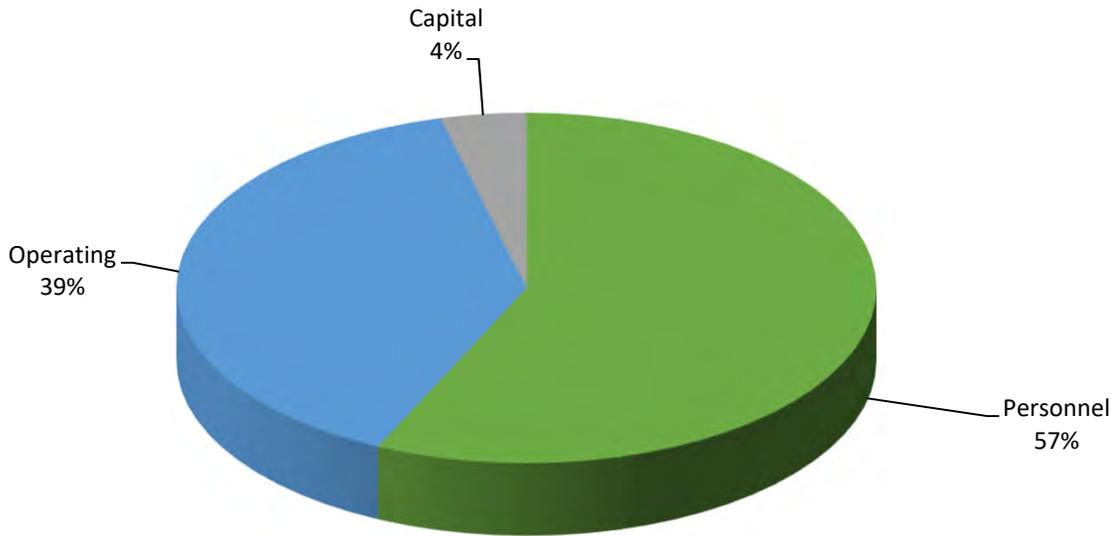
**General Fund Budget**



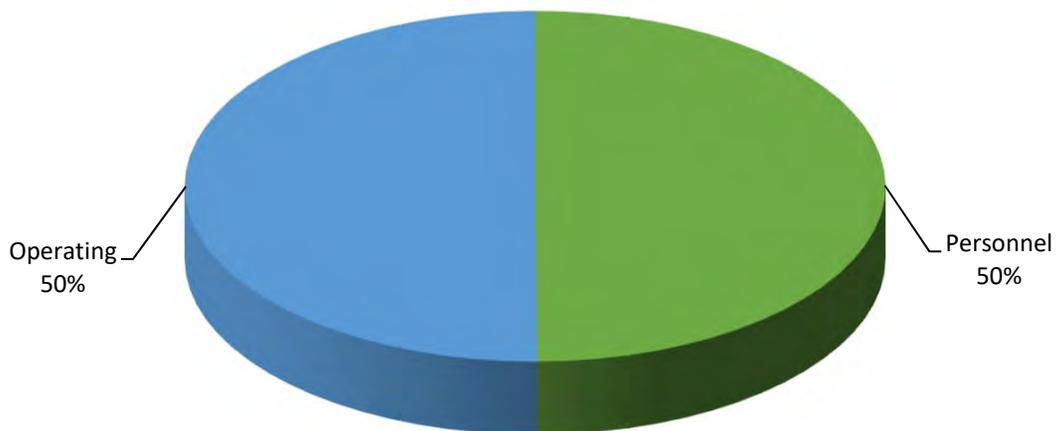
**Financial Administration**

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 Precincts 1-4, Central Jury, and the Judicial Department. The Judicial Department is made up of six District Courts.



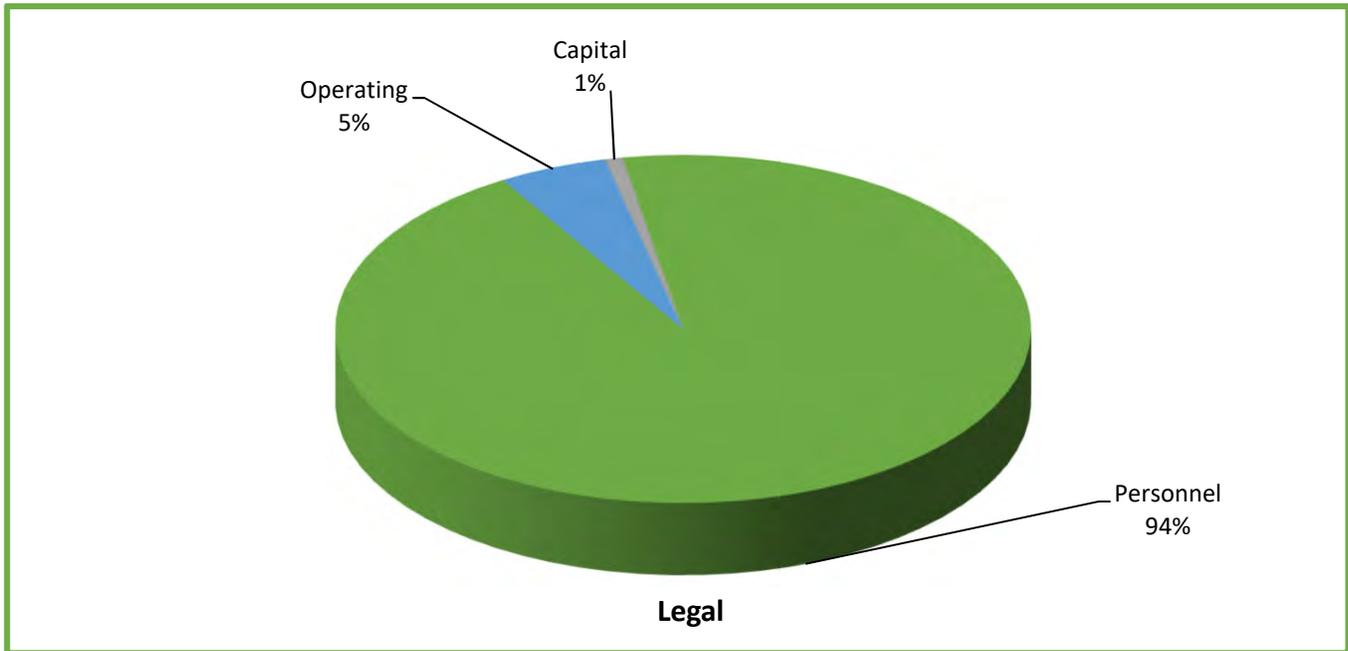
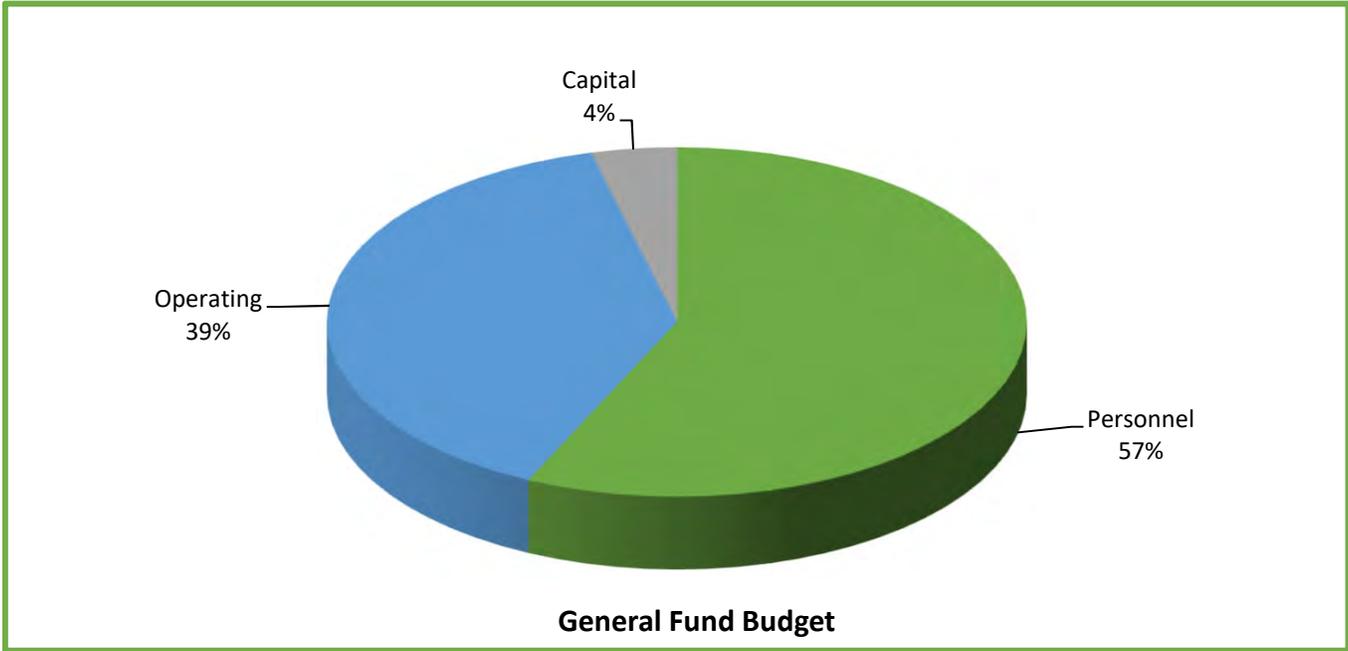
**General Fund Budget**



**Judicial**

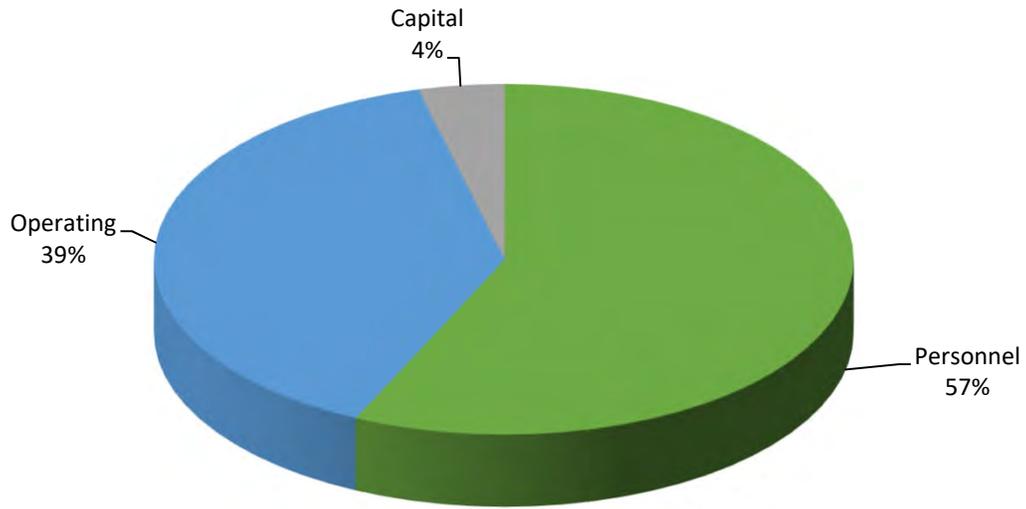
LUBBOCK COUNTY, TEXAS  
GENERAL FUND EXPENDITURE SUMMARY  
LEGAL

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

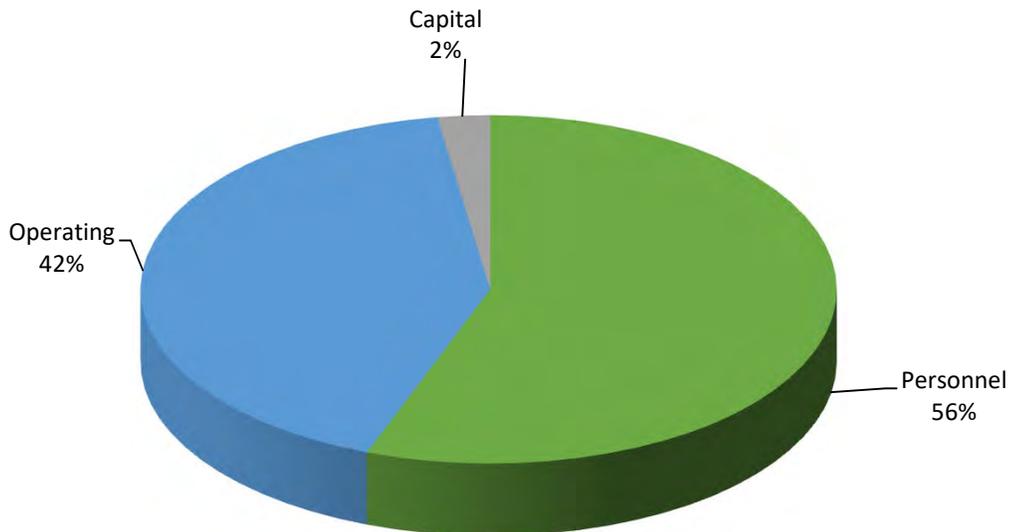


LUBBOCK COUNTY, TEXAS  
GENERAL FUND EXPENDITURE SUMMARY  
PUBLIC FACILITIES

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



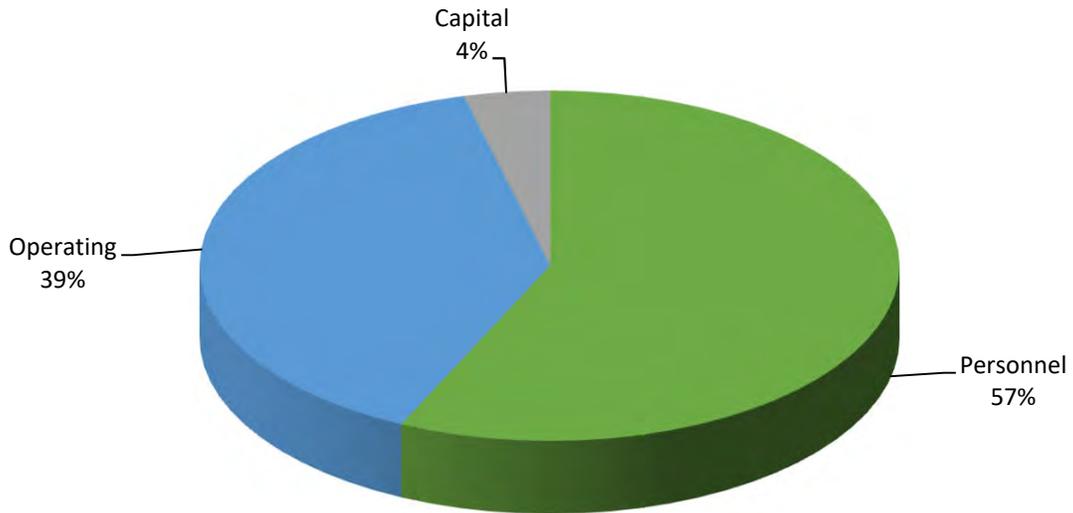
**General Fund Budget**



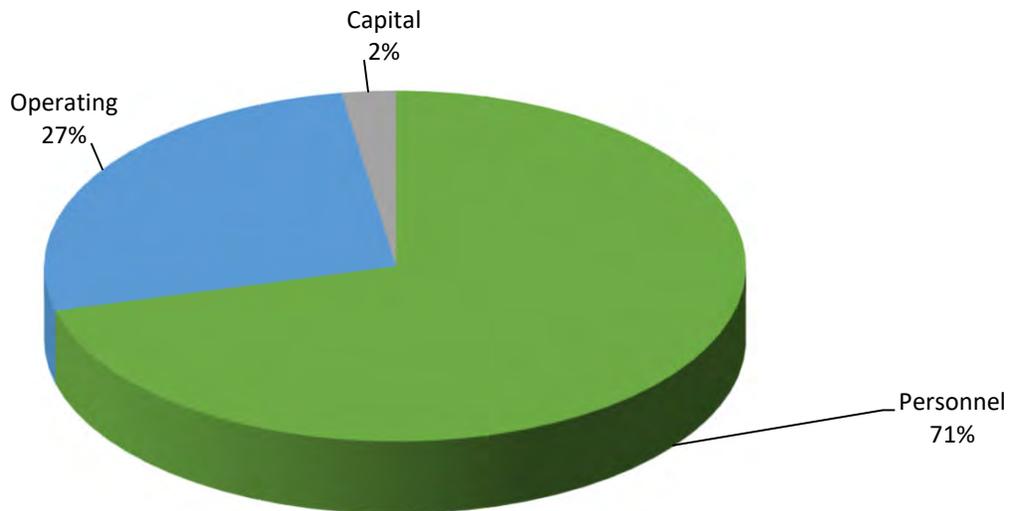
**Public Facilities**

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 are necessary to maintain the safety of the citizens of Lubbock County.



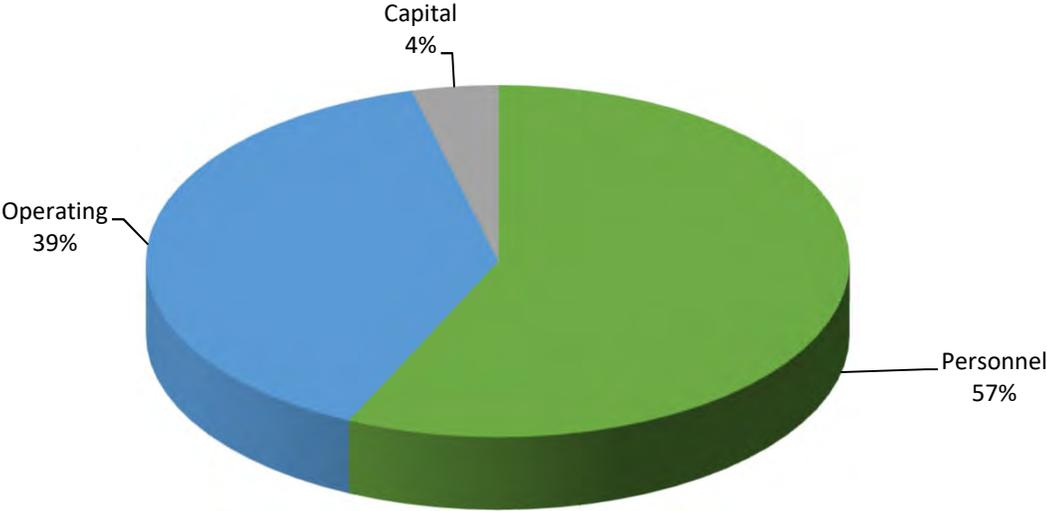
**General Fund Budget**



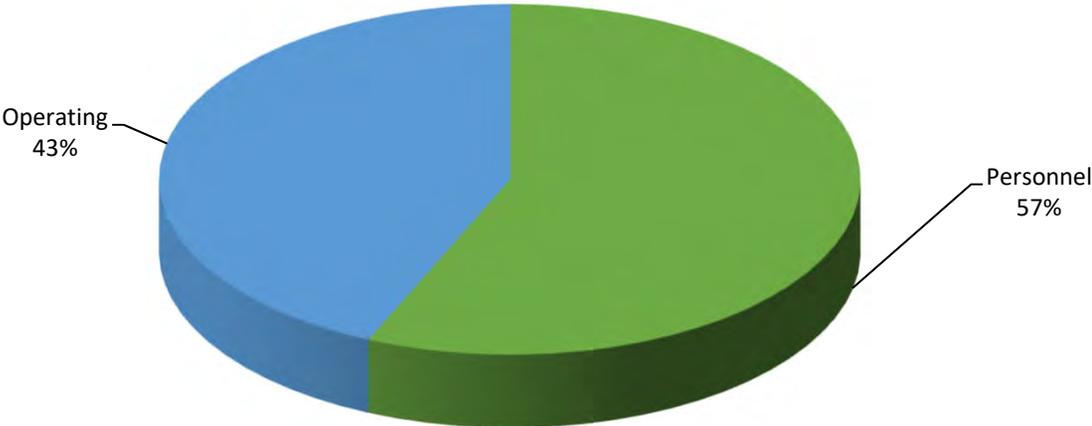
**Public Safety**

LUBBOCK COUNTY, TEXAS  
GENERAL FUND EXPENDITURE SUMMARY  
HEALTH AND WELFARE

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



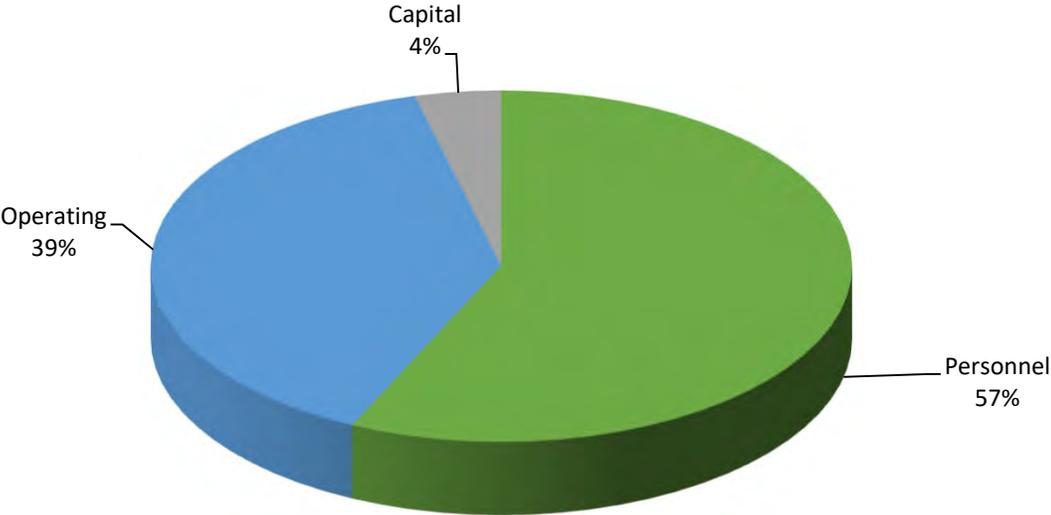
General Fund Budget



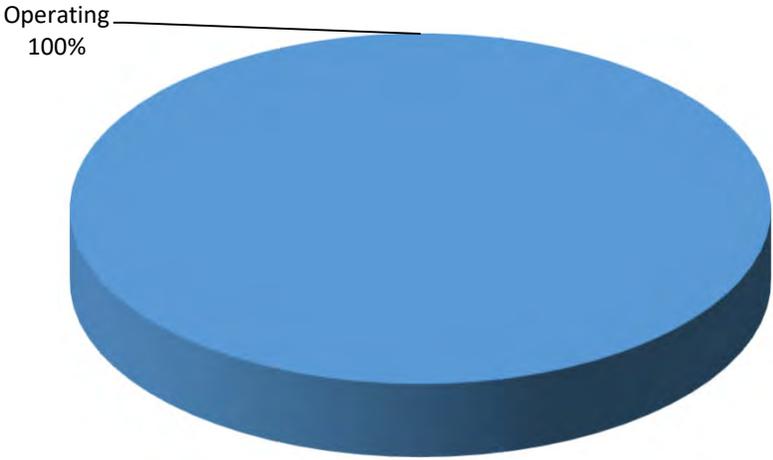
Health and Welfare

LUBBOCK COUNTY, TEXAS  
GENERAL FUND EXPENDITURE SUMMARY  
CULTURE AND RECREATION

Culture and Recreation function includes the Library Services Department.



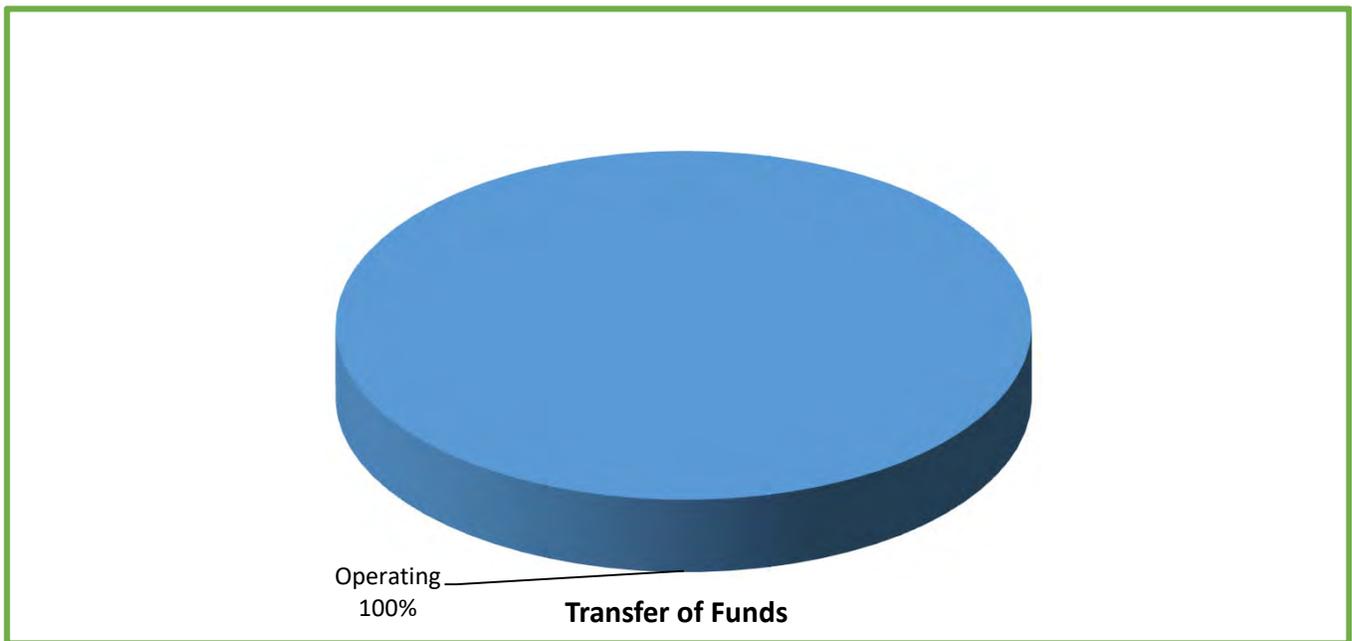
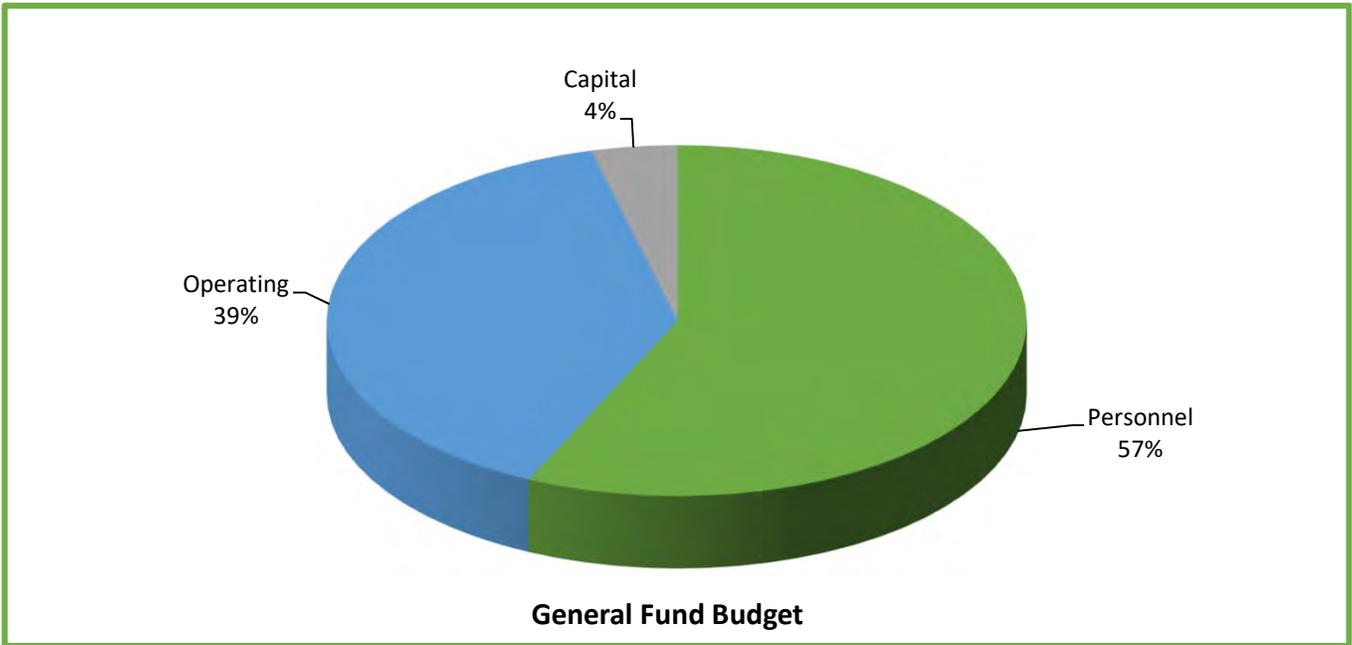
General Fund Budget



Culture and Recreation

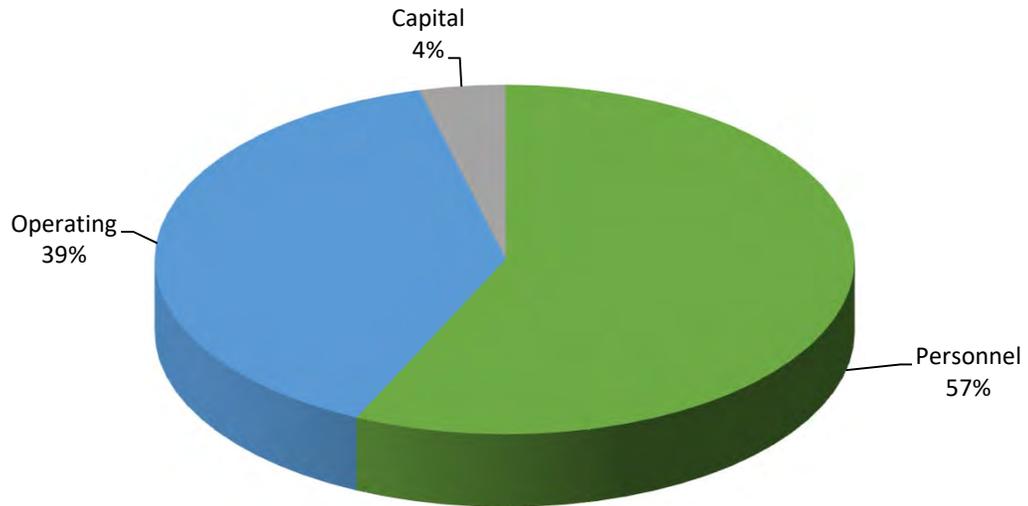
LUBBOCK COUNTY, TEXAS  
GENERAL FUND EXPENDITURE SUMMARY  
TRANSFER OF FUNDS

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

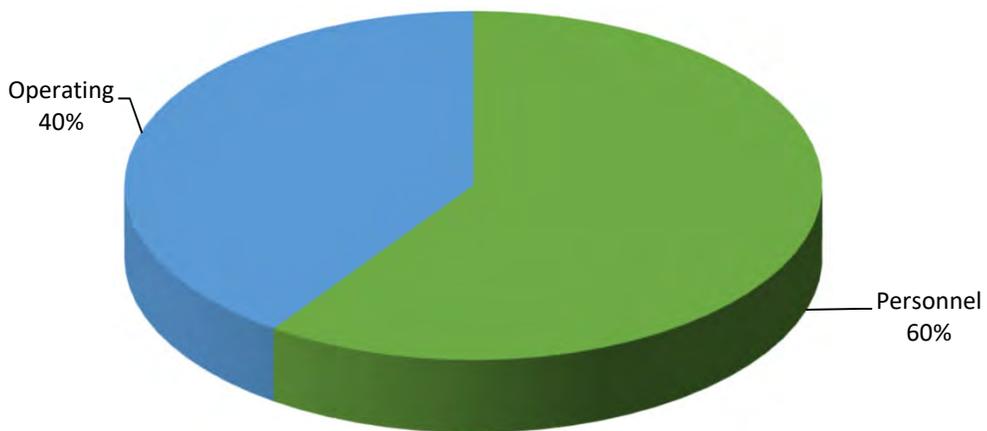


LUBBOCK COUNTY, TEXAS  
GENERAL FUND EXPENDITURE SUMMARY  
PUBLIC WORKS

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. The department inspects construction of sanitation systems in Lubbock County.



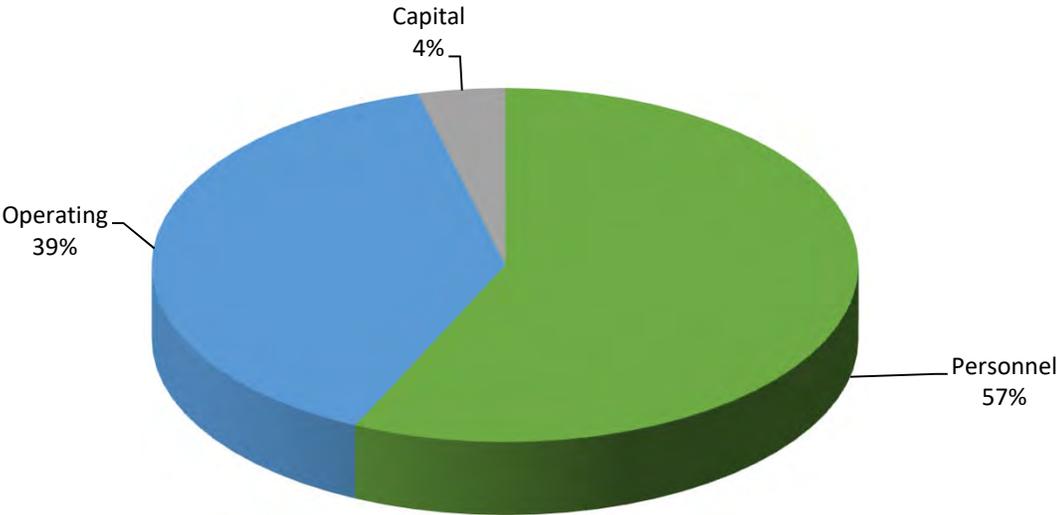
**General Fund Budget**



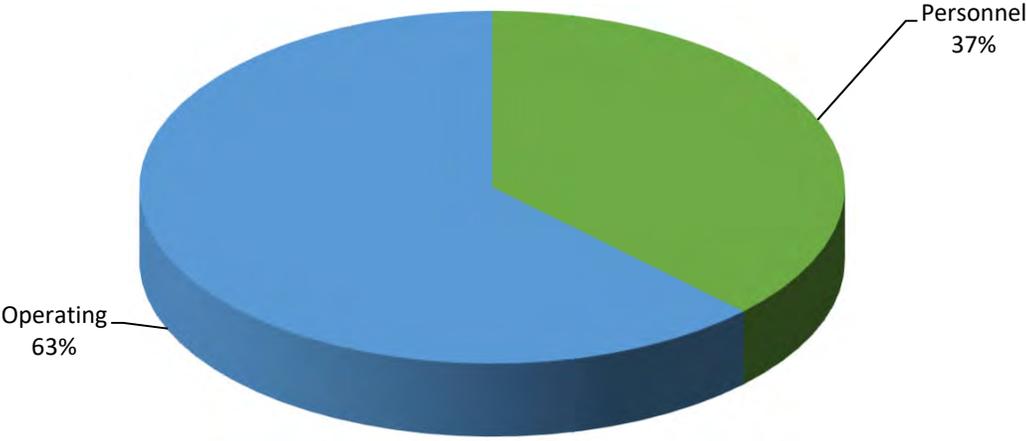
**Public Works**

LUBBOCK COUNTY, TEXAS  
GENERAL FUND EXPENDITURE SUMMARY  
MISCELLANEOUS

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



General Fund Budget



Miscellaneous

# Lubbock County, Texas

## Adopted Budget

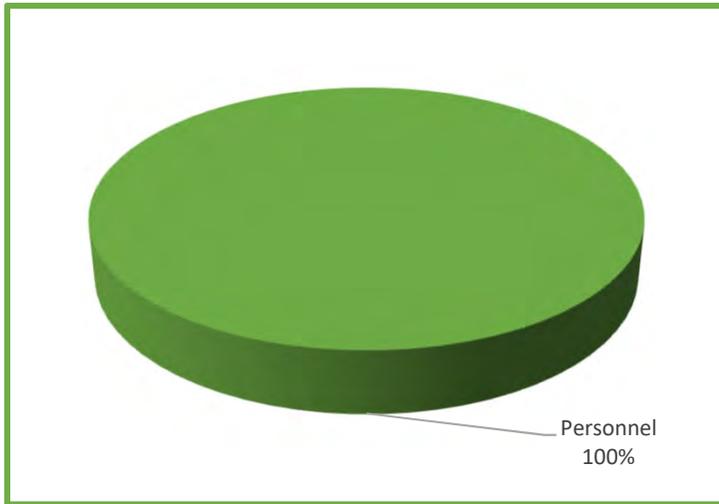
**FY 2023- 2024**



General Fund  
Detail Appropriations by Department

The court is composed of a Chief Justice and three justices. The court has intermediate appellate jurisdiction of both civil and criminal cases appealed from lower courts in its 46 counties.

Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ 21,334.66	\$ 23,604.00	\$ 23,604.00
Operating	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 21,334.66</b>	<b>\$ 23,604.00</b>	<b>\$ 23,604.00</b>



**Court of Appeals Justices**

**Chief Justice Seventh Court of Appeals Place 1**  
 Brian P. Quinn

**Justice Seventh Court of Appeals Place 2**  
 Judy Parker

**Justice Seventh Court of Appeals Place 3**  
 Patrick A. Pirtle

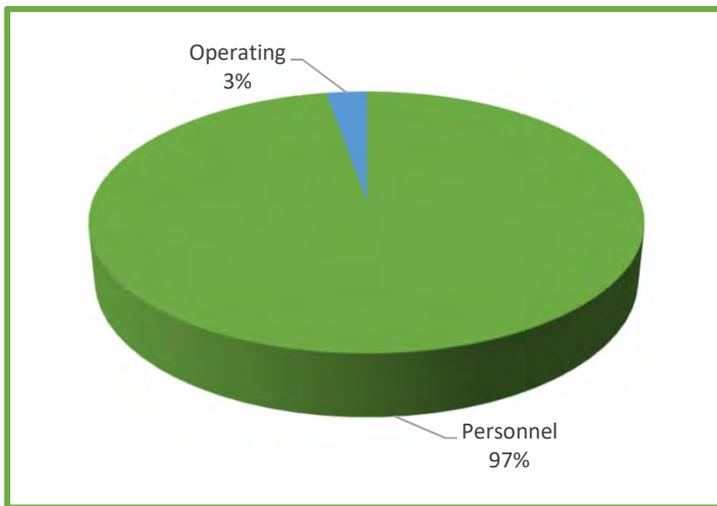
**Justice Seventh Court of Appeals Place 4**  
 Lawrence M. Doss



Staff by Classification	FY22	FY23	FY24
Elected Official	4	4	4

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.

Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY 22 Actual</u>	<u>FY 23 Estimates</u>	<u>FY 24 Budget</u>
Personnel	\$ 1,075,867.07	\$ 1,477,225.00	\$ 1,719,305.00
Operating Capital	\$ 41,853.06	\$ 48,785.00	\$ 48,785.00
<b>Total Budget</b>	<b>\$ 1,117,720.13</b>	<b>\$ 1,526,010.00</b>	<b>\$ 1,768,090.00</b>



**Appointed Official**  
**County Auditor**  
Kathy Williams

The seal of the State of Texas, County of Lubbock, featuring a central five-pointed star surrounded by a wreath and the text "STATE OF TEXAS" and "COUNTY OF LUBBOCK".

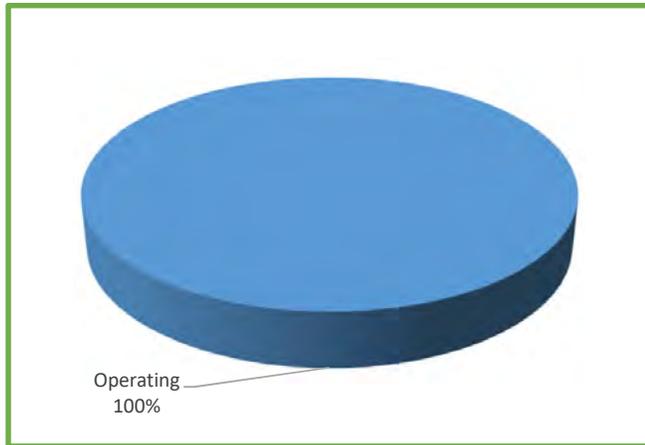
- Major Accomplishments in 2023:**
- Maintained the Distinguished Budget Presentation and the Certificate of Achievement Award for Excellence in Financial Reporting awarded by Government Finance Officers Association.
  - Develop website page required for the Transparency Star for Debt Obligations awarded by the Texas Comptroller.
  - Develop website page required for the Transparency Star for Public Pensions awarded by the Texas Comptroller.

- Goals for 2024:**
- Maintain Distinguished Budget Presentation and the Certificate of Achievement Award for Excellence in Financial Reporting awarded by Government Finance Officers Association.
  - Develop and implement a Vendor Management Process in the Enterprise ERP system.
  - Develop and implement a Sub-Award and Monitoring policy for ARPA sub-recipients.

Performance Measures	FY21	FY22	FY23
Accounts Payable Payments Issued	6,688	7,370	7,612
Credit Card Transactions Processed	6,042	6,472	7,006
Payroll EFT/Checks Issued	33,808	33,620	33,492
Grants Processed	93	88	101
Bank Reconciliations Completed	790	666	737
Cash Counts Performed	172	268	283
Budget Adjustments Processed	143	191	211
Quarterly Reviews Performed	41	66	65
Audits Performed	8	4	2
Staff by Classification	FY22	FY23	FY24
Appointed	1	1	1
Administrative	1	1	1
Professional	8	9	9
Clerical	4	5	6
Part-Time	1	1	1

Both the Constitution of the United States and the Texas Constitution guarantee the right to a 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 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 246,228.50	\$ 377,260.00	\$ 377,260.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 246,228.50</b>	<b>\$ 377,260.00</b>	<b>\$ 377,260.00</b>



**Elected Official**  
**District Clerk**  
Sara Smith

**Major Accomplishments in 2023:**

- Continued to review and improve the online juror reporting system.
- We were able to provide sufficient number of jurors for each panel requested.
- We were able to utilize a part-time employee to assist with answering and returning phone calls to jurors, and to enter data based upon juror responses.
- We continued the process of transitioning to the Tyler Technologies jury program, which we are confident will offer more benefits to us.

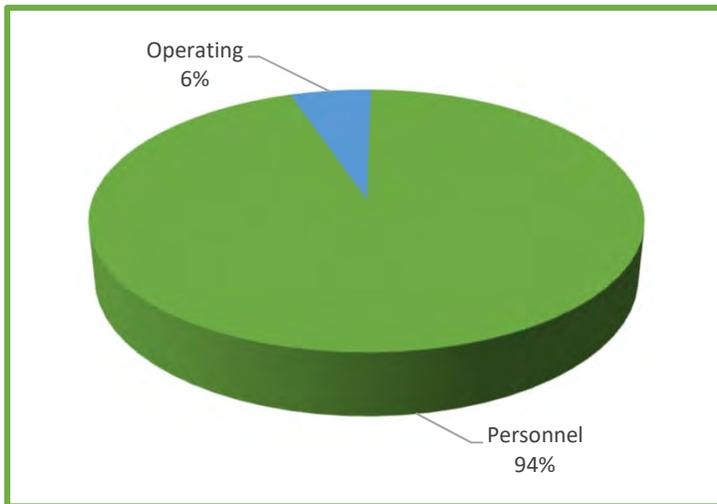
**Goals for 2024:**

- Continue to investigate ways to improve juror turnout percentages.
- Work towards moving from a long-form summons to a postcard to save on postage cards.
- Continue to work with the courts to provide sufficient number of jurors to fill requests for jury panels.
- Complete the transition to Tyler Jury Manager and resolve all issues encountered.
- Work with Tyler Jury Manager to correct any reporting deficiencies or errors that occur during the transition process.
- Work with maintenance department and purchasing department to create a better working flow for greater efficiency in the central jury location.
- Transition the part-time jury clerk position to full-time jury clerk.

Performance Measures	FY21	FY22	FY23
Jury Checks Issued	669	4,357	3,449

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.

Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ 658,859.02	\$ 685,486.00	\$ 704,573.00
Operating	\$ 24,925.40	\$ 32,815.00	\$ 41,090.00
Capital			
<b>Total Budget</b>	<b>\$ 683,784.42</b>	<b>\$ 718,301.00</b>	<b>\$ 745,663.00</b>



Elected Officials
<b>Commissioner - Precinct #1</b> Terence Kovar
<b>Commissioner - Precinct #2</b> Jason Corley
<b>Commissioner - Precinct #3</b> Gilbert Flores
<b>Commissioner - Precinct #4</b> Jordan Rackler



**Major Accomplishments in 2023:**

- Managed the Lubbock County Transportation Road Bond and Plan for better roadway infrastructure.
- Adopted the County-wide Hazard Mitigation Plan.
- Distributed American Rescue Plan Act monies to nonprofits, small businesses, and volunteer fire departments.
- Continue to implement new software solutions for Lubbock County.
- Continue to develop a plan & solutions regarding the Medical Examiner's Office.

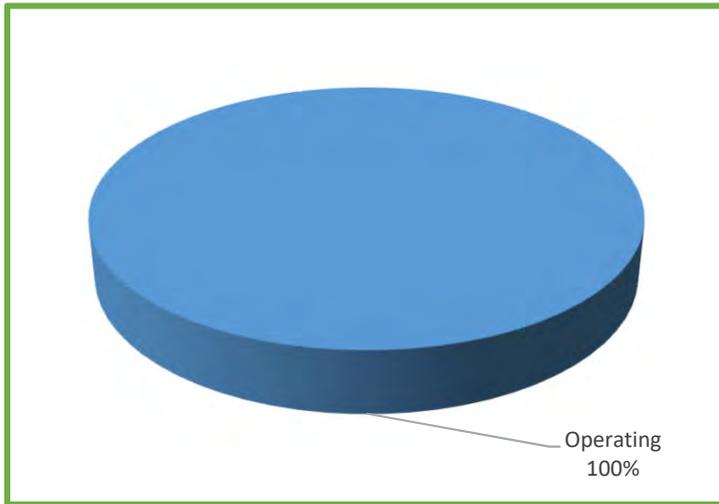
**Goals for 2024:**

- Finalize designs, construction and financing plan of the Lubbock County Expo Center.
- Continue to develop a plan to repair the McMillian Dam.
- Finalize distribution and plan for the American Rescue Plan Act monies.
- Continue working with local, state, and federal officials to effectively serve all of the citizens of Lubbock County.

Performance Measures	FY21	FY22	FY23
Number of Courts Held	24	24	24
Number of Additional Meetings Held	25	16	18
Staff by Classification	FY22	FY23	FY24
Elected Official	4	4	4
Administrative	1	1	1
Professional	1	0	0
Clerical	2	2	2

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."

Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 10,099.15	\$ 123,000.00	\$ 14,401.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 10,099.15</b>	<b>\$ 123,000.00</b>	<b>\$ 14,401.00</b>



**Appointed Official**  
**Director**  
 David Rowan

The seal of the State of Texas, County of Lubbock, featuring a star in the center surrounded by a wreath and the text 'STATE OF TEXAS' and 'COUNTY OF LUBBOCK'.

**Major Accomplishments in 2023:**

- Replaced desks for staff.
- Purchased new printers for better functionality.
- Replaced chairs for staff.

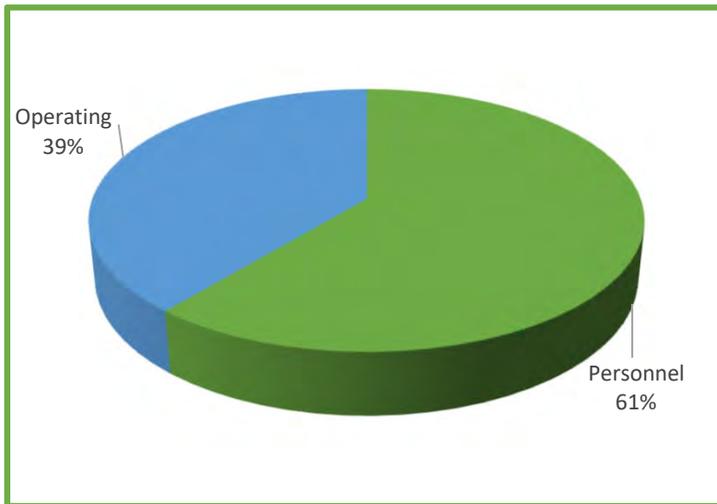
**Goals for 2024:**

- Evaluate and replace, if applicable, desks for staff.
- Evaluate and replace, if applicable, new chairs for staff.
- Evaluate and purchase necessary furniture for department.

Performance Measures	FY21	FY22	FY23
Average Supervised Monthly	57	74	91
Average Probationers Added Monthly	2,458	2428	2679

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."

Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ 53,336.44	\$ 65,270.00	\$ 157,115.00
Operating	\$ 34,318.51	\$ 36,051.00	\$ 100,137.00
Capital			
<b>Total Budget</b>	<b>\$ 87,654.95</b>	<b>\$ 101,321.00</b>	<b>\$ 257,252.00</b>



**Elected Official**  
**Constable Precinct 1**  
 Paul Hanna

The seal of the State of Texas, County of Lubbock, featuring a five-pointed star in the center, surrounded by a circular border with the text "STATE OF TEXAS" and "COUNTY OF LUBBOCK".

**Major Accomplishments in 2023:**

- Implemented new Civil Serve and CAD program in the department which will greatly increase efficiency in the department.
- Worked hard to maintain efficiency in a one man office with growing demands.

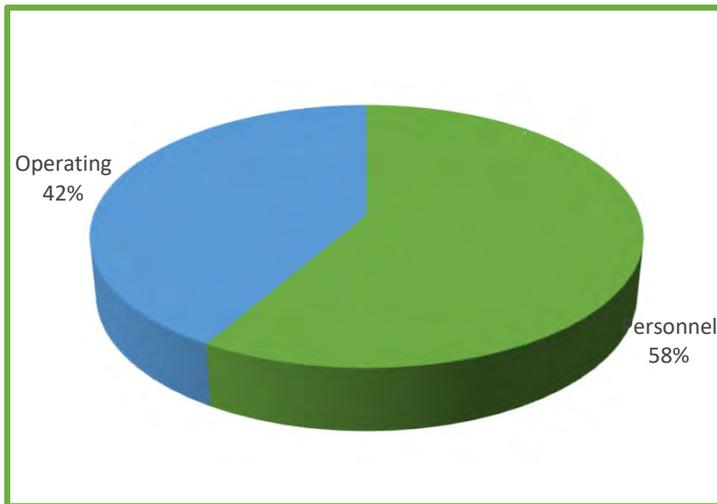
**Goals for 2024:**

- Acquire staff to increase efficiency of Office in day to day operation.
- Maintain an efficient and smooth civil process with the respective JP and 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 courts hearings scheduled by respective JP courts.
- Continue in assisting other Law Enforcement Agencies.
- Maintaining law enforcement duties in Precinct 1.
- Continue answering calls and complaints in the precinct.
- Promote department relations with citizens in Precinct 1.
- Have agreement with JP3 to serve civil and tax citations.

<b>Performance Measures</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>
Civils Processed	1,064	1,141	799
<b>Staff by Classification</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>
Elected Official	1	1	1
Clerical	0	0	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."

Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY 22 Actual</u>	<u>FY 23 Estimates</u>	<u>FY 24 Budget</u>
Personnel	\$ 53,336.44	\$ 54,201.00	\$ 66,575.00
Operating Capital	\$ 34,913.19	\$ 45,387.00	\$ 47,440.00
<b>Total Budget</b>	<b>\$ 88,249.63</b>	<b>\$ 99,588.00</b>	<b>\$ 114,015.00</b>



**Elected Official**  
**Constable Precinct 2**  
 Jody Barnes



**Major Accomplishments in 2023:**

- Service of civil process in a timely manner issued by the courts.
- Maintained proper schedule with the JP office to bailiff court and provided security during court proceedings.
- Assisted other law enforcement agencies when extra officers were needed.
- The process of modernizing my office to improve efficiency is going well and nearing completion.

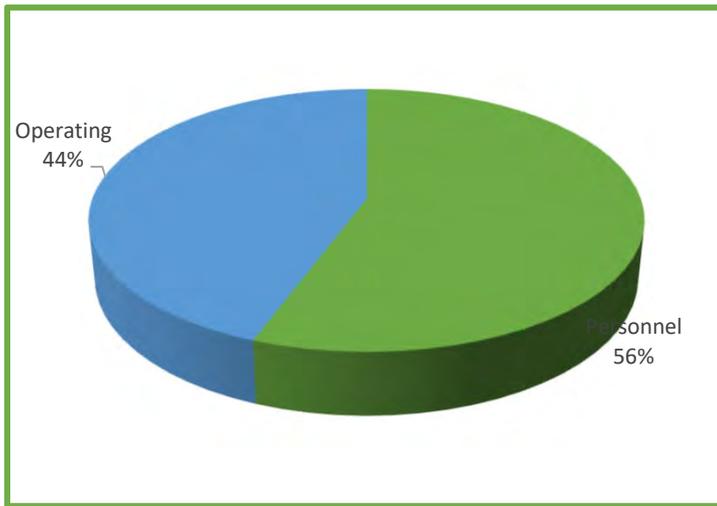
**Goals for 2024:**

- Properly serve papers from respective courts within time lines associated with each JP, or out-of-county courts.
- Diligence in service of warrants issued out of the respective JP courts.
- Maintain a monthly calendar in connection with the respective JP office's to ensure availability to handle all court hearings scheduled by respective JP courts.
- Continue to assist the other constables and JP' s when help is needed.

Performance Measures	FY21	FY22	FY23
Civils Processed	612	N/A	N/A
Staff by Classification	FY22	FY23	FY24
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."

Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY 22 Actual</u>	<u>FY 23 Estimates</u>	<u>FY 24 Budget</u>
Personnel	\$ 53,336.44	\$ 54,201.00	\$ 55,285.00
Operating Capital	\$ 25,900.47	\$ 48,081.00	\$ 43,984.00
<b>Total Budget</b>	<b>\$ 79,236.91</b>	<b>\$ 102,282.00</b>	<b>\$ 99,269.00</b>



**Elected Official**  
**Constable Precinct 3**  
 Marina Garcia



**Major Accomplishments in 2023:**

- Completed 64 hours of Texas Peace officers courses by April 20, 2023.
- Survived the 2021-2022 without catching COVID.

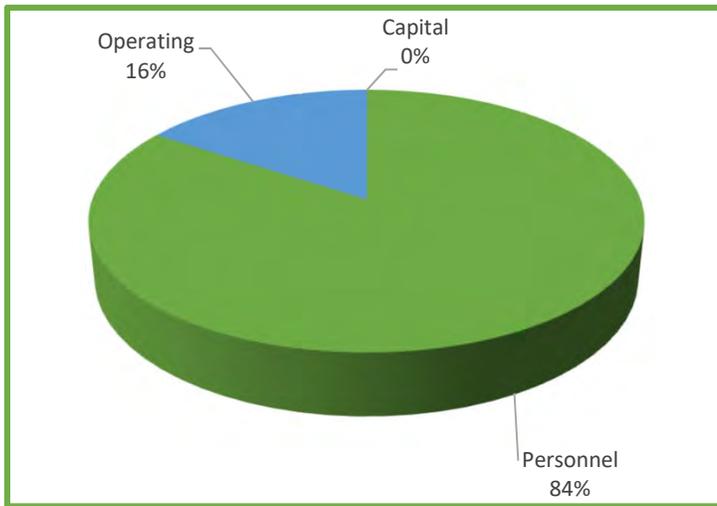
**Goals for 2024:**

- Keep serving paperwork and working with all my landlords.
- Stay out of trouble.

Staff by Classification	FY22	FY23	FY24
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."

Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ 78,056.65	\$ 81,451.00	\$ 82,738.00
Operating	\$ 9,168.46	\$ 20,740.00	\$ 15,450.00
Capital	\$ -	\$ 50,210.00	\$ -
<b>Total Budget</b>	<b>\$ 87,225.11</b>	<b>\$ 152,401.00</b>	<b>\$ 98,188.00</b>



**Elected Official**  
**Constable Precinct 4**  
 Tony Jackson



**Major Accomplishments in 2023:**

- Serviced civil process in a timely manner for Justice of Peace Precinct 4.
- Assisted other law enforcement agencies, constables, and JP courts.
- Remained available to the public by returning phone and e-mail messages in a timely manner.
- Maintained public reporting system of job performance consistently throughout the year.
- Improved and maintained patrol vehicle to enhance longevity.
- Improved performance with the new Lubbock County software programs, especially Munis, and performed my administrative duties in a timely manner.

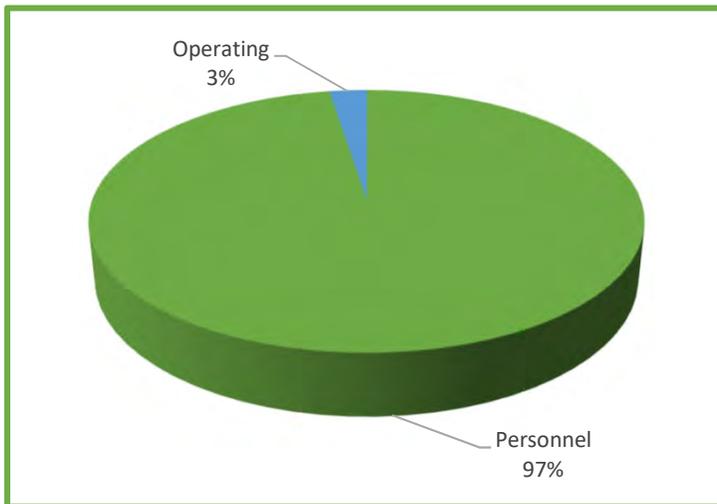
**Goals for 2024:**

- Continue and build upon the accomplishments of FY2023.
- Properly serve papers from respective courts within time limits.
- Make myself readily available to the courts, other agencies, and the public by consistently answering calls and/or returning messages.
- Maintain my monthly calendar in connection with the respective JP offices to ensure availability to handle all courts hearings scheduled by respective JP courts.

Performance Measures	FY21	FY22	FY23
Civils Processed	846	N/A	N/A
Staff by Classification	FY22	FY23	FY24
Elected Official	1	1	1

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.

Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ 1,129,285.86	\$ 1,381,605.00	\$ 1,454,883.00
Operating	\$ 27,020.82	\$ 47,912.00	\$ 38,067.00
Capital	\$ 5,200.00	\$ 5,500.00	\$ -
<b>Total Budget</b>	<b>\$ 1,161,506.68</b>	<b>\$ 1,435,017.00</b>	<b>\$ 1,492,950.00</b>



**Elected Officials**  
**County Clerk**  
Kelly Pinion

The seal of the County of Lubbock, Texas, featuring a central five-pointed star surrounded by a circular border with the text "STATE OF TEXAS" and "COUNTY OF LUBBOCK".

- Major Accomplishments in 2023:**
- Customers assisted with searching utilizing screen sharing while Public Portal was shut down.
  - Utilized digital and email options more to assist customers.
  - Expanded historical records preservation & records recreation.

- Goals for 2024:**
- Review legislative changes for laws applicable to our office and make any needed changes.
  - Continue to request a program to make legacy Commissioner Court Minutes available and searchable.
  - Continue to provide excellent customer service.

Performance Measures	FY21	FY22	FY23
Civil Cases Filed	2,490	1,016	1,250
Criminal Cases Filed	1,114	2,412	3,397
Guardianship Cases Filed	1,190	75	90
Mental Cases Filed	91	109	122
Formal Marriage Licenses Filed	138	2,272	2,213
Informal Marriage License Filed	2,140	61	59
Probate Cases	50	1,022	939
OPR Documents Recorded	66,810	61,794	49,725

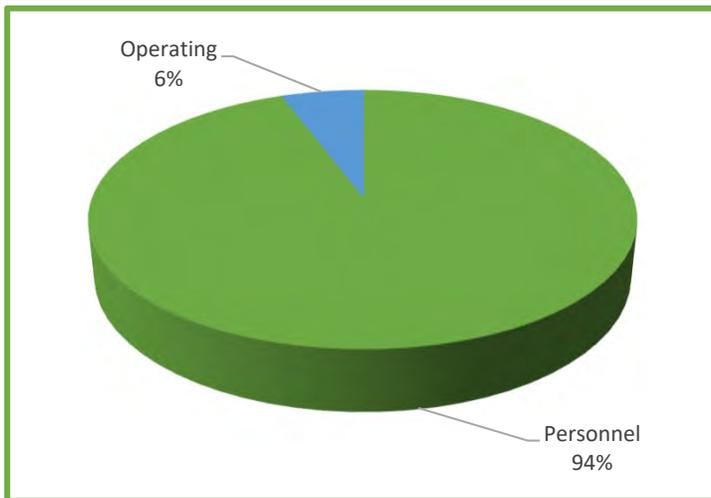
LUBBOCK COUNTY, TEXAS  
COUNTY CLERK

G/L 011-003

Staff by Classification	FY22	FY23	FY24
Elected Official	1	1	1
Administrative	1	1	1
Clerical	20	20	19

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.

Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ 261,163.06	\$ 260,699.00	\$ 375,181.00
Operating Capital	\$ 11,690.36	\$ 16,190.00	\$ 22,685.00
<b>Total Budget</b>	<b>\$ 272,853.42</b>	<b>\$ 276,889.00</b>	<b>\$ 397,866.00</b>



**Elected Officials**  
**County Judge**  
Curtis Parrish

The seal of Lubbock County, Texas, featuring a central five-pointed star surrounded by a circular border with the text "STATE OF TEXAS" at the top and "COUNTY OF LUBBOCK" at the bottom.

**Maior Accomplishments in 2023:**

- Worked with West Texas Legislators on issues affecting Lubbock County in the 88th Legislative Session.
- Named as Chair of Statewide US-82 Transportation Study and Vice-Chair of I-27 Committee.
- Worked with local, state, and federal leaders to secure Congressional designation of future I-27 from Texas to Canada.
- Presented at several state-wide Conferences to educate and advise other counties across the state on policies and procedures in Probate, Guardianship, and Mental Health laws.

**Goals for 2024:**

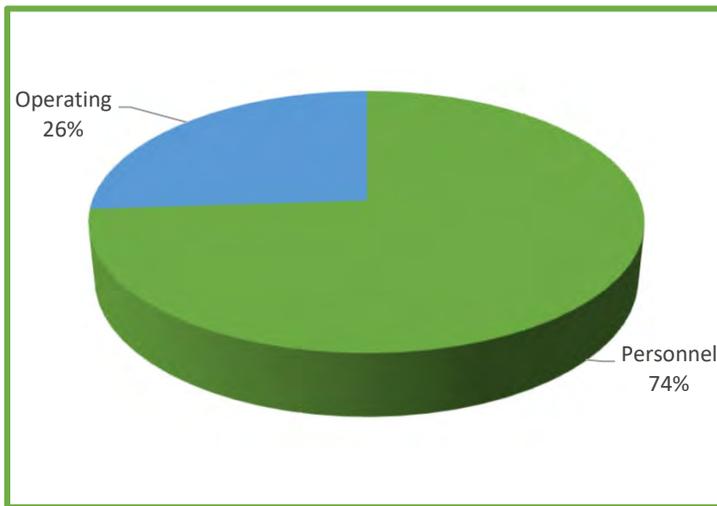
- Continue working with local state and federal, state, and local officials to effectively serve all of the citizens of Lubbock County.
- Thoughtfully and expeditiously handle probate, guardianship, and mental health cases.
- Continue to educate and advise other counties in West Texas and across the state on policies and procedures in Probate, Guardianship, and Mental Health laws.

Performance Measures	FY21	FY22	FY23
Probate Cases Filed	932	949	935
Mental Health Cases Filed	108	106	103
Guardianship Cases Filed	72	67	91
Hearings Filed	N/A	N/A	1330
New Contracts	84	68	105
Contract Renewals	143	188	105
Contract Modifications	13	116	21

Staff by Classification	FY22	FY23	FY24
Elected Official	1	1	1
Appointed	0	1	1
Professional	1	1	1

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

Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ 3,384,161.88	\$ 3,928,424.00	\$ 4,035,492.00
Operating Capital	\$ 1,179,006.06	\$ 1,392,720.00	\$ 1,421,433.00
<b>Total Budget</b>	<b>\$ 4,563,167.94</b>	<b>\$ 5,321,144.00</b>	<b>\$ 5,456,925.00</b>



District Judges
<b>72ND District</b> - John Grace
<b>99TH District</b> - Phillip Hays
<b>137TH District</b> - John McClendon III
<b>140TH District</b> - Douglas Freitag
<b>237TH District</b> - Leslie Hatch
<b>364TH District</b> - William R. Eichman II
County Court at Law Judges
<b>Court at Law #1</b> - Mark Hocker
<b>Court at Law #2</b> - Tom Brummett
<b>Court at Law #3</b> - Benjamin Webb

**Major Accomplishments in 2023:**

- The Courts continue to show great adaptability as the County transitioned to the Odyssey case management system.
- The Courts average just over 10 years of service per employee, the best average for departments having over 30 employees.

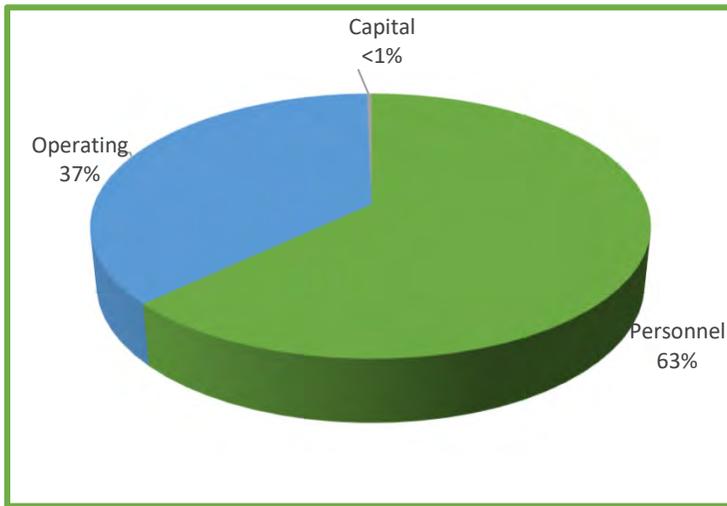
**Goals for 2024:**

- The Courts would like to continue expanding and enhancing courtroom technology, including continuing to utilize remote capabilities for proceedings.
- The Courts would like to have great strides made with data integrity within Tyler Odyssey and move toward a paperless environment.

Performance Measures	FY21	FY22	FY23
Criminal Cases Disposed	7,804	6,537	4,649
Staff by Classification	FY22	FY23	FY24
Elected Official	9	9	9
Appointed	24	24	25
Administrative	1	1	2
Professional	2	2	8
Clerical	6	11	8
Part-Time	1 118	1	1

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.

Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ 19,787,128.71	\$ 21,990,879.00	\$ 23,369,147.00
Operating	\$ 11,632,376.40	\$ 11,997,854.00	\$ 13,607,925.00
Capital	\$ 62,540.95	\$ 72,500.00	\$ 114,250.00
<b>Total Budget</b>	<b>\$ 31,482,046.06</b>	<b>\$ 34,061,233.00</b>	<b>\$ 37,091,322.00</b>



**Elected Official**  
**Sheriff**  
Kelly Rowe

The seal of the State of Texas, County of Lubbock, featuring a five-pointed star in the center, surrounded by a wreath and the text "STATE OF TEXAS" and "COUNTY OF LUBBOCK".

**Major Accomplishments in 2023:**

- Salaries were increased to address pay disparity.
- Streamlined recruitment and hiring processes to address staffing shortages.
- Contracted with Starcare for Mental Health Services including 24-hour screening services, increased psychiatric care team, and an established case management for SMI population.
- Revised evaluation processes to provide more clear feedback to staff, improving retention.
- 36 GED graduates in 2021, 30 GED graduates in the first five months of 2022.

**Goals for 2024:**

- Host routine professional development to focus on succession planning.
- Increase volunteer presence.
- Transition to electronic medical records.
- Develop in-house dialysis program and a Crisis response team for jail operations.
- Grow counseling internship program.
- Implement a Peer support team for officer wellness.
- Establish formal ELO training program addressing Odyssey processes.
- Finish 2022 with 70 GED graduates.

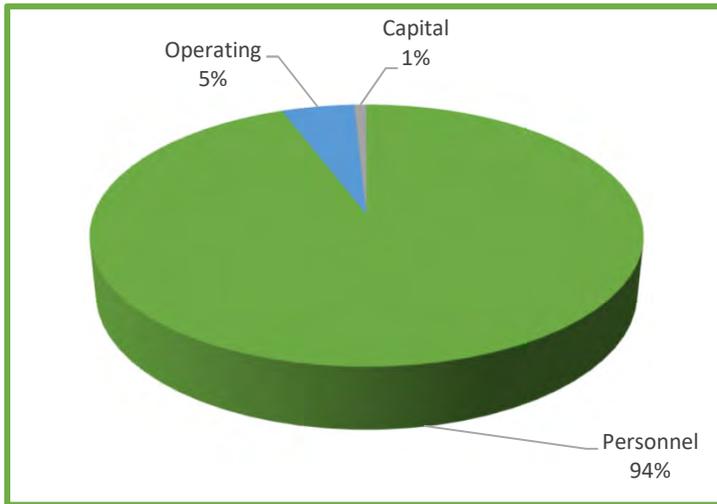
LUBBOCK COUNTY, TEXAS  
DETENTION CENTER

G/L 011-047

Performance Measures	FY21	FY22	FY23
Average Daily Jail Population	1,284	1,378	1,399
Average Daily Number of Fed. Inmates	64	62	31
Housed Out of County ADP	N/A	10	114
Staff by Classification	FY22	FY23	FY24
Administrative	3	3	3
Public Safety	333	334	299
Clerical	15	15	15

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.

Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ 6,860,630.33	\$ 8,013,312.00	\$ 8,853,952.00
Operating	\$ 317,442.40	\$ 507,866.00	\$ 469,195.00
Capital	\$ 32,907.84	\$ -	\$ 78,000.00
<b>Total Budget</b>	<b>\$ 7,210,980.57</b>	<b>\$ 8,521,178.00</b>	<b>\$ 9,401,147.00</b>



**Elected Official**  
**District Attorney**  
Sunshine Stanek

The seal of the State of Texas, County of Lubbock, featuring a five-pointed star in the center, surrounded by a wreath, with the words "STATE OF TEXAS" and "COUNTY OF LUBBOCK" around the perimeter.

**Major Accomplishments in 2023:**

- Moving forward with jury trials in a manner consistent with pre-pandemic levels. We have been very successful with the administration of justice in both our felony and misdemeanor courts.
- Filed a successful brief with the U.S. Supreme Court. This success resulted in the Supreme Court denying to hear a case on appeal and allowing to stand a prison sentence of life without parole for a Lubbock County capital murderer.
- Successfully prosecuted numer violent juvenile offenders in a manner that will keep these criminals off the streets of Lubbock County. Additionally, one such violent juvenile offender has been certified as an adult and is awaiting trial as an adult.

**Goals for 2024:**

- Actively pursue the hiring of new prosecutors and the retention of experienced ones. The DA's office hopes to become fully staffed with prosecutors in FY2024.
- Continue to place a special emphasis on the prosecution of violent crimes and sexual offenses, including those committed by juvenile offenders.
- Remain committed to training opportunities and community volunteer activities. Many employees of the DA's office teach at the state and local level, and participate in monthly volunteer activities in an effort to be active participants in our community.

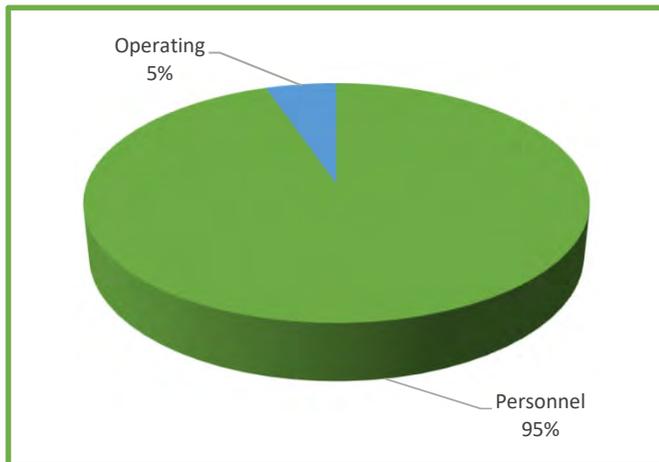
LUBBOCK COUNTY, TEXAS  
DISTRICT ATTORNEY

G/L 011-040

Performance Measures	FY21	FY22	FY23
Cases Received	10,544	12,695	13,606
Felony Cases Filed	2,018	2,598	3,035
Misdemeanor Cases Filed	1,813	2,398	2,830
Felony Cases Closed	N/A	5,426	6,754
Misdemeanor Cases Closed	N/A	5,251	6,774
Total Jury Trials	20	43	32
Staff by Classification	FY22	FY23	FY24
Elected Official	1	1	1
Appointed	2	2	2
Administrative	1	1	1
Professional	34	37	37
Public Safety	15	15	14
Clerical	21	24	27
Part Time	3	3	3

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.

Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ 1,654,797.60	\$ 1,886,117.00	\$ 2,028,196.00
Operating	\$ 56,971.59	\$ 113,765.00	\$ 112,840.00
Capital			
<b>Total Budget</b>	<b>\$ 1,711,769.19</b>	<b>\$ 1,999,882.00</b>	<b>\$ 2,141,036.00</b>



**Elected Official**  
**District Clerk**  
Sara Smith

The seal of the State of Texas, County of Lubbock, featuring a central five-pointed star surrounded by a wreath and the text "STATE OF TEXAS" and "COUNTY OF LUBBOCK".

**Major Accomplishments in 2023:**

- Continued to work toward completion of transition/conversion to Tyler/Odyssey program.
- Continued to work toward completion of transition to Tyler Jury Manager and resolve issues.
- Continued to improve the online reporting for jury duty as comments or suggestions were received from jurors and courts.
- Met with multiple departments to streamline processes within the new Odyssey system.
- Improved mandatory e-filing policies and procedures within the office and with the vendor.
- Assisted Court Reporters with the destruction of exhibits, notes and tapes as allowed by law and within the guidelines of the State Library.
- Purchased phase 1 of new workstations for the employees and provided new chairs.

**Goals for 2024:**

- Begin the process of going completely paperless. This will save the county money and maximize quality of work.
- Continue collection of fines and court costs from inmates.
- Complete record retention plan for civil and criminal court shucks and destroy records as allowed by applicable State Library guidelines.
- Improve employee retention and address any in-house problems that may cause retention percentages to increase.
- Retain a vendor to go through all images to redact sensitive data such as SSN, DL numbers, etc.
- Continue to escheat funds on a regular basis to reduce the outstanding liability of assets on deposit with the District Clerk's Office.
- Continue with phase 2 of purchasing new workstations to improve morale and use of space.
- Continue to improve the overall experience for jurors for online reporting and on qualification days.

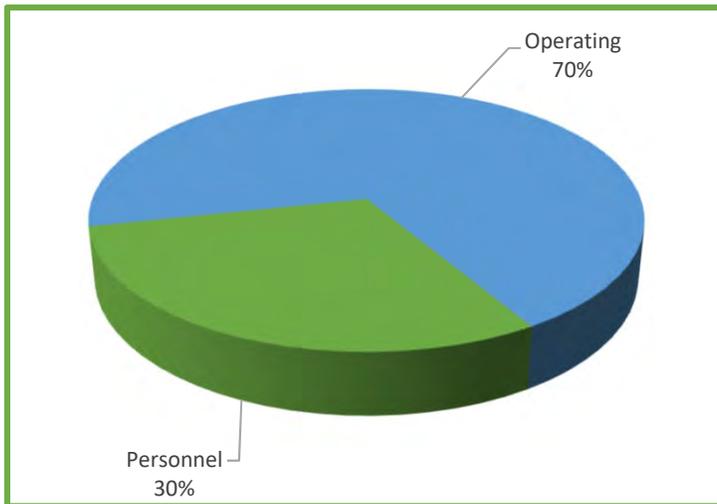
LUBBOCK COUNTY, TEXAS  
DISTRICT CLERK

G/L 011-023

Performance Measures	FY21	FY22	FY23
Civil Law Cases Filed	1,656	1,745	1,935
Family Law Cases Filed	2,032	2,677	2,724
Tax Law Cases Filed	35	100	161
Child Support Garnishments Filed	302	297	311
Juvenile Cases	156	336	331
Passports	803	N/A	934
Jury Summons	38,699	72,423	65,401
Staff by Classification	FY22	FY23	FY24
Elected Official	1	1	1
Administrative	1	1	1
Clerical	28	28	29

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 furnishes maps, labels and lists of registered voters to the candidates and to elected officials.

Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY 22 Actual</u>	<u>FY 23 Estimates</u>	<u>FY 24 Budget</u>
Personnel	\$ 770,925.06	\$ 830,474.00	\$ 861,580.00
Operating	\$ 1,098,074.91	\$ 1,183,771.00	\$ 1,983,475.00
Capital	\$ 121.00	\$ 420.00	\$ 420.00
<b>Total Budget</b>	<b>\$ 1,869,120.97</b>	<b>\$ 2,014,665.00</b>	<b>\$ 2,845,475.00</b>



**Department Head**  
**Elections Administrator**  
Roxzine Stinson

The seal of the State of Texas, County of Lubbock, is centered below the text. It features a five-pointed star in the center, surrounded by a circular border with the text 'STATE OF TEXAS' at the top and 'COUNTY OF LUBBOCK' at the bottom. The seal is set against a light blue background.

**Major Accomplishments in 2023:**

- Participated in the Texas Secretary of State's pilot program for Risk Limiting Audits. Was accepted to participate in future pilots for the Risk Limiting Audit program before it become mandatory part of each election beginning September 2026.
- Conducted multiple elections, including state/county offices and City and School elections. November 2022 Governor's election, City of Lubbock Bond election, Lubbock County Water Controller & Improvement District, High Plains Underground Water Conservation District #1, and City of Slaton Charter Amendment election.
- In summer of 2022 our department began the upgrade from DRE to a paper based system. It was completed, tested, and ready for use in November General and Special Elections 2022. Summer of 2023 we have began the conversations to upgrade VOTEC and VOTESAFE.

**Goals for 2024:**

- Work with LCIT on finding a way to use software that the county currently has to track when we go to a polling place, why we went, if there was an issue, was it resolved, how the issue was resolved and the time that it took to resolve. This involves noting the time the polling location reported an issue and the time the issue was resolved. An issue can be needing more supplies or an issue with a piece of equipment. This is important for audit purposes.
- To implement any new laws or changes from the 2023 legislative cycle as efficiently as possible. This will include working with multiple vendors to implement the changes that come from and to find the necessary products to implement the changes.
- Continue to work with all supporting county departments during the 2024 election cycle. Working with both party chairs and personnel agencies to find enough people to staff all of the upcoming elections.

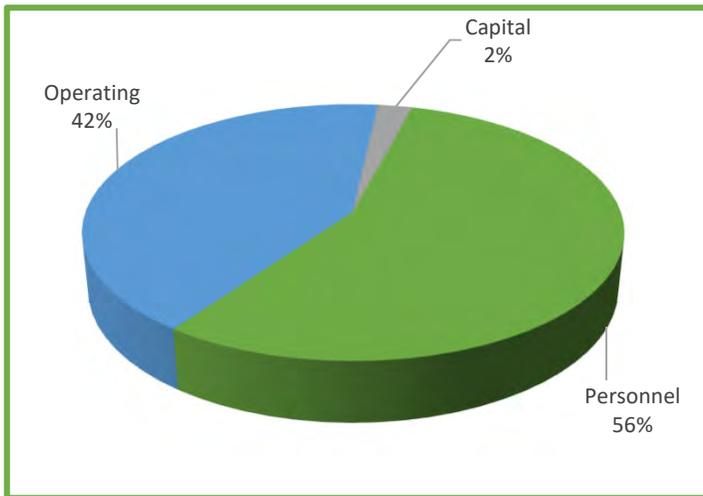
LUBBOCK COUNTY, TEXAS  
ELECTIONS

G/L 011-077

Performance Measures	FY21	FY22	FY23
Total Mail Handled	53,205	92,720	73,104
Total Mail Ballot Requests	10,778	4,400	3,886
Election Workers Trained	478	334	292
Staff by Classification	FY22	FY23	FY24
Appointed	1	1	1
Administrative	1	1	1
Professional	0	0	0
Trades and Technical	3	3	3
Clerical	4	3	4

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

Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY 22 Actual</u>	<u>FY 23 Estimates</u>	<u>FY 24 Budget</u>
Personnel	\$ 3,592,879.97	\$ 4,709,193.00	\$ 5,298,695.00
Operating	\$ 2,700,751.33	\$ 3,393,312.00	\$ 3,979,356.00
Capital	\$ 38,245.00	\$ 35,500.00	\$ 230,675.00
<b>Total Budget</b>	<b>\$ 6,331,876.30</b>	<b>\$ 8,138,005.00</b>	<b>\$ 9,508,726.00</b>



**Department Head**  
**Director**  
 Natalie Harvill

The seal of the State of Texas, County of Lubbock, featuring a five-pointed star in the center, surrounded by a wreath of olive and live oak branches, and the words "STATE OF TEXAS" and "COUNTY OF LUBBOCK" around the perimeter.

**Major Accomplishments in 2023:**

- Kept up with Work Orders while consistently being understaffed.
- Completing the Facility Condition Assessment.
- Continuing to expand technicians' knowledge base both Technical and Supervisory.

**Goals for 2024:**

- Adding an in-house Architect to better oversee design & construction projects both in-house and contracted.
- Expanding the number of technicians we have in order to focus on being proactive and not reactive.
- Continue identifying and inputting all missing assets into Dude Solutions, to include creating maintenance or inspections for those assets.

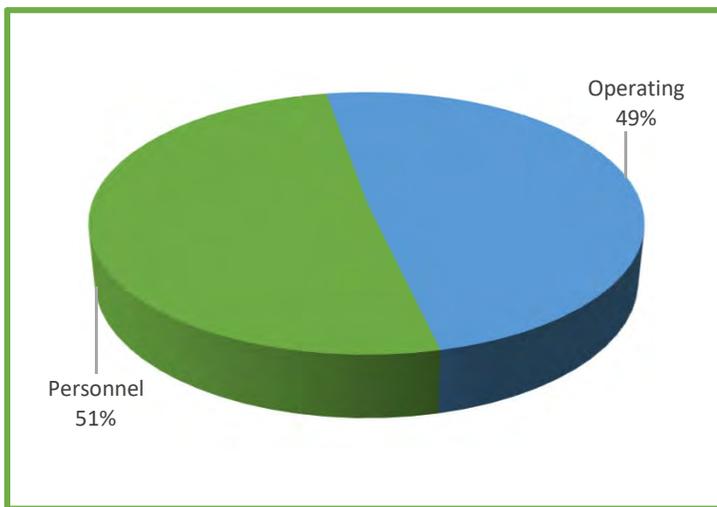
LUBBOCK COUNTY, TEXAS  
 FACILITY MAINTENANCE

G/L 011-061

Performance Measures	FY21	FY22	FY23
Work Orders Completed	16,769	16,122	15,322
Oversaw Permanent Improvements	\$ 14,045,500.00	\$ 5,140,782.00	\$ 8,310,000.00
Total Hours on Work Orders	N/A	N/A	50,925
Staff by Classification	FY22	FY23	FY24
Administrative	2	2	3
Professional	0	0	1
Trades and Technical	59	59	67
Clerical	3	3	3
Part-Time	3	3	3

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.

Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY 22 Actual</u>	<u>FY 23 Estimates</u>	<u>FY 24 Budget</u>
Personnel	\$ 223,072.34	\$ 234,213.00	\$ 294,785.00
Operating	\$ 915,011.20	\$ 285,250.00	\$ 284,800.00
Capital			
<b>Total Budget</b>	<b>\$ 1,138,083.54</b>	<b>\$ 519,463.00</b>	<b>\$ 579,585.00</b>



**Department Head**  
**Director**  
Diana Gurule-Copado



**Major Accomplishments in 2023:**

- Survived the Christmas Eve 1st floor flood; transitioned to a semi-permanent location on the 2nd floor. We couldn't have made the transition without the hard work of our own employees, maintenance guys and our IT department.
- Wrapped up final reporting of the USDT ERA-1 grant that our department had been disbursing since March, 2021. Special thanks to our County Auditor for the guidance and assistance during the grant.

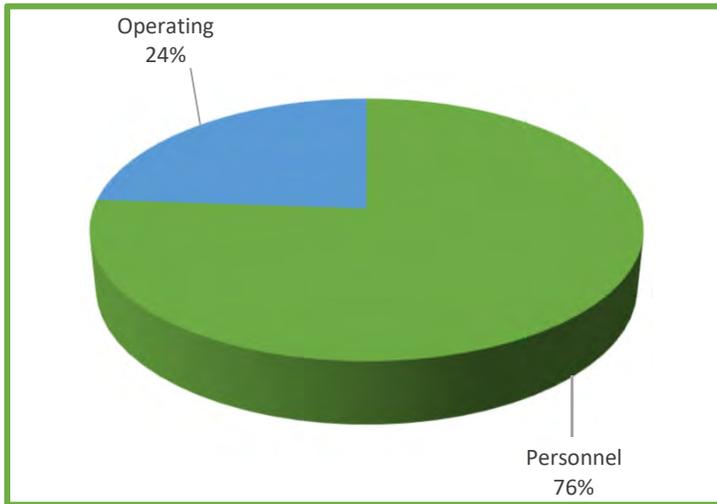
**Goals for 2024:**

- Re-classify P/T clerk to a F/T position again. The department is comprised of only 4 employees and the re-classification is much needed to allow the staff to be able to conduct more eligibility screening.
- Continue providing a safe and secure environment for our staff and the public who visit our office daily.
- Complete the year without any accident reports or injuries.
- Continue providing the public with precise and helpful information/direction to other County departments, as well as other agencies and city offices.

Performance Measures	FY21	FY22	FY23
Residents Assisted	874	902	1,245
Pauper Cremations	132	95	129
Staff by Classification	FY22	FY23	FY24
Administrative	1	1	1
Professional	2	2	2
Clerical	1 129	1	1

The Human Resources 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.

Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY 22 Actual</u>	<u>FY 23 Estimates</u>	<u>FY 24 Budget</u>
Personnel	\$ 520,739.57	\$ 762,182.00	\$ 792,044.00
Operating Capital	\$ 240,011.08	\$ 206,477.00	\$ 248,792.00
<b>Total Budget</b>	<b>\$ 760,750.65</b>	<b>\$ 968,659.00</b>	<b>\$ 1,040,836.00</b>



**Department Head**  
**Director**  
Greg George



**Major Accomplishments in 2023:**

- Implementation of on-line requisition process in NEOGOV. Reviewed and updated job descriptions within NEOGOV.
- Employee Handbook policy research, review, redesign, and delivery.
- Hired and trained the HR Coordinator and Benefits Coordinator.

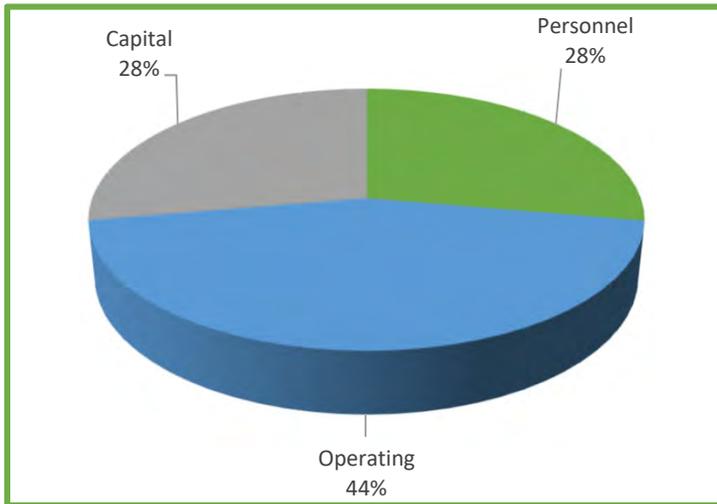
**Goals for 2024:**

- Robust recruitment and career development strategy utilizing LinkedIn resources.
- Leverage Tyler ERP Ess, Employee Self Service, for employee evaluations, education, training, certifications.
- Implement supervisor training and wellness initiatives.

Performance Measures	FY21	FY22	FY23
Applications Accepted	9,588	5,380	5,266
New Hires Processed	305	254	301
Separations Processed	294	315	296
Staff by Classification	FY22	FY23	FY24
Administrative	1	2	2
Professional	1	4	4
Clerical	0	0	2

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

Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ 2,409,079.39	\$ 3,752,131.00	\$ 4,076,456.00
Operating	\$ 3,622,406.27	\$ 5,868,826.00	\$ 6,555,889.00
Capital	\$ 130,623.13	\$ 2,435,000.00	\$ 4,068,000.00
<b>Total Budget</b>	<b>\$ 6,162,108.79</b>	<b>\$ 12,055,957.00</b>	<b>\$ 14,700,345.00</b>



**Department Head**  
**Director**  
 Isaac Badu



**Major Accomplishments in 2023:**

- Maintaining Storage infrastructure to accommodate continual data growth and usability.
- Implementing Tyler ERP products: Odyssey and other product integration
- Continual network security improvement: Implement Palo Alto Gateway appliance.
- Improve Network uptime: Maintained redundant and resilient network internet connectivity.
- Establish Backup and Restore Environment: Continual improvement of backup processes to improve county data retention, systems integrity, resiliency and scalability.
- Continual Implementation and Enhancement of Security Camera Infrastructure.
- Single sign-on: Ease of login for users to multiple applications.
- Continue to securely connect remote sites into main County infrastructure.
- Consolidate County technology solutions improving visibility and security compliance.

**Goals for 2024:**

- Complete implementation of remaining Tyler ERP products
- Build reliable enterprise service delivery environment to improve user experience and usability.
- Improve network storage needs to accommodate annual growth and resilience.
- Improve network and environment security to continually prepare County for and from potential security risks.
- Implement project management processes to guide County technology projects to completion.

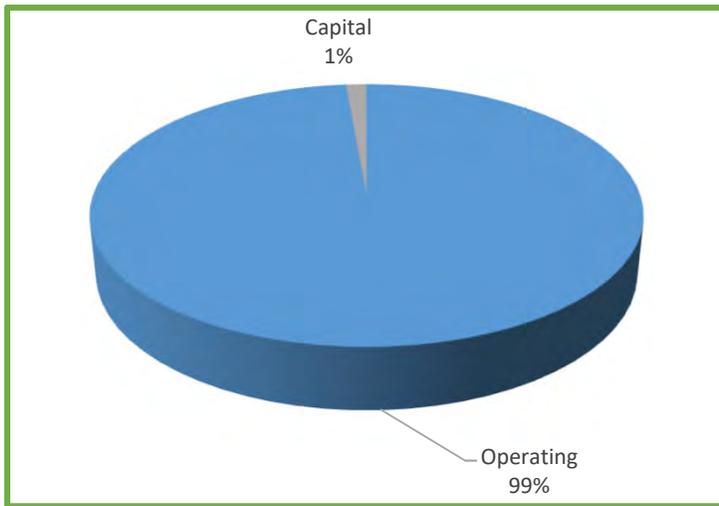
LUBBOCK COUNTY, TEXAS  
 INFORMATION TECHNOLOGY SERVICES

G/L 011-005

Performance Measures	FY21	FY22	FY23
Work Orders Opened	4,154	5,764	10,250
Total Work Orders Closed	N/A	N/A	9,900
% Closed	N/A	N/A	97%
Staff by Classification	FY22	FY23	FY24
Administrative	1	1	1
Clerical	1	2	2
Trades and Technical	27	29	47

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 2023-2024			
	<u>FY 22 Actual</u>	<u>FY 23 Estimates</u>	<u>FY 24 Budget</u>
Personnel			
Operating	\$ 220,604.85	\$ 807,290.00	\$ 5,688,350.00
Capital	\$ 33,245.00	\$ 36,000.00	\$ 80,000.00
<b>Total Budget</b>	<b>\$ 253,849.85</b>	<b>\$ 843,290.00</b>	<b>\$ 5,768,350.00</b>

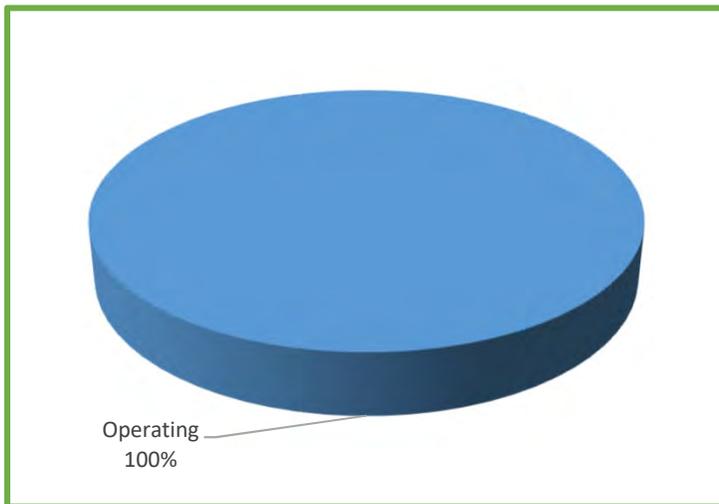


**Elected Official**  
**Sheriff**  
 Kelly Rowe

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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 2023-2024					
	FY 22 Actual		FY 23 Estimates		FY 24 Budget
Personnel	\$	-	\$	-	\$ -
Operating	\$	5,801,264.01	\$	6,267,898.00	\$ 8,259,083.00
Capital	\$	-	\$	-	\$ -
<b>Total Budget</b>	\$	5,801,264.01	\$	6,267,898.00	\$ 8,259,083.00



**Major Accomplishments in 2023:**

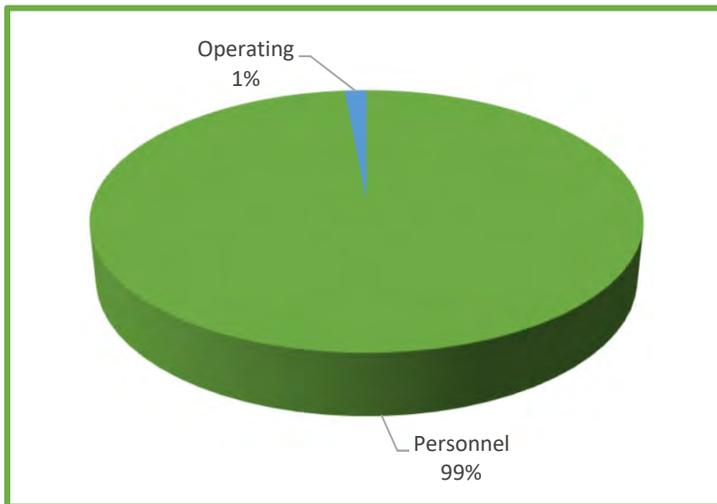
- The criminal courts continue to move cases as jury trials have increased.
- The guardianship caseload management continues to improve resulting in a greater percentage of compliance among guardians and quicker outcomes for wards.

**Goals for 2024:**

- The courts will strive to increase their clearance rate by the timely disposition of cases and decrease their backlog.
- The courts will strive to ensure that qualified defendants who request court-appointed counsel receive court-appointed counsel expeditiously.
- The courts will continue to improve the pre-trial services program by implementing best practice standards.

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.

Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ 345,303.50	\$ 395,854.00	\$ 441,719.00
Operating Capital	\$ 19,067.54	\$ 6,650.00	\$ 6,650.00
<b>Total Budget</b>	<b>\$ 364,371.04</b>	<b>\$ 402,504.00</b>	<b>\$ 448,369.00</b>



**Department Head**  
**Director**  
Lorrie Jarnagin

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**Major Accomplishments in 2023:**

- A Lubbock County Compliance Assistant was awarded Collector of the Year at the annual conference of The Governmental Collectors Association of Texas.
- Utilized reports in Odyssey to capture outstanding court costs eligible for collection.
- Judicial Compliance Department achieved a 100% employee retention rate.

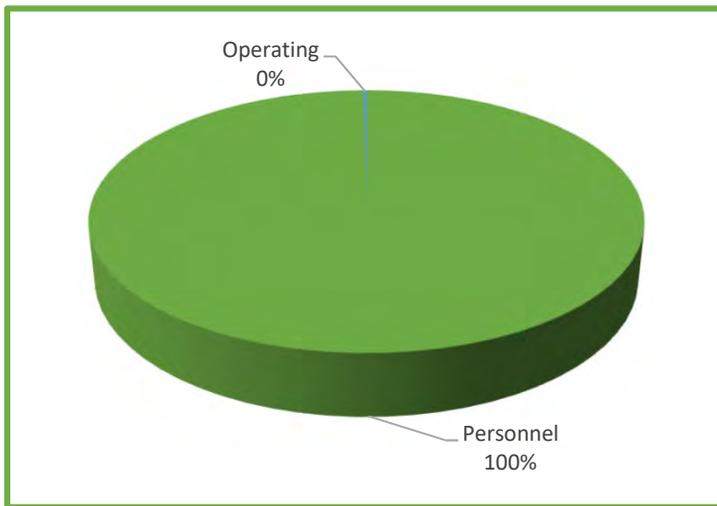
**Goals for 2024:**

- Testing and implement automated text and email messaging of collection efforts to replace mailing paper notices.
- Produce procedures and implementation to refer cases electronically to Lubbock County's third party collection services.
- Continue to utilize Odyssey to create and refine financial, warrant, adjustment, jail, and community service credit and disposition reports in order to maintain accuracy in our collection program.

Performance Measures	FY21	FY22	FY23
Total Number of Cases	3,343	N/A	5,443
Total Dollars Collected	\$732,073.42	\$983,303.03	\$925,300.00
Staff by Classification	FY22	FY23	FY24
Administrative	1	1	1
Clerical	5	5	5
Part Time	1 135	0	0

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.

Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ 360,777.89	\$ 378,953.00	\$ 395,749.00
Operating Capital	\$ 3,847.05	\$ 5,050.00	\$ 820.00
<b>Total Budget</b>	<b>\$ 364,624.94</b>	<b>\$ 384,003.00</b>	<b>\$ 396,569.00</b>



**Elected Official**  
**Justice of the Peace Precinct 1**  
 Jim Hansen

**Major Accomplishments in 2023:**

- Closed volumes of eviction cases and staved off homelessness for many.
- Problem solver for Lubbock County Debt Mediation program.
- 33rd year of 24 hour call for after hours felonies.
- Successfully implemented E filing.

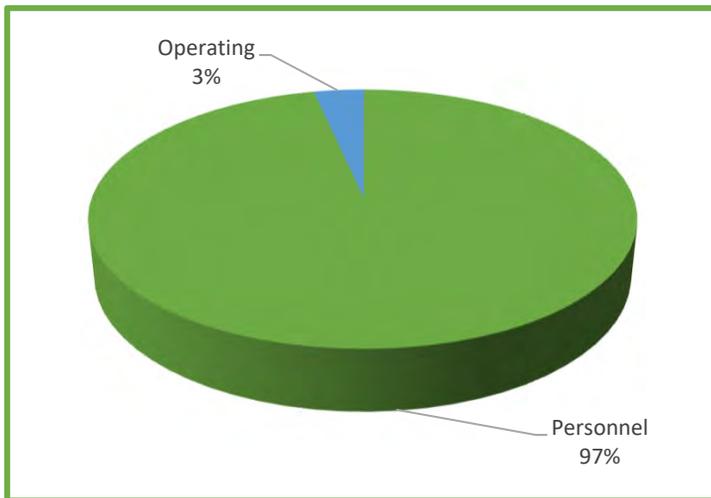
**Goals for 2024:**

- Get Credit Card Payment functionality DONE! (waited two years)
- Implement Collections Program with Perdue Brandon.
- Continue as point person for Auditor/Treasurer problems.
- Assist County Court at Law Civil when/as needed.

Performance Measures	FY21	FY22	FY23
Civil Cases Filed	2,736	1,934	1,767
Criminal Cases Filed	4,006	1,922	2,672
Staff by Classification	FY22	FY23	FY24
Elected Official	1	1	1
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.

Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ 301,237.79	\$ 340,846.00	\$ 356,713.00
Operating Capital	\$ 4,332.67	\$ 12,515.00	\$ 12,654.00
<b>Total Budget</b>	<b>\$ 305,570.46</b>	<b>\$ 353,361.00</b>	<b>\$ 369,367.00</b>



**Elected Official**  
**Justice of the Peace Precinct 2**  
 Susan Rowley



**Major Accomplishments in 2023:**

- We have almost completed the task of scanning in EVERY old piece of paper so we can be completely paperless with all of our debt collection and small claims tickets. Now the task is to get all of those files organized in the basement. We have now implemented the new scheduling system.
- Parent Contributing/Truancy hearings are still a nightmare but we have been able to organize it a bit. We need to keep making steps to make these hearings and filings more efficient.
- We hired on a part-time clerk, which was needed. However, she had to quit. Now we need to hire another part-timer. There is now some confusion about the money budgeted for this. Hopefully, we can meet and sort this out.

**Goals for 2021:**

- Parent Contributing and Truancies are still probelmatic. We are still working with the schools in an effort to try to make the filing process more streamlined.
- We need to hire another part-timer.
- We are successfully mocing to e-tickets with all of our law enforcement agencies. The DPS has accomplished this, their tickets go straight into Odyssey. Buffalo, Lake Ransom, and SO are trying to get on the system as well.
- We are still trying to reissue all the warrants that got "lost" in the conversion process.
- We are now heading toward the thousands of files piled up in the basement. God knows what we find there but I'm making sure we all have an updated tetanus shot, just in case!

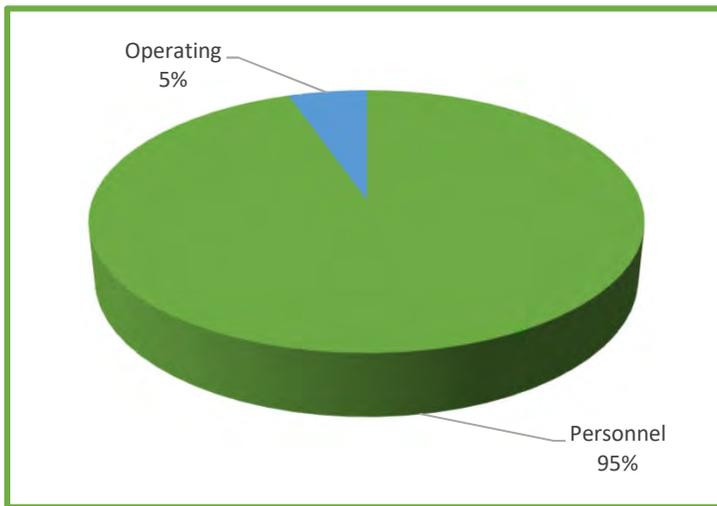
LUBBOCK COUNTY, TEXAS  
JUSTICE OF THE PEACE PRECINCT 2

G/L 011-032

Performance Measures	FY21	FY22	FY23
Civil Cases Filed	1,394	1,086	1,468
Criminal Cases Filed	693	634	997
Staff by Classification	FY22	FY23	FY24
Elected Official	1	1	1
Clerical	3	4	4
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.

Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ 355,951.60	\$ 387,323.00	\$ 405,978.00
Operating Capital	\$ 9,888.60	\$ 22,415.00	\$ 22,915.00
<b>Total Budget</b>	<b>\$ 365,840.20</b>	<b>\$ 409,738.00</b>	<b>\$ 428,893.00</b>



**Elected Official**  
**Justice of the Peace Precinct 3**  
 Francisco Gutierrez

**Major Accomplishments in 2023:**

- Transition of new elected official and continued business without disruption.
- Accessibility to the public via electronic methods, remote hybrid hearings, and in person hearings.
- Got acquainted with the redistricting of Precinct 3 and new work flow.

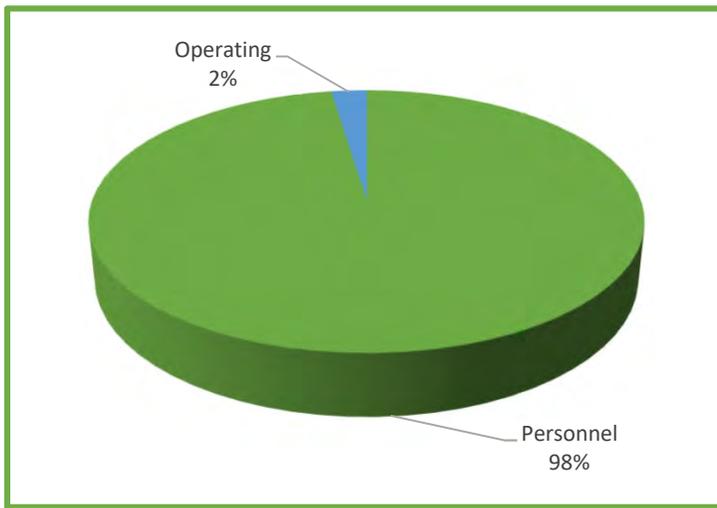
**Goals for 2024:**

- Continue to utilize Odyssey Program and understand the depth of what is accessible to us in doing our jobs efficiently.
- Continue receiving electronic criminal and civil filing effectively and accurate.
- Continue to assist the public in a way that eliminates their stress and anxiety in any situation.

Performance Measures	FY21	FY22	FY23
Civil Cases Filed	1,884	2,322	2,720
Criminal Cases Filed	782	868	625
Staff by Classification	FY22	FY23	FY24
Elected Official	1	1	1
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.

Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ 376,418.23	\$ 393,894.00	\$ 409,191.00
Operating Capital	\$ 3,541.20	\$ 8,200.00	\$ 10,100.00
<b>Total Budget</b>	<b>\$ 379,959.43</b>	<b>\$ 402,094.00</b>	<b>\$ 419,291.00</b>



**Elected Official**  
**Justice of the Peace Precinct 4**  
 Lance Cansino

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**Major Accomplishments in 2023:**

- Tyler Odyssey conversion completed and functioning with the new system.
- We have 100% retention of our 4 clerks for 32 months.
- Received citations from the UMC Police department in large amounts.

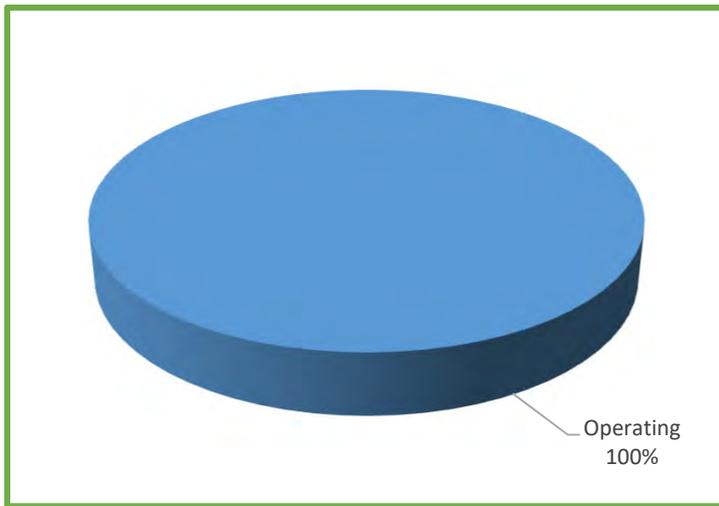
**Goals for 2024:**

- Complete the transition to E-filing.
- Make inquiries with DPS to begin E-filing citations with us again since the fee problems with Odyssey have been resolved.
- Seeking overtime allowance for our ticket clerk due to the manual entry of citations and the additional time and key strokes required by Odyssey. We receive over 5,000 citations per year from the Sheriff, DPS, Parks and Wildlife, Texas Tech Police, and UMC Police.

Performance Measures	FY21	FY22	FY23
Civil Cases Filed	N/A	N/A	988
Criminal Cases Filed	N/A	N/A	2,887
Staff by Classification	FY22	FY23	FY24
Elected Official	1	1	1
Clerical	4	4	4

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

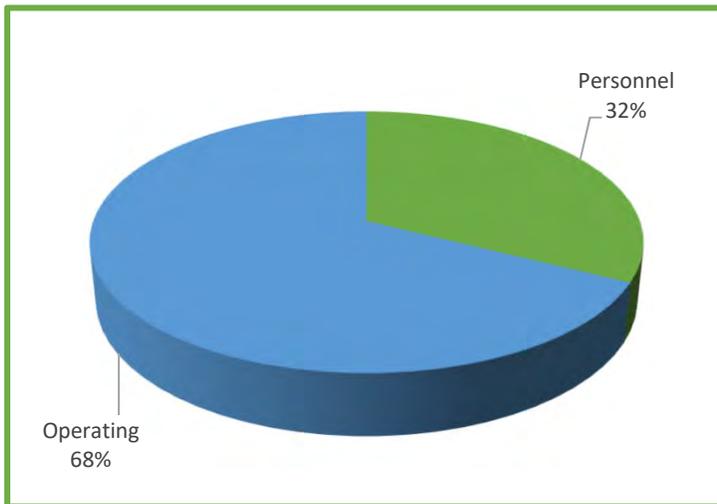
Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY 22 Actual</u>	<u>FY 23 Estimates</u>	<u>FY 24 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 237,105.00	\$ 291,658.00	\$ 244,345.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 237,105.00</b>	<b>\$ 291,658.00</b>	<b>\$ 244,345.00</b>



Performance Measures	FY21	FY22	FY23
Number of Libraries Supported	6	6	6

The Medical Examiner is responsible 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.

Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ 830,808.89	\$ 961,174.00	\$ 995,685.00
Operating Capital	\$ 1,500,996.45	\$ 1,799,681.00	\$ 2,077,556.00
<b>Total Budget</b>	<b>\$ 2,331,805.34</b>	<b>\$ 2,760,855.00</b>	<b>\$ 3,073,241.00</b>



**Appointed Official**  
**Acting Chief Medical Examiner**  
 Charles A. Addington, D.O.



**Major Accomplishments in 2023:**

- Coordinated efforts with the General Assistance office to assist with an upgraded county cremation policy, which has created a more seamless GA process.
- Development of New ME Facility.
- Increased training for all Staff while continuing a working relationship with the Tarrant County Medical Examiner's Office.

**Goals for 2024:**

- Continue the Development of a New ME Facility, while also continuing to work with the Tarrant County Medical Examiner's Office to handle LCME Autopsy services.
- Implementation of a new, upgraded Medical Examiner computer software system, VertiQ.
- Implement a Fee Schedule for LCME.

Performance Measures	FY21	FY22	FY23
Cases	691	483	429
Investigation	3,285	3,032	2,304
Autopsy Report Requests	244	298	367
Cremation	1,509	1,490	1,034

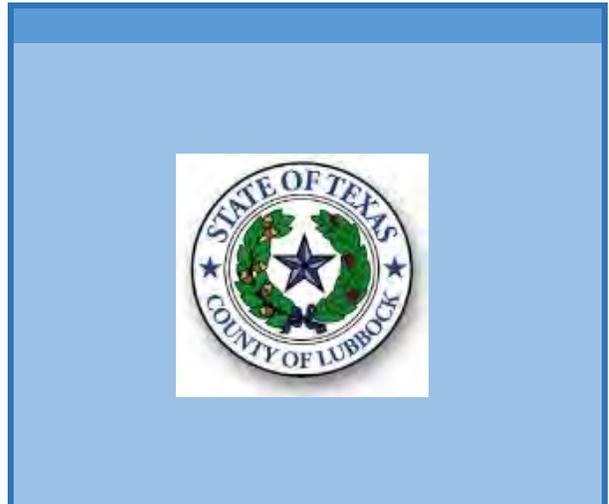
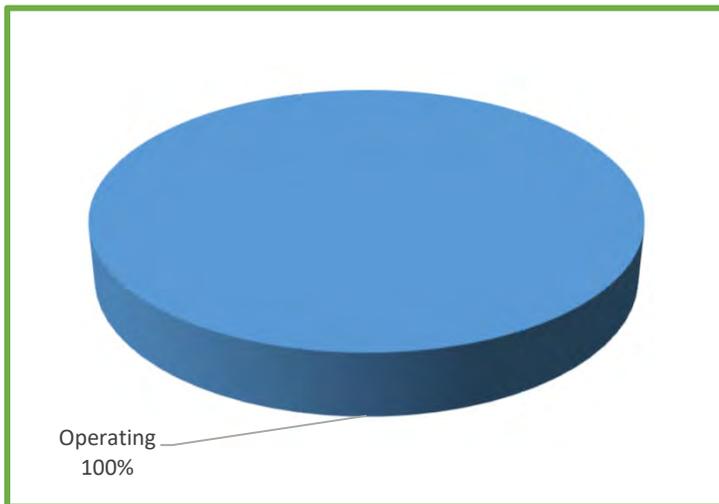
LUBBOCK COUNTY, TEXAS  
MEDICAL EXAMINER

G/L 011-045

Staff by Classification	FY22	FY23	FY24
Appointed	1	1	1
Administrative	0	1	1
Public Safety	0	0	0
Trades & Technical	7	7	7
Clerical	3	2	2

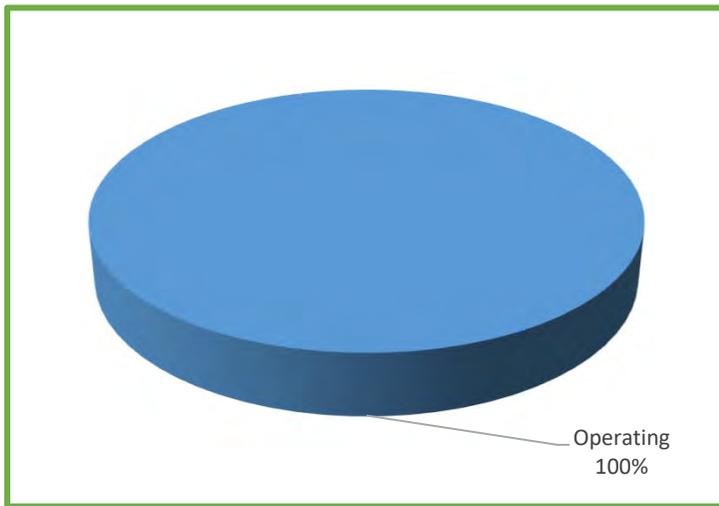
The Non-Departmental is used to handle overall general administrative expenses not attributable to any one department. To list a few expenses: utilities, county-wide association dues, independent audit, and an inter-local agreement with the Appraisal District.

Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY 22 Actual</u>	<u>FY 23 Estimates</u>	<u>FY 24 Budget</u>
Personnel			
Operating	\$ 2,708,472.28	\$ 6,457,718.00	\$ 7,292,234.00
Capital			
<b>Total Budget</b>	<b>\$ 2,708,472.28</b>	<b>\$ 6,457,718.00</b>	<b>\$ 7,292,234.00</b>



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.

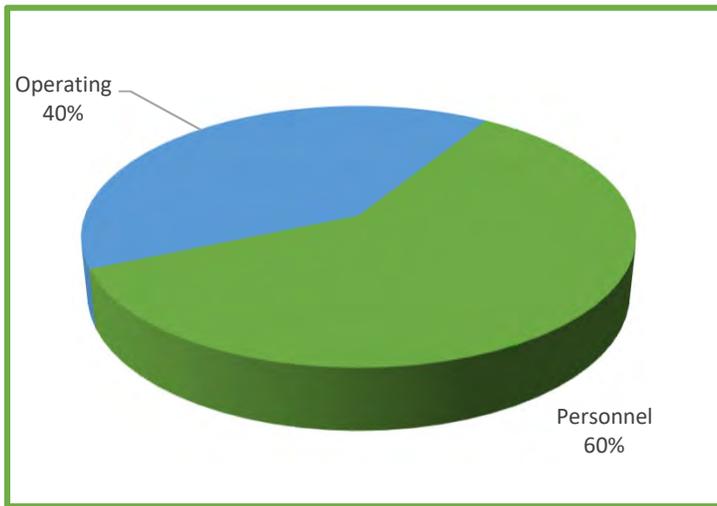
Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 1,648,666.88	\$ 2,076,412.00	\$ 2,203,352.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 1,648,666.88</b>	<b>\$ 2,076,412.00</b>	<b>\$ 2,203,352.00</b>



Performance Measures	FY21	FY22	FY23
Fire Departments Supported	11	11	11
Other Agencies Supported	3	3	3

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.

Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY 22 Actual</u>	<u>FY 23 Estimates</u>	<u>FY 24 Budget</u>
Personnel	\$ 426,854.13	\$ 540,420.00	\$ 566,297.00
Operating Capital	\$ 19,348.48	\$ 36,525.00	\$ 382,565.00
<b>Total Budget</b>	<b>\$ 446,202.61</b>	<b>\$ 576,945.00</b>	<b>\$ 948,862.00</b>



**Department Head**  
**Director**  
Jennifer Davidson



**Major Accomplishments in 2023:**

- Completed implementation of new permitting software.
- Completed transition to digital format for Septic Permits in preparation for public consumption through GIS interactive map.

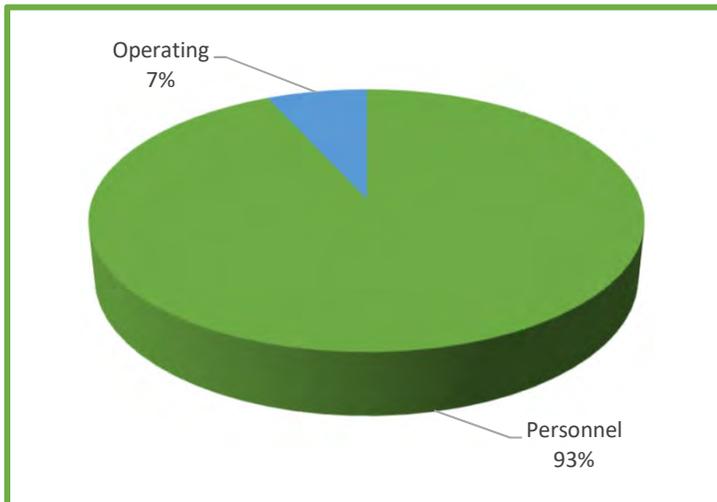
**Goals for 2024:**

- Provide septic permits to public through interactive map to allow citizens to self-search records.
- Begin updating Lubbock County Subdivision Regulations.

Performance Measures	FY21	FY22	FY23
Culvert Applications	N/A	35	50
Concrete Drive Applications	N/A	2	7
Utility Permit Application	N/A	31	7
Plats - Subdivisions	N/A	7	3
Staff by Classification	FY22	FY23	FY24
Administrative	1	1	1
Professional	1	1	1
Trades and Technical	1	1	2
Clerical	2	2	1

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, inspection and acceptance, in cooperation with the agencies using the supplies, services and construction.

Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY 22 Actual</u>	<u>FY 23 Estimates</u>	<u>FY 24 Budget</u>
<b>Personnel</b>	\$ 444,303.45	\$ 548,232.00	\$ 476,533.00
<b>Operating Capital</b>	\$ 46,901.36	\$ 47,208.00	\$ 34,883.00
<b>Total Budget</b>	\$ 491,204.81	\$ 595,440.00	\$ 511,416.00



**Department Head**  
**Director**  
Clint Wehrman

The seal of the State of Texas, County of Lubbock, featuring a five-pointed star in the center, surrounded by a wreath of cotton and wheat, with the words "STATE OF TEXAS" and "COUNTY OF LUBBOCK" around the perimeter.

**Major Accomplishments in 2023:**

- Created a Contract Management Group e-mail box to streamline and coordinate request for contract actions from user departments.
- Added a Fixed Asset Manager to the Purchasing Department to assist county departments to manage their property. This has helped to increase auctions, repurpose and dispose of county property.
- Continued investment in training programs and professional development opportunities to purchasing staff to enhance their skills, knowledge, and understanding of procurement law and best practices.

**Goals for 2024:**

- Review and update the Purchasing Policy along with the Purchasing Card Program Policy and Procedures Manual.
- Implement Munis Contract Management software to increase efficiency with the management of contract and maximize the value derived from vendor contracts.
- To increase the State of Texas purchasing certifications for two additional staff.

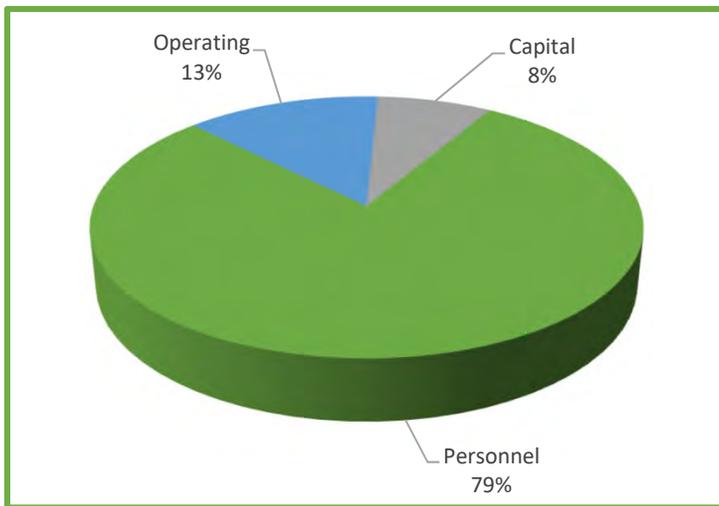
LUBBOCK COUNTY, TEXAS  
PURCHASING

G/L 011-011

Performance Measures	FY21	FY22	FY23
Purchase Orders	1,706	1,743	2,058
Formal RFPs/Bids	15	42	35
Informal Bids/Quotes	193	352	423
Staff by Classification	FY22	FY23	FY24
Administrative	1	2	2
Professional	3	3	2
Clerical	2	2	2

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.

Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY 22 Actual</u>	<u>FY 23 Estimates</u>	<u>FY 24 Budget</u>
Personnel	\$ 13,565,680.46	\$ 15,485,546.00	\$ 16,649,345.00
Operating	\$ 1,743,484.82	\$ 2,538,679.00	\$ 2,807,059.00
Capital	\$ 1,427,234.49	\$ 1,264,000.00	\$ 1,653,550.00
<b>Total Budget</b>	<b>\$ 16,736,399.77</b>	<b>\$ 19,288,225.00</b>	<b>\$ 21,109,954.00</b>



**Elected Official**  
**Sheriff**  
Kelly Rowe

**Major Accomplishments in 2023:**

- Significant reduction in homicides and other violent crimes due to suppressive efforts.
- Increased crime scene and investigative capabilities through NIBIN.
- Closed the pay disparity gap as presented last year
- Completed the Firearms transition and the Staff Sergeant Implementation.
- Filled the lead positions in Dispatch and the Academy Coordinator position.

**Goals for 2024:**

- Continue work toward the Technology Data Conversion from legacy software to current software.
- New Fleet Maintenance Facility to maintain county vehicles.
- Continue to work towards reduction of homicides and other violent crimes.
- Continue with collaborative efforts locally and regionally.
- Obtain and move to upgraded Body Camera solution.
- Approval for an additional Investigator position, two Street Crimes positions, and two Warrants Clerical positions to handle the legislative mandates for Senate Bill 6 and House Bill 766.

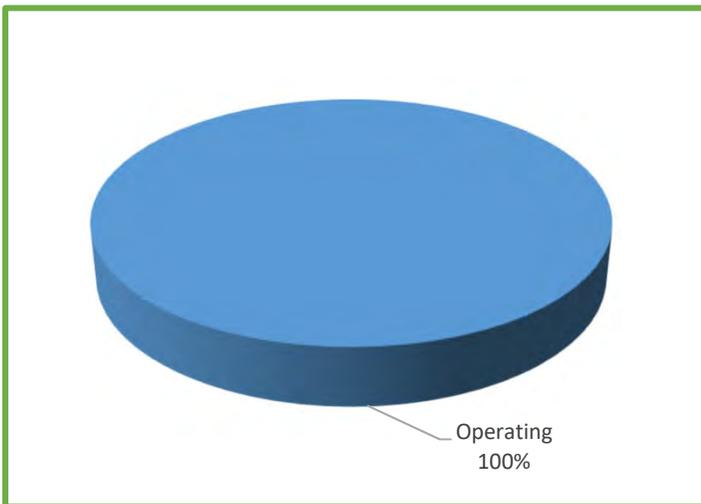
LUBBOCK COUNTY, TEXAS  
SHERIFF

G/L 011-046

Performance Measures	FY21	FY22	FY23
Active Warrants	36,340	13,661	11,038
Calls for Service - Patrol	15,430	16,469	21,277
Calls Received by Communications	219,368	140,503	180,305
Staff by Classification	FY22	FY23	FY24
Elected Official	1	1	1
Administrative	2	2	2
Public Safety	123	143	152
Trades & Technical	1	2	2
Clerical	25	13	13
Part-Time	4	4	4

Funds set aside by Commissioners Court to supplement the South Plains Auto Theft Task Force to purchase supplies not allowed under the grant. 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 2023-2024				
	FY 22 Actual	FY 23 Estimates	FY 24 Budget	
Personnel	\$ -	\$ -	\$ -	
Operating	\$ 13,904.30	\$ 9,840.00	\$ 8,650.00	
Capital	\$ -	\$ -	\$ -	
<b>Total Budget</b>	<b>\$ 13,904.30</b>	<b>\$ 9,840.00</b>	<b>\$ 8,650.00</b>	



**Department Head**  
**Director**  
Doug Clements

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**Major Accomplishments in 2023:**

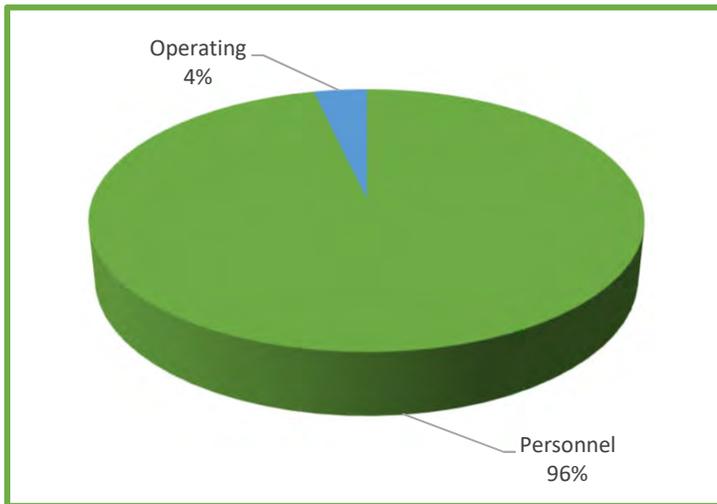
- The South Plains Auto Theft Task Force met all MVCPA goals, strategies and activities for FY22. The Task Force is currently projected to accomplish all goals, strategies and activities for FY23.
- The Task Force is projected to meet all state TCOLE required training and qualification standards for FY23.
- The Task Force is in the process of acquiring four body worn cameras as approved in the FY23 budget.

**Goals for 2024:**

- Purchase necessary supplies which are non-allowable under the MVCA grant awarded to Lubbock County for the South Plains Auto Theft Task. Purchase ammunition, both duty and training and other miscellaneous supplies need to meet or exceed minimum state standards and provide adequate training for Task Force Investigators with both handguns and rifles. Purchase supplies to properly maintain upkeep and repair the Task Force's Firearms.
- Secure an additional investigator which will necessitate the purchase of a patrol rifle and handgun along with necessary accessories which are non-allowable under the MVCPA grant awarded to Lubbock County for the South Plains Auto Theft Task.
- Acquire two additional body worn cameras for four Task Force Investigators to accurately audio and visually record incidents for evidence providing evidence in criminal cases and protects the investigator and agency from civil liability and false claims. One of these will be for an existing position and one for the additional Investigator is approved in the Task Force's FY24 grant award from MCVPA.

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

Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ 1,842,262.11	\$ 2,227,946.00	\$ 2,463,607.00
Operating Capital	\$ 62,483.85	\$ 81,890.00	\$ 92,261.00
<b>Total Budget</b>	<b>\$ 1,904,745.96</b>	<b>\$ 2,309,836.00</b>	<b>\$ 2,555,868.00</b>



**Elected Official**  
**Tax Assessor**  
Ronnie Keister

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**Major Accomplishments in 2023:**

- Continued to provide the best customer service at our 3 locations.
- Opened a new DPS licensing location at our Main office.
- Increase in title and registration transactions from previous year.

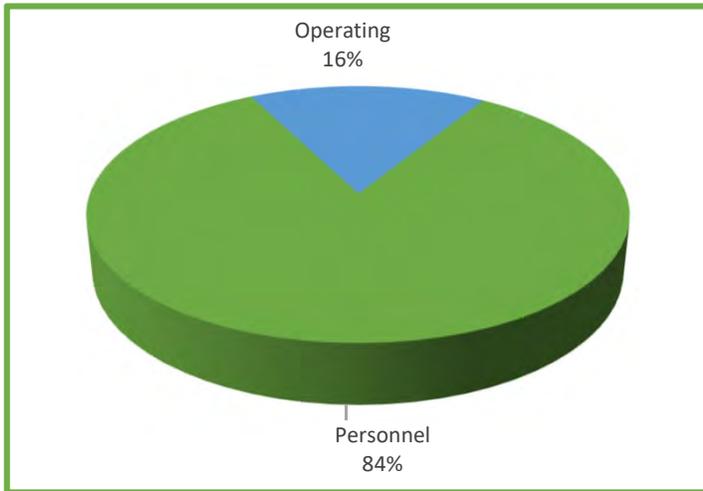
**Goals for 2024:**

- Continue training our staff to provide the best customer service.
- Audit Venue tax submissions.
- Open and additional location to best serve our increasing population in the new areas of the city.

Performance Measures	FY21	FY22	FY23
Registrations	263,129	265,016	263,872
Title Transactions	86,936	83,681	81,420
Beer and Liquor Fees	292	324	282
Venue Tax Collection	964	1,016	1,051
Staff by Classification	FY22	FY23	FY24
Elected Official	1	1	1
Administrative	2	2	2
Professional	0	0	1
Clerical	32	32	33
Part-Time	1	1	1

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

Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ 243,634.23	\$ 349,615.00	\$ 377,144.00
Operating	\$ 42,591.16	\$ 74,298.00	\$ 74,408.00
Capital	\$ -	\$ 49,490.00	\$ -
<b>Total Budget</b>	<b>\$ 286,225.39</b>	<b>\$ 473,403.00</b>	<b>\$ 451,552.00</b>



**Department Head**  
**Director**  
 Ronda Alexander

The seal of the State of Texas, County of Lubbock, featuring a five-pointed star in the center, surrounded by a circular border with the text "STATE OF TEXAS" and "COUNTY OF LUBBOCK".

**Major Accomplishments in 2023:**

- In-depth educational programs were implemented to address the following critical issues identified in 2019: Urban Water Conservation and Management, Ag Profitability, Youth: Life Skills, Communication and Job Skills, Parenting Education, Healthily Eating Across the Lifespan, and BLT /Snap-Ed Programming. Year-end results are posted at: <http://lubbock.agrilife.org>. 673 volunteers contributed 13,294 volunteer hours to Lubbock County and is valued at \$398,155.
- Four Lubbock County 4-H'ers received a total of \$45,000 in scholarships from the Texas 4-H Foundation. Two 4-H Livestock Exhibitors received \$10,000 each in scholarships from the major Livestock Shows, with over \$800,000 in premiums also awarded to 4-H'ers. For the 2021-22 4-H year, Lubbock County 4-H had a 4-H club membership of 364 youth, participating in 8 Lubbock County 4-H Clubs; 1,990 total Lubbock County youth were reached through programming efforts.
- Family & Community Health programs address the issues of obesity and lack of physical activity with health and wellness programs and educational series conducted for County residents. Certified Food Managers and Food Handlers courses are offered to meet the need for quality food safety education in Lubbock County retail food establishments.

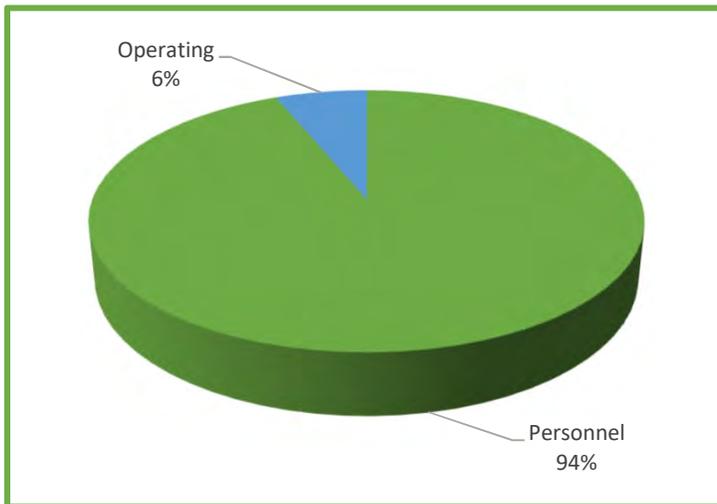
**Goals for 2024:**

- Continue to provide quality and relevant educational programs to the citizens of Lubbock County, as identified by Lubbock County leaders through "Texas Speaks" issue identification.
- Lubbock County 4-H and Youth Development program will be managed for continued sustainable growth, developing leadership and citizenship skills, and life skills in our youth.
- Maintain current staffing, with CEA vacant position being filled, to sustain educational programming efforts.

Performance Measures	FY21	FY22	FY23
Educational Contacts by Newsletters	8,538	9,762	19,535
Total Attendance at Group Meetings	16,029	13,744	165,734
Contact Hours	135,497	49,768	557,535
Total 4-H Enrollment-Lubbock County	1,906	1,999	2,875
Number of Traditional 4-H Members	335	372	437
Staff by Classification	FY22	FY23	FY24
Appointed	6	6	6
Clerical	2	2	2
Part-Time	1	1	1

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

Adopted Budget for the Fiscal Year 2023-2024			
	FY 22 Actual	FY 23 Estimates	FY 24 Budget
Personnel	\$ 394,986.02	\$ 415,754.00	\$ 428,894.00
Operating Capital	\$ 13,986.07	\$ 74,106.00	\$ 28,466.00
<b>Total Budget</b>	<b>\$ 408,972.09</b>	<b>\$ 489,860.00</b>	<b>\$ 457,360.00</b>



**Elected Official**  
**Treasurer**  
Chris Winn

The seal of the State of Texas, County of Lubbock, featuring a central five-pointed star surrounded by a wreath and the text "STATE OF TEXAS" and "COUNTY OF LUBBOCK".

**Major Accomplishments in 2023:**

- Time has been dedicated to cross-training staff to ensure thorough coverage of all necessary duties.
- The time dedicated to added proficiency in Odyssey has reaped the benefit of further efficiency in entering bail bond dispositions.
- As we have resettled on the 11th floor, we have taken the opportunity to begin digitizing records in multiple formats to eliminate the paper storage needed in our condensed office space.

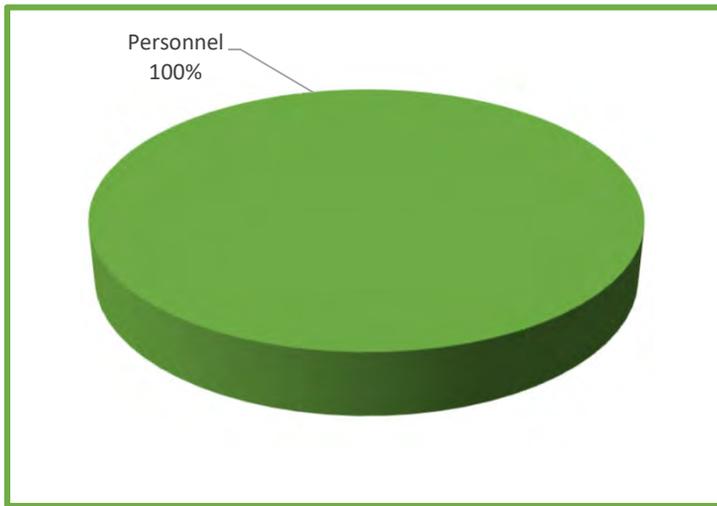
**Goals for 2024:**

- During Fiscal Year 2024, we will review all policies, procedures, and flowcharts to ensure accuracy after years of change with software conversions.
- A focus will be placed on training and team building to ensure we are fueling our team and providing the greatest benefit for the County.
- We will continue digitizing records in multiple formats to eliminate the paper storage required. We are aiming to complete organization and scanning for Extradition, Escheat, and Cash Bonds by the end of fiscal year 2024.

Performance Measures	FY21	FY22	FY23
Cash Receipts Processed	5,725	5,797	6,041
Number of Batches	901	874	731
Receipting Total	\$228,531,404.47	\$197,153,976.74	\$228,326,446.96
Staff by Classification	FY22	FY23	FY24
Elected Official	1	1	1
Administrative	1	1	1
Professional	0	1	1
Clerical	2	1	1
Part-Time	1	1	1

The office is responsible for assisting veterans with federal programs of Veteran's benefits for veterans, their families, and survivors.

Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY 22 Actual</u>	<u>FY 23 Estimates</u>	<u>FY 24 Budget</u>
Personnel	\$ 69,085.95	\$ 72,260.00	\$ 76,702.00
Operating	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 69,085.95</b>	<b>\$ 72,260.00</b>	<b>\$ 76,702.00</b>



**Department Head**  
**Director**  
 Nick Sisk

The seal of the State of Texas, County of Lubbock, featuring a five-pointed star in the center, surrounded by a wreath and the text 'STATE OF TEXAS' and 'COUNTY OF LUBBOCK'.

**Major Accomplishments in 2023:**

- Provided outstanding service to Lubbock's Veteran population, including surviving spouses and children.
- Supported West Texas Salute to Veterans and other Veteran outreach events.

**Goals for 2024:**

- Continue to provide top-notch service to Lubbock County's Veteran population.
- More outreach!

Staff by Classification	FY22	FY23	FY24
Clerical	1	1	1

# **Lubbock County, Texas**

## **Adopted Budget**

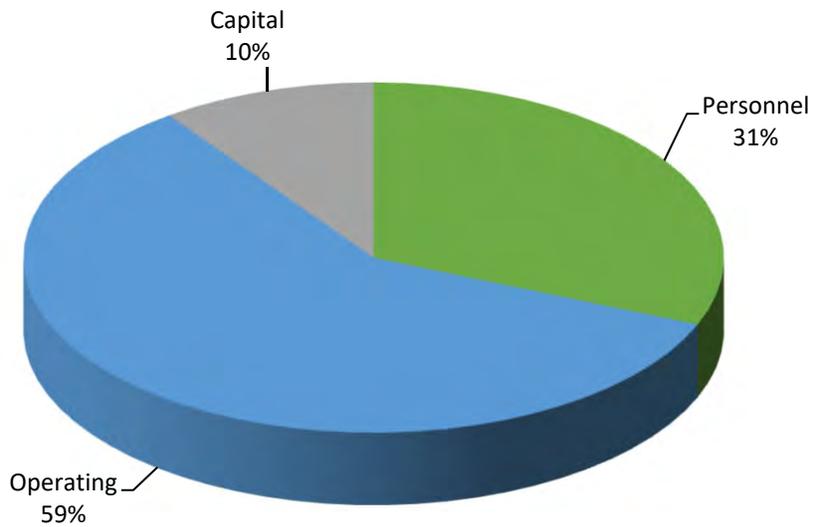
**FY 2023 - 2024**



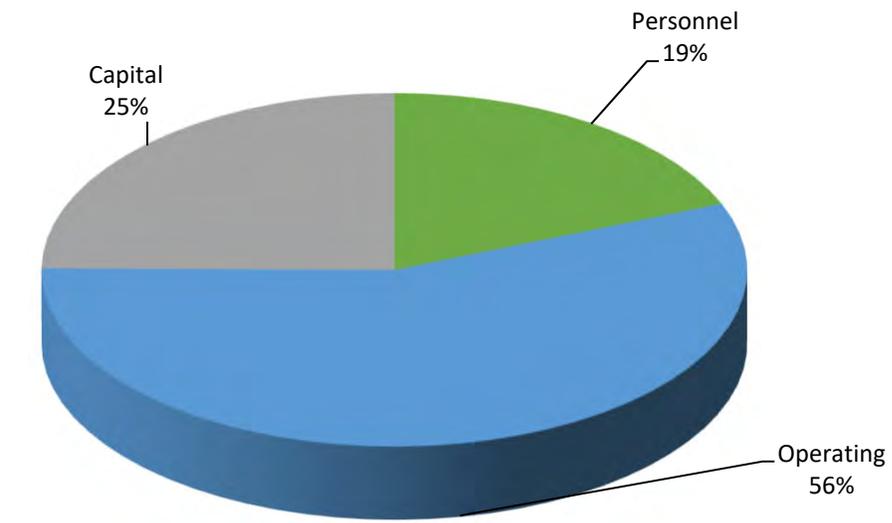
Special Revenue Funds  
Revenue & Expenditure  
Summaries

LUBBOCK COUNTY, TEXAS  
TOTAL BUDGET ALL FUNDS vs. ALL SPECIAL REVENUE FUNDS  
EXCLUDING CONSOLIDATED ROAD AND BRIDGE

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



**Total Budget All Funds**



**All Special Revenue Funds excluding Consolidated Road and Bridge Fund**

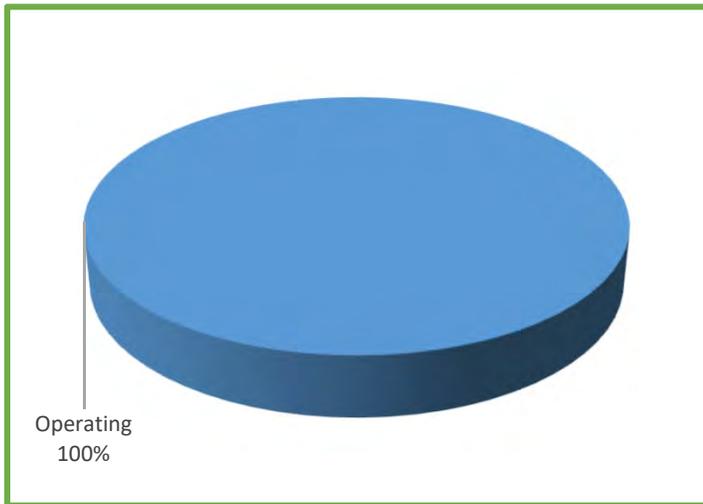
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 AMERICAN RESCUE PLAN ACT (ARPA)

G/L 106

	<b>2021-2022 Actuals</b>		<b>2022-2023 Estimates</b>		<b>2023-2024 Budget</b>
<b>REVENUES</b>					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		30,688,272		34,372,468	22,913,060
Fees					
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest					
Other Revenue					
Licenses/Permits		-		-	-
<b>OTHER REVENUE SOURCES</b>					
Transfers In		-		-	-
<b>TOTAL REVENUE</b>	<b>\$</b>	<b>30,688,272</b>	<b>\$</b>	<b>34,372,468</b>	<b>\$</b> 22,913,060
<b>EXPENDITURES</b>					
Personnel		4,412,941		597,632	499,022
Operating		24,256,985		29,496,093	18,629,049
Capital		1,415,766		278,743	784,989
<b>OTHER SOURCES (USES)</b>					
Transfers out		602,581		4,000,000	3,000,000
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b> -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>					
Beginning Fund Balance		-		-	-
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
<b>Ending Fund Balance</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b> -

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), a part of the American Rescue Plan Act (ARPA), delivers \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency. The program ensures that governments have the resources needed to: Fight the pandemic and support families and businesses struggling with its public health and economic impacts; Maintain vital public services, even amid declines in revenue, and; Build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity.

Adopted Budget for the Fiscal Year 2023-2024			
	FY22 Actual	FY23 Estimates	FY24 Budget
Personnel	\$ 4,412,940.59	\$ 597,632.00	\$ 499,022.00
Operating	\$ 24,256,984.52	\$ 29,496,093.00	\$ 18,629,049.00
Capital	\$ 1,415,766.12	\$ 278,743.00	\$ 784,989.00
<b>Total Budget</b>	<b>\$ 30,085,691.23</b>	<b>\$ 30,372,468.00</b>	<b>\$ 19,913,060.00</b>



**Project Manager**  
**Manager**  
 Commissioners Court

**Goals for 2024:**

- Create a list of priorities to address the needs of Lubbock County citizens during the COVID-19 pandemic. Create a comprehensive monitoring & tracking system for the request and disbursement of funds.
- Organize all documentation and report status updates on the program as required by federal, state, and local laws and policies.

Staff by Classification	FY22	FY23	FY24
Administrative	0	1	1

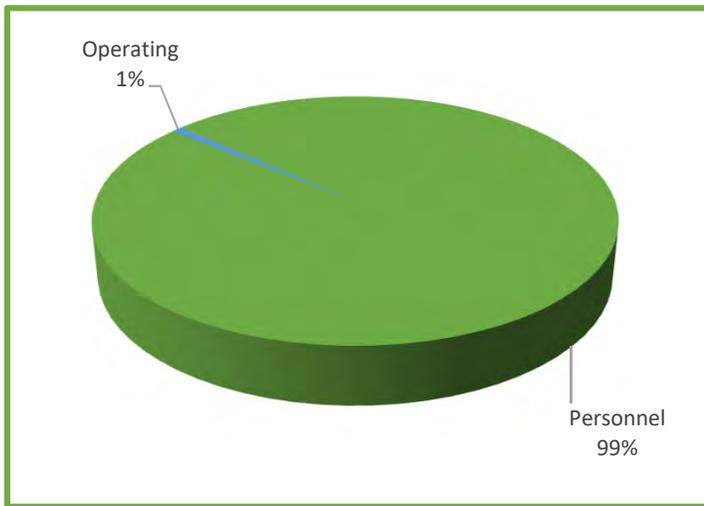
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 CDA BORDER PROSECUTION UNIT

G/L 168

	<b>2021-2022 Actuals</b>	<b>2022-2023 Estimates</b>	<b>2023-2024 Budget</b>
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	127,975	149,762	439,530
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In			
<b>TOTAL REVENUE</b>	<b>\$ 127,975</b>	<b>\$ 149,762</b>	<b>\$ 439,530</b>
<b>EXPENDITURES</b>			
Personnel	127,975	149,762	436,030
Operating	-	-	3,500
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Funds to support programs that provide prosecution resources for District and County Attorneys along the Texas-Mexico border and for counties that are significantly affected by border crime. An attorney, assigned to the Texas Anti-Gang Center of Lubbock, will supply direct prosecution resources to law enforcement personnel from local, state and federal agencies assigned to the TAG unit, providing services such as reviewing affidavits relating to arrest warrants, search warrants, electronic surveillance, mobile tracking devices, and stored communications as well as the execution of those types of orders.

Adopted Budget for the Fiscal Year 2023-2024			
	FY22 Actual	FY23 Estimates	FY24 Budget
Personnel	\$ 127,974.64	\$ 149,762.00	\$ 436,030.00
Operating	\$ -	\$ -	\$ 3,500.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 127,974.64</b>	<b>\$ 149,762.00</b>	<b>\$ 439,530.00</b>



**Elected Official**  
**District Attorney**  
 Sunshine Stanek

The seal of the State of Texas, County of Lubbock, featuring a central five-pointed star surrounded by a wreath of olive and live oak branches, with the words "STATE OF TEXAS" and "COUNTY OF LUBBOCK" inscribed around the perimeter.

Staff by Classification	FY22	FY23	FY24
Professional	1	1	1

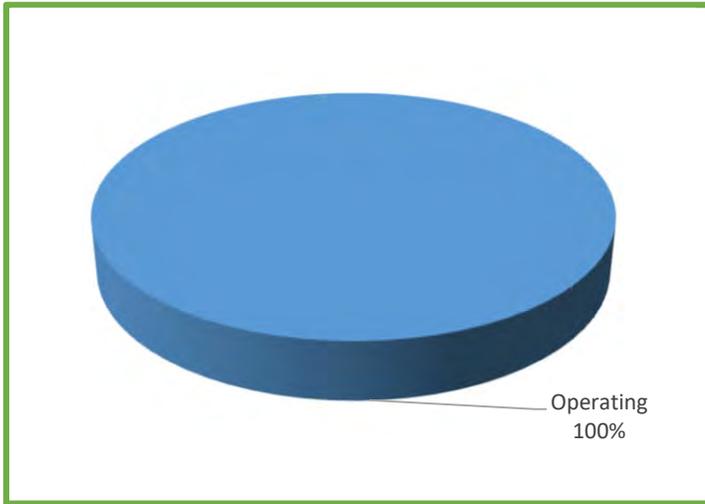
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 CDA BUSINESS CRIMES

G/L 161

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	28,604	60,000	35,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	692	380	3,500
Other Revenue	24,429	48,120	48,000
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 53,724	\$ 108,500	\$ 86,500
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	51,260	108,500	86,500
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 2,464	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	89,832	92,296	92,296
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 92,296	\$ 92,296	\$ 92,296

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 2023-2024				
	FY22 Actual	FY23 Estimates	FY24 Budget	
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 51,259.84	\$ 108,500.00	\$ 86,500.00	\$ 86,500.00
Capital	\$ -	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 51,259.84</b>	<b>\$ 108,500.00</b>	<b>\$ 86,500.00</b>	<b>\$ 86,500.00</b>



**Elected Official**  
**District Attorney**  
Sunshine Stanek

The seal of the County of Lubbock, State of Texas, is displayed. It features a central five-pointed star surrounded by a wreath of olive and oak branches. The words 'STATE OF TEXAS' are at the top and 'COUNTY OF LUBBOCK' are at the bottom of the circular seal.

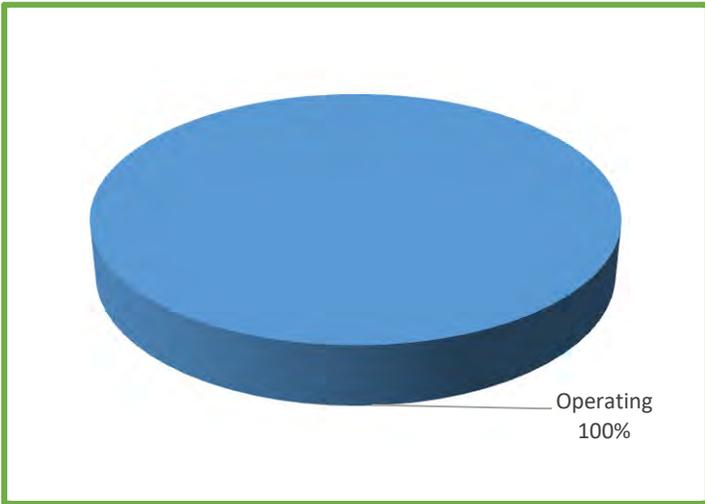
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 CDA CONTRABAND

G/L 163

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	837	500	4,000
Other Revenue	134,835	76,000	96,000
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In			
<b>TOTAL REVENUE</b>	\$ 135,672	\$ 76,500	\$ 100,000
<b>EXPENDITURES</b>			
Personnel			
Operating	135,213	76,500	100,000
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 459	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	111,869	112,328	112,328
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 112,328	\$ 112,328	\$ 112,328

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 2023-2024				
	FY22 Actual	FY23 Estimates	FY24 Budget	
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 135,212.59	\$ 76,500.00	\$ 100,000.00	\$ 100,000.00
Capital	\$ -	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 135,212.59</b>	<b>\$ 76,500.00</b>	<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>



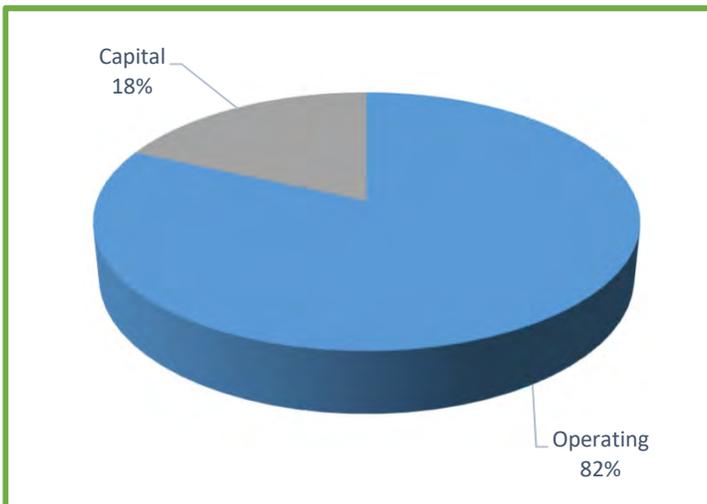
**Elected Official**  
**District Attorney**  
Sunshine Stanek

The seal of the County of Lubbock, State of Texas, is circular. It features a five-pointed star in the center, surrounded by a wreath. The words 'STATE OF TEXAS' are at the top and 'COUNTY OF LUBBOCK' are at the bottom.

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	101,326	153,256	191,119
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	1,491	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 102,816</b>	<b>\$ 153,256</b>	<b>\$ 191,119</b>
<b>EXPENDITURES</b>			
Personnel			
Operating	102,816	143,256	156,119
Capital	-	10,000	35,000
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 102,816.40	\$ 143,256.00	\$ 156,119.00
Capital	\$ -	\$ 10,000.00	\$ 35,000.00
<b>Total Budget</b>	<b>\$ 102,816.40</b>	<b>\$ 153,256.00</b>	<b>\$ 191,119.00</b>



**Elected Official**  
**District Attorney**  
Sunshine Stanek

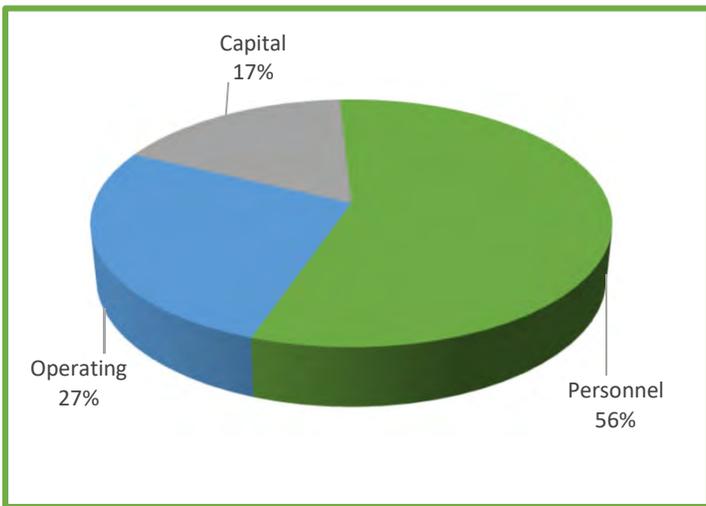
The seal of the State of Texas, County of Lubbock, is displayed. It features a central five-pointed star surrounded by a wreath of olive and live oak branches. The words 'STATE OF TEXAS' are inscribed in a circle at the top, and 'COUNTY OF LUBBOCK' is inscribed at the bottom.

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	475,285	446,785	960,920
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	254,592	227,158	298,420
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	219,736	221,273	242,828
<b>TOTAL REVENUE</b>	\$ 949,613	\$ 895,216	\$ 1,502,168
<b>EXPENDITURES</b>			
Personnel	572,992	586,018	843,739
Operating	281,260	279,038	401,549
Capital	95,361	30,160	256,880
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -

The 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 2023-2024**

	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
<b>Personnel</b>	\$ 572,992.37	\$ 586,018.00	\$ 843,739.00
<b>Operating</b>	\$ 281,260.08	\$ 279,038.00	\$ 401,549.00
<b>Capital</b>	\$ 95,361.00	\$ 30,160.00	\$ 256,880.00
<b>Total Budget</b>	\$ 949,613.45	\$ 895,216.00	\$ 1,502,168.00



**Project Manager**  
**Manager**  
Doug Clements



**Major Accomplishments in 2023:**

- The Task Force secured funding for one additional investigator resulting in an increase in recoveries, arrests, and charges filed. The Task Force increased Force goals, strategies and activities for FY22.
- The Task Force secured two Automatic License Plate Readers through a Rapid Strike Force Grant from MVCPA in addition to regular MVCPA funding. These replaced an outdated, obsolete, and inoperable system. The Task Force has seen an increase recoveries, arrest and charges filed as a result.
- The South Plains Auto Theft Talk Force met all MVCPA goals, strategies and activities for FY21 and is projected to accomplish all of these for FY22 as listed in the grant award from MVCPA.

**Goals for 2024:**

- The Task Force has submitted our FY23 grant application and secured MVCPA funding.
- Acquire two additional Automatic License Plate readers, one of which will be placed on as LSO unit.
- Move the Task Force Investigators to the current Lubbock Sheriff's Department pay schedule to bring the Task Force personnel salaries more in line with the investigators of the Lubbock County Sheriff's Department Investigators and the CDA Investigators.

<b>Staff by Classification</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>
<b>Administrative</b>	1	1	1
<b>Public Safety</b>	4	4	5
<b>Clerical</b>	1	1	1

LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 CDA VOCA VICTIM ADVOCACY GRANT

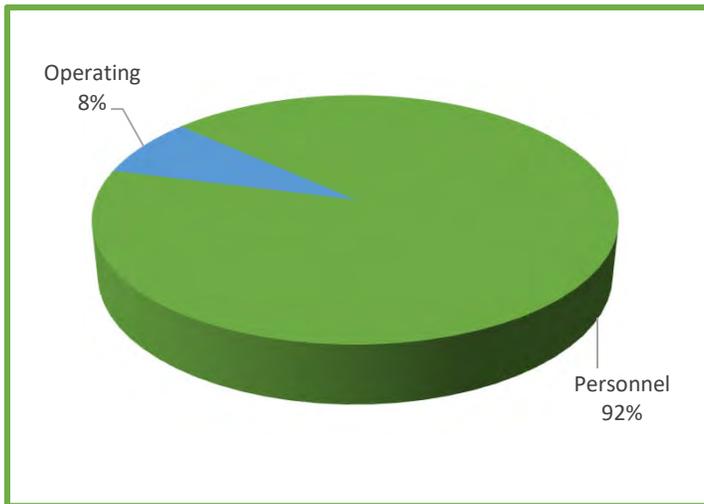
G/L 171

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	107,005	124,086	111,173
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	26,751	31,022	36,301
<b>TOTAL REVENUE</b>	\$ 133,756	\$ 155,108	\$ 147,474
<b>EXPENDITURES</b>			
Personnel	129,345	144,845	136,125
Operating	4,411	10,263	11,349
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -

The VOCA grant establishes two advocate positions that will serve victims of crimes by responding to the emotional and physical needs of crime victims, assessing the victims' safety needs, and assisting to stabilize their lives after they have been victimized.

**Adopted Budget for the Fiscal Year 2023-2024**

	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
<b>Personnel</b>	\$ 129,344.93	\$ 144,845.00	\$ 136,125.00
<b>Operating</b>	\$ 4,411.26	\$ 10,263.00	\$ 11,349.00
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Total Budget</b>	\$ 133,756.19	\$ 155,108.00	\$ 147,474.00



**Elected Official**  
**District Attorney**  
Sunshine Stanek

The seal of the State of Texas, County of Lubbock, featuring a central five-pointed star surrounded by a wreath and the text "STATE OF TEXAS" and "COUNTY OF LUBBOCK".

<b>Staff by Classification</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>
<b>Clerical</b>	2	2	2

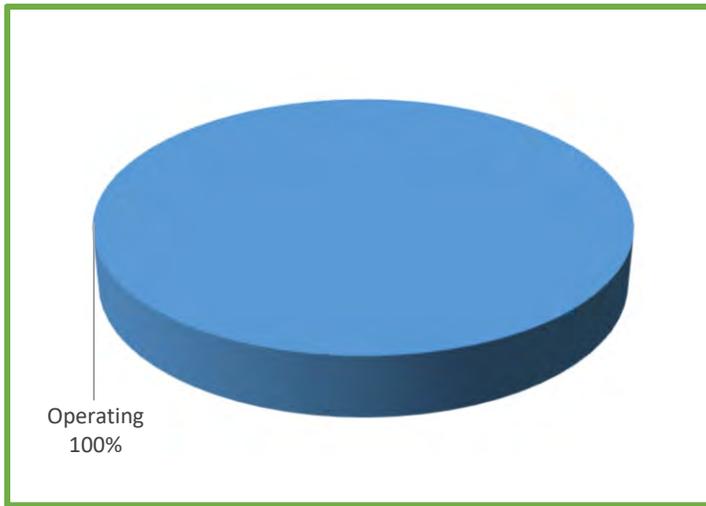
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 CHILD ABUSE PREVENTION

G/L 097

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	562	1,500	200
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	44	25	153
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 606	\$ 1,525	\$ 353
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	-	1,525	353
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 606	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	4,378	4,984	4,984
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 4,984	\$ 4,984	\$ 4,984

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 2023-2024					
	<u>FY22 Actual</u>		<u>FY23 Estimates</u>		<u>FY24 Budget</u>
Personnel	\$	-	\$	-	\$ -
Operating	\$	-	\$	1,525.00	\$ 353.00
Capital	\$	-	\$	-	\$ -
<b>Total Budget</b>	\$	-	\$	1,525.00	\$ 353.00

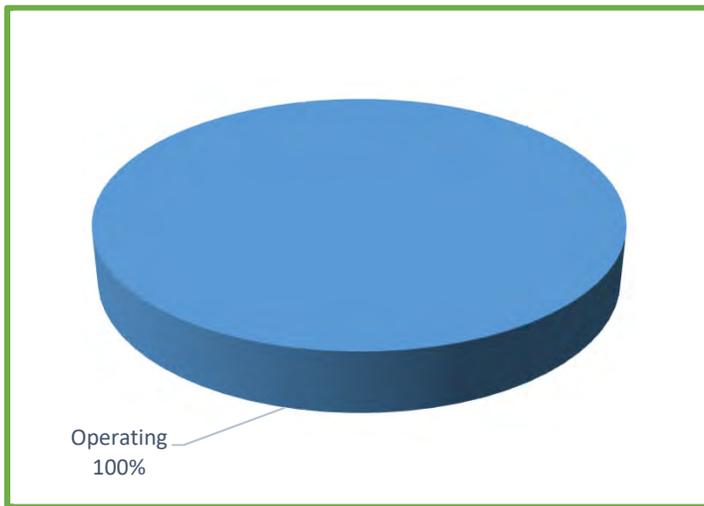


**Appointed Official**  
**Director**  
D. Gene Valentini

	<b>2021-2022 Actuals</b>	<b>2022-2023 Estimates</b>	<b>2023-2024 Budget</b>
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	26,352	44,092	50,796
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 26,352</b>	<b>\$ 44,092</b>	<b>\$ 50,796</b>
<b>EXPENDITURES</b>			
Personnel			
Operating	26,352	44,092	50,796
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Adopted Budget for the Fiscal Year 2023-2024				
	FY22 Actual	FY23 Estimates	FY24 Budget	
Personnel	\$ -	\$ -	\$ -	
Operating	\$ 26,351.87	\$ 44,092.00	\$ 50,796.00	
Capital	\$ -	\$ -	\$ -	
<b>Total Budget</b>	<b>\$ 26,351.87</b>	<b>\$ 44,092.00</b>	<b>\$ 50,796.00</b>	

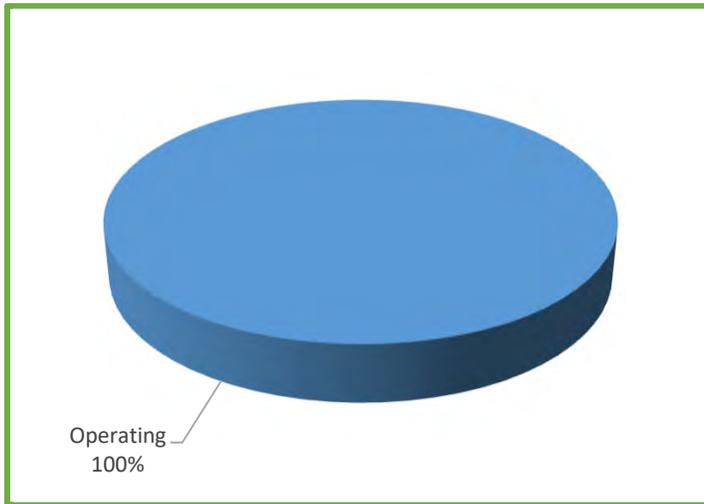


**Project Manager**  
**Director**  
Dean Stanzione

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	22,783	32,951	50,796
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 22,783</b>	<b>\$ 32,951</b>	<b>\$ 50,796</b>
<b>EXPENDITURES</b>			
Personnel			
Operating	22,783	32,951	50,796
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The Funds from the Lubbock County Adult 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 2023-2024					
	FY22 Actual		FY23 Estimates		FY24 Budget
Personnel	\$	-	\$	-	\$ -
Operating	\$	22,783.34	\$	32,951.00	\$ 50,796.00
Capital	\$	-	\$	-	\$ -
<b>Total Budget</b>	\$	22,783.34	\$	32,951.00	\$ 50,796.00



**Project Manager**  
**Director**  
 Dean Stanzione

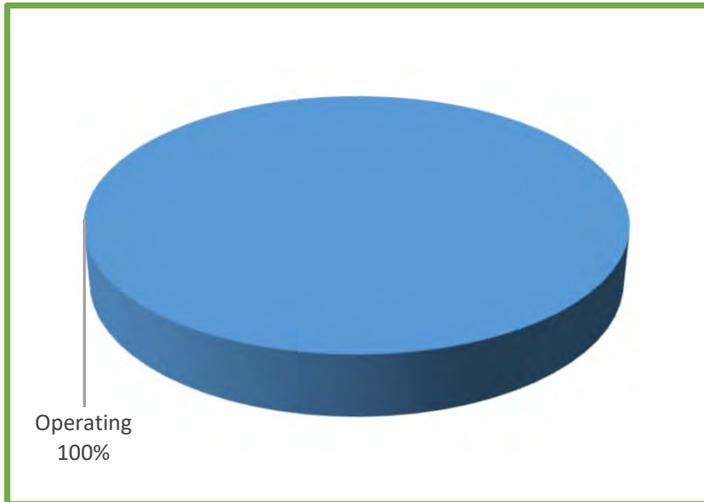
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 COMMUNITY/ECONOMIC DEVELOPMENT PROGRAM

G/L 105

	<b>2021-2022 Actuals</b>	<b>2022-2023 Estimates</b>	<b>2023-2024 Budget</b>
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	180,281	16,000	46,950
Fees			
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	4,146	700	20,000
Other Revenue			
Licenses/Permits			
<b>OTHER REVENUE SOURCES</b>			
Transfers In			
<b>TOTAL REVENUE</b>	<b>\$ 184,427</b>	<b>\$ 16,700</b>	<b>\$ 66,950</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	14,181	24,710	66,950
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 170,246</b>	<b>\$ (8,010)</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	421,709	591,955	583,945
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 591,955</b>	<b>\$ 583,945</b>	<b>\$ 583,945</b>

The community Economic Development Program Fund receives funds appropriated by the state legislature per LGC 381.004. These funds may be used for specific purposes to stimulate business and commercial activity including the encouragement, promotion, improvement, and application of the arts.

Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 14,180.92	\$ 24,710.00	\$ 66,950.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 14,180.92</b>	<b>\$ 24,710.00</b>	<b>\$ 66,950.00</b>

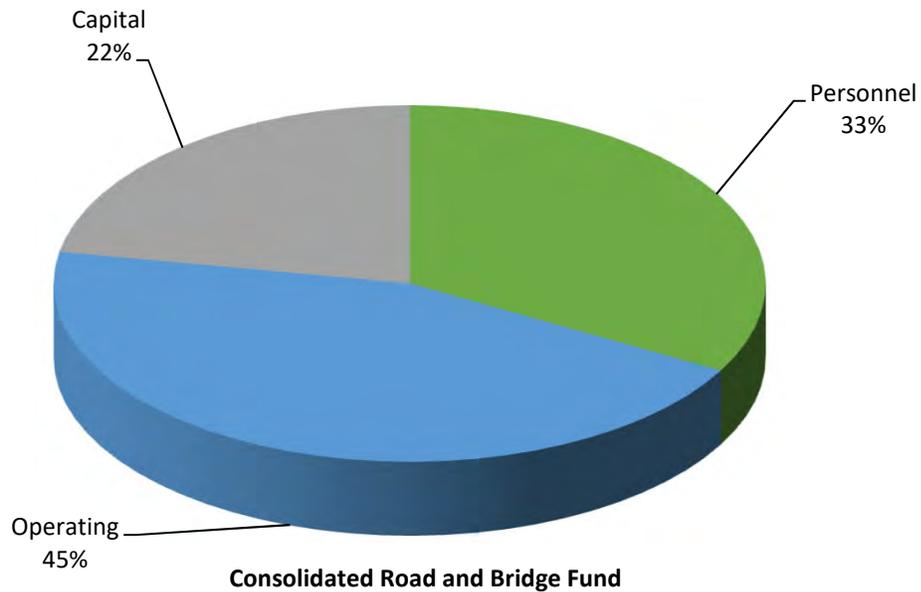
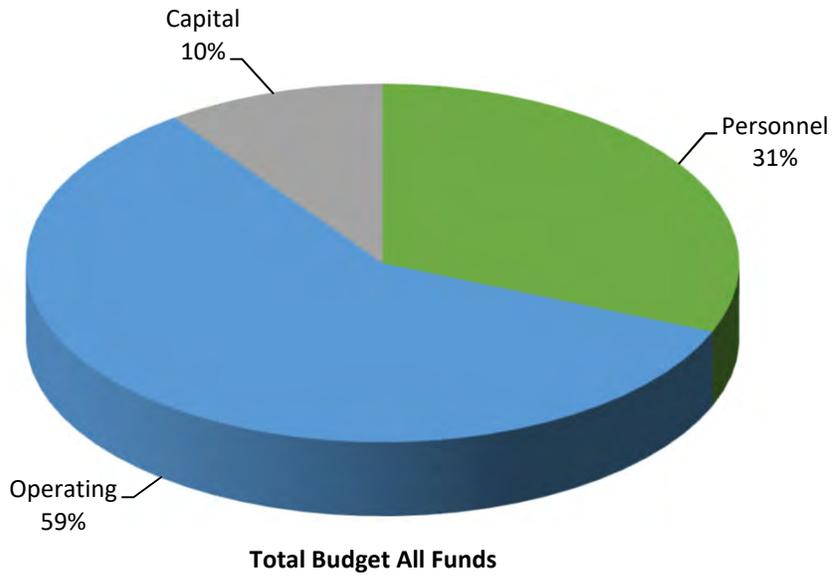


**Elected Official**  
**County Judge**  
 Curtis Parrish

The seal of the County of Lubbock, State of Texas, is displayed. It features a central five-pointed star surrounded by a wreath of olive and live oak branches. The words 'STATE OF TEXAS' are at the top and 'COUNTY OF LUBBOCK' are at the bottom.

LUBBOCK COUNTY, TEXAS  
TOTAL BUDGET ALL FUNDS vs. CONSOLIDATED ROAD AND BRIDGE

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

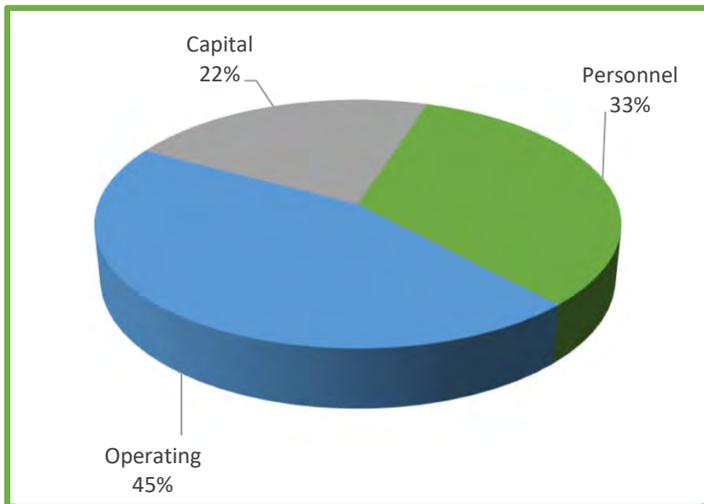
G/L 020

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections			
Intergovernmental	412,131	412,500	412,500
Fees			
Commissions			
Charges for Service	2,770,339	3,459,560	2,810,950
Fines/Forfeitures			
Interest	21,512	10,000	200,000
Other Revenue	236,071	372,500	508,000
Licenses/Permits			
<b>OTHER REVENUE SOURCES</b>			
Transfers In	5,537,273	12,375,556	9,405,777
<b>TOTAL REVENUE</b>	\$ 8,977,326	\$ 16,630,116	\$ 13,337,227
<b>EXPENDITURES</b>			
Personnel	3,682,876	5,099,776	5,608,617
Operating	2,931,117	4,346,280	7,576,324
Capital	2,215,849	4,711,564	3,752,286
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 147,484	\$ 2,472,496	\$ (3,600,000)
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	1,315,147	1,462,631	3,935,127
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 1,462,631	\$ 3,935,127	\$ 335,127

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. Plans and inspects construction of county road projects. Assists in the planning of new subdivisions, commercial developments, and infrastructure. Plays a crucial role in responding to the needs of the public in the planning, preparing, mitigating and recovery from general emergencies and disasters.

**Adopted Budget for the Fiscal Year 2023-2024**

	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
<b>Personnel</b>	\$ 3,682,875.73	\$ 5,099,776.00	\$ 5,608,617.00
<b>Operating</b>	\$ 2,931,117.24	\$ 4,346,280.00	\$ 7,576,324.00
<b>Capital</b>	\$ 2,215,848.86	\$ 4,711,564.00	\$ 3,752,286.00
<b>Total Budget</b>	\$ 8,829,841.83	\$ 14,157,620.00	\$ 16,937,227.00



**Department Director**  
**Director**  
 Jennifer Davidson, PE, CFM



**Major Accomplishments in 2023:**

- Completed 30 miles of seal coat.
- Completed 30 miles of caliche.
- Completed 2 major dirt projects.

**Goals for 2024:**

- To increase Seal Coat program (in house) by 35% to complete 40 miles.
- To complete 3 major dirt projects.
- To continue increasing Pavement Maintenance Program by completing 15 miles of Resurfacing Program.

<b>Performance Measures</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>
<b>Work Orders Completed</b>	1,354	1,248	2,685
<b>Miles of County Road Maintained</b>	1,122	1,122	1,122
<b>Miles of Road Caliched</b>	29	33	33
<b>Miles of Road Seal Coated</b>	22	26	29

Staff by Classification	FY22	FY23	FY24
Administrative	1	1	1
Professional	0	1	1
Trades & Technical	48	53	63
Clerical	2	4	4

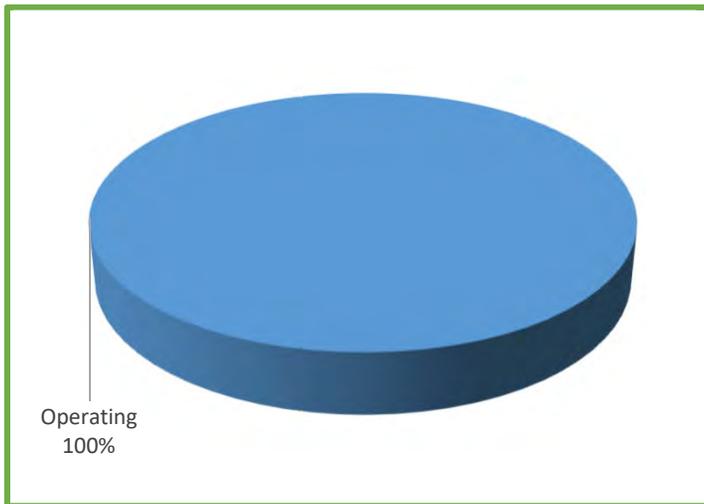
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 COUNTY AND DISTRICT COURT TECHNOLOGY

G/L 099

	<b>2021-2022 Actuals</b>	<b>2022-2023 Estimates</b>	<b>2023-2024 Budget</b>
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	4,145	3,300	4,500
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	744	300	2,500
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 4,890</b>	<b>\$ 3,600</b>	<b>\$ 7,000</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	-	4,500	7,000
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 4,890</b>	<b>\$ (900)</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	77,815	82,705	81,805
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 82,705</b>	<b>\$ 81,805</b>	<b>\$ 81,805</b>

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 2023-2024					
	FY22 Actual		FY23 Estimates		FY24 Budget
Personnel	\$	-	\$	-	\$ -
Operating	\$	-	\$	4,500.00	\$ 7,000.00
Capital	\$	-	\$	-	\$ -
<b>Total Budget</b>	\$	-	\$	4,500.00	\$ 7,000.00



**Elected Officials**  
 County Clerk Kelly Pinion  
 District Clerk Sara Smith

**Major Accomplishments in 2023:**

- Working well with the Courts and attorneys through e-filing while improving customer service.
- Working towards issue resolutions working e-filings in Odyssey.
- Continuing to resolve issues on fees from implementing changes from HB 41.
- **District Clerk:**
- Continued to collect the underlying criminal court cost of \$4 per conviction.

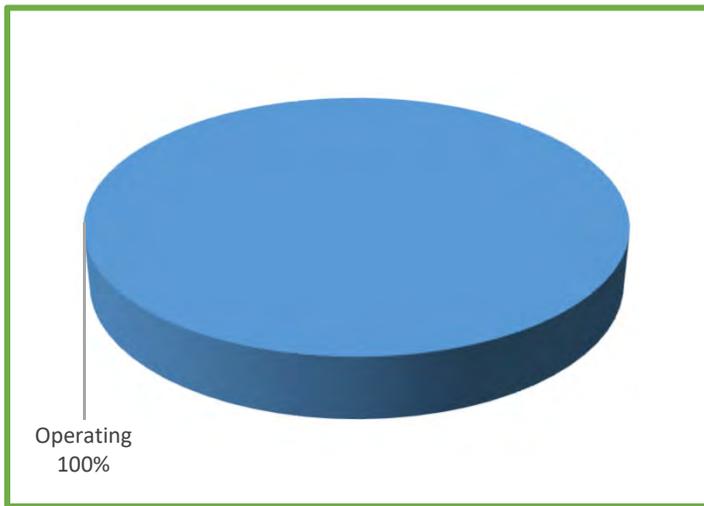
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 COUNTY CLERK RECORDS ARCHIVES

G/L 103

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	640,930	550,000	550,000
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	33,377	10,000	120,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 674,307	\$ 560,000	\$ 670,000
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	53,882	1,480,000	670,000
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 620,425	\$ (920,000)	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	3,149,582	3,770,007	2,850,007
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 3,770,007	\$ 2,850,007	\$ 2,850,007

Lubbock County has two archive funds. These funds were established through a fee collected of up to \$10 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 2023-2024					
	FY22 Actual		FY23 Estimates		FY24 Budget
Personnel	\$	-	\$	-	\$ -
Operating	\$	53,881.90	\$	1,480,000.00	\$ 670,000.00
Capital	\$	-	\$	-	\$ -
<b>Total Budget</b>	\$	53,881.90	\$	1,480,000.00	\$ 670,000.00



**Elected Official**  
**County Clerk**  
 Kelly Pinion

- Major Accomplishments in 2023:**
- Continued to identify damaged books and records and set for preservation.
  - Continued warehouse project utilizing archive quality boxes to replace paper banker boxes.
  - Continued indexing audit of historical documents.

- Goals for 2024:**
- Identify damaged books needing recreation & preservation.
  - Complete warehouse project for cleanup and archival of records.
  - Continued indexing audit of historical documents.

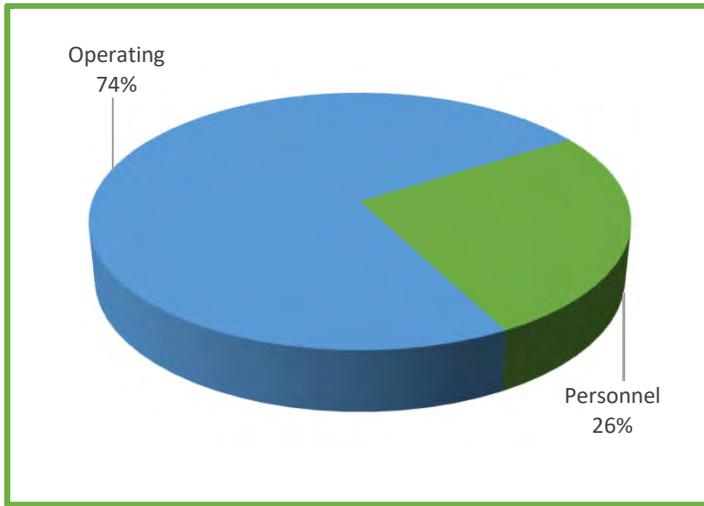
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 COUNTY CLERK RECORDS MGT AND PRESERVATION

G/L 091

	<b>2021-2022 Actuals</b>		<b>2022-2023 Estimates</b>		<b>2023-2024 Budget</b>
<b>REVENUES</b>					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental	-		-		-
Fees	644,578		545,725		553,500
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	46,909		10,000		171,000
Other Revenue	-		-		-
Licenses/Permits	-		-		-
<b>OTHER REVENUE SOURCES</b>					
Transfers In	-		-		-
<b>TOTAL REVENUE</b>	<b>\$ 691,487</b>		<b>\$ 555,725</b>		<b>\$ 724,500</b>
<b>EXPENDITURES</b>					
Personnel	57,266		189,458		189,458
Operating	4,694		459,000		535,042
Capital					
<b>OTHER SOURCES (USES)</b>					
Transfers out	-		-		-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 629,527</b>		<b>\$ (92,733)</b>		<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>					
Beginning Fund Balance	4,629,150		5,258,677		5,165,944
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
<b>ENDING FUND BALANCE</b>	<b>\$ 5,258,677</b>		<b>\$ 5,165,944</b>		<b>\$ 5,165,944</b>

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

Adopted Budget for the Fiscal Year 2023-2024			
	FY22 Actual	FY23 Estimates	FY24 Budget
Personnel	\$ 57,266.11	\$ 189,458.00	\$ 189,458.00
Operating	\$ 4,693.95	\$ 459,000.00	\$ 535,042.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 61,960.06</b>	<b>\$ 648,458.00</b>	<b>\$ 724,500.00</b>



- Major Accomplishments in 2023:**
- Increased digital data clean up.
  - Four Historical Commissioner Court books preserved.
  - Identified 30 opr books for perservation and repaier and recreation.

- Goals for 2024:**
- Improve index information available on public system.
  - Identify books needing repair, preservation or recreation.
  - Continue to audit and monitor proper records retention & preservation.

Staff by Classification	FY22	FY23	FY24
Clerical	2	2	1
Regular Part-Time	1	1	1

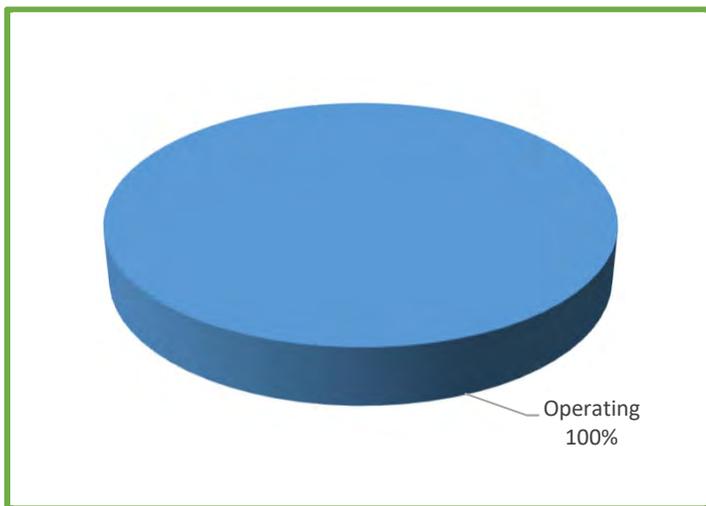
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 COUNTY DRUG COURT COURT COST

G/L 074

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	22,997	20,000	24,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	2,537	700	9,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 25,535	\$ 20,700	\$ 33,000
<b>EXPENDITURES</b>			
Personnel			
Operating	674	33,240	33,000
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 24,861	\$ (12,540)	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	258,982	283,843	271,303
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 283,843	\$ 271,303	\$ 271,303

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 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 674.04	\$ 33,240.00	\$ 33,000.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 674.04</b>	<b>\$ 33,240.00</b>	<b>\$ 33,000.00</b>



**Project Manager**  
**Director**  
 Dean Stanzione

The seal of the State of Texas, County of Lubbock, featuring a five-pointed star in the center, surrounded by a wreath of olive and live oak branches. The words 'STATE OF TEXAS' are at the top and 'COUNTY OF LUBBOCK' are at the bottom of the circular border.

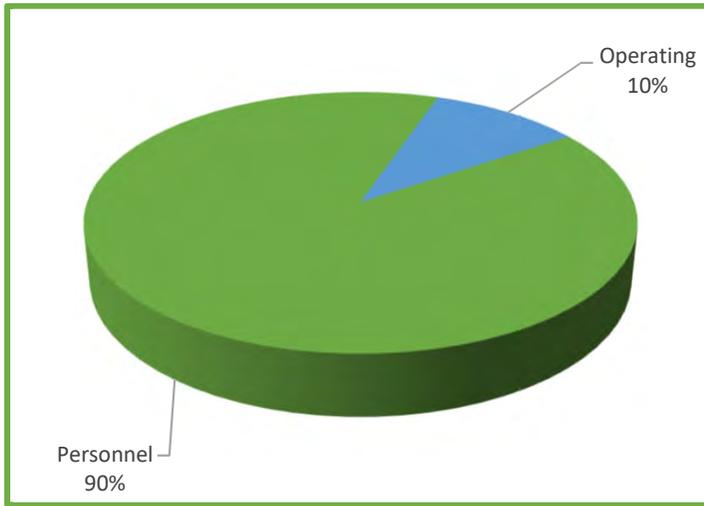
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
COUNTY RECORDS MGT AND PRESERVATION

G/L 092

	<b>2021-2022 Actuals</b>	<b>2022-2023 Estimates</b>	<b>2023-2024 Budget</b>
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	136,647	58,000	83,715
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	3,865	6,000	6,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 140,513</b>	<b>\$ 64,000</b>	<b>\$ 89,715</b>
<b>EXPENDITURES</b>			
Personnel	76,132	77,008	80,522
Operating	-	9,193	9,193
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 64,381</b>	<b>\$ (22,201)</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	446,435	446,435	424,234
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 446,435</b>	<b>\$ 424,234</b>	<b>\$ 424,234</b>

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

Adopted Budget for the Fiscal Year 2023-2024			
	FY22 Actual	FY23 Estimates	FY24 Budget
Personnel	\$ 76,131.64	\$ 77,008.00	\$ 80,522.00
Operating	\$ -	\$ 9,193.00	\$ 9,193.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 76,131.64</b>	<b>\$ 86,201.00</b>	<b>\$ 89,715.00</b>



**Department Director**  
**Archivist**  
 Kylie Lewis-Nolan

The seal of the State of Texas, County of Lubbock, featuring a central five-pointed star surrounded by a wreath of olive and live oak branches, with the words "STATE OF TEXAS" and "COUNTY OF LUBBOCK" inscribed around the perimeter.

- Major Accomplishments in 2023:**
- Continued scheduled work days with department to transfer records series from records boxes and file cabinets into open-shelf filing system.
  - Continued the implementation of the reorganization plan for warehouse SpaceSaver units.
  - Worked with departments to catch up on substantial backlogs for destruction.

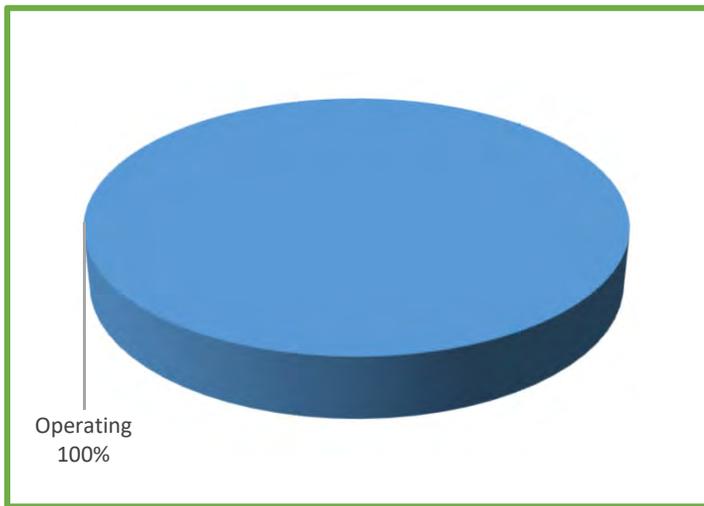
- Goals for 2024:**
- Continue working with department to move record series from boxes and file cabinets to open open-filing system.
  - Continue working with individual departments on management of physical record storage, focusing on backlogs, budgeting for their secure destruction and other issues that may arise.
  - Continue working with IT and individual departments on electronic records issues.
  - Work with the Records Management Committee on developing the Records Management Plan.
  - Continue working on the creation more accessible documentation and inventory systems.
  - Continue with development more effective performance measures to reflect growing transition to digital record keeping by various departments.
  - Finish the implementation of the reorganization plan for the materials held within the warehouse SpaceSaver units.

Performance Measures	FY21	FY22	FY23
Records Requests	269	170	151
Number of Boxes of Records	4,082	4,246	4,540
Cubic Feet of Records Destroyed	226	206	145
Staff by Classification	FY22	FY23	FY24
Professional	1	1	1

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental Fees	70,358	95,000	107,125
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	437	-	2,600
Other Revenue			
Licenses/Permits			
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 70,795	\$ 95,000	\$ 109,725
<b>EXPENDITURES</b>			
Personnel			
Operating	-	95,000	109,725
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out			
<b>NET REVENUE (EXPENDITURES)</b>	\$ 70,795	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	(0)	70,795	70,795
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ 70,795	\$ 70,795	\$ 70,795

Starting January 1, 2022, LGC Sec. 135.101 and 135.102 consolidated civil fees and allocates 9.3897% of the revenues collected from the Local Consolidated Civil Court Cost to the Court Facility Fee Fund. These funds may be used by a county only to finance the construction, renovation, or improvement of facilities that house the courts or to pay the principal of, interest on, and the cost of issuance of bonds.

Adopted Budget for the Fiscal Year 2023-2024					
	FY22 Actual		FY23 Estimates		FY24 Budget
Personnel	\$	-	\$	-	\$ -
Operating	\$	-	\$	95,000.00	\$ 109,725.00
Capital	\$	-	\$	-	\$ -
<b>Total Budget</b>	\$	-	\$	95,000.00	\$ 109,725.00



**Project Manager**  
**Manager**  
Commissioners Court

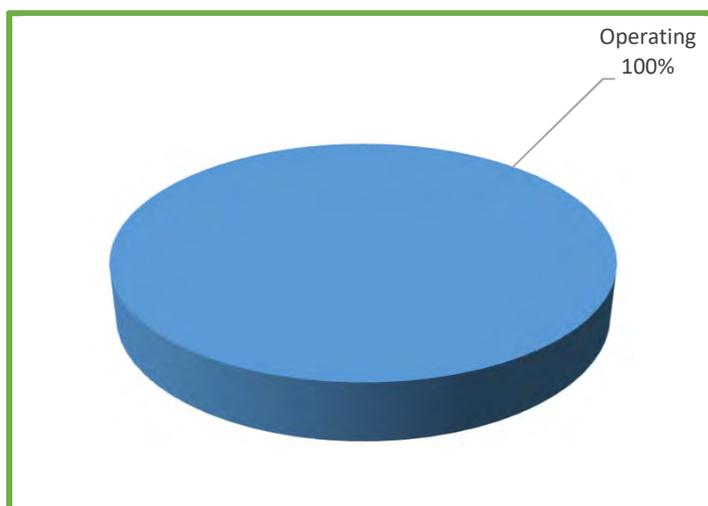
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 COURT RECORD PRESERVATION

G/L 094

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	11,732	48,000	300
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	2,736	600	9,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 14,468	\$ 48,600	\$ 9,300
<b>EXPENDITURES</b>			
Personnel			
Operating	1,902	48,600	55,500
Capital	6,839	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 5,728	\$ -	\$ (46,200)
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	289,999	295,727	295,727
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 295,727	\$ 295,727	\$ 249,527

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 Courts.

Adopted Budget for the Fiscal Year 2023-2024					
	FY22 Actual		FY23 Estimates		FY24 Budget
Personnel	\$	-	\$	-	\$ -
Operating	\$	1,901.75	\$	48,600.00	\$ 55,500.00
Capital	\$	6,839.03	\$	-	\$ -
<b>Total Budget</b>	\$	<b>8,740.78</b>	\$	<b>48,600.00</b>	\$ <b>55,500.00</b>



**Elected Officials**  
**County Clerk Kelly Pinion**  
**District Clerk Sara Smith**

The seal features a central five-pointed star surrounded by a wreath of olive and live oak branches. The words 'STATE OF TEXAS' are at the top and 'COUNTY OF LUBBOCK' are at the bottom of the circular border.

**Major Accomplishments in 2023:**

- Continued back scanning of old case files as retrieved from records center.
- Replaced some banker boxes with archival quality storage boxes.
- Clean up and reorganization of records at the records center.
- **District Clerk:**
- At a cost of \$20,000.00, record/judgment books stored at the warehouse were restored and preserved. These books were deteriorating due to age and storage conditions.
- From the contribution of a part-time deputy district clerk, we were able to digitize hundreds of civil and family law case files/shucks.

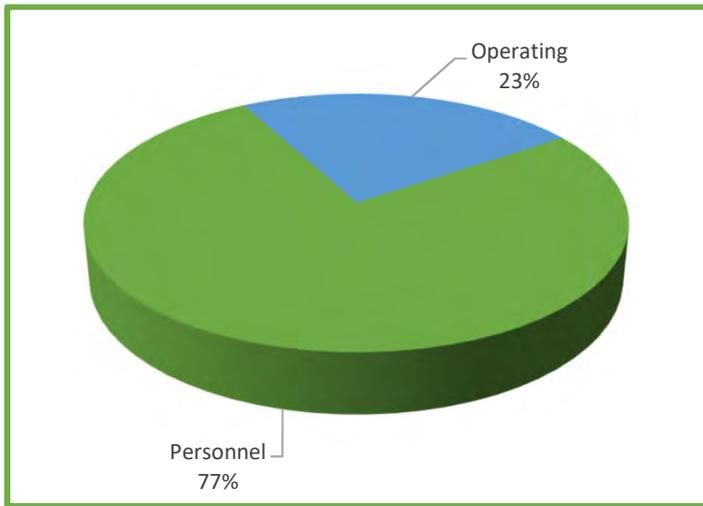
**Goals for 2024:**

- Continue to back scan old case files as retrieved from records center.
- Replace additional banker boxes with archival quality storage boxes.
- Continue reorganization and clean up of stored records at records center.
- **District Clerk:**
- Continue to restore and preserve record/judgment books to prevent deterioration of historical records.
- Continue to digitize historical records.

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	167,707	115,111	137,607
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	262	60	3,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 167,970	\$ 115,171	\$ 140,607
<b>EXPENDITURES</b>			
Personnel	91,292	100,127	107,607
Operating	8,436	15,044	33,000
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 68,241	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	31,108	99,349	99,349
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 99,349	\$ 99,349	\$ 99,349

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 2023-2024			
	FY22 Actual	FY23 Estimates	FY24 Budget
Personnel	\$ 91,292.04	\$ 100,127.00	\$ 107,607.00
Operating	\$ 8,436.17	\$ 15,044.00	\$ 33,000.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 99,728.21</b>	<b>\$ 115,171.00</b>	<b>\$ 140,607.00</b>



**Elected Official**  
**Sheriff**  
Kelly Rowe

The seal of the State of Texas, County of Lubbock, featuring a central five-pointed star surrounded by a wreath of olive and live oak branches, with the words "STATE OF TEXAS" and "COUNTY OF LUBBOCK" inscribed around the perimeter.

Staff by Classification	FY22	FY23	FY24
Public Safety	3	3	3

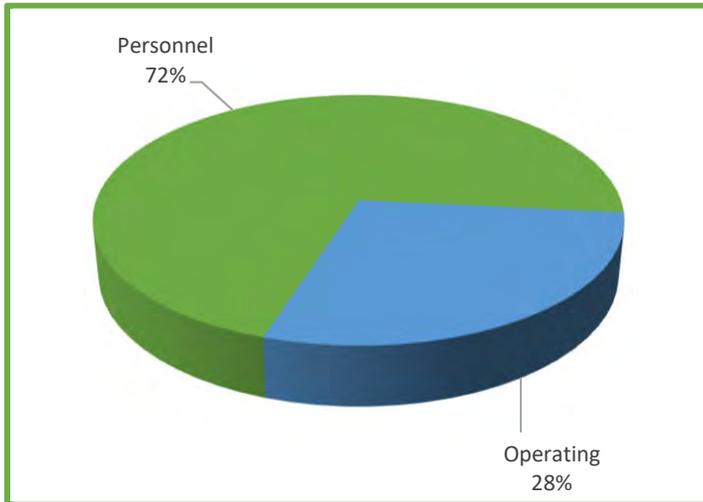
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 DISPUTE RESOLUTION

G/L 075

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	354,071	354,565	420,625
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	251	-	1,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	87,049	-	-
<b>TOTAL REVENUE</b>	\$ 441,371	\$ 354,565	\$ 421,625
<b>EXPENDITURES</b>			
Personnel	255,600	261,461	301,773
Operating	115,843	117,565	119,852
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	7,576	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 62,352	\$ (24,461)	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	62,670	67,773	43,312
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 67,773	\$ 43,312	\$ 43,312

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 2023-2024			
	FY22 Actual	FY23 Estimates	FY24 Budget
Personnel	\$ 255,600.38	\$ 261,461.00	\$ 301,773.00
Operating	\$ 115,842.81	\$ 117,565.00	\$ 119,852.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 371,443.19</b>	<b>\$ 379,026.00</b>	<b>\$ 421,625.00</b>



**Appointed Official**  
**Department Director**  
D. Gene Valentini

The seal of the State of Texas, County of Lubbock, featuring a central five-pointed star surrounded by a wreath, with the text "STATE OF TEXAS" and "COUNTY OF LUBBOCK" around the perimeter.

**Major Accomplishments in 2023:**

- Recording of introductory tour of office and posted to department website utilizing grant funds.
- Transition back to mostly in-person mediations for court-ordered cases.

**Goals for 2024:**

- Continue expanding virtual training and mediation services for Texas with emphasis on areas lacking dispute resolution services.
- Continue improving resolution rates for mediated family cases.
- Continue expanding partnership with Texas Tech University for support services.
- Continue collaboration with the Texas Criminal Defense Lawyers Association on more webinars.
- Continue collaboration with Texas Municipal Court Education Center on more webinars.
- Continue collaboration with Court of Criminal Appeals on more webinars.

Performance Measures	FY21	FY22	FY23
Inquiries and referrals	N/A	2,480	3,648
Number Assisted	N/A	4,960	1,106
Average Monthly Collections	N/A	\$83,452	\$52,684
Training Participants	N/A	576	419
Number of Training Sessions	N/A	10	15
Training Hours Provided	N/A	158	189
Staff by Classification	FY22	FY23	FY24
Appointed	1	1	1
Professional	1	1	1
Clerical	2	2	3

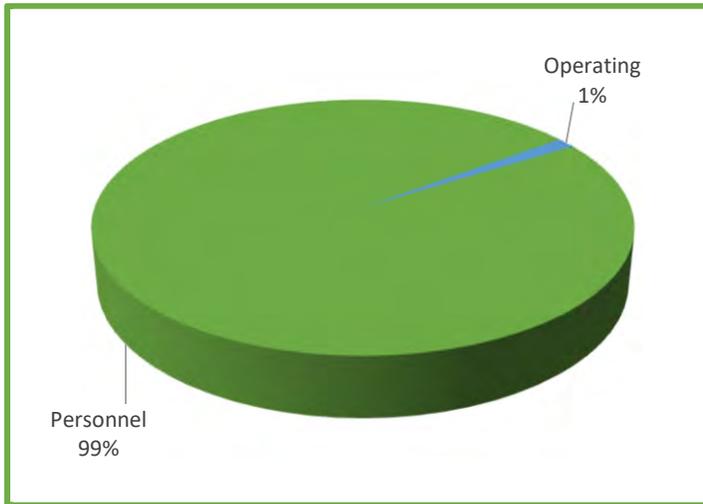
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 DISTRICT CLERK RECORDS MGT AND PRESERVATION

G/L 090

	<b>2021-2022 Actuals</b>		<b>2022-2023 Estimates</b>		<b>2023-2024 Budget</b>
<b>REVENUES</b>					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		-		-	-
Fees		5,110		18,800	550
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest		613		600	1,600
Other Revenue		-		-	-
Licenses/Permits		-		-	-
<b>OTHER REVENUE SOURCES</b>					
Transfers In		-		-	-
<b>TOTAL REVENUE</b>	<b>\$</b>	<b>5,723</b>	<b>\$</b>	<b>19,400</b>	<b>\$</b> <b>2,150</b>
<b>EXPENDITURES</b>					
Personnel		11,942		23,802	23,802
Operating		1,027		19,500	308
Capital		-		-	-
<b>OTHER SOURCES (USES)</b>					
Transfers out		-		-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$</b>	<b>(7,246)</b>	<b>\$</b>	<b>(23,902)</b>	<b>\$</b> <b>(21,960)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>					
Beginning Fund Balance		71,022		63,776	39,874
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
<b>ENDING FUND BALANCE</b>	<b>\$</b>	<b>63,776</b>	<b>\$</b>	<b>39,874</b>	<b>\$</b> <b>17,914</b>

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

Adopted Budget for the Fiscal Year 2023-2024			
	FY22 Actual	FY23 Estimates	FY24 Budget
Personnel	\$ 11,941.81	\$ 23,802.00	\$ 23,802.00
Operating	\$ 1,027.00	\$ 19,500.00	\$ 308.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 12,968.81</b>	<b>\$ 43,302.00</b>	<b>\$ 24,110.00</b>



**Elected Official**  
**District Clerk**  
Sara Smith

The seal of the State of Texas, County of Lubbock, featuring a central five-pointed star surrounded by a wreath of olive and live oak branches, with the words "STATE OF TEXAS" and "COUNTY OF LUBBOCK" inscribed around the perimeter.

**Major Accomplishments in 2023:**

- Purchased court shucks.
- Continued accepting and organizing storage of exhibits from court reporters and have scanned and filed those exhibits. This took additional time for staff to complete.
- Reviewed State Library guidelines on retention or destruction of capital case and permanent exhibits.

**Goals for 2024:**

- Work with courts to receive more 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.
- Accurately label, organize and store all exhibits, notes and tapes which are not subject to the Texas State Library retention schedules.
- Continue to scan all exhibits which are permanent records.
- Train another seasonal employee to utilize State Library retention schedules to cull out non-essential records at the warehouse as the budget allows.

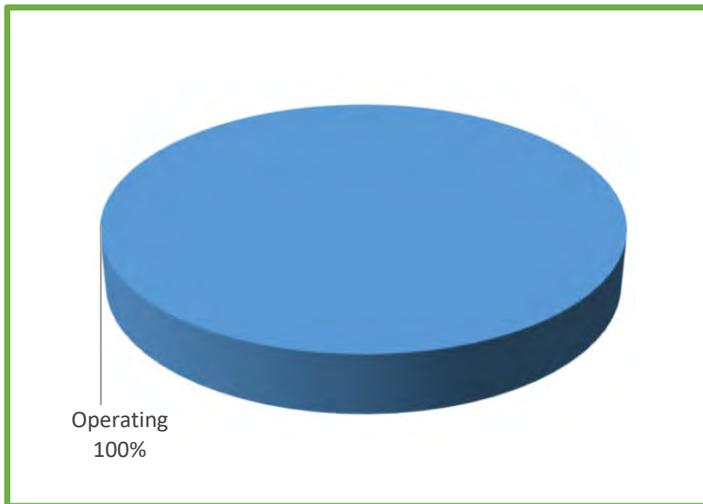
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
DISTRICT COURT RECORD TECHNOLOGY

G/L 102

	<b>2021-2022 Actuals</b>		<b>2022-2023 Estimates</b>		<b>2023-2024 Budget</b>
<b>REVENUES</b>					
Tax Collections	\$	-	\$	-	\$ -
Intergovernmental		-		-	-
Fees		9,272		20,000	750
Commissions		-		-	-
Charges for Service		-		-	-
Fines/Forfeitures		-		-	-
Interest		1,055		500	4,750
Other Revenue		-		-	-
Licenses/Permits		-		-	-
<b>OTHER REVENUE SOURCES</b>					
Transfers In		-		-	-
<b>TOTAL REVENUE</b>	<b>\$</b>	<b>10,327</b>	<b>\$</b>	<b>20,500</b>	<b>\$ 5,500</b>
<b>EXPENDITURES</b>					
Personnel		-		-	-
Operating		-		60,000	60,000
Capital					
<b>OTHER SOURCES (USES)</b>					
Transfers out		-		-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$</b>	<b>10,327</b>	<b>\$</b>	<b>(39,500)</b>	<b>\$ (54,500)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>					
Beginning Fund Balance		128,257		115,842	76,342
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
<b>ENDING FUND BALANCE</b>	<b>\$</b>	<b>115,842</b>	<b>\$</b>	<b>76,342</b>	<b>\$ 21,842</b>

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 2023-2024					
	FY22 Actual		FY23 Estimates		FY24 Budget
Personnel	\$	-	\$	-	\$ -
Operating	\$	-	\$	60,000.00	\$ 60,000.00
Capital	\$	-	\$	-	\$ -
<b>Total Budget</b>	\$	-	\$	60,000.00	\$ 60,000.00



**Elected Official**  
**District Clerk**  
Sara Smith

**Major Accomplishments in 2023:**

- Additional record/judgment books stored at the warehouse will be restored and preserved.

**Goals for 2024:**

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

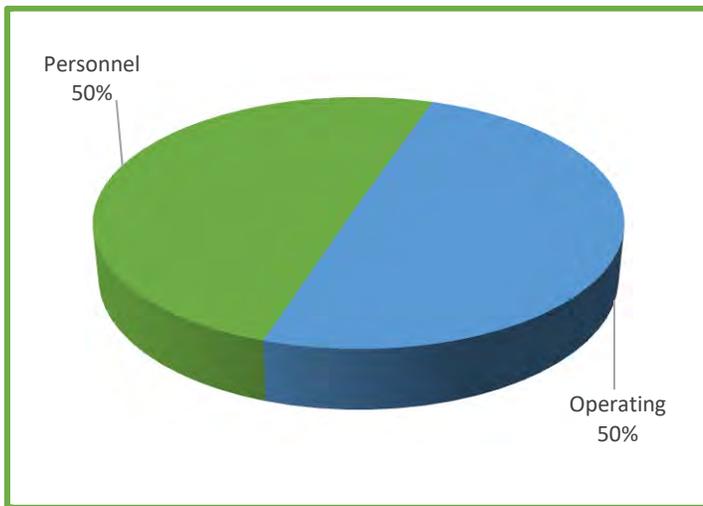
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 DOMESTIC RELATIONS OFFICE

G/L 077

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	184,428	179,600	150,480
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	310	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 184,738	\$ 179,600	\$ 150,480
<b>EXPENDITURES</b>			
Personnel	92,701	-	90,000
Operating	73,549	1,889	89,145
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 18,488	\$ 177,711	\$ (28,665)
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	27,663	46,151	223,862
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 46,151	\$ 223,862	\$ 195,197

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 2023-2024				
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>	
Personnel	\$ 92,700.55	\$ -	\$ 90,000.00	
Operating	\$ 73,549.17	\$ 1,889.00	\$ 89,145.00	
Capital	\$ -	\$ -	\$ -	
<b>Total Budget</b>	<b>\$ 166,249.72</b>	<b>\$ 1,889.00</b>	<b>\$ 179,145.00</b>	



**Appointed Official**  
**Department Director**  
D. Gene Valentini

The seal of the County of Lubbock, State of Texas, featuring a central five-pointed star surrounded by a wreath of olive and oak branches, with the words 'STATE OF TEXAS' and 'COUNTY OF LUBBOCK' inscribed around the perimeter.

**Major Accomplishments in 2023:**

- Increased the number of families served by supervised visitation program.

**Goals for 2024:**

- Obtain new facility for supervised visitation program and continue to enhance services.

Staff by Classification	FY22	FY23	FY24
Clerical	2	2	3

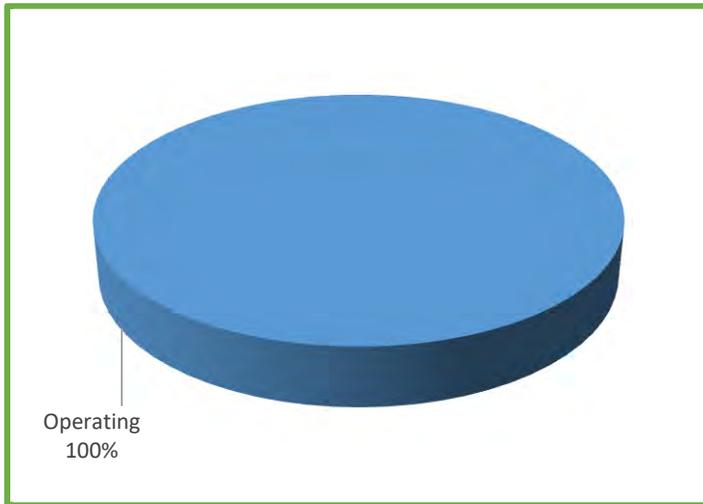
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 ELECTION ADMINISTRATION

G/L 085

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	48,866	64,000	35,300
Fines/Forfeitures	-	-	-
Interest	2,379	-	7,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 51,244	\$ 64,000	\$ 42,300
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	24,088	64,000	42,300
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 27,156	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	299,476	270,790	270,790
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 270,790	\$ 270,790	\$ 270,790

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 2023-2024			
	FY22 Actual	FY23 Estimates	FY24 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 24,087.75	\$ 64,000.00	\$ 42,300.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 24,087.75</b>	<b>\$ 64,000.00</b>	<b>\$ 42,300.00</b>



**Elections Administrator**  
**Department Director**  
Roxzine Stinson

**Major Accomplishments in 2023:**

- Our department was able to use funds from the 10% Election Administration Fee to maintain and pay licensing fees for our website [www.votelubbock.org](http://www.votelubbock.org) and Election Night Reporting program. The website houses voting results for past elections, voters are able to check voter registration status, and various other items pertaining to voters and elections. The website houses all mandatory web postings that were passed by legislation during the 2019 and 2021 sessions.

**Goals for 2024:**

- Continue using funds from this account to maintain Elections Department website and all items associated with it.
- Use funds to help fund travel and/or online continuing education classes and conferences to achieve and/or maintain staffs CERA certifications.
- Use funds to help fund travel cost for staff to attend Election Seminars for County Election staff, Cities, Schools and Other Political Subdivisions and Texas Association of Election Administrators throughout the fiscal year.

\*\*10% fee is allowable under Texas Election Code Section 31.100(d).

\*\*Texas Administrative Code Title 1, Part 4, Chapter 81, Subchapter H, Rule §81.161.

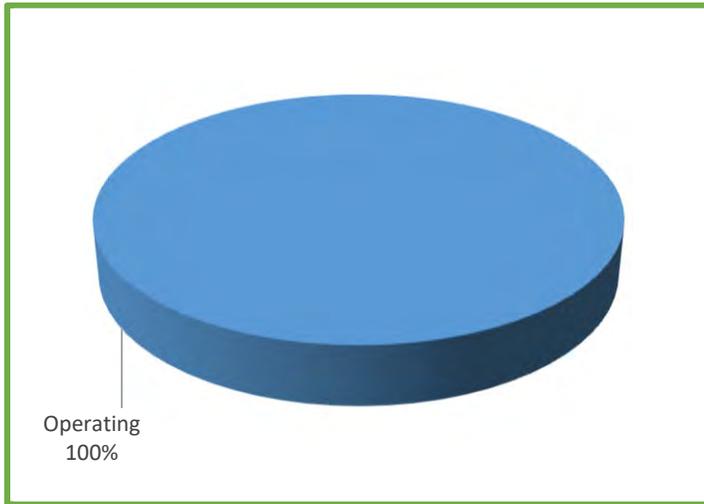
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 ELECTION EQUIPMENT

G/L 086

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	127,773	75,000	106,000
Fines/Forfeitures	-	-	-
Interest	2,977	-	5,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 130,750	\$ 75,000	\$ 111,000
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	121,601	75,100	111,000
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 9,150	\$ (100)	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	444,051	317,650	317,550
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 317,650	\$ 317,550	\$ 317,550

This fund contains monies charged to the parties and entities for the rental of Controller, Touch, and Touch with Access. Monies expended from this fund are used to replace or to purchase more electronic voting equipment.

Adopted Budget for the Fiscal Year 2023-2024				
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>	
Personnel	\$ -	\$ -	\$ -	
Operating	\$ 121,600.88	\$ 75,100.00	\$ 111,000.00	
Capital	\$ -	\$ -	\$ -	
<b>Total Budget</b>	<b>\$ 121,600.88</b>	<b>\$ 75,100.00</b>	<b>\$ 111,000.00</b>	



**Elections Administrator**  
**Department Director**  
Roxzine Stinson

**Major Accomplishments in 2023:**

- Worked with the County Commissioners Court to update our equipment and supply fees that are allowable under Texas Election Code Chapter 123.
- Our department was able to use some of the funds from election contracts to pay for an Extended Warranty for the Hart Verity election Equipment.

**Goals for 2024:**

- To be able to use some of these funds if necessary to help cover the cost of changes that will be required from the 2023 Legislative Session in regards to election equipment and election services.
- Continue using a portion of the contracted funds to pay for future Extended Warranties for the County election equipment.

LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 ELECTION SERVICES

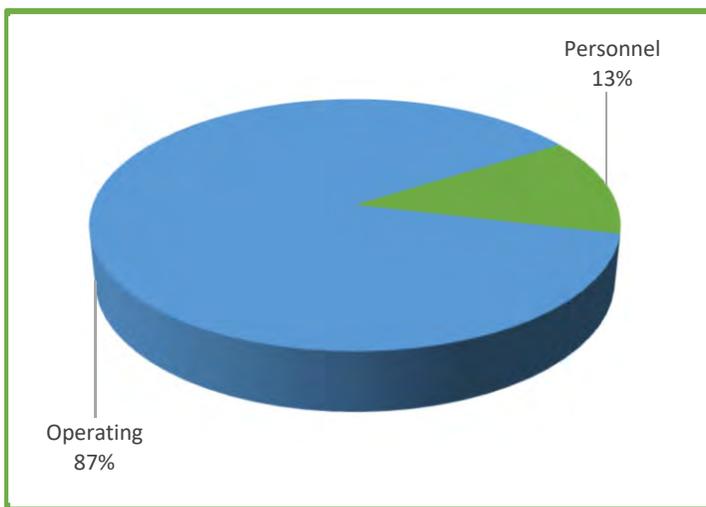
G/L 083

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	335,353	769,775	1,067,774
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 335,353	\$ 769,775	\$ 1,067,774
<b>EXPENDITURES</b>			
Personnel	55,485	133,774	133,774
Operating	279,868	636,001	934,000
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	119,333	119,332	119,332
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 119,332	\$ 119,332	\$ 119,332

Reimbursable services provided to the Lubbock County Democratic and Republican parties, Lubbock County cities, schools, and other political subdivisions as well as election services 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 2023-2024**

	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
<b>Personnel</b>	\$ 55,485.41	\$ 133,774.00	\$ 133,774.00
<b>Operating</b>	\$ 279,867.77	\$ 636,001.00	\$ 934,000.00
<b>Capital</b>	\$ -	\$ -	\$ -
<b>Total Budget</b>	\$ 335,353.18	\$ 769,775.00	\$ 1,067,774.00



**Elections Administrator**  
**Department Director**  
Roxzine Stinson

The seal of the State of Texas, County of Lubbock, featuring a central five-pointed star surrounded by a wreath, with the text 'STATE OF TEXAS' and 'COUNTY OF LUBBOCK' around the perimeter.

**Major Accomplishments in 2023:**

- Successfully conducted elections for several Lubbock County entities. Including a bond and city charter elections during November 2022.
- Successfully conducted elections during May for three cities and two school districts.

**Goals for 2024:**

- To continue to conduct secure and transparent elections for the 20 entities that will contract with Lubbock County for the upcoming 2023/2024 election cycle.
- Continue to work on our processes and procedures so we are prepared for any audits. Part of that is strengthening our chain of custody on all steps of an election. That includes internally as well.
- Work with Temporary Employment Agencies and both party chairs that the county and elections department contracts with to meet the staffing needs of all polling locations for all elections during the next fiscal year.

<b>Performance Measures</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>
<b>Number of Contracted Elections</b>	21	14	5
<b>Election Workers Trained</b>	187	399	15
<b>Total Mail Ballot Requests</b>	4,545	5,750	5

\* Staff is composed of County employees (already counted in other departmental funds) and non-County staff from a third party.

LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 HAVA CARES ACT

G/L 084

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	4,024,371	4,024,697	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 4,024,371	\$ 4,024,697	\$ -
<b>EXPENDITURES</b>			
Personnel			
Operating	2,827,269	4,024,697	-
Capital	1,197,102	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -

Emergency funds made available to prevent, prepare for, and respond to the coronavirus for the 2020 federal election cycle. The amounts are awarded based on voter registration activity for the most recent voting year. Funds may be used for additional voting processes, staffing, security and training, communications, supplies, and equipment necessary to help mitigate the spread of the coronavirus during the election process.

**Adopted Budget for the Fiscal Year 2023-2024**

	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
<b>Personnel</b>	\$ -	\$ -	\$ -
<b>Operating</b>	\$ 2,827,269.11	\$ 4,024,697.00	\$ -
<b>Capital</b>	\$ 1,197,102.25	\$ -	\$ -
<b>Total Budget</b>	\$ 4,024,371.36	\$ 4,024,697.00	\$ -



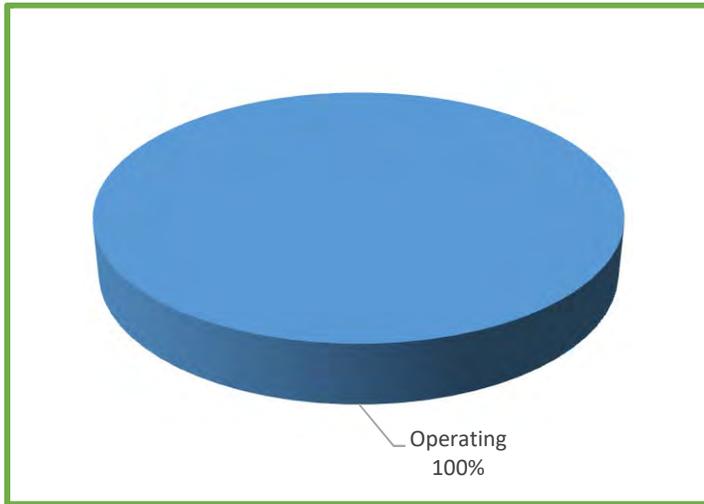
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 HAZARD MITIGATION GRANT-EM

G/L 129

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	153,499	243,600	243,600
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 153,499	\$ 243,600	\$ 243,600
<b>EXPENDITURES</b>			
Personnel			
Operating	153,499	243,600	243,600
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -

The Hazard Mitigation Grant-EM fund is used for updating the County’s current Hazard Mitigation Action Plan. The Hazard Mitigation Action Plan is submitted to FEMA for review and approval.

Adopted Budget for the Fiscal Year 2023-2024			
	FY22 Actual	FY23 Estimates	FY24 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 153,499.00	\$ 243,600.00	\$ 243,600.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 153,499.00</b>	<b>\$ 243,600.00</b>	<b>\$ 243,600.00</b>



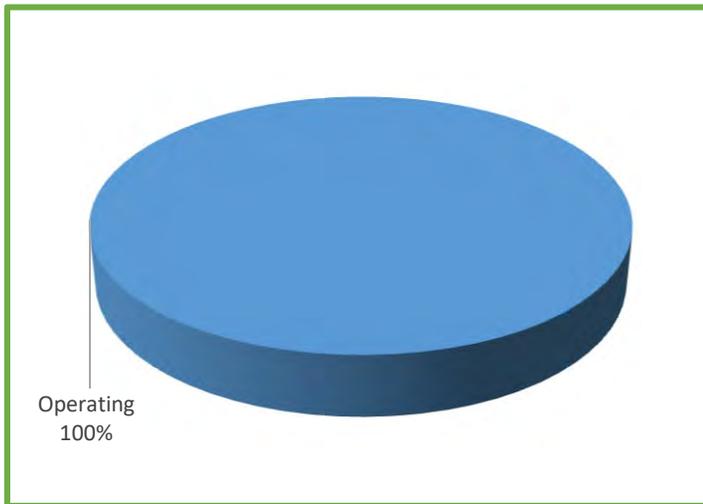
**Elected Official**  
**Sheriff**  
Kelly Rowe

The seal of the State of Texas, County of Lubbock, is centered below the text. It features a five-pointed star in the center, surrounded by a wreath of olive and live oak branches. The words 'STATE OF TEXAS' are at the top and 'COUNTY OF LUBBOCK' are at the bottom of the circular seal.

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	153	600	1,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	5,550	5,550	6,200
<b>TOTAL REVENUE</b>	\$ 5,703	\$ 6,150	\$ 7,200
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	3,823	18,300	7,200
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 1,881	\$ (12,150)	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	14,126	16,007	3,857
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 16,007	\$ 3,857	\$ 3,857

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 2023-2024				
	FY22 Actual	FY23 Estimates	FY24 Budget	
Personnel	\$ -	\$ -	\$ -	
Operating	\$ 3,822.77	\$ 18,300.00	\$ 7,200.00	
Capital	\$ -	\$ -	\$ -	
<b>Total Budget</b>	<b>\$ 3,822.77</b>	<b>\$ 18,300.00</b>	<b>\$ 7,200.00</b>	



**Historical Commission Liaison**  
**Historical Commission Liaison**  
Lindsey Diaz

**Major Accomplishments in 2023:**

- Lubbock CHC submitted five marker applications by the May 15th deadline - 2 county funded and 3 to be privately funded. The replacement marker for Mount Gilead was shipped and the unveiling held June 12. There are 7 markers pending with dedications scheduled as appropriate.
- Continued public awareness of Lubbock's historical heritage with weekly postings on the webpage. LCHC, along with Groves Library, offered a monthly lecture series on "Glimpses of Lubbock History" by local historians.
- The 2021 survey of markers found many faded and a few vandalized. To date, 8 were damaged with 4 beyond repair. Funding will be required to replace irreparable markers.

**Goals for 2024:**

- Because of the backlog at the foundry, LCHC expects markers from 2019 and later to be dedicated next FY. LCHC will coordinate ceremonies with partner organizations and utilize electronic invitation to reduce costs.
- Submit applications for two county-funded historic markers and two privately-funded ones.
- Review list of qualified businesses for the Texas Business Treasure recognition and submit five nominations to THC.
- Continue public awareness of Lubbock's historical heritage through Texas Historical Marker information, educational programs, and electronic media.

Performance Measures	FY21	FY22	FY23
Number of Markers Unveiled	N/A	2	3

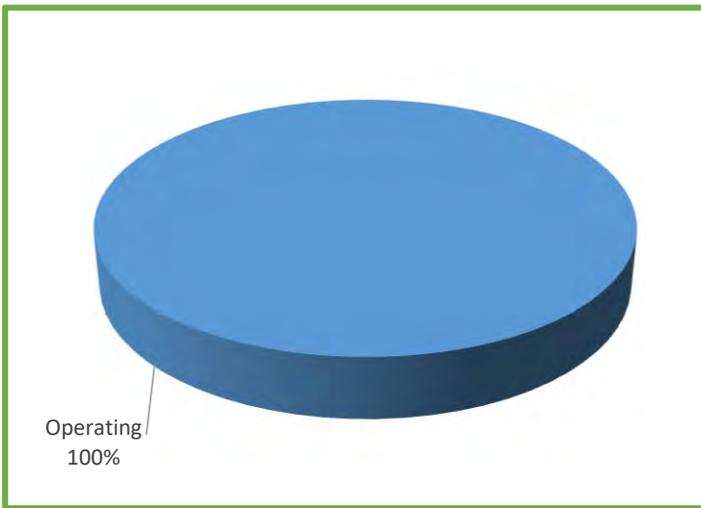
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 HOMELAND SECURITY GRANT

G/L 128

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	153,499	243,600	243,600
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 153,499	\$ 243,600	\$ 243,600
<b>EXPENDITURES</b>			
Personnel			
Operating	153,499	243,600	243,600
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -

The Homeland Security/Hazard Mitigation grant is designated 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 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 153,499.00	\$ 243,600.00	\$ 243,600.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 153,499.00</b>	<b>\$ 243,600.00</b>	<b>\$ 243,600.00</b>



**Project Manager**  
**Project Manager**  
 Clinton Thetford

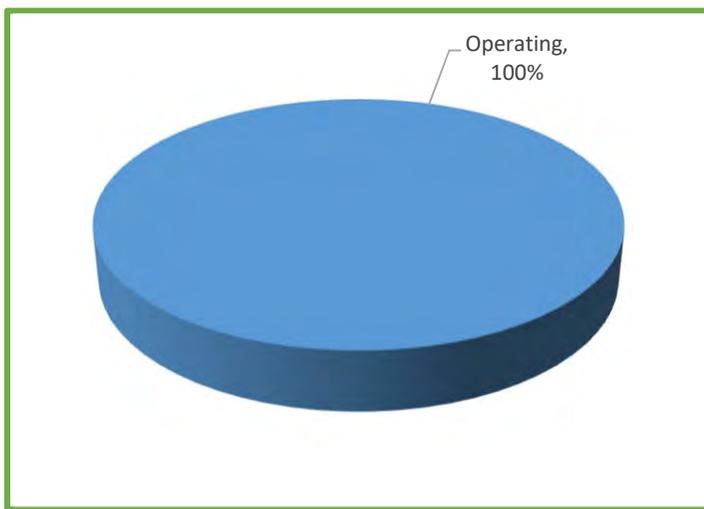
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 HOT AND SHORT TERM VEHICLE RENTAL TAX

G/L 079

	<b>2021-2022 Actuals</b>		<b>2022-2023 Estimates</b>		<b>2023-2024 Budget</b>
<b>REVENUES</b>					
Tax Collections	\$ 3,309,191	\$	2,705,000	\$	3,206,050
Intergovernmental	-		-		-
Fees	-		-		-
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	46,198		30,000		300,000
Other Revenue	6,396		-		20,000
Licenses/Permits	-		-		-
<b>OTHER REVENUE SOURCES</b>					
	-		-		-
Transfers In	515,532		-		35,000
<b>TOTAL REVENUE</b>	<b>\$ 3,877,316</b>	<b>\$</b>	<b>2,735,000</b>	<b>\$</b>	<b>3,561,050</b>
<b>EXPENDITURES</b>					
Personnel					
Operating	96,933		2,135,099		2,350,480
Capital					
<b>OTHER SOURCES (USES)</b>					
	-		-		-
Transfers out	1,735,436		599,901		1,210,570
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 2,044,948</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>					
Beginning Fund Balance	-		7,255,595		7,255,595
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
<b>ENDING FUND BALANCE</b>	<b>\$ 7,255,595</b>	<b>\$</b>	<b>7,255,595</b>	<b>\$</b>	<b>7,255,595</b>

On November 6, 2018 a majority of the voters of the County voted in favor of the County providing for the planning, acquisition, development, establishment, renovation and financing of a Venue Project, and to impose a hotel occupancy tax not to exceed 5% and a short-term motor vehicle rental tax not to exceed 5% for the purpose of financing the Venue Project. This fund accounts for the collection of those funds.

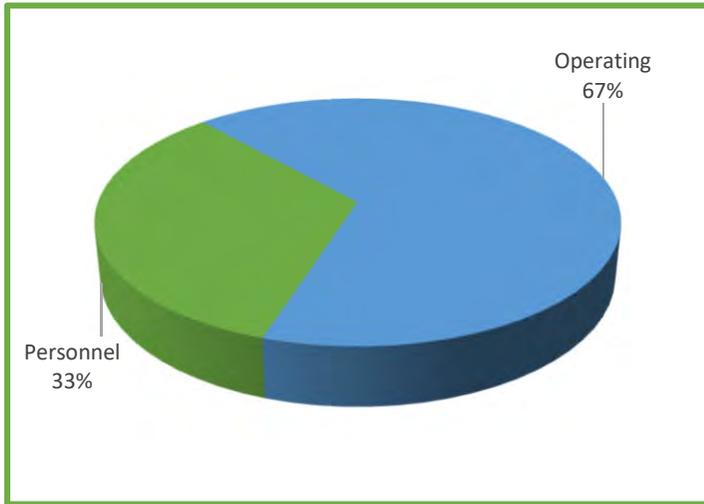
Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 96,933.00	\$ 2,135,099.00	\$ 2,350,480.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 96,933.00</b>	<b>\$ 2,135,099.00</b>	<b>\$ 2,350,480.00</b>



	<b>2021-2022 Actuals</b>	<b>2022-2023 Estimates</b>	<b>2023-2024 Budget</b>
<b>REVENUES</b>			
Tax Collections	\$ 118,660	\$ 136,433	\$ 152,082
Intergovernmental	-		
Fees	-		
Commissions	-		
Charges for Service	-		
Fines/Forfeitures	-		
Interest	2,920	1,000	1,000
Other Revenue	6,200	6,200	6,033
Licenses/Permits	-		
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 127,780</b>	<b>\$ 143,633</b>	<b>\$ 159,115</b>
<b>EXPENDITURES</b>			
Personnel	44,902	53,048	53,048
Operating	10,598	32,500	47,583
Capital	-	20,000	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	58,484	58,484	58,484
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 13,796</b>	<b>\$ (20,399)</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	290,799	304,595	284,196
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 304,595</b>	<b>\$ 284,196</b>	<b>\$ 284,196</b>

Expenditures from the Park Funds are generally for the operation, repair, 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 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ 44,902.08	\$ 53,048.00	\$ 53,048.00
Operating	\$ 69,081.76	\$ 90,984.00	\$ 106,067.00
Capital	\$ -	\$ 20,000.00	\$ -
<b>Total Budget</b>	<b>\$ 113,983.84</b>	<b>\$ 164,032.00</b>	<b>\$ 159,115.00</b>



**Elected Official**  
**Commissioner Precinct #3**  
 Gilbert Flores

The seal of Lubbock County, Texas, featuring a central five-pointed star surrounded by a wreath of cotton and wheat, with the words "STATE OF TEXAS" and "COUNTY OF LUBBOCK" around the perimeter.

**Major Accomplishments in 2023:**

- 2023 Pickup for Park- Old pickup 15 years old. 40,000.

**Goals for 2024:**

- Replace broken AC/Heat units in New Deal and Idalou Parks. 20,000 total for both parks.
- Repair on parking lot- seal coat some area.
- Replace two windows.
- Paint interior of building.

Staff by Classification	FY22	FY23	FY24
Regular Part-Time	1	1	1

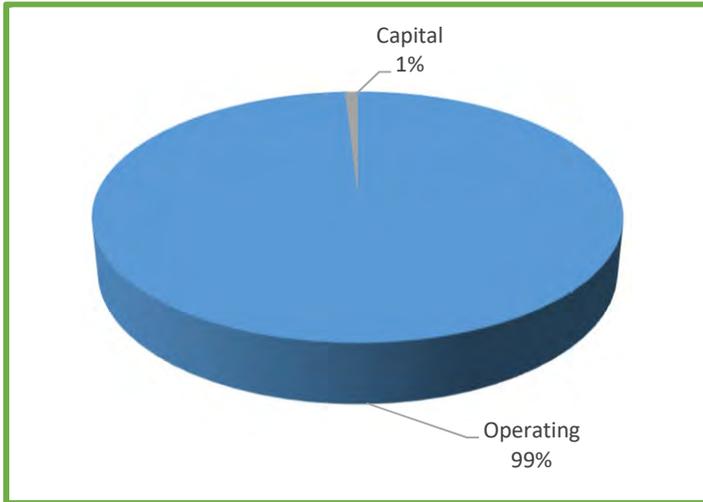
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 INMATE SUPPLY

G/L 124

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	25,701	14,000	60,000
Other Revenue	1,273,749	1,100,000	1,005,000
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 1,299,450	\$ 1,114,000	\$ 1,065,000
<b>EXPENDITURES</b>			
Personnel			
Operating	828,677	1,104,000	1,104,000
Capital	-	10,000	10,000
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 470,772	\$ -	\$ (49,000)
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	3,938,437	4,409,209	4,409,209
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 4,409,209	\$ 4,409,209	\$ 4,360,209

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 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 828,677.49	\$ 1,104,000.00	\$ 1,104,000.00
Capital	\$ -	\$ 10,000.00	\$ 10,000.00
<b>Total Budget</b>	<b>\$ 828,677.49</b>	<b>\$ 1,114,000.00</b>	<b>\$ 1,114,000.00</b>



**Elected Official**  
**Sheriff**  
Kelly Rowe

The seal of the State of Texas, County of Lubbock, featuring a central five-pointed star surrounded by a wreath of olive and live oak branches, with the words 'STATE OF TEXAS' and 'COUNTY OF LUBBOCK' inscribed around the perimeter.

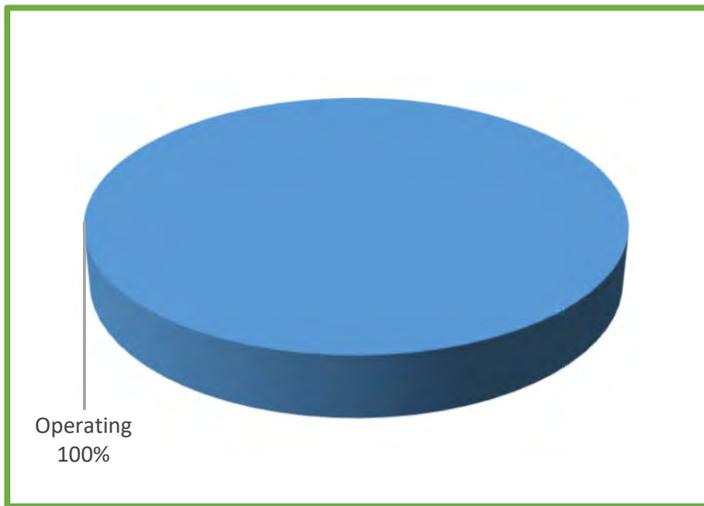
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 JUDICIAL EDUCATION SUPPORT

G/L 114

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental Fees	4,015	5,568	5,600
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	25	-	175
Other Revenue			
Licenses/Permits			
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 4,040	\$ 5,568	\$ 5,775
<b>EXPENDITURES</b>			
Personnel			
Operating	-	5,568	5,775
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out			
<b>NET REVENUE (EXPENDITURES)</b>	\$ 4,040	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	0	4,040	4,040
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ 4,040	\$ 4,040	\$ 4,040

Starting January 1, 2022, LGC Sec. 135.102 consolidated civil fees and allocates 2.2422% of the revenues collected from the Local Consolidated Civil Court Cost to the Judicial Education and Support Fund. These funds may be used by a county only to pay continuing education of the judge and staff of the probate court, including travel related expenses.

Adopted Budget for the Fiscal Year 2023-2024				
	FY22 Actual	FY23 Estimates	FY24 Budget	
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ -	\$ 5,568.00	\$ 5,775.00	\$ 5,775.00
Capital	\$ -	\$ -	\$ -	\$ -
<b>Total Budget</b>	\$ -	\$ 5,568.00	\$ 5,775.00	\$ 5,775.00



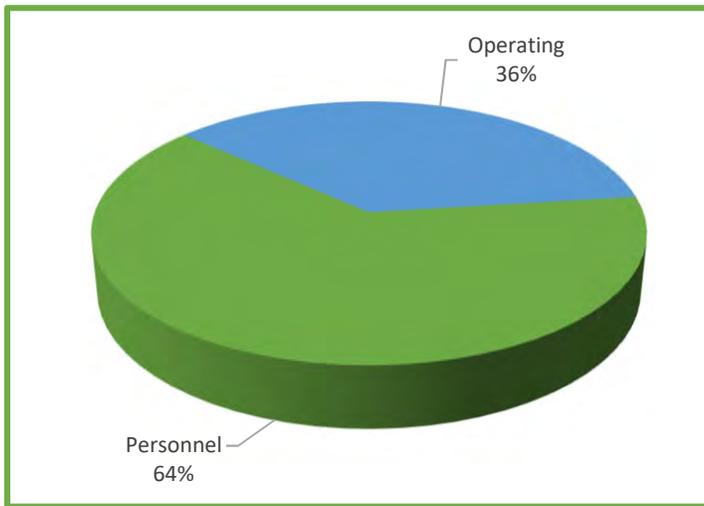
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 JUSTICE COURT TECHNOLOGY JP#1

G/L 108

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	4,669	6,500	6,500
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	623	300	2,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 5,292	\$ 6,800	\$ 8,500
<b>EXPENDITURES</b>			
Personnel	14,523	18,301	18,301
Operating	5,092	10,500	10,500
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ (14,322)	\$ (22,001)	\$ (20,301)
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	76,296	61,974	39,973
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 61,974	\$ 39,973	\$ 19,672

This fee was established in FY 2006 to account for the fees collected upon conviction of a misdemeanor offense in a justice court. Prior to January 1, 2020, funds could only be utilized to finance the purchase and maintenance of technological enhancements for justice courts as well as continuing education and training regarding technological enhancements. Starting January 1, 2020, LGC Sec. 134.103 allocates 28.5714% of the revenues collected from the Local Court Cost fee to this fund. Now these funds may also be utilized to include salaries for technology.

Adopted Budget for the Fiscal Year 2023-2024			
	FY22 Actual	FY23 Estimates	FY24 Budget
Personnel	\$ 14,523.30	\$ 18,301.00	\$ 18,301.00
Operating	\$ 5,091.50	\$ 10,500.00	\$ 10,500.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 19,614.80</b>	<b>\$ 28,801.00</b>	<b>\$ 28,801.00</b>



**Elected Official**  
**Justice of the Peace Precinct 1**  
 Jim Hansen

The seal of the State of Texas, County of Lubbock, featuring a central five-pointed star surrounded by a wreath of olive and live oak branches, with the words "STATE OF TEXAS" and "COUNTY OF LUBBOCK" inscribed around the perimeter.

**Major Accomplishments in 2023:**

- Myself/staff served as point persons for all J.P. Odyssey meetings.
- Updated County website with essentials through COVID conclusion.
- Assisted other Court Staff (JPO, CCL) with contingency problems.
- Won National Award for Debt Mediation Program.
- Became longest serving Judge in Lubbock's history.

**Goals for 2024:**

- Regain the capacity to allow ticket payment via credit card.
- Set up new Collections Vendor once credit card system is working.
- Continue to improve Odyssey.

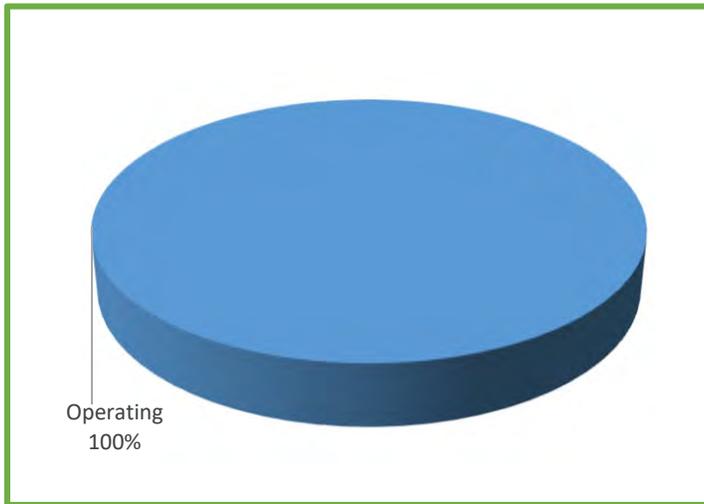
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 JUSTICE COURT TECHNOLOGY JP#2

G/L 109

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	2,109	2,000	2,400
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	938	333	3,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 3,047	\$ 2,333	\$ 5,400
<b>EXPENDITURES</b>			
Personnel	14,761	-	-
Operating	611	20,000	20,000
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ (12,325)	\$ (17,667)	\$ (14,600)
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	110,840	98,515	80,848
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 98,515	\$ 80,848	\$ 66,248

This fee was established in FY 2006 to account for the fees collected upon conviction of a misdemeanor offense in a justice court. Prior to January 1, 2020, funds could only be utilized to finance the purchase and maintenance of technological enhancements for justice courts as well as continuing education and training regarding technological enhancements. Starting January 1, 2020, LGC Sec. 134.103 allocates 28.5714% of the revenues collected from the Local Court Cost fee to this fund. Now these funds may also be utilized to include salaries for technology.

Adopted Budget for the Fiscal Year 2023-2024				
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>	
Personnel	\$ 14,760.81	\$ -	\$ -	
Operating	\$ 611.31	\$ 20,000.00	\$ 20,000.00	
Capital	\$ -	\$ -	\$ -	
<b>Total Budget</b>	<b>\$ 15,372.12</b>	<b>\$ 20,000.00</b>	<b>\$ 20,000.00</b>	



**Elected Official**  
**Justice of the Peace Precinct 2**  
 Susan Rowley

**Major Accomplishments in 2023:**

- Shifted majority of cases to in-person. Originally on Zoom but many Defendants were getting on from bed and in pajamas. Zoom is still good for attorneys not in Lubbock. Mostly the debt claim cases.
- E-filing almost everything now, but not all employees have the same ability to view certain things.
- Technology has improved how we get out tickets from DPS on Odyssey. Soon Buffalo and Parks and Wildlife are joining the electronic citations.

**Goals for 2024:**

- Set up a JP2 website.
- Fix the problem that we can't file reports with OCA because of an error from 2019.
- Give constituents the ability to be able to pay online with a credit card.
- Fax system does not work well and there are many things needing to be faxed, in search of a solution.
- Purchase an office tablet due to broken laptop and new policy forbidding laptops, using personal iPad.

Staff by Classification	FY22	FY23	FY24
Regular Part-Time	0	0	0

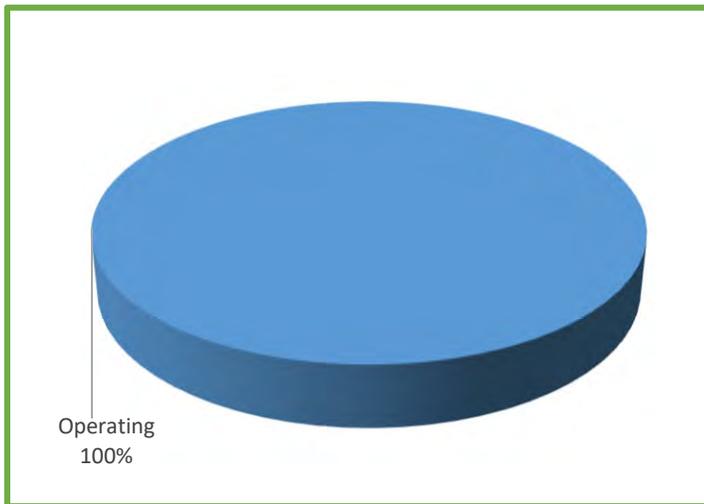
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 JUSTICE COURT TECHNOLOGY JP#3

G/L 110

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	1,982	2,000	2,000
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	291	101	1,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In		-	-
<b>TOTAL REVENUE</b>	\$ 2,273	\$ 2,101	\$ 3,000
<b>EXPENDITURES</b>			
Personnel			
Operating	3,824	20,518	3,000
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ (1,551)	\$ (18,417)	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	32,318	30,767	12,350
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 30,767	\$ 12,350	\$ 12,350

This fee was established in FY 2006 to account for the fees collected upon conviction of a misdemeanor offense in a justice court. Prior to January 1, 2020, funds could only be utilized to finance the purchase and maintenance of technological enhancements for justice courts as well as continuing education and training regarding technological enhancements. Starting January 1, 2020, LGC Sec. 134.103 allocates 28.5714% of the revenues collected from the Local Court Cost fee to this fund. Now these funds may also be utilized to include salaries for technology.

Adopted Budget for the Fiscal Year 2023-2024				
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>	
Personnel	\$ -	\$ -	\$ -	
Operating	\$ 3,824.16	\$ 20,518.00	\$ 3,000.00	
Capital	\$ -	\$ -	\$ -	
<b>Total Budget</b>	<b>\$ 3,824.16</b>	<b>\$ 20,518.00</b>	<b>\$ 3,000.00</b>	



**Elected Official**  
**Justice of the Peace Precinct 3**  
 Aurora Chaides-Hernandez

**Major Accomplishments in 2023:**

- Accomplished in obtaining two new printers and one of which was at no cost.
- Accomplished using our laptops to remote into Odyssey while court is in session.
- Accomplished integrating forms within Odyssey.

**Goals for 2024:**

- Continue with accessibility for e-signature in Odyssey.
- Continue to integrate office with video and teleconferencing as well as TAC Education and cyber security by all departments.
- To continue to progress in updating our computer software and programs used within the county.

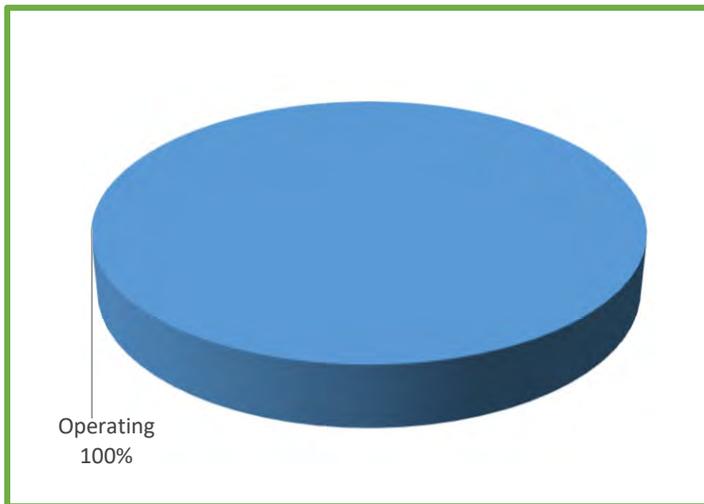
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 USTICE COURT TECHNOLOGY JP#4

G/L 111

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	5,344	7,330	5,000
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	922	300	3,500
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	96,986	-	-
<b>TOTAL REVENUE</b>	\$ 103,251	\$ 7,630	\$ 8,500
<b>EXPENDITURES</b>			
Personnel	-	-	18,000
Operating	2,320	8,550	13,550
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 100,931	\$ (920)	\$ (23,050)
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	1,084	102,015	101,095
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 102,015	\$ 101,095	\$ 78,045

This fee was established in FY 2006 to account for the fees collected upon conviction of a misdemeanor offense in a justice court. Prior to January 1, 2020, funds could only be utilized to finance the purchase and maintenance of technological enhancements for justice courts as well as continuing education and training regarding technological enhancements. Starting January 1, 2020, LGC Sec. 134.103 allocates 28.5714% of the revenues collected from the Local Court Cost fee to this fund. Now these funds may also be utilized to include salaries for technology.

Adopted Budget for the Fiscal Year 2023-2024				
	FY22 Actual	FY23 Estimates	FY24 Budget	
Personnel	\$ -	\$ -	\$ 18,000.00	
Operating	\$ 2,320.00	\$ 8,550.00	\$ 13,550.00	
Capital	\$ -	\$ -	\$ -	
<b>Total Budget</b>	<b>\$ 2,320.00</b>	<b>\$ 8,550.00</b>	<b>\$ 31,550.00</b>	



**Elected Official**  
**Justice of the Peace Precinct 4**  
 Lance Cansino

**Major Accomplishments in 2023:**

- Our Traffic Citation clerk Lisa Farmer was able, with our 3 other clerks and the Judge focused on helping her, to close the time after an officer issues a citation to the time when the offender can pay a fine from 6 weeks to 2 weeks. We were helped very significantly by IT fixing the DPS electronic filing system. We used almost \$2,000 of overtime to allow us to close that gap. Thanks to the DPS electronic filing of citations we are now treading water on keeping up with the new citations from the Texas Tech Police, UMC Police, Parks and Wildlife, and Sheriff that still have to be entered manually.

**Goals for 2024:**

- Catch up on the issue of warrants for the offenders who have set up a payment plan and have defaulted on paying it. We will be using overtime/paying for most with Technology Fund. This will allow us to catch up on warrant issue like we have been able to do on citation entry.
- Place priority on help the Sheriff, Texas Tech Police, and the UMC Police Departments to be able to file their citations electronically. This will be necessary to keep up with citations and warrants without using a significant amount of ongoing overtime or adding another clerk. This is a critical issue as the number of citations we are receiving is growing and we are already at our limit in processing them.

LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 JUVENILE DETENTION

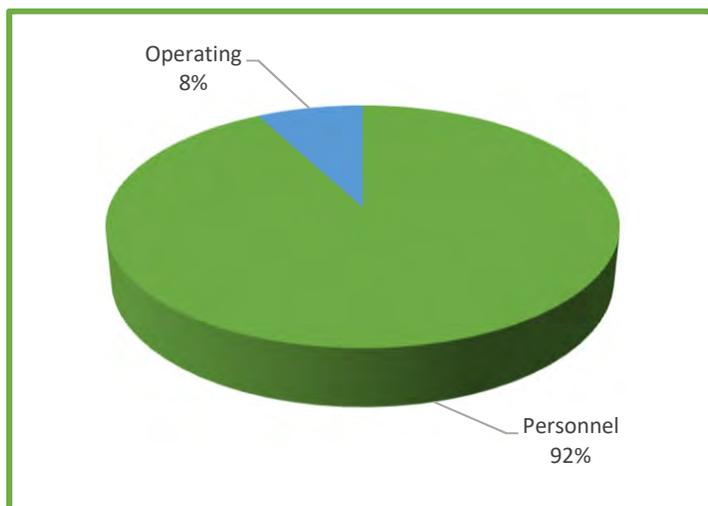
G/L 055

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	299,575	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	868,267	550,000	755,305
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	3,035,563	4,882,696	4,777,391
<b>TOTAL REVENUE</b>	\$ 4,203,406	\$ 5,432,696	\$ 5,532,696
<b>EXPENDITURES</b>			
Personnel	4,011,448	5,101,624	5,101,624
Operating	191,958	324,072	431,072
Capital	-	7,000	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -

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

**Adopted Budget for the Fiscal Year 2023-2024**

	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
<b>Personnel</b>	\$ 4,011,448.05	\$ 5,101,624.00	\$ 5,101,624.00
<b>Operating</b>	\$ 191,957.63	\$ 324,072.00	\$ 431,072.00
<b>Capital</b>	\$ -	\$ 7,000.00	\$ -
<b>Total Budget</b>	\$ 4,203,405.68	\$ 5,432,696.00	\$ 5,532,696.00



**Appointed Official**  
**Director**  
William A. Carter II

The seal of the State of Texas, County of Lubbock, featuring a central five-pointed star surrounded by a wreath and the text "STATE OF TEXAS" and "COUNTY OF LUBBOCK".

**Major Accomplishments in 2023:**

- This fund is the basic operating fund for our secure facility including pre-adjudication and post adjudication. It includes state funding for Mental Health. Our Sex Offender unit is funded with this fund. The major accomplishment for this fund is that it continues to divert youth from very costly residential placement outside of Lubbock County and diverted numerous youth from commitment to the state facility.

**Goals for 2024:**

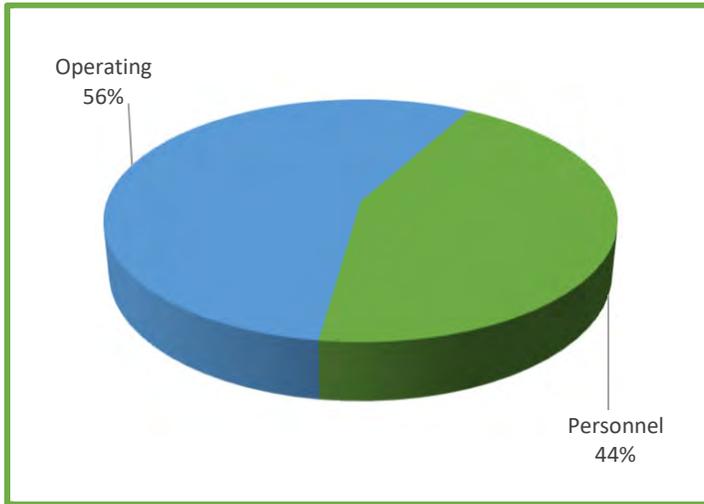
- Continue to work with a larger population of juveniles than in recent past years.

<b>Staff by Classification</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>
<b>Administrative</b>	1	2	2
<b>Professional</b>	3	4	4
<b>Public Safety</b>	59	63	64
<b>Clerical</b>	1	1	1
<b>Regular Part-Time</b>	3	3	3

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	162,919	157,449	157,449
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	6,405	6,405
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	198,015	255,242	255,242
<b>TOTAL REVENUE</b>	\$ 360,934	\$ 419,096	\$ 419,096
<b>EXPENDITURES</b>			
Personnel	144,681	185,146	185,146
Operating	216,253	233,950	233,950
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -

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

Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ 144,681.06	\$ 185,146.00	\$ 185,146.00
Operating	\$ 216,253.12	\$ 233,950.00	\$ 233,950.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 360,934.18</b>	<b>\$ 419,096.00</b>	<b>\$ 419,096.00</b>



**Appointed Official**  
**Director**  
 William A. Carter II



**Major Accomplishments in 2023:**

- Completed a federal food service audit and passed with a few minor corrective action items.
- Met all the National School Lunch Program requirements to provide healthy food for the juveniles in our care.

**Goals for 2024:**

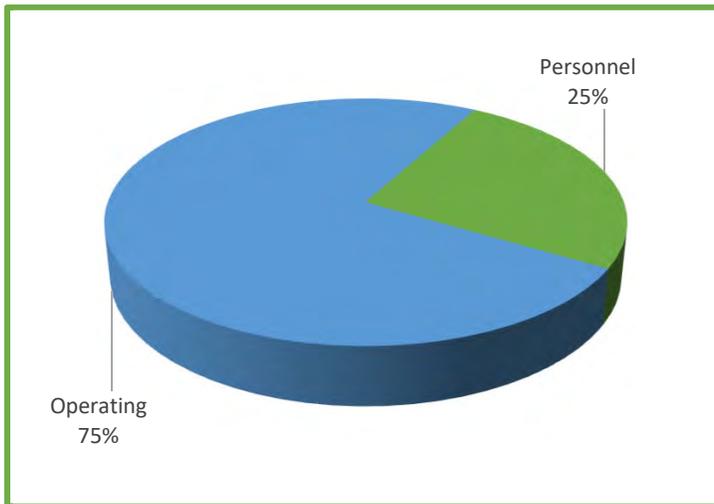
- Continue to meet all the National School Lunch Program requirements to provide healthy food for the juveniles in our care.

Staff by Classification	FY22	FY23	FY24
Trades & Technical	3	3	3

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections			
Intergovernmental			
Fees			
Commissions			
Charges for Service	5,494	5,000	5,000
Fines/Forfeitures			
Interest	71,957	10,000	10,000
Other Revenue	1,347	2,000	2,000
Licenses/Permits			
<b>OTHER REVENUE SOURCES</b>			
Transfers In	7,966,144	8,458,221	1,000,000
<b>TOTAL REVENUE</b>	\$ 8,044,942	\$ 8,475,221	\$ 1,017,000
<b>EXPENDITURES</b>			
Personnel	1,785,638	2,174,707	2,183,363
Operating	320,344	427,971	527,971
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	3,512,019	6,157,214	5,882,857
<b>NET REVENUE (EXPENDITURES)</b>	\$ 2,426,941	\$ (284,671)	\$ (7,577,191)
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	5,635,186	8,062,127	7,777,456
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 8,062,127	\$ 7,777,456	\$ 200,265

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 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ 1,785,638.37	\$ 2,174,707.00	\$ 2,183,363.00
Operating	\$ 3,832,362.83	\$ 6,585,185.00	\$ 6,410,828.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 5,618,001.20</b>	<b>\$ 8,759,892.00</b>	<b>\$ 8,594,191.00</b>



**Appointed Official**  
**Director**  
William A. Carter II

The seal of the State of Texas, County of Lubbock, featuring a five-pointed star in the center, surrounded by a wreath of olive and live oak branches, with the words 'STATE OF TEXAS' and 'COUNTY OF LUBBOCK' inscribed around the perimeter.

**Major Accomplishments in 2023:**

- The Lubbock County Juvenile Probation Department successfully handled a significant increase in juvenile referrals within the allotted budget.
- The Lubbock County Juvenile Probation Department utilizing the Noble P.A.C.T Risk and Needs Assessment Tool diverted more first time offenders from further activity in the juvenile justice system.

**Goals for 2024:**

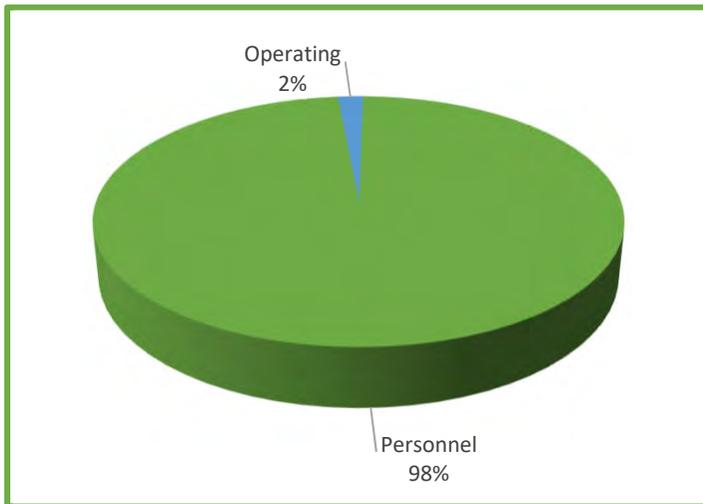
- Continue to develop a vocational education program designed to provide job skills to young adults, both male and female, by providing instruction in wood working, metal working, and nursing skills.
- Continue to work with at risk youth in an effort to divert them from the criminal justice system.

Performance Measures	FY21	FY22	FY23
Juveniles Served	7,155	16,063	14,995
Community Service Hours Performed	6,135	8,686	10,005
Staff by Classification	FY22	FY23	FY24
Appointed	1	1	1
Administrative	1	1	1
Professional	15	17	15
Trades & Technical	1	1	1
Public Safety	4	6	4
Clerical	4	4	1

	<b>2021-2022 Actuals</b>	<b>2022-2023 Estimates</b>	<b>2023-2024 Budget</b>
<b>REVENUES</b>			
Tax Collections			
Intergovernmental	393,467	425,000	260,000
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	1,895	1,895
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	163,852	234,600	119,605
<b>TOTAL REVENUE</b>	<b>\$ 557,319</b>	<b>\$ 661,495</b>	<b>\$ 381,500</b>
<b>EXPENDITURES</b>			
Personnel	538,553	624,904	374,704
Operating	18,766	36,591	6,796
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ 538,552.92	\$ 624,904.00	\$ 374,704.00
Operating	\$ 18,766.38	\$ 36,591.00	\$ 6,796.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 557,319.30</b>	<b>\$ 661,495.00</b>	<b>\$ 381,500.00</b>



**Appointed Official**  
**Director**  
 William A. Carter II



**Major Accomplishments in 2023:**

- Continued to provide juveniles who have been expelled for any discretionary offense from their regular campus a place to continue their education.
- Continued to work with "at-risk" youth who are referrals from their home campus or parents but not yet committed a delinquent act.
- Enhanced services provided to the Juvenile Case Manager that is a City of Lubbock funded program.

**Goals for 2024:**

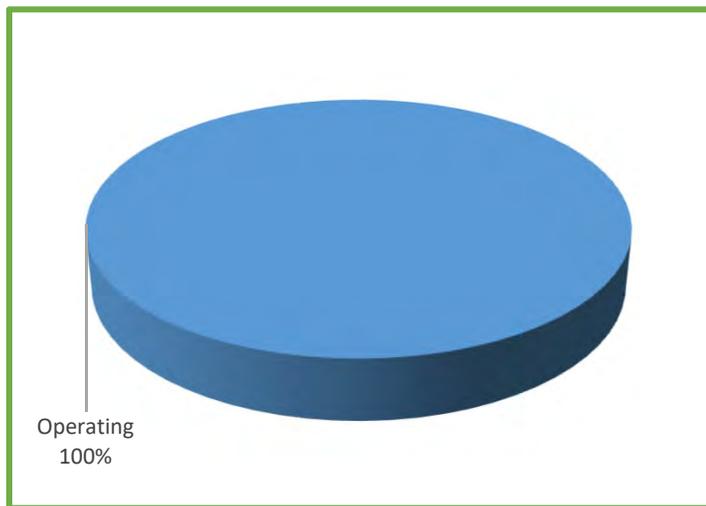
- Continue to provide juveniles who have been expelled for any discretionary offense from their regular campus a place to continue their education.
- Continue to work with "at-risk" youth who are referrals from their home campus or parents but not yet committed a delinquent act.
- Focus on service learning and vocational training for the older aged juveniles.

Staff by Classification	FY22	FY23	FY24
Professional	0	0	1
Public Safety	8	8	0

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental Fees	25,350	33,414	36,515
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	163	-	1,000
Other Revenue			
Licenses/Permits			
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 25,514	\$ 33,414	\$ 37,515
<b>EXPENDITURES</b>			
Personnel			
Operating	-	33,414	37,515
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out			
<b>NET REVENUE (EXPENDITURES)</b>	\$ 25,514	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	0	25,513	25,513
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ 25,513	\$ 25,513	\$ 25,513

Starting January 1, 2022, LGC Sec. 135.101, 135.102 & 135.103 consolidated civil fees and allocates 1.4085% of the revenues collected from the Local Consolidated Civil Court Cost to the Language Access Fund. These funds may be used by a county only to provide language access services for individuals appearing before the court or receiving court services.

Adopted Budget for the Fiscal Year 2023-2024					
	FY22 Actual		FY23 Estimates		FY24 Budget
Personnel	\$	-	\$	-	\$ -
Operating	\$	-	\$	33,414.00	\$ 37,515.00
Capital	\$	-	\$	-	\$ -
<b>Total Budget</b>	\$	-	\$	33,414.00	\$ 37,515.00



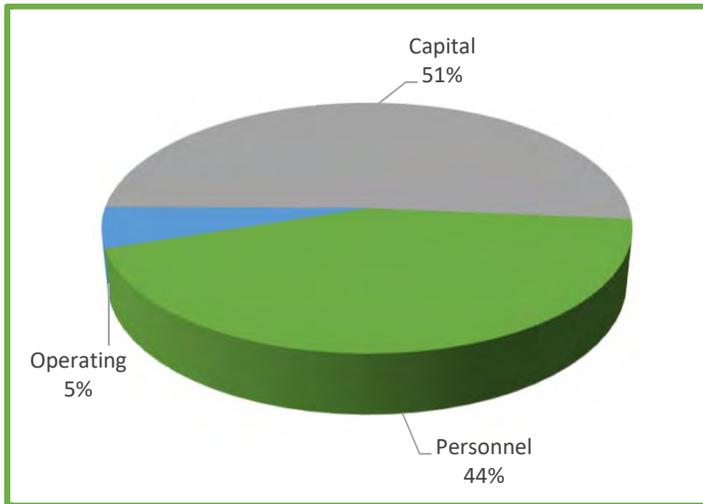
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 LAW LIBRARY

G/L 081

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	164,300	172,200	172,200
Fines/Forfeitures	-	-	-
Interest	105	-	75
Other Revenue	194	200	275
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	30,475	28,710	27,946
<b>TOTAL REVENUE</b>	\$ 195,074	\$ 201,110	\$ 200,496
<b>EXPENDITURES</b>			
Personnel	81,144	83,757	87,215
Operating	20,023	15,207	10,585
Capital	102,384	102,146	102,696
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ (8,477)	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	20,261	13,747	13,747
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 13,747	\$ 13,747	\$ 13,747

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 2023-2024			
	FY22 Actual	FY23 Estimates	FY24 Budget
Personnel	\$ 81,143.76	\$ 83,757.00	\$ 87,215.00
Operating	\$ 20,022.82	\$ 15,207.00	\$ 10,585.00
Capital	\$ 102,384.36	\$ 102,146.00	\$ 102,696.00
<b>Total Budget</b>	<b>\$ 203,550.94</b>	<b>\$ 201,110.00</b>	<b>\$ 200,496.00</b>



**Librarian**  
**Librarian**  
Michele Campbell



**Major Accomplishments in 2023:**

- Participated in "United We Read," a community service project targeting 2nd graders in Lbk. County; spoke at a Lubbock Monterey AMBUCS Luncheon about services offered by the Law Library; hosted a Free Hot Chocolate Bar for Employees; 1st Annual Easter Egg Decorating Contest for Employees.
- Negotiated a new contract with LexisNexis/Matthew Bender for print resources frequently used by our legal community and pro se citizens at a savings to Lubbock County; Continued partnership with Legal Aid of NorthWest Texas by hosting weekly, free, legal workshops and bimonthly eviction clinics.
- Hired/trained additional substitute librarian; Maintained service to citizens/legal community for a week while on another floor of 916 Main due to 3rd Floor renovation; promoted *The Golden Gavel* and increase foreign readership: England, Ireland, France, Finland, Sweden, Italy, Germany, Ukraine, Brazil.

**Goals for 2024:**

- Update *Law Library Operating Procedures Manual* (goal from FY23) and Collection Development Policy.
- Speak at 1-2 community meetings and participate in the 2024 West Texas Small Business Summit by having a resource tablet set up with information regarding business legal resources.
- Improve signage throughout the library.

Performance Measures	FY21	FY22	FY23
Library Patrons	1,125	1,753	1,955
Texas Law Forms Distributed	1,407	3,420	5,047
Social Media Reach	3,993	9,878	12,290
Staff by Classification	FY22	FY23	FY24
Professional	1	1	1

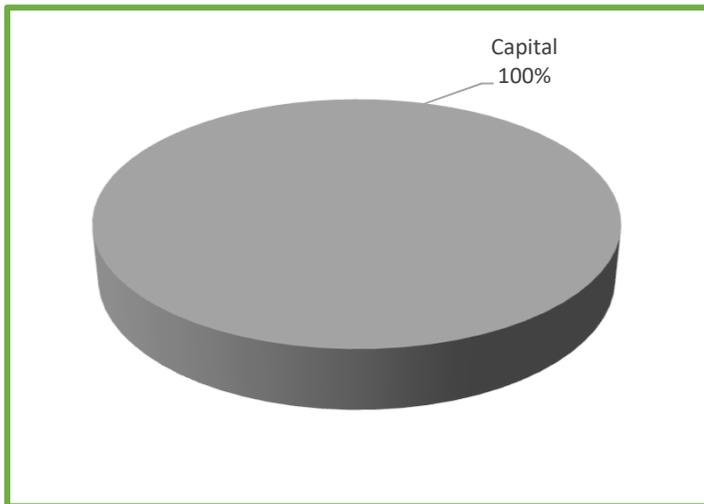
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 LCETRZ NO1 TAX INCREMENT FUND

G/L 043

	<b>2021-2022 Actuals</b>	<b>2022-2023 Estimates</b>	<b>2023-2024 Budget</b>
<b>REVENUES</b>			
Tax Collections			
Intergovernmental			
Fees			
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	2,087	1,000	-
Other Revenue			
Licenses/Permits			
<b>OTHER REVENUE SOURCES</b>			
Transfers In	188,357	190,000	191,000
<b>TOTAL REVENUE</b>	<b>\$ 190,445</b>	<b>\$ 191,000</b>	<b>\$ 191,000</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	-	-	-
Capital	-	191,000	191,000
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 190,445</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	25,155	215,600	215,600
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 215,600</b>	<b>\$ 215,600</b>	<b>\$ 215,600</b>

These are funds collected from a county energy transportation reinvestment zone formed by order of the Commissioners Court. The funds in the Lubbock County Energy Transportation Reinvestment Zone NO1 Tax Increment Fund may only be used according to Texas Transportation Code 222.1071.

Adopted Budget for the Fiscal Year 2023-2024					
	FY22 Actual		FY23 Estimates		FY24 Budget
Personnel	\$	-	\$	-	\$ -
Operating	\$	-	\$	-	\$ -
Capital	\$	-	\$	191,000.00	\$ 191,000.00
<b>Total Budget</b>	\$	-	\$	191,000.00	\$ 191,000.00



**Project Manager**  
**Director**  
 Jennifer Davidson, PE, CFM

The seal of the State of Texas, County of Lubbock, featuring a five-pointed star in the center, surrounded by a wreath of olive and live oak branches, and the words 'STATE OF TEXAS' and 'COUNTY OF LUBBOCK'.

**Major Accomplishments in 2023:**

- Completed construction on 109th St.

**Goals for 2024:**

- Identify projects in the CTERZ area to expend funds for future FY's, as funds become available.

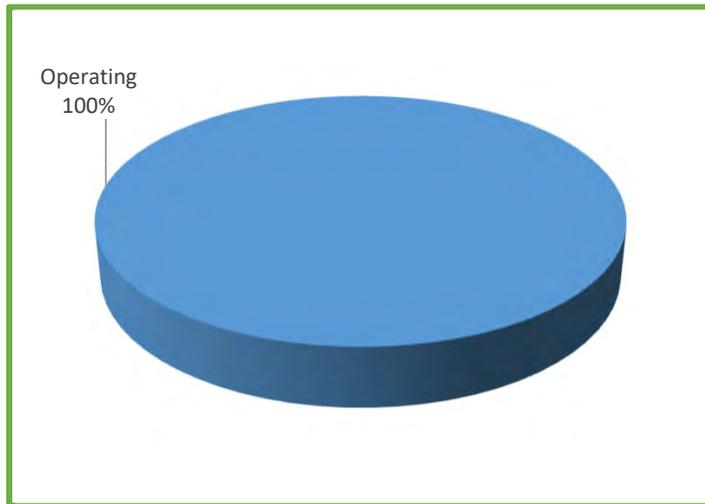
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 LEOSE SHERIFF

G/L 142

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	21,250	50,000	21,000
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	1,466	500	5,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 22,715	\$ 50,500	\$ 26,000
<b>EXPENDITURES</b>			
Personnel			
Operating	23,237	50,000	26,000
Capital	-	75,000	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ (521)	\$ (74,500)	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	156,774	156,253	81,753
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 156,253	\$ 81,753	\$ 81,753

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

Adopted Budget for the Fiscal Year 2023-2024			
	FY22 Actual	FY23 Estimates	FY24 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 23,236.51	\$ 50,000.00	\$ 26,000.00
Capital	\$ -	\$ 75,000.00	\$ -
<b>Total Budget</b>	<b>\$ 23,236.51</b>	<b>\$ 125,000.00</b>	<b>\$ 26,000.00</b>



**Elected Official**  
**Sheriff**  
Kelly Rowe

The seal of the County of Lubbock, State of Texas. It is circular with a white background and a blue border. The words 'STATE OF TEXAS' are at the top and 'COUNTY OF LUBBOCK' are at the bottom. In the center is a five-pointed blue star surrounded by a green wreath.

LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 LECD EMERGENCY COMMUNICATION GRANT

G/L 146

	<b>2021-2022 Actuals</b>	<b>2022-2023 Estimates</b>	<b>2023-2024 Budget</b>
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	5,980	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 5,980</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	5,980	-	-
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The LECD (Lubbock Emergency Communications District) Technology Grant provides funds to local emergency services providers to underwrite projects that enhance the delivery of 9-1-1 services.

**Adopted Budget for the Fiscal Year 2023-2024**

	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 5,980.37	\$ -	\$ -
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 5,980.37</b>	<b>\$ -</b>	<b>\$ -</b>



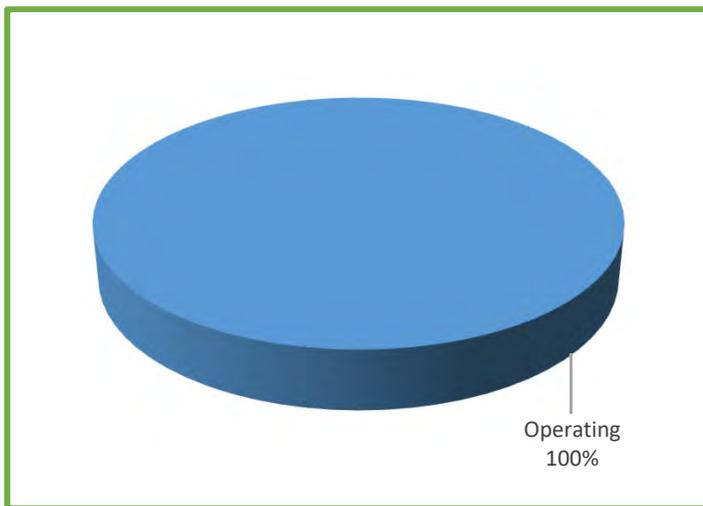
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 LOCAL TRUANCY PREVENTION AND DIVERSION

G/L 095

	<b>2021-2022 Actuals</b>		<b>2022-2023 Estimates</b>		<b>2023-2024 Budget</b>
<b>REVENUES</b>					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		-		-	-
Fees		14,907		20,000	14,338
Commissions		-		-	-
Charges for Service		-		-	-
Fines/Forfeitures		-		-	-
Interest		329		15	1,160
Other Revenue		-		-	-
Licenses/Permits		-		-	-
<b>OTHER REVENUE SOURCES</b>					
Transfers In		-		-	-
<b>TOTAL REVENUE</b>	<b>\$</b>	<b>15,236</b>	<b>\$</b>	<b>20,015</b>	<b>\$</b> <b>15,498</b>
<b>EXPENDITURES</b>					
Personnel		-		-	-
Operating		-		20,015	15,498
Capital					
<b>OTHER SOURCES (USES)</b>					
Transfers out		-		-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$</b>	<b>15,236</b>	<b>\$</b>	<b>-</b>	<b>\$</b> <b>-</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>					
Beginning Fund Balance		24,421		39,657	39,657
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
Ending Fund Balance	<b>\$</b>	<b>39,657</b>	<b>\$</b>	<b>39,657</b>	<b>\$</b> <b>39,657</b>

Starting January 1, 2020, LGC Sec. 134.103 allocates 35.7143% of the revenues collected from the Local Court Cost fee to the local truancy prevention and diversion fund. These funds may be used by a county to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of a juvenile case manager.

Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ -	\$ 20,015.00	\$ 15,498.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ -</b>	<b>\$ 20,015.00</b>	<b>\$ 15,498.00</b>



**Department Head**  
**Director**  
 William A. Carter, II

- Goals for 2024:**
- Explore program options for projects that will prevent or reduce the number of juvenile referrals to the court.

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	6,836	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 6,836	\$ -	\$ -
<b>EXPENDITURES</b>			
Personnel	6,836	-	-
Operating			
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -

**MAT – Medication Assisted Treatment Re-Entry Program**

The purpose of the MAT program is to provide inmates in a county jail facility access to Federal Drug Administration approved, evidence-based medication-assisted treatment for alcohol and opioid dependence. The treatment is administered while the inmate is confined in a county jail and/or when participating in outpatient care upon release.

Adopted Budget for the Fiscal Year 2023-2024					
	FY22 Actual		FY23 Estimates		FY24 Budget
Personnel	\$	6,835.99	\$	-	\$ -
Operating	\$	-	\$	-	\$ -
Capital	\$	-	\$	-	\$ -
<b>Total Budget</b>	\$	6,835.99	\$	-	\$ -



LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 MEDIATION MENTAL HEALTH GRANT

G/L 078

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections			
Intergovernmental	7,321	-	-
Fees			
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest			
Other Revenue	3,449	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	901	-	-
<b>TOTAL REVENUE</b>	<b>\$ 11,672</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	11,672	-	-
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The Mediation & Mental Health grant fund is used for dual objectives for educating mediators about mental health. The first objective is to develop a series of workshops focusing on mental health, and secondly, to utilize this information to create a Best Practices guide for mediators. According to the National Alliance of Mental Illness (NAMI), one in five adults in the United States will experience some form of mental illness. Many of these adults access the judicial system, frequently due to alleged criminal acts, and also for civil matters. Alternative dispute resolution (ADR) is ordered or requested in many of these cases. Since mediation is a significant part of the judicial system, mediators need to know how to recognize signs of a person’s mental illness and to be able to respond accordingly.

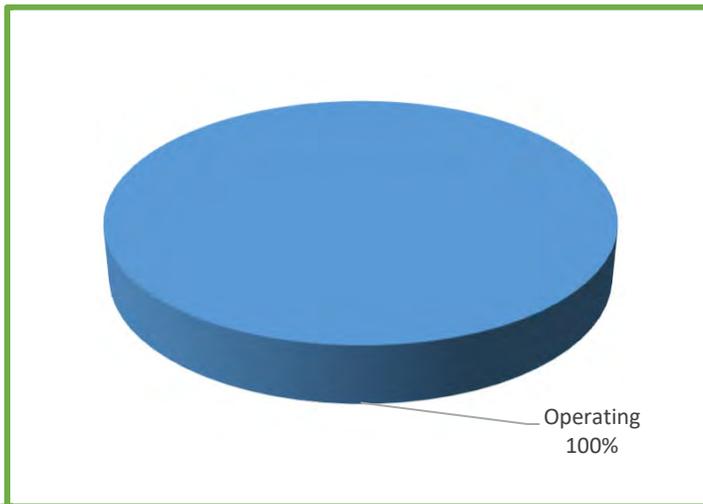
Adopted Budget for the Fiscal Year 2023-2024					
	FY22 Actual		FY23 Estimates		FY24 Budget
Personnel	\$	-	\$	-	\$ -
Operating	\$	11,671.78	\$	-	\$ -
Capital	\$	-	\$	-	\$ -
<b>Total Budget</b>	\$	11,671.78	\$	-	\$ -



	<b>2021-2022 Actuals</b>	<b>2022-2023 Estimates</b>	<b>2023-2024 Budget</b>
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	6,890	35,000	-
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	3,191	1,000	7,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 10,081</b>	<b>\$ 36,000</b>	<b>\$ 7,000</b>
<b>EXPENDITURES</b>			
Personnel			
Operating	13,655	185,000	185,000
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ (3,574)</b>	<b>\$ (149,000)</b>	<b>\$ (178,000)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	344,645	341,071	192,071
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 341,071</b>	<b>\$ 192,071</b>	<b>\$ 14,071</b>

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

Adopted Budget for the Fiscal Year 2023-2024				
	FY22 Actual	FY23 Estimates	FY24 Budget	
Personnel	\$ -	\$ -	\$ -	
Operating	\$ 13,654.60	\$ 185,000.00	\$ 185,000.00	
Capital	\$ -	\$ -	\$ -	
<b>Total Budget</b>	<b>\$ 13,654.60</b>	<b>\$ 185,000.00</b>	<b>\$ 185,000.00</b>	



**Project Manager**  
**Director**  
Dean Stanzione

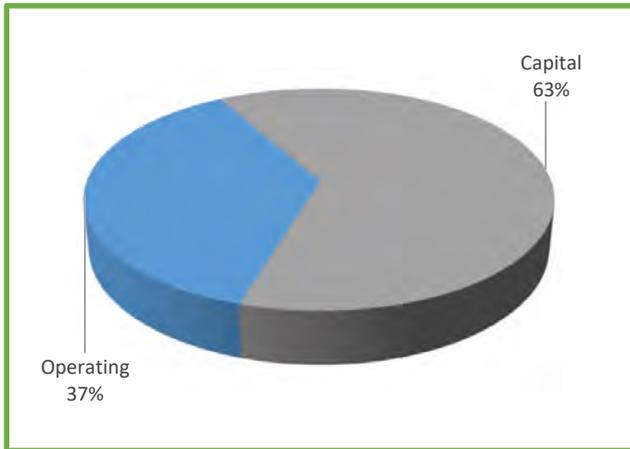
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 PERMANENT IMPROVEMENT

G/L 041

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ 2,373,189	\$ 2,727,534	\$ 3,041,664
Intergovernmental			
Fees			
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	75,950	35,000	150,000
Other Revenue	10,194,184	483,732	133,732
Licenses/Permits			
<b>OTHER REVENUE SOURCES</b>			
Transfers In	2,384,027	3,610,000	470,000
<b>TOTAL REVENUE</b>	\$ 15,027,350	\$ 6,856,266	\$ 3,795,396
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	1,751,905	1,817,149	3,404,610
Capital	7,525,104	7,802,000	5,766,000
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 5,750,341	\$ (2,762,883)	\$ (5,375,214)
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	3,412,196	9,162,537	6,399,654
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 9,162,537	\$ 6,399,654	\$ 1,024,440

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, rental of the Court Residential Treatment Center Facility and transfer from the General Fund.

Adopted Budget for the Fiscal Year 2023-2024			
	FY22 Actual	FY23 Estimates	FY24 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 1,751,905.22	\$ 1,817,149.00	\$ 3,404,610.00
Capital	\$ 7,525,104.15	\$ 7,802,000.00	\$ 5,766,000.00
<b>Total Budget</b>	<b>\$ 9,277,009.37</b>	<b>\$ 9,619,149.00</b>	<b>\$ 9,170,610.00</b>



**Department Director**  
**Director**  
Natalie Harvill

The seal of the State of Texas, County of Lubbock, featuring a five-pointed star in the center, surrounded by a wreath of olive and live oak branches, and the words "STATE OF TEXAS" and "COUNTY OF LUBBOCK" around the perimeter.

**Major Accomplishments in 2023:**

- Completed Roof Replacement at LSO (contracted).
- Resealed doors and windows repointed and sealed some on east side from grade to fourth floor roof at the Courthouse (contracted).
- Completed roof replacement at LCJJC (contracted).
- Construction of a Ten Classroom Addition at LCJJC (contracted).
- Started construction of the Renovation for Third Floor at 916 Main (contracted).
- Completed in-house renovations including: 11th Floor at 916 Main, Office addition in lobby of 10th floor at 916 Main, Jury Pool office reconfiguration, Replacement of carpet in Courthouse for three courtroom suites.
- Complete Phase II of Facility Improvement Projects with Johnson Controls including: VFD Replacements, Central Plant Upgrades, HVAC Controls Upgrades, Replace Archives HVAC units, New light poles at Courthouse lawn.

**Goals for 2024:**

- Complete Third Floor Renovation of 916 Main (contracted).
- Upgrade fire pump at LCDC (contracted).
- Start upgrading fire alarm system at LCDC (in-house).
- Replace emergency generator at downtown central plant (contracted).
- Continue replacing carpet in the Courthouse (in-house).
- Continue to waterproof the exterior of Courthouse and Annex building (contracted).
- Add a handicap ramp to the west side of the Courthouse (contracted).
- Start addressing parking lot repair and multiple facilities (contracted).
- Add a grinder to the main sewer line at LCDC (contracted).
- Start reroofing at LCDC (contracted).

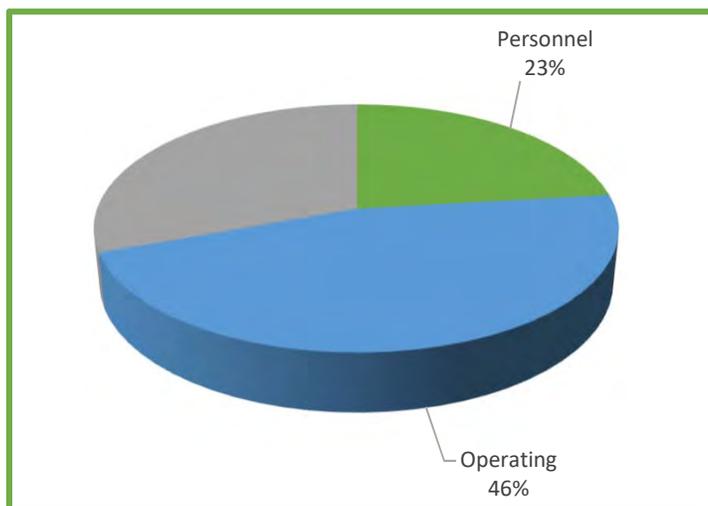
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 PRECINCT 1 PARK

G/L 031

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ 118,660	\$ 136,433	\$ 152,083
Intergovernmental			
Fees			
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	5,369	2,500	10,000
Other Revenue	12,200	16,000	8,000
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 136,229	\$ 154,933	\$ 170,083
<b>EXPENDITURES</b>			
Personnel	47,499	52,460	56,737
Operating	29,623	91,800	54,862
Capital	-	-	75,000
<b>OTHER SOURCES (USES)</b>			
Transfers out	92,484	58,484	58,484
<b>NET REVENUE (EXPENDITURES)</b>	\$ (33,377)	\$ (47,811)	\$ (75,000)
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	592,956	559,579	511,768
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 559,579	\$ 511,768	\$ 436,768

Expenditures from the Park Funds are generally for the operation, repair, 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 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ 47,498.90	\$ 52,460.00	\$ 56,737.00
Operating	\$ 122,106.75	\$ 150,284.00	\$ 113,346.00
Capital	\$ -	\$ -	\$ 75,000.00
<b>Total Budget</b>	<b>\$ 169,605.65</b>	<b>\$ 202,744.00</b>	<b>\$ 245,083.00</b>



**Elected Official**  
**Commissioner Precinct #1**  
Terence Kovar



**Major Accomplishments in 2023:**

- We continue to maintain and operate a clean, affordable event center for the community to utilize. New A/C units were installed with updated thermostats. A new oven was also purchased.
- Precinct one purchased a salt spreader and snow plow for Public Works, Road and Bridge department. This purchase will assist in maintaining safer road conditions during the season, for Lubbock County.
- We worked and collaborated to create a road project fund for Lubbock County. This fund is helping with better maintenance of our current asphalt roads and small road rebuilds.

**Goals for 2024:**

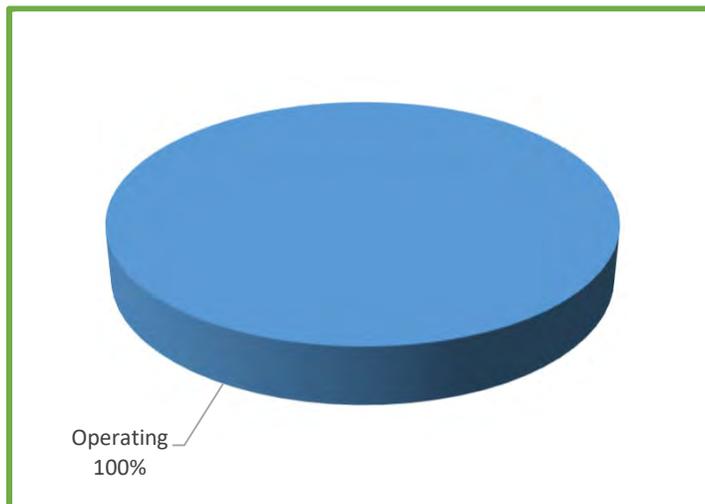
- Collaborate with the city of Wolfforth, in the repair of the event center overflow parking lot. Reseal and stripe the existing parking lot.
- Help fund the water project for precinct four park, and water for road and bridge barn for the citizens of Lubbock County.
- Implement the new Event Center reservation system, and continue to update and repair the facility. We will also be replacing broken and worn chairs and tables at the center.

Staff by Classification	FY22	FY23	FY24
Trades & Technical	1	1	1
Regular Part-Time	1	1	1

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental Fees	979	15,000	15,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 979	\$ 15,000	\$ 15,000
<b>EXPENDITURES</b>			
Personnel Operating Capital	1,552	15,000	15,000
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ (573)	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -

Revenues collected from the Pre-trial Release fee is collected from the defendant as a reimbursement fee and is maintained in the Pre-trial Release Fund. These funds may be used by a county to administer the pretrial intervention programs.

Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 1,551.50	\$ 15,000.00	\$ 15,000.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 1,551.50</b>	<b>\$ 15,000.00</b>	<b>\$ 15,000.00</b>



**Project Manager**  
**Director**  
Dean Stanzione

LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
PROJECT SAFE NEIGHBORHOOD GRANT

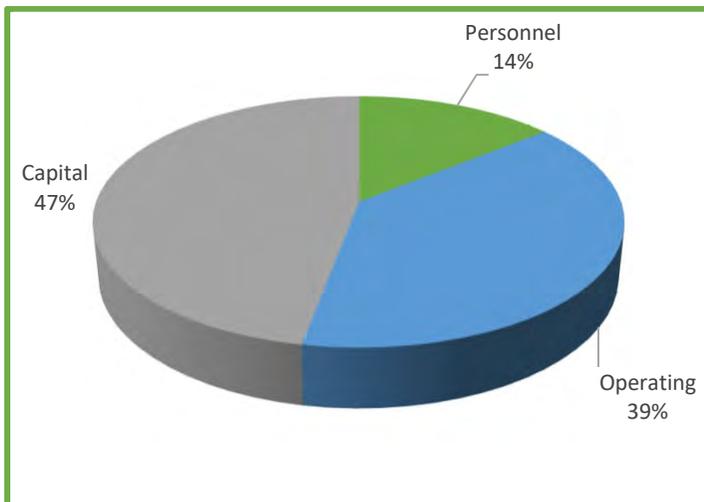
G/L 130

	<b>2021-2022 Actuals</b>		<b>2022-2023 Estimates</b>		<b>2023-2024 Budget</b>
<b>REVENUES</b>					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		72,962		81,753	136,000
Fees		-		-	-
Commissions		-		-	-
Charges for Service		-		-	-
Fines/Forfeitures		-		-	-
Interest					
Other Revenue					
Licenses/Permits		-		-	-
<b>OTHER REVENUE SOURCES</b>					
Transfers In		-		-	-
<b>TOTAL REVENUE</b>	<b>\$</b>	<b>72,962</b>	<b>\$</b>	<b>81,753</b>	<b>\$</b>
<b>EXPENDITURES</b>					
Personnel		14,076		18,449	19,276
Operating		53,326		51,827	52,724
Capital		5,560		11,477	64,000
<b>OTHER SOURCES (USES)</b>					
Transfers out		-		-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>					
Beginning Fund Balance				-	-
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
<b>ENDING FUND BALANCE</b>			<b>\$</b>	<b>-</b>	<b>\$</b>

The purpose of the Project Safe Neighborhoods Program is to create and foster safer neighborhoods through a sustained reduction in violent crime, including, but not limited to, addressing criminal gangs and felonious possession and use of firearms. Due to a variety of factors, the region surrounding Lubbock, has become a primary center for gangs and other organizations engaged in serious and violent criminal activities such as human trafficking, drug trafficking, gun trafficking, assaults, kidnapping, torture, murder, etc. Multiple Law Enforcement agencies at the federal, state, and local level have responsibilities for the investigation and prosecution of related criminal activities and organizations. Enhanced cooperation among these different agencies in addressing the threat posed by criminal organizations furthers the ability of each to achieve their goals and mission to enhance public safety.

**Adopted Budget for the Fiscal Year 2023-2024**

	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
<b>Personnel</b>	\$ 14,076.04	\$ 18,449.00	\$ 19,276.00
<b>Operating</b>	\$ 53,326.15	\$ 51,827.00	\$ 52,724.00
<b>Capital</b>	\$ 5,559.83	\$ 11,477.00	\$ 64,000.00
<b>Total Budget</b>	\$ 72,962.02	\$ 81,753.00	\$ 136,000.00



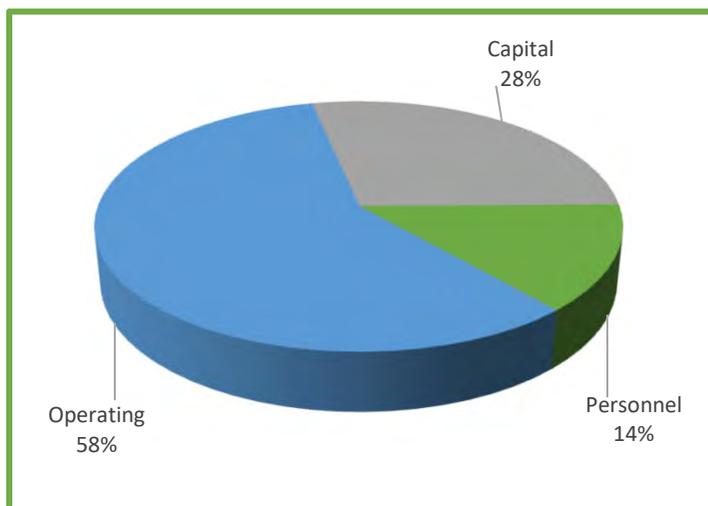
**Elected Official**  
**Sheriff**  
Kelly Rowe

The seal of the County of Lubbock, State of Texas, featuring a central five-pointed star surrounded by a wreath, with the text "STATE OF TEXAS" and "COUNTY OF LUBBOCK" around the perimeter.

	<b>2021-2022 Actuals</b>	<b>2022-2023 Estimates</b>	<b>2023-2024 Budget</b>
<b>REVENUES</b>			
Tax Collections	\$ 118,660	\$ 136,433	\$ 152,082
Intergovernmental			
Fees			
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	3,134	1,000	5,000
Other Revenue	6,001	2,250	6,200
Licenses/Permits			
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 127,795</b>	<b>\$ 139,683</b>	<b>\$ 163,282</b>
<b>EXPENDITURES</b>			
Personnel	18,636	35,147	24,427
Operating	17,372	56,000	45,000
Capital	-	50,000	50,000
<b>OTHER SOURCES (USES)</b>			
Transfers out	58,484	58,484	58,484
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 33,303</b>	<b>\$ (59,948)</b>	<b>\$ (14,629)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	298,892	332,195	272,247
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 332,195</b>	<b>\$ 272,247</b>	<b>\$ 257,618</b>

Expenditures from the Park Funds are generally for the operation, repair, 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 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ 18,636.05	\$ 35,147.00	\$ 24,427.00
Operating	\$ 75,855.93	\$ 114,484.00	\$ 103,484.00
Capital	\$ -	\$ 50,000.00	\$ 50,000.00
<b>Total Budget</b>	<b>\$ 94,491.98</b>	<b>\$ 199,631.00</b>	<b>\$ 177,911.00</b>



**Elected Official**  
**Commissioner**  
Jordan Rackler

**Major Accomplishments in 2023:**

- Worked on desing and pre-plan for water sprinkler and holding tank for parks and ball fields.
- Review contracts with Lions Club, Baseball League, and clubhouse manager to make the best decisions for Lubbock County Pct 4 Parks.
- Attended Continuing education for newly elected officials.

**Goals for 2024:**

- Paint interior of clubhouse and fix stucco on walls.
- Complete sprinkler system on park, clubhouse, and ball fields.
- Start online booking for clubhouse.
- Install cameras and security devices on clubhouse to go with online booking.
- Continue to provide an affordable community.
- Building for Lubbock County residents to utilize.

Staff by Classification	FY22	FY23	FY24
Trades & Technical	1	1	0
Regular Part-Time	1	1	1

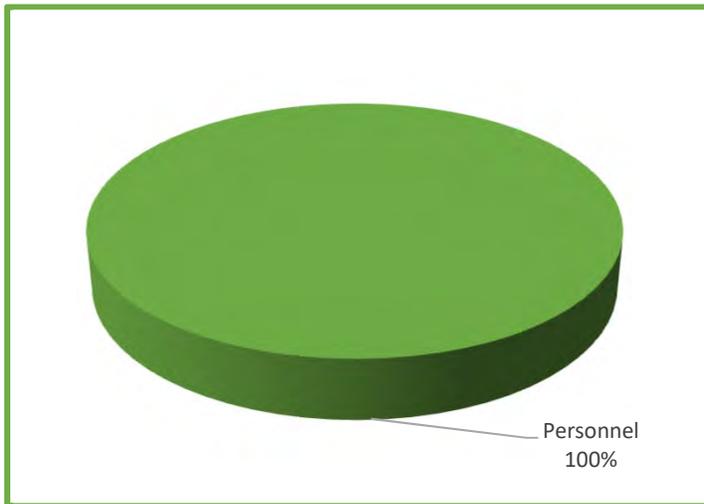
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 SHERIFF COMMISSARY SALARY

G/L 145

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	719,456	771,814	958,673
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 719,456	\$ 771,814	\$ 958,673
<b>EXPENDITURES</b>			
Personnel	708,120	771,814	958,673
Operating			
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 11,335	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	224,416	235,751	235,751
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 235,751	\$ 235,751	\$ 235,751

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

Adopted Budget for the Fiscal Year 2023-2024				
	FY22 Actual	FY23 Estimates	FY24 Budget	
Personnel	\$ 708,120.43	\$ 771,814.00	\$	958,673.00
Operating	\$ -	\$ -	\$	-
Capital	\$ -	\$ -	\$	-
<b>Total Budget</b>	<b>\$ 708,120.43</b>	<b>\$ 771,814.00</b>	<b>\$</b>	<b>958,673.00</b>



**Elected Official**  
**Sheriff**  
Kelly Rowe

Staff by Classification	FY22	FY23	FY24
Professional	3	5	6
Public Safety	1	2	3
Trades & Technical	2	1	1
Clerical	1	1	2
Regular Part-Time	1	0	0

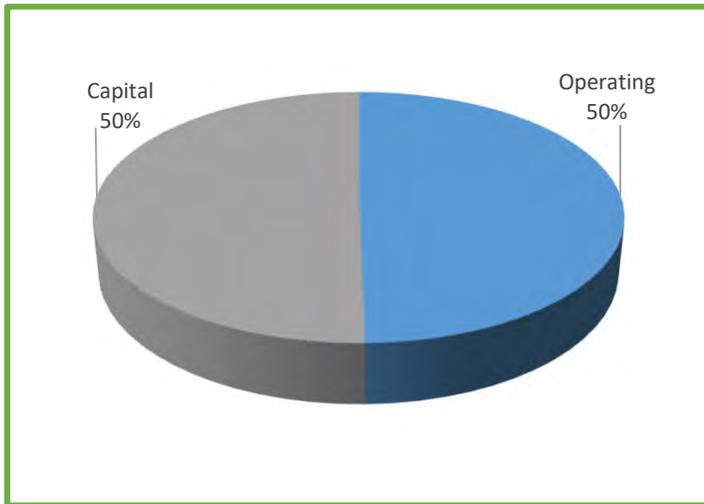
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 SHERIFF CONTRABAND

G/L 122

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	202,111	250,000	143,648
Interest	3,942	3,500	15,000
Other Revenue	20,568	10,000	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 226,620	\$ 263,500	\$ 158,648
<b>EXPENDITURES</b>			
Personnel			
Operating	155,933	225,000	163,000
Capital	129,045	165,000	165,000
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ (58,358)	\$ (126,500)	\$ (169,352)
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	647,528	589,170	462,670
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 589,170	\$ 462,670	\$ 293,318

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 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 155,932.84	\$ 225,000.00	\$ 163,000.00
Capital	\$ 129,045.17	\$ 165,000.00	\$ 165,000.00
<b>Total Budget</b>	<b>\$ 284,978.01</b>	<b>\$ 390,000.00</b>	<b>\$ 328,000.00</b>



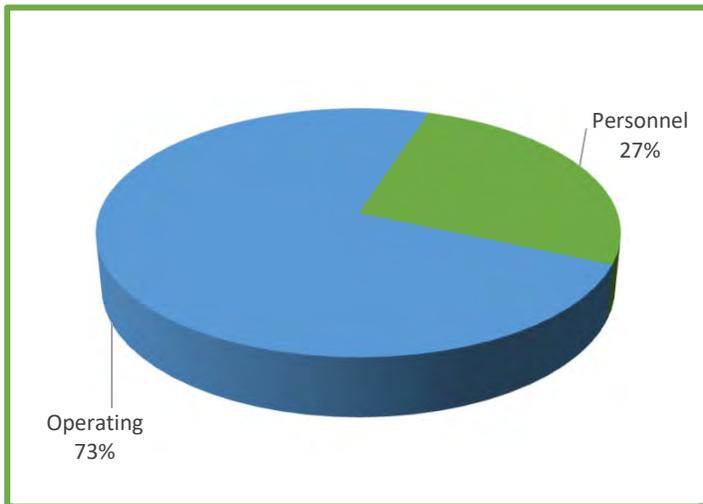
**Elected Official**  
**Sheriff**  
Kelly Rowe

The seal of the State of Texas, County of Lubbock, featuring a central five-pointed star surrounded by a wreath of olive and live oak branches. The words 'STATE OF TEXAS' are at the top and 'COUNTY OF LUBBOCK' are at the bottom of the circular seal.

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ 118,660	\$ 136,433	\$ 152,082
Intergovernmental			
Fees			
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	929	750	500
Other Revenue	11,350	8,000	8,000
Licenses/Permits			
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 130,938	\$ 145,183	\$ 160,582
<b>EXPENDITURES</b>			
Personnel	39,245	81,783	42,600
Operating	97,681	58,400	117,982
Capital	5,000	5,000	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ (10,988)	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	68,552	57,564	57,564
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 57,564	\$ 57,564	\$ 57,564

Expenditures from the Park Funds are generally for the operation, repair, 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 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ 39,244.96	\$ 81,783.00	\$ 42,600.00
Operating	\$ 97,681.40	\$ 58,400.00	\$ 117,982.00
Capital	\$ 5,000.00	\$ 5,000.00	\$ -
<b>Total Budget</b>	<b>\$ 141,926.36</b>	<b>\$ 145,183.00</b>	<b>\$ 160,582.00</b>



**Elected Official**  
**Commissioner**  
Jason Corley

The seal of the State of Texas, County of Lubbock, featuring a central five-pointed star surrounded by a wreath of olive and live oak branches, with the words 'STATE OF TEXAS' and 'COUNTY OF LUBBOCK' inscribed around the perimeter.

**Major Accomplishments in 2023:**

- Park has a complete sprinkler system and is now green and grown. Children may now run barefooted in the park without fear of getting stickers.
- The new playground is fully installed and being used.
- A new fertilizer plan was implemented to improve the grassy areas in the park.

**Goals for 2024:**

- Add park benches and toddler swings.
- Plant new trees to replace the aging trees.
- Make improvements to the pool area.

Staff by Classification	FY22	FY23	FY24
Trades & Technical	1	1	1
Regular Part-Time	1	1	1

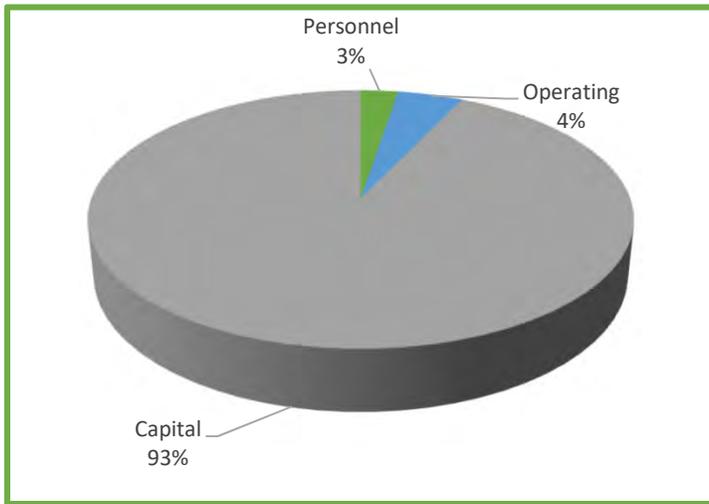
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 TAG GRANT

G/L 150

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	735,227	1,859,810	12,552,087
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 735,227	\$ 1,859,810	\$ 12,552,087
<b>EXPENDITURES</b>			
Personnel	311,049	325,772	324,192
Operating	407,498	535,360	571,275
Capital	16,679	998,678	11,656,620
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -

The Texas Anti-Gang Program, or TAG Grant, is designated to enhance coordinated law enforcement activity targeted at gangs and other criminal organizations operating in or affecting the region.

Adopted Budget for the Fiscal Year 2023-2024			
	FY22 Actual	FY23 Estimates	FY24 Budget
Personnel	\$ 311,049.19	\$ 325,772.00	\$ 324,192.00
Operating	\$ 407,497.97	\$ 535,360.00	\$ 571,275.00
Capital	\$ 16,679.49	\$ 998,678.00	\$ 11,656,620.00
<b>Total Budget</b>	<b>\$ 735,226.65</b>	<b>\$ 1,859,810.00</b>	<b>\$ 12,552,087.00</b>



**Elected Official**  
**Sheriff**  
Kelly Rowe

The seal of the County of Lubbock, State of Texas, featuring a five-pointed star in the center, surrounded by a wreath of olive and oak branches, and the words "STATE OF TEXAS" and "COUNTY OF LUBBOCK" on a circular border.

Staff by Classification	FY22	FY23	FY24
Administrative	1	1	1
Clerical	1	2	2

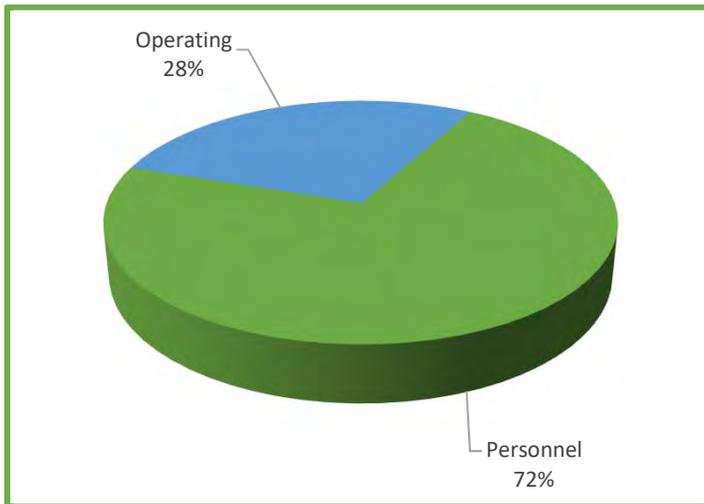
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 TJJJ (A) JUVENILE PROBATION COMMISSION GRANT

G/L 054

	<b>2021-2022 Actuals</b>	<b>2022-2023 Estimates</b>	<b>2023-2024 Budget</b>
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	1,694,353	1,665,568	2,554,349
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	114,589	536,010	260,619
<b>TOTAL REVENUE</b>	<b>\$ 1,808,942</b>	<b>\$ 2,201,578</b>	<b>\$ 2,814,968</b>
<b>EXPENDITURES</b>			
Personnel	1,150,503	1,413,941	2,027,331
Operating	658,439	787,637	787,637
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ 1,150,503.11	\$ 1,413,941.00	\$ 2,027,331.00
Operating	\$ 658,439.19	\$ 787,637.00	\$ 787,637.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 1,808,942.30</b>	<b>\$ 2,201,578.00</b>	<b>\$ 2,814,968.00</b>



**Appointed Official**  
**Director**  
William A. Carter II

The seal of the State of Texas, County of Lubbock, featuring a central five-pointed star surrounded by a wreath and the text "STATE OF TEXAS" and "COUNTY OF LUBBOCK".

**Major Accomplishments in 2023:**

- State Aid is a basic operating fund from the Texas Juvenile Justice Department covering anything from basic salaries to residential placement.
- LCJJC continues to leverage state funds to provide the best services available to at risk youth in Lubbock County.

**Goals for 2024:**

- Continue to work with an ever decreasing state funding stream.

Staff by Classification	FY22	FY23	FY24
Professional	8	8	10
Public Safety	6	6	14

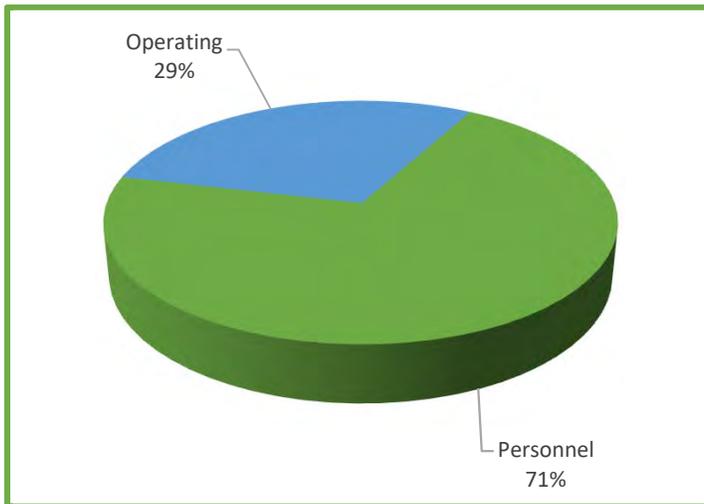
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 TJJD DSA RESIDENTIAL PROJECTS GRANT

G/L 048

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	127,520
Fees			
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest			
Other Revenue			
Licenses/Permits			
<b>OTHER REVENUE SOURCES</b>			
Transfers In			
<b>TOTAL REVENUE</b>	\$ -	\$ -	\$ 127,520
<b>EXPENDITURES</b>			
Personnel	-	-	90,000
Operating	-	-	37,520
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -

Residential Projects Grant provides funding for the Lubbock County Juvenile Justice Center Substance Use Disorder Program to target youth with substance use issue. Funding will provide assistance to open a multiple occupancy unit for 12 residents.

Adopted Budget for the Fiscal Year 2023-2024				
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>	
Personnel	\$ -	\$ -	\$ 90,000.00	
Operating	\$ -	\$ -	\$ 37,520.00	
Capital	\$ -	\$ -	\$ -	
<b>Total Budget</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 127,520.00</b>	



**Appointed Official**  
**Director**  
 William A. Carter II

The seal of the State of Texas, County of Lubbock, is displayed below the director's name. It features a central five-pointed star surrounded by a wreath, with the words "STATE OF TEXAS" and "COUNTY OF LUBBOCK" inscribed around the perimeter.

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	98,000	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	106,400	-
<b>TOTAL REVENUE</b>	\$ -	\$ 204,400	\$ -
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	-	204,400	-
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -

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

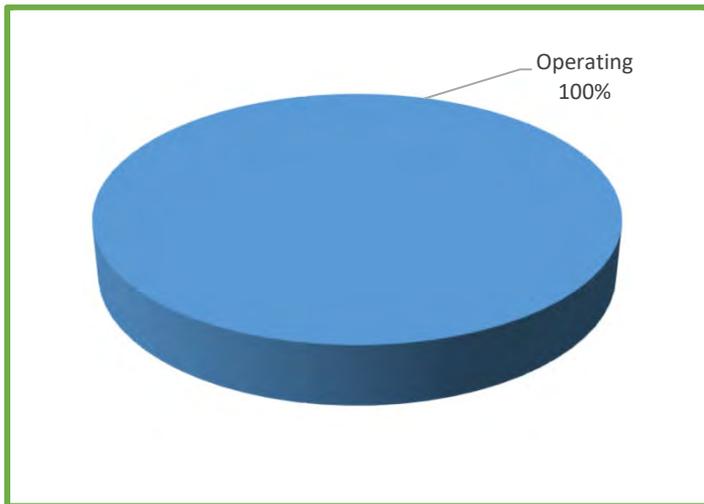
Adopted Budget for the Fiscal Year 2023-2024					
	<u>FY22 Actual</u>		<u>FY23 Estimates</u>		<u>FY24 Budget</u>
Personnel	\$	-	\$	-	\$ -
Operating	\$	-	\$	204,400.00	\$ -
Capital	\$	-	\$	-	\$ -
<b>Total Budget</b>	\$	-	\$	204,400.00	\$ -



	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections			
Intergovernmental	34,037	80,000	80,000
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 34,037</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	34,037	80,000	80,000
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Adopted Budget for the Fiscal Year 2023-2024				
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>	
Personnel	\$ -	\$ -	\$ -	
Operating	\$ 34,037.00	\$ 80,000.00	\$ 80,000.00	
Capital		\$ -	\$ -	
<b>Total Budget</b>	<b>\$ 34,037.00</b>	<b>\$ 80,000.00</b>	<b>\$ 80,000.00</b>	



**Appointed Official**  
**Director**  
William A. Carter II

The seal of the State of Texas, County of Lubbock, featuring a five-pointed star in the center, surrounded by a wreath of olive and live oak branches, and the words 'STATE OF TEXAS' and 'COUNTY OF LUBBOCK'.

**Major Accomplishments in 2023:**

- Continued to provide juveniles who have been expelled for any mandatory offense from their regular campus a place to continue their education.
- Due to the COVID 19 virus the last half of the spring semester of 2019 became an online learning experience. The JJAEP adapted by assisting LISD in providing virtual learning while maintaining a high level of supervision. The Fall 2020 semester returned to full in-person instruction with major revision to our education process. This has continued through the 2023 school year.

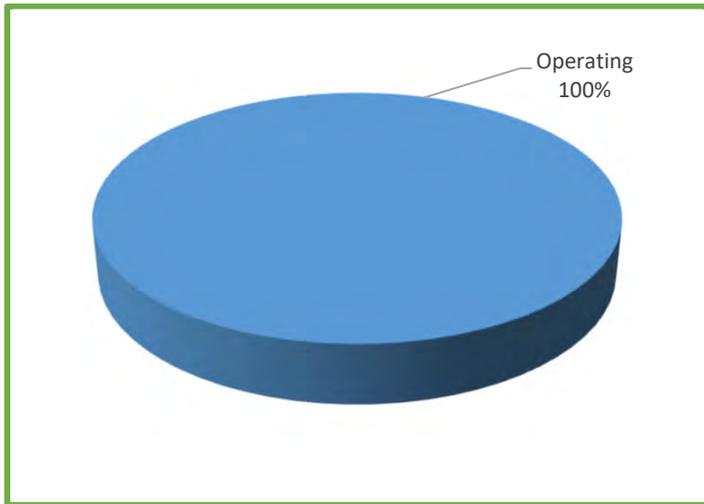
**Goals for 2024:**

- Continue to provide juveniles who have been expelled for any mandatory offense from their regular campus a place to continue their education.
- Continue "service learning" programs.

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections			
Intergovernmental	12,794	15,628	15,628
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In			
<b>TOTAL REVENUE</b>	\$ 12,794	\$ 15,628	\$ 15,628
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	12,794	15,628	15,628
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -

Grant R - Regional Diversions Alternatives (FY2017) provides resources to local juvenile probation departments for an array of programs, services, placements, other operating costs and capital purchases.

Adopted Budget for the Fiscal Year 2023-2024				
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>	
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 12,793.98	\$ 15,628.00	\$ 15,628.00	\$ 15,628.00
Capital	\$ -	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 12,793.98</b>	<b>\$ 15,628.00</b>	<b>\$ 15,628.00</b>	<b>\$ 15,628.00</b>



**Appointed Official**  
**Director**  
William A. Carter II

The seal of the State of Texas, County of Lubbock, featuring a star in the center surrounded by a wreath and the text 'STATE OF TEXAS' and 'COUNTY OF LUBBOCK'.

**Major Accomplishments in 2023:**

- The Lubbock County Juvenile Center continues to utilize this grant to divert juveniles from commitment to the state facilities.
- The Lubbock County Juvenile Probation Department utilizing the "Grant "C" Commitment Diversion Grant" to provide services in a residential treatment center setting including the in-house specialized treatment programs.

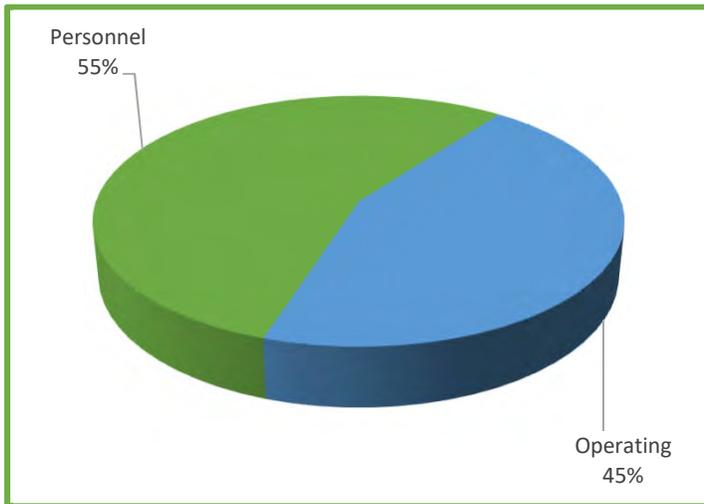
**Goals for 2024:**

- Develop additional community resources to assist youth within the community in lieu of detaining the youth utilizing these funds creatively.
- Continue to develop and implement a literacy program for youth and their parents served within the facility.

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	186,544	300,000	300,000
Fees	719	1,500	1,500
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	73,273	118,500	118,500
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	6,675	-	-
<b>TOTAL REVENUE</b>	\$ 267,211	\$ 420,000	\$ 420,000
<b>EXPENDITURES</b>			
Personnel	164,017	200,000	232,000
Operating	103,243	220,000	188,000
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -

The 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 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ 164,017.09	\$ 200,000.00	\$ 232,000.00
Operating	\$ 103,243.49	\$ 220,000.00	\$ 188,000.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 267,260.58</b>	<b>\$ 420,000.00</b>	<b>\$ 420,000.00</b>



**Appointed Official**  
**Director**  
 D. Gene Valentini

**Major Accomplishments in 2023:**

- Increase in referrals due to outreach efforts throughout the state using debt mediation as the tool to access served communities.

**Goals for 2024:**

- Continue providing virtual workshops for rural Justice Courts, attorneys, and residents about available services.
- Revive in-person workshops in rural communities about services provided by ODR.

Staff by Classification	FY22	FY23	FY24
Professional	0	1	1
Clerical	2	2	0

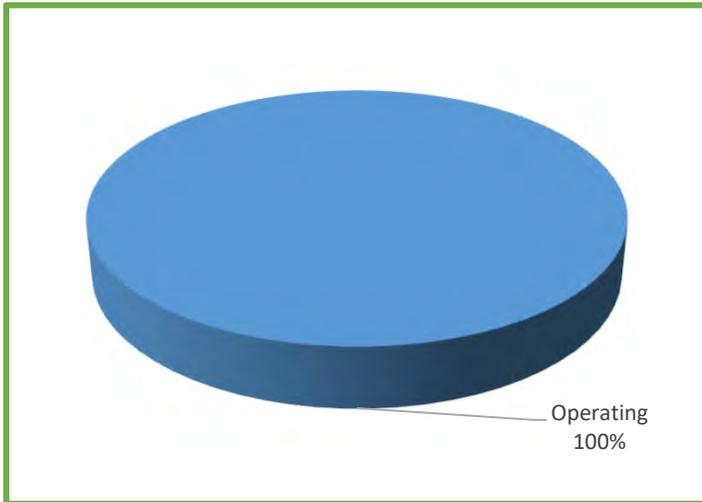
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 VINE GRANT

G/L 126

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	30,144	30,171	30,171
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 30,144	\$ 30,171	\$ 30,171
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	30,144	30,171	30,171
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -

The 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 2023-2024				
	FY22 Actual	FY23 Estimates	FY24 Budget	
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 30,143.66	\$ 30,171.00	\$ 30,171.00	\$ 30,171.00
Capital	\$ -	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 30,143.66</b>	<b>\$ 30,171.00</b>	<b>\$ 30,171.00</b>	<b>\$ 30,171.00</b>



**Project Manager**  
**Manager**  
Daniel Corbin

# **Lubbock County, Texas**

## **Adopted Budget**

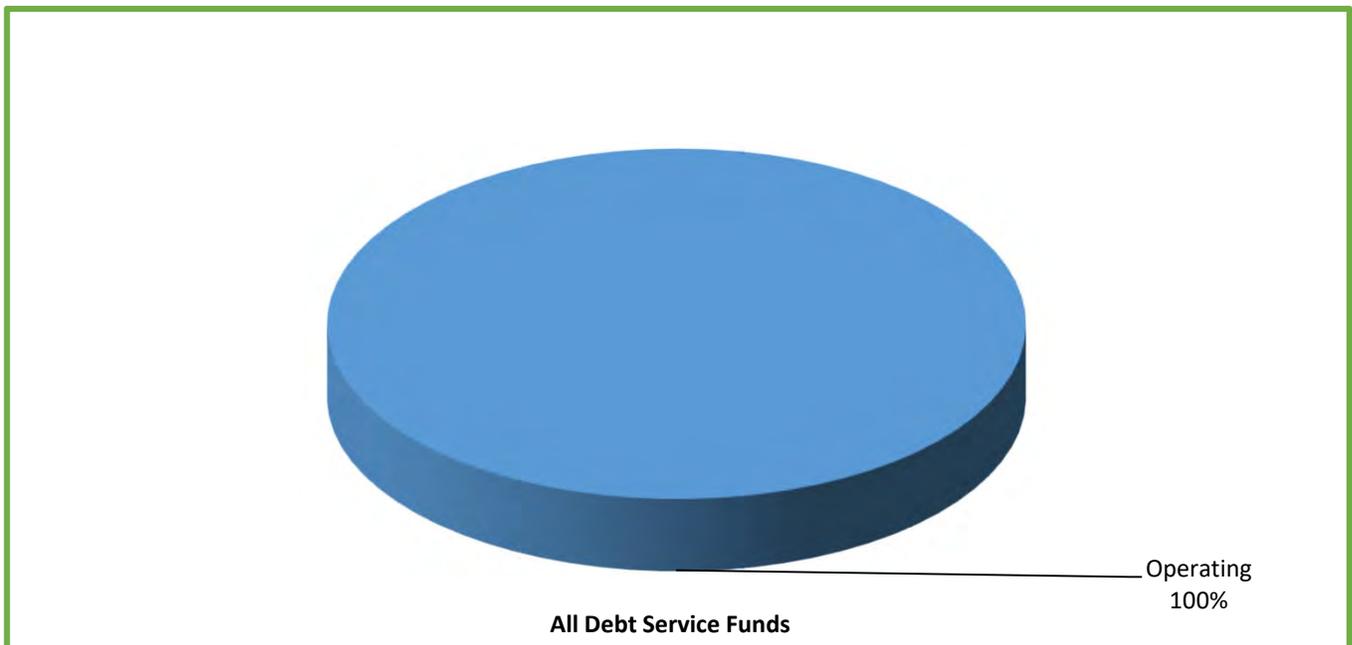
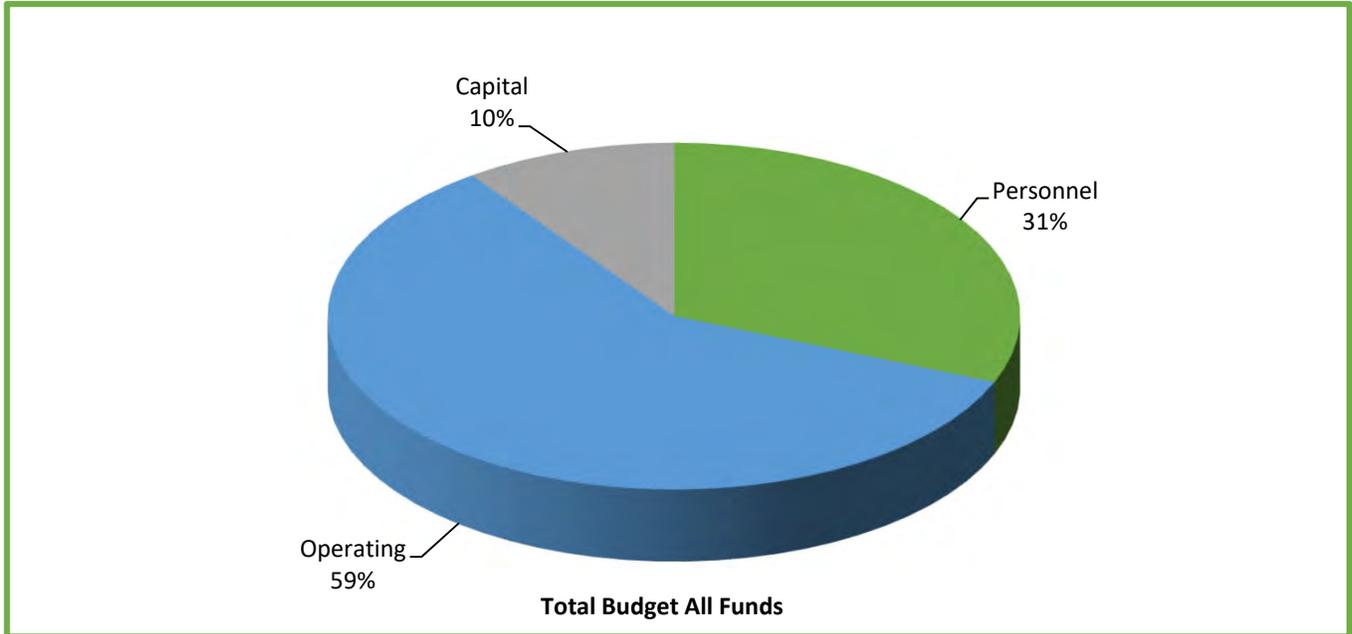
**FY 2023 - 2024**



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  
 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2013

G/L 206

	<b>2021-2022 Actuals</b>		<b>2022-2023 Estimates</b>		<b>2023-2024 Budget</b>
<b>REVENUES</b>					
Tax Collections	\$ 505,583		\$ 720,250		\$ -
Intergovernmental	-		-		-
Fees	-		-		-
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	648		1,000		-
Other Revenue	-		-		-
Licenses/Permits	-		-		-
<b>OTHER REVENUE SOURCES</b>					
Transfers In	-		-		-
<b>TOTAL REVENUE</b>	<b>\$ 506,231</b>		<b>\$ 721,250</b>		<b>\$ -</b>
<b>EXPENDITURES</b>					
Personnel	-		-		-
Operating	668,100		721,250		-
Capital	-		-		-
<b>OTHER SOURCES (USES)</b>					
Transfers out	155,216		-		-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ (317,086)</b>		<b>\$ -</b>		<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>					
Beginning Fund Balance	317,086		-		-
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>

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

Adopted Budget for the Fiscal Year 2023-2024				
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>	
Personnel	\$ -	\$ -	\$ -	-
Operating	\$ 668,100.00	\$ 721,250.00	\$ -	-
Capital	\$ -	\$ -	\$ -	-
<b>Total Budget</b>	\$ 668,100.00	\$ 721,250.00	\$ -	-



LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2016

G/L 201

	<b>2021-2022 Actuals</b>		<b>2022-2023 Estimates</b>		<b>2023-2024 Budget</b>
<b>REVENUES</b>					
Tax Collections	\$ 5,225,126	\$	5,725,375	\$	-
Intergovernmental	-		-		-
Fees	-		-		-
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	20,082		10,000		-
Other Revenue	-		-		-
Licenses/Permits	-		-		-
<b>OTHER REVENUE SOURCES</b>					
Transfers In	-		-		-
<b>TOTAL REVENUE</b>	<b>\$ 5,245,208</b>	<b>\$</b>	<b>5,735,375</b>	<b>\$</b>	<b>-</b>
<b>EXPENDITURES</b>					
Personnel	-		-		-
Operating	5,733,068		5,735,375		-
Capital	-		-		-
<b>OTHER SOURCES (USES)</b>					
Transfers out	-		-		-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ (487,860)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>					
Beginning Fund Balance	2,518,729		2,030,869		2,030,869
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
<b>ENDING FUND BALANCE</b>	<b>\$ 2,030,869</b>	<b>\$</b>	<b>2,030,869</b>	<b>\$</b>	<b>2,030,869</b>

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

Adopted Budget for the Fiscal Year 2023-2024				
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>	
Personnel	\$ -	\$ -	\$ -	-
Operating	\$ 5,733,068.00	\$ 5,735,375.00	\$ -	-
Capital	\$ -	\$ -	\$ -	-
<b>Total Budget</b>	\$ 5,733,068.00	\$ 5,735,375.00	\$ -	-



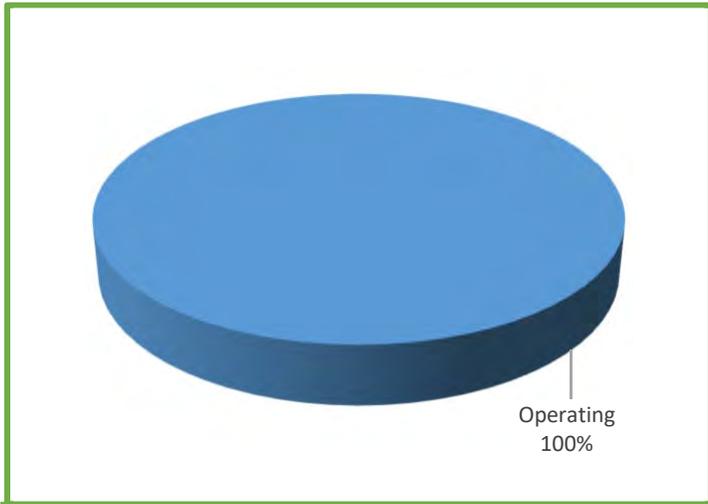
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2021

G/L 203

	<b>2021-2022 Actuals</b>		<b>2022-2023 Estimates</b>		<b>2023-2024 Budget</b>
<b>REVENUES</b>					
Tax Collections	\$ 44,717	\$	742,250	\$	906,275
Intergovernmental	-		-		-
Fees	-		-		-
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	546		50		8,000
Other Revenue	3,561,716		-		-
Licenses/Permits	-		-		-
<b>OTHER REVENUE SOURCES</b>					
Transfers In	155,216		-		-
<b>TOTAL REVENUE</b>	<b>\$ 3,762,195</b>	<b>\$</b>	<b>742,300</b>	<b>\$</b>	<b>914,275</b>
<b>EXPENDITURES</b>					
Personnel	-		-		-
Operating	3,681,460		742,300		914,275
Capital	-		-		-
<b>OTHER SOURCES (USES)</b>					
Transfers out	-		-		-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 80,735</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>					
Beginning Fund Balance	0		80,735		80,735
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
<b>ENDING FUND BALANCE</b>	<b>\$ 80,735</b>	<b>\$</b>	<b>80,735</b>	<b>\$</b>	<b>80,735</b>

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

Adopted Budget for the Fiscal Year 2023-2024				
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>	
Personnel	\$ -	\$ -	\$ -	
Operating	\$ 3,681,460.45	\$ 742,300.00	\$ 914,275.00	
Capital	\$ -	\$ -	\$ -	
<b>Total Budget</b>	<b>\$ 3,681,460.45</b>	<b>\$ 742,300.00</b>	<b>\$ 914,275.00</b>	



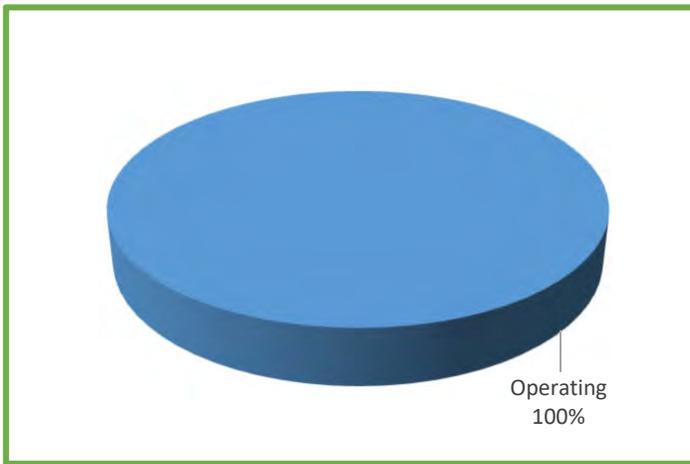
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 SPECIAL TAX REVENUE BONDS, SERIES 2020

G/L 208

	<b>2021-2022 Actuals</b>	<b>2022-2023 Estimates</b>	<b>2023-2024 Budget</b>
<b>REVENUES</b>			
Tax Collections			
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	7,900	-	35,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	1,219,904	599,740	1,210,570
<b>TOTAL REVENUE</b>	<b>\$ 1,227,804</b>	<b>\$ 599,740</b>	<b>\$ 1,245,570</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	609,452	1,210,556	1,210,570
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	35,000
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 618,352</b>	<b>\$ (610,816)</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	888,531	618,926	8,110
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 618,926</b>	<b>\$ 8,110</b>	<b>\$ 8,110</b>

The Debt Service Funds are used to accumulate monies for payment of debt service on general obligation bonds, certificates of obligation and tax notes which are due in annual installments. Revenues from a voter-approved venue tax comprised of hotel occupancy tax and a short-term rental tax are collected to finance this debt service.

Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 609,451.50	\$ 1,210,556.00	\$ 1,210,570.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 609,451.50</b>	<b>\$ 1,210,556.00</b>	<b>\$ 1,210,570.00</b>



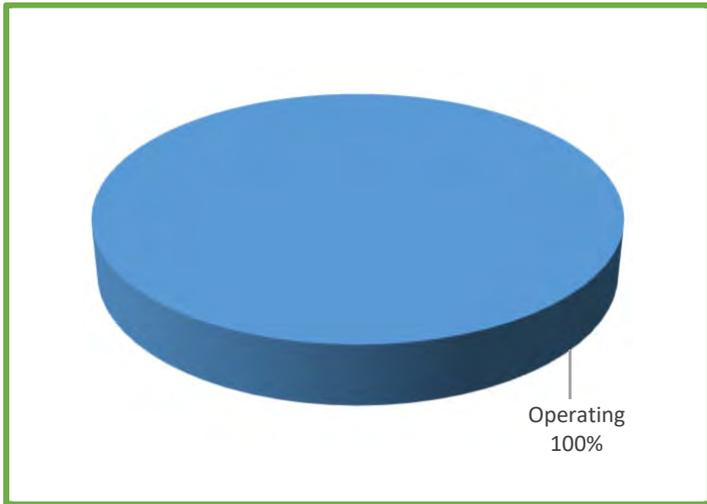
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 UNLIMITED TAX ROAD BONDS

G/L 202

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ 1,672,307	\$ 1,886,863	\$ 7,834,314
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	2,040	1,200	15,000
Other Revenue	-	-	93,807
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	(1,709)	-	-
<b>TOTAL REVENUE</b>	\$ 1,672,638	\$ 1,888,063	\$ 7,943,121
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	1,566,888	1,888,063	7,943,121
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 105,750	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	3,159	108,909	108,909
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	108,909	\$ 108,909	\$ 108,909

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 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 1,566,887.50	\$ 1,888,063.00	\$ 7,943,121.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 1,566,887.50</b>	<b>\$ 1,888,063.00</b>	<b>\$ 7,943,121.00</b>



# **Lubbock County, Texas**

## **Adopted Budget**

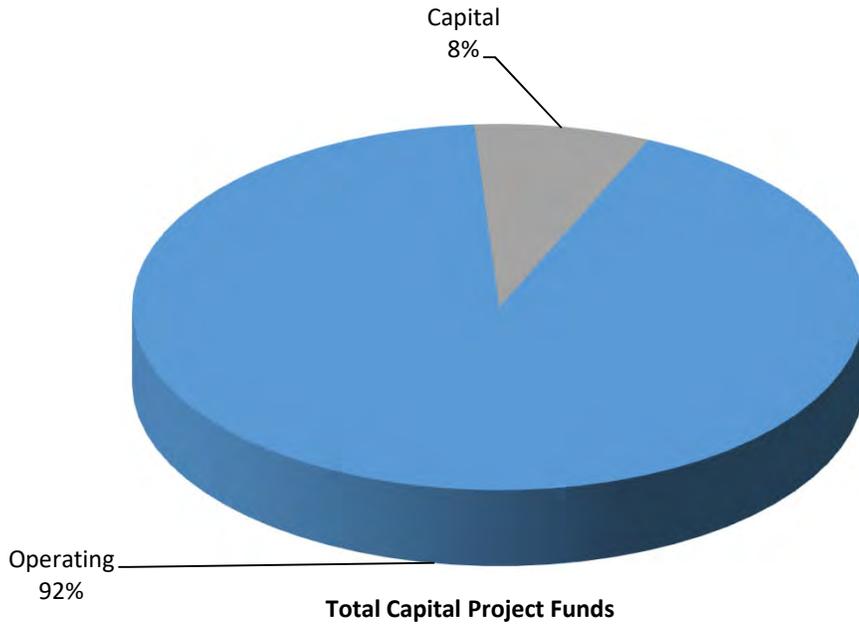
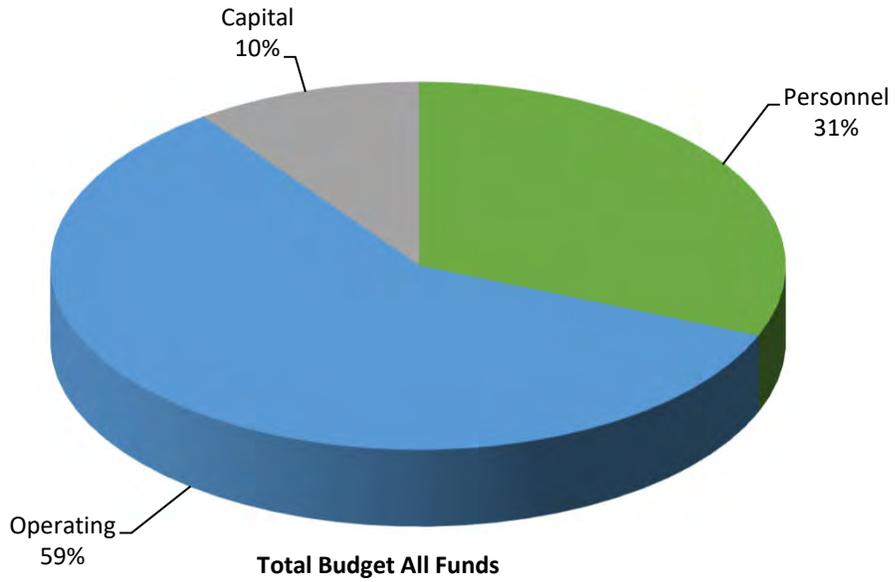
**FY 2023 - 2024**



**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.



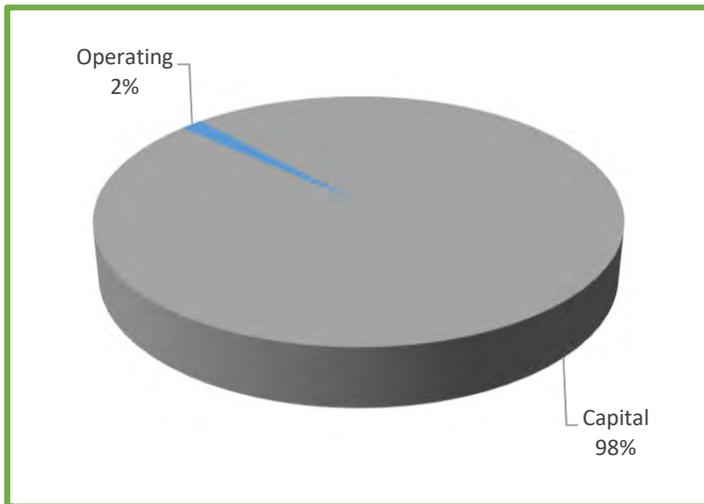
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 CRTS RENOVATIONS #2

G/L 307

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	18,770	4,000	60,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	1,092,508	2,753,000
<b>TOTAL REVENUE</b>	\$ 18,770	\$ 1,096,508	\$ 2,813,000
<b>EXPENDITURES</b>			
Personnel			
Operating	71,461	143,000	80,000
Capital	-	529,507	5,133,000
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ (52,691)	\$ 424,001	\$ (2,400,000)
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	2,100,755	2,048,064	2,472,065
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 2,048,064	\$ 2,472,065	\$ 72,065

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

Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 71,460.65	\$ 143,000.00	\$ 80,000.00
Capital	\$ -	\$ 529,507.00	\$ 5,133,000.00
<b>Total Budget</b>	<b>\$ 71,460.65</b>	<b>\$ 672,507.00</b>	<b>\$ 5,213,000.00</b>



**Project Manager**  
**Natalie Harvill**

The seal of the State of Texas, County of Lubbock, featuring a central five-pointed star surrounded by a wreath and the text 'STATE OF TEXAS' and 'COUNTY OF LUBBOCK'.

**Major Accomplishments in 2023:**

- Started Phase IV & V Renovation.

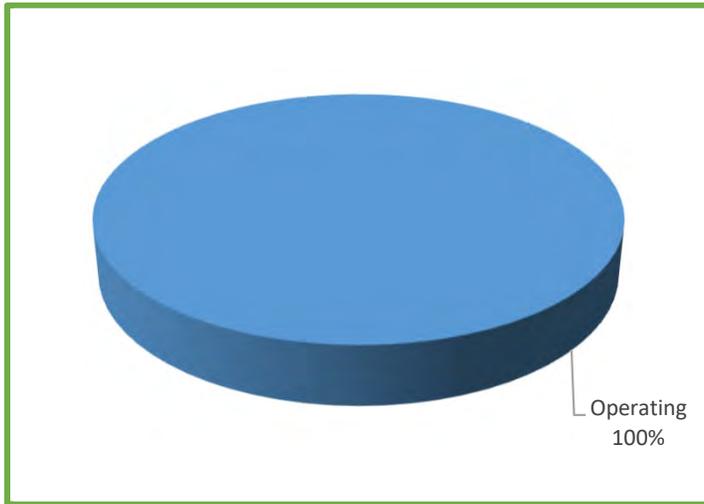
**Goals for 2024:**

- Complete Phase IV & V Renovation (final phase of renovations).
- Reroof CRTC.

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	202,991	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	1,878	100	29,313
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	710,000	1,451,696	250,000
<b>TOTAL REVENUE</b>	\$ 914,869	\$ 1,451,796	\$ 279,313
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	785,020	1,034,461	843,292
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 129,848	\$ 417,335	\$ (563,979)
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	270,925	147,469	564,804
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ 147,469	\$ 564,804	\$ 825

Capital Project Funds are a type of Governmental Fund that are used for the acquisition, construction or renovation of general fixed assets. This fund will be used to track costs of the construction of county roads financed through general revenues.

Adopted Budget for the Fiscal Year 2023-2024				
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>	
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 785,020.23	\$ 1,034,461.00	\$ 843,292.00	\$ 843,292.00
Capital	\$ -	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 785,020.23</b>	<b>\$ 1,034,461.00</b>	<b>\$ 843,292.00</b>	<b>\$ 843,292.00</b>



**Project Manager**  
**Jennifer Davidson, PE, CFM**

The seal of the State of Texas, County of Lubbock, featuring a five-pointed star in the center, surrounded by a wreath of olive and live oak branches, and the words 'STATE OF TEXAS' and 'COUNTY OF LUBBOCK' around the perimeter.

**Major Accomplishments in 2023:**

- Completed design for Woodrow Road SL 493 to FM 1730, Phases 1 & 2.
- Began Right of Way Acquisition process for Woodrow Road SL 493 to FM 1730, Phases 1 & 2.

**Goals for 2024:**

- Complete Right of Way Acquisition process for Phases 1 & 2.
- Solicit for construction of Woodrow Road SL 493 to FM 1730, Phase 1.

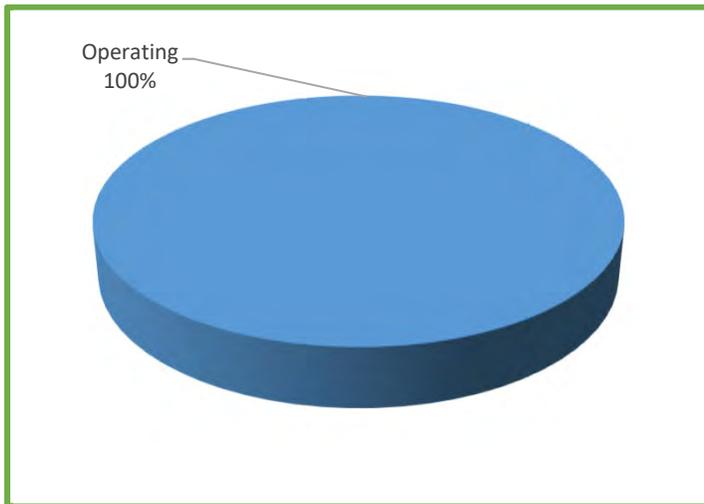
LUBBOCK COUNTY, TEXAS  
 FINANCIAL SUMMARY  
 TAX ROAD BONDS CONSTRUCTION

G/L 302

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	368,170	60,000	750,000
Other Revenue	-	56,098,253	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 368,170	\$ 56,158,253	\$ 750,000
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	4,104,882	36,012,323	59,809,148
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ (3,736,712)	\$ 20,145,930	\$ (59,059,148)
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	39,565,117	39,145,141	59,291,071
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 39,145,141	\$ 59,291,071	\$ 231,923

Capital Project Funds are a type of Governmental Fund that are used for the acquisition, construction or renovation of general fixed assets. This fund will be used to track costs of the construction of county roads financed through Tax Road Bond Funds.

Adopted Budget for the Fiscal Year 2023-2024				
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>	
Personnel	\$ -	\$ -	\$ -	
Operating	\$ 4,104,881.91	\$ 36,012,323.00	\$ 59,809,148.00	
Capital	\$ -	\$ -	\$ -	
<b>Total Budget</b>	<b>\$ 4,104,881.91</b>	<b>\$ 36,012,323.00</b>	<b>\$ 59,809,148.00</b>	



**Project Manager**  
**Jennifer Davidson, PE, CFM**

**Major Accomplishments in 2023:**

- Completed design contracts for 7 Bond Projects: Woodrow Road, CR 6900, Alcove Ave, Cr 2300, Cr 7300, CR 2500 and CR 3300.
- Began roadway construction of CR 6900 from FM 179 to Upland Ave.
- Began roadway construction of Woodrow Road, Ph 1: US 87 to Indiana Ave.

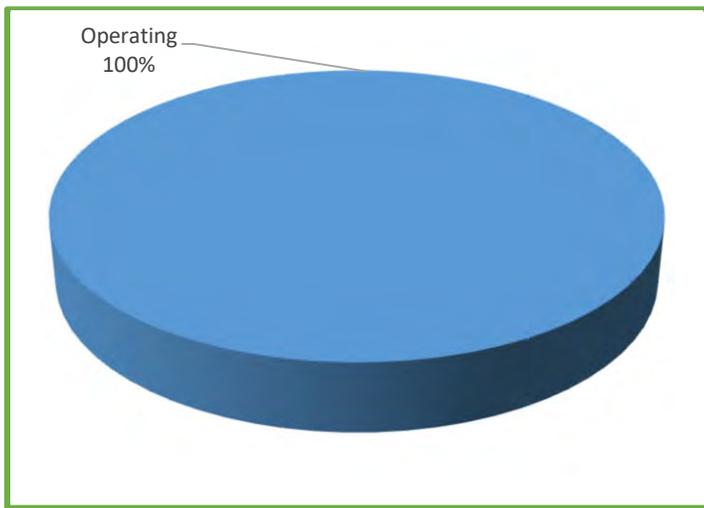
**Goals for 2024:**

- Complete ROW acquisition and utility relocation for roadway construction of Woodrow Road 2.
- Complete construction of CR 6900.
- Begin construction on Woodrow Road Ph 2, Indiana Ave to FM 1730/Slide Road.

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	8,118	-	20,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	515,532	-	-
<b>TOTAL REVENUE</b>	\$ 523,650	\$ -	\$ 20,000
<b>EXPENDITURES</b>			
Personnel			
Operating	3,016,361	169,160	200,200
Capital			
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ (2,492,711)	\$ (169,160)	\$ (180,200)
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	3,187,040	694,329	525,169
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 694,329	\$ 525,169	\$ 344,969

Capital Project Funds are a type of Governmental Fund that are used for the acquisition, construction or renovation of general fixed assets. This fund will be used to track costs of the construction for the Lubbock County Expo Center financed through revenue collected from a hotel occupancy tax and a short-term car rental tax.

Adopted Budget for the Fiscal Year 2023-2024			
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 3,016,361.17	\$ 169,160.00	\$ 200,200.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 3,016,361.17</b>	<b>\$ 169,160.00</b>	<b>\$ 200,200.00</b>



# **Lubbock County, Texas**

## **Adopted Budget**

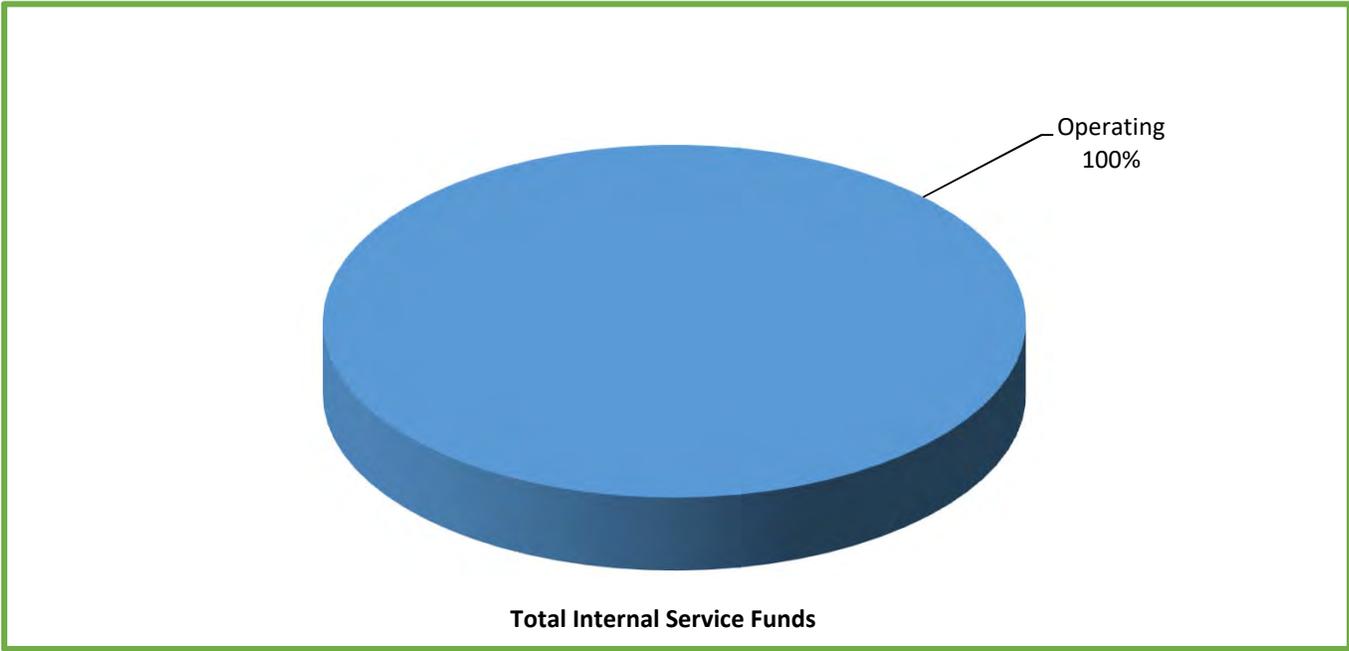
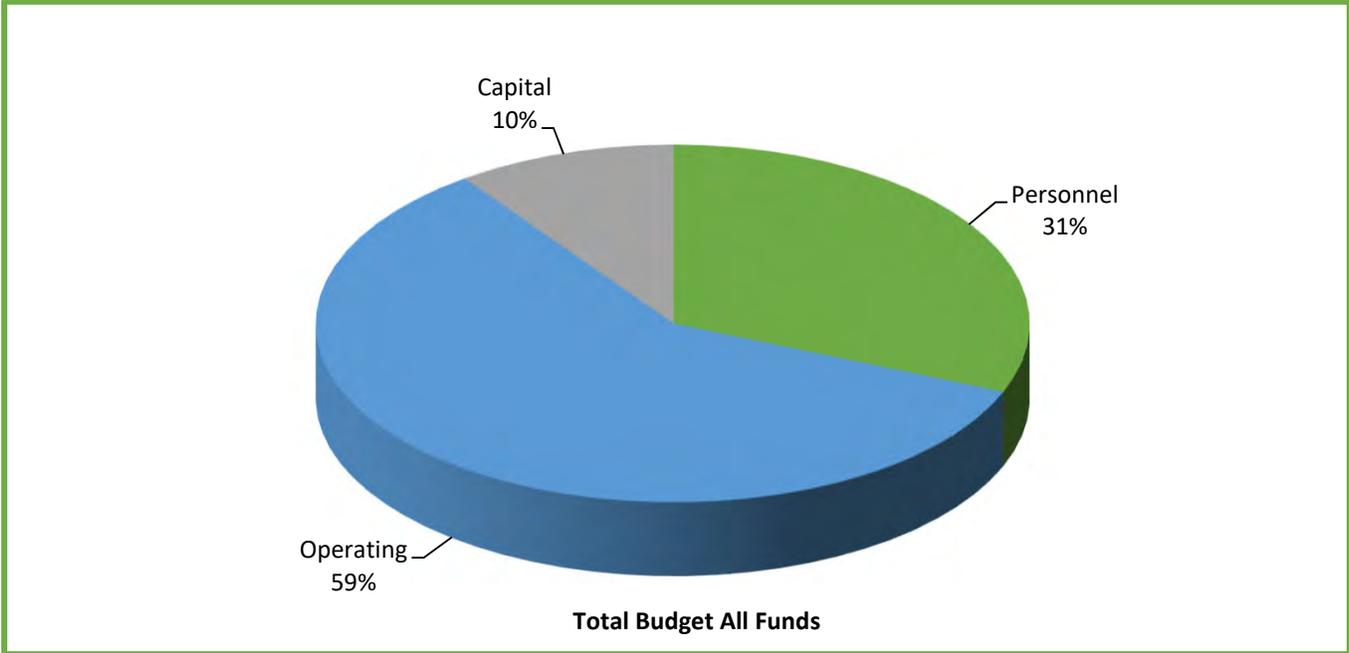
**FY 2023- 2024**



Internal Service Funds  
Revenue & Expenditure  
Summaries

LUBBOCK COUNTY, TEXAS  
TOTAL BUDGET ALL FUNDS vs. TOTAL INTERNAL SERVICE FUNDS

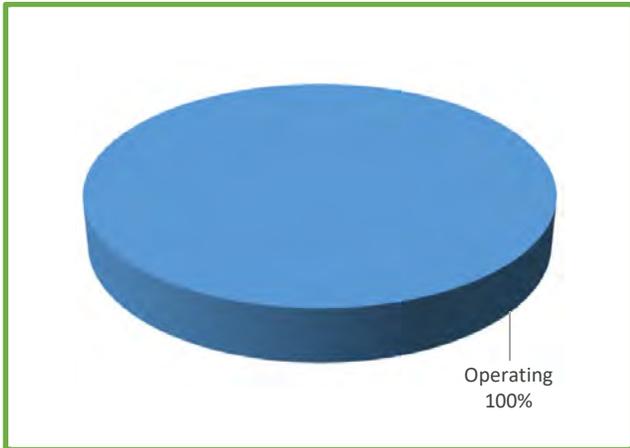
Internal Service funds, a type of proprietary fund, are used to report activities that provide supplies and services for the County's other programs and activities.



	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	59,695	20,000	180,000
Other Revenue	11,170,013	12,817,000	12,917,000
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 11,229,708</b>	<b>\$ 12,837,000</b>	<b>\$ 13,097,000</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	11,236,805	14,725,000	15,465,000
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ (7,097)</b>	<b>\$ (1,888,000)</b>	<b>\$ (2,368,000)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	5,751,126	5,732,596	3,844,596
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 5,732,596</b>	<b>\$ 3,844,596</b>	<b>\$ 1,476,596</b>

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

Adopted Budget for the Fiscal Year 2023-2024			
	FY22 Actual	FY23 Estimates	FY24 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 11,236,804.73	\$ 14,725,000.00	\$ 15,465,000.00
Capital	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 11,236,804.73</b>	<b>\$ 14,725,000.00</b>	<b>\$ 15,465,000.00</b>



**Department Director**  
**Greg George**

**Major Accomplishments in 2023:**

- Hired and trained a Benefits Coordinator.
- Implemented the federally mandated CAA- Consolidated Appropriations Act for pharmacy claims and readable file reporting.
- Increased HSA employer contribution to \$1,000.

**Goals for 2024:**

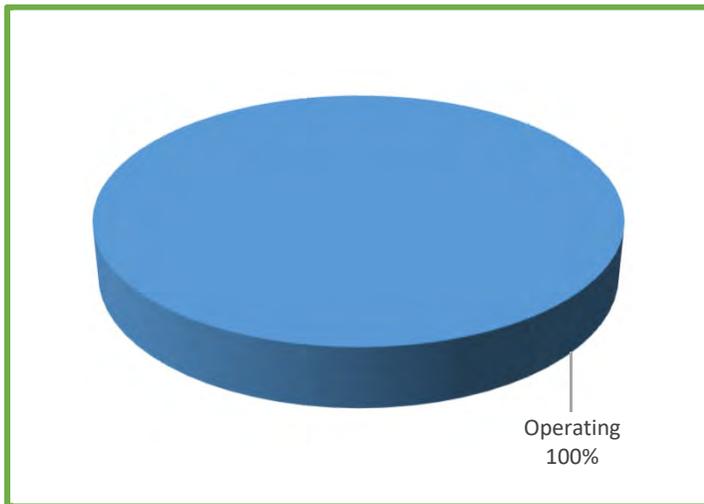
- Comply with the MHPAEA- Mental Health Parity and Addiction Equity Act requirements.
- Comply with the CAA- Consolidated Appropriations Act Gag Clause requirements.
- Continue to fund our local Wellness partner, Wellness Today, which reduces claims cost and improves productivity.

Performance Measures	FY21	FY22	FY23
Average Covered Employees	N/A	931	919
Average Covered Pre-65 Retirees	N/A	32	33
Marketplace	N/A	5	4
Average Post-65 Retirees Medicare	N/A	73	75

	2021-2022 Actuals	2022-2023 Estimates	2023-2024 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	85,893	20,000	100,000
Other Revenue	1,863,803	1,810,500	1,810,500
Licenses/Permits			
<b>OTHER REVENUE SOURCES</b>			
Transfers In			
<b>TOTAL REVENUE</b>	\$ 1,949,696	\$ 1,830,500	\$ 1,910,500
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	1,304,217	1,830,500	1,910,500
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	3,756,475
<b>NET REVENUE (EXPENDITURES)</b>	\$ 645,479	\$ -	\$ (3,756,475)
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	9,014,896	7,624,446	7,624,446
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>ENDING FUND BALANCE</b>	\$ 7,624,446	\$ 7,624,446	\$ 3,867,971

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 2023-2024				
	<u>FY22 Actual</u>	<u>FY23 Estimates</u>	<u>FY24 Budget</u>	
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 1,304,216.77	\$ 1,830,500.00	\$ 1,910,500.00	\$ 1,910,500.00
Capital	\$ -	\$ -	\$ -	\$ -
<b>Total Budget</b>	<b>\$ 1,304,216.77</b>	<b>\$ 1,830,500.00</b>	<b>\$ 1,910,500.00</b>	<b>\$ 1,910,500.00</b>



**Department Director**  
**Greg George**

**Major Accomplishments in 2023:**

- Hired and trained a Benefits Coordinator.
- Reduction of on the job injuries by 36%.
- Monthly review of all claims involving lost time or modified duty.

**Goals for 2024:**

- Enhance reporting by utilizing Sedgwick's platform to it's fullest potential.
- Complete extensive training program for Benefits Coordinator.
- Explore moving General Liability and other insurance products to HR.

Performance Measures	FY21	FY22	FY23
Total Claims Processed	N/A	274	189
Number of Days of Lost Time	N/A	159	277

# Lubbock County, Texas

## Adopted Budget

FY 2023 – 2024



Appendix



## RESOLUTION

### SETTING THE 2023 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 2023, that the tax rate for the year 2023 must be set according to law at 0.347507 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 2023 Tax Rate for Lubbock County be and the same is hereby **ADOPTED** on \$100.00 valuation for the tax year 2023, as follows:

\$ .318338	for the purpose of maintenance and operation
\$ .029169	for the payment of principal and interest on debt
\$ .347507	TOTAL TAX RATE

BE IT FURTHER ORDAINED AND ORDERED, that the 2023 original Tax Levy for Lubbock County is \$104,312,562.14.

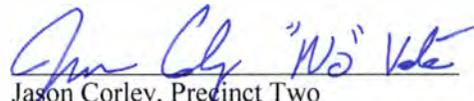
**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

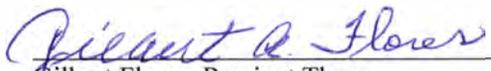
ACCORDINGLY, the Lubbock Central Appraisal District is hereby authorized to assess and collect the taxes of Lubbock County, Texas in accordance herewith.

SO ORDERED AND ORDAINED on this the 28<sup>th</sup> day of August 2023, to which witness the hand of the Lubbock County Commissioners Court on the date last written above herein.

  
Curtis Parrish, County Judge

  
Terence Kovar, Precinct One

  
Jason Corley, Precinct Two

  
Gilbert Flores, Precinct Three

  
Jordan Rackler, Precinct Four

ATTEST:

  
Kelly Pinion, County Clerk

REVIEWED FOR FORM:

  
Neal Burt, CDA-Civil

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Taxing Unit Name	Phone (area code and number)
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ _____
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ _____
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ _____
4.	<b>2022 total adopted tax rate.</b>	\$ _____ / \$100
5.	<b>2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value.</b>  <div style="margin-left: 20px;"> <b>A. Original 2022 ARB values:</b> ..... \$ _____  <b>B. 2022 values resulting from final court decisions:</b> ..... - \$ _____  <b>C. 2022 value loss.</b> Subtract B from A.<sup>3</sup> </div>	\$ _____
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>  <div style="margin-left: 20px;"> <b>A. 2022 ARB certified value:</b> ..... \$ _____  <b>B. 2022 disputed value:</b> ..... - \$ _____  <b>C. 2022 undisputed value.</b> Subtract B from A.<sup>4</sup> </div>	\$ _____
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ _____

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ _____
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ _____
10.	<p><b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2022 market value: ..... \$ _____</p> <p><b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ _____</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ _____
11.	<p><b>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p><b>A. 2022 market value:</b> ..... \$ _____</p> <p><b>B. 2023 productivity or special appraised value:</b> ..... - \$ _____</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ _____
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ _____
13.	<b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ _____
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ _____
16.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup>	\$ _____
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ _____
18.	<p><b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ _____</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ _____</p> <p><b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ _____</p> <p><b>E. Total 2023 value.</b> Add A and B, then subtract C and D.</p>	\$ _____

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(15)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

<sup>10</sup> Tex. Tax Code § 26.012(13)

<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ _____</p> <p><b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ _____</p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ _____</p>	
20.	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ _____
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ _____
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ _____
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ _____
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ _____
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ _____
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ _____ / \$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ _____ / \$100

## SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ _____ / \$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code § 26.01(c)  
<sup>15</sup> Tex. Tax Code § 26.01(d)  
<sup>16</sup> Tex. Tax Code § 26.012(6)(B)  
<sup>17</sup> Tex. Tax Code § 26.012(6)  
<sup>18</sup> Tex. Tax Code § 26.012(17)  
<sup>19</sup> Tex. Tax Code § 26.012(17)  
<sup>20</sup> Tex. Tax Code § 26.04(c)  
<sup>21</sup> Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ _____
31.	<p><b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. .... + \$ _____</p> <p><b>B. 2022 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. .... - \$ _____</p> <p><b>C. 2022 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ _____</p> <p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ _____</p> <p><b>E.</b> Add Line 30 to 31D.</p>	\$ _____
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ _____ /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b><sup>23</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ _____</p> <p><b>B. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ _____</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ _____ /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b><sup>24</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... \$ _____</p> <p><b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... - \$ _____</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ _____ /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code § 26.044

<sup>24</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ _____</p> <p><b>B. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ _____</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____/\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ _____</p> <p><b>B. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ _____</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____/\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ _____</p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ _____</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ _____/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____/\$100
39.	<p><b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____/\$100
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ _____</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ _____/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ _____/\$100
41.	<p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ _____/\$100

<sup>25</sup> Tex. Tax Code §26.0442  
<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
<b>42.</b>	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup></p> <p>Enter debt amount ..... \$ _____</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ _____</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ _____</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ _____</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ _____</p>	\$ _____
<b>43.</b>	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ _____
<b>44.</b>	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ _____
<b>45.</b>	<p><b>2023 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... _____ %</p> <p><b>B.</b> Enter the 2022 actual collection rate. .... _____ %</p> <p><b>C.</b> Enter the 2021 actual collection rate. .... _____ %</p> <p><b>D.</b> Enter the 2020 actual collection rate. .... _____ %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup></p> <p style="text-align: right;">_____ %</p>	_____ %
<b>46.</b>	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ _____
<b>47.</b>	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
<b>48.</b>	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ /\$100
<b>49.</b>	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ _____ /\$100
<b>D49.</b>	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

<sup>27</sup> Tex. Tax Code § 26.042(a)

<sup>28</sup> Tex. Tax Code § 26.012(7)

<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)

<sup>30</sup> Tex. Tax Code § 26.04(b)

<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ _____/100

**SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes**

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ _____
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ _____/100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____/100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____/100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ _____/100

**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control**

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit’s expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____/100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____/100

<sup>32</sup> Tex. Tax Code § 26.041(d)  
<sup>33</sup> Tex. Tax Code § 26.041(i)  
<sup>34</sup> Tex. Tax Code § 26.041(d)  
<sup>35</sup> Tex. Tax Code § 26.04(c)  
<sup>36</sup> Tex. Tax Code § 26.04(c)  
<sup>37</sup> Tex. Tax Code § 26.045(d)  
<sup>38</sup> Tex. Tax Code § 26.045(i)

**SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63.</b>	<b>Year 3 component.</b> Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	<b>A.</b> Voter-approval tax rate (Line 67) . . . . .	\$ _____/\$100
	<b>B.</b> Unused increment rate (Line 66) . . . . .	\$ _____/\$100
	<b>C.</b> Subtract B from A . . . . .	\$ _____/\$100
	<b>D.</b> Adopted Tax Rate . . . . .	\$ _____/\$100
	<b>E.</b> Subtract D from C . . . . .	\$ _____/\$100
<b>64.</b>	<b>Year 2 component.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	<b>A.</b> Voter-approval tax rate (Line 67) . . . . .	\$ _____/\$100
	<b>B.</b> Unused increment rate (Line 66) . . . . .	\$ _____/\$100
	<b>C.</b> Subtract B from A . . . . .	\$ _____/\$100
	<b>D.</b> Adopted Tax Rate . . . . .	\$ _____/\$100
	<b>E.</b> Subtract D from C . . . . .	\$ _____/\$100
<b>65.</b>	<b>Year 1 component.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	<b>A.</b> Voter-approval tax rate (Line 65) . . . . .	\$ _____/\$100
	<b>B.</b> Unused increment rate (Line 64) . . . . .	\$ _____/\$100
	<b>C.</b> Subtract B from A . . . . .	\$ _____/\$100
	<b>D.</b> Adopted Tax Rate . . . . .	\$ _____/\$100
	<b>E.</b> Subtract D from C . . . . .	\$ _____/\$100
<b>66.</b>	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	\$ _____/\$100
<b>67.</b>	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ _____/\$100

<sup>39</sup> Tex. Tax Code §26.013(a)  
<sup>40</sup> Tex. Tax Code §26.013(c)  
<sup>41</sup> Tex. Tax Code §26.0501(a) and (c)  
<sup>42</sup> Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022  
<sup>43</sup> Tex. Tax Code §26.063(a)(1)  
<sup>44</sup> Tex. Tax Code §26.012(8-a)  
<sup>45</sup> Tex. Tax Code §26.063(a)(1)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ _____ /\$100

**SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ _____ /\$100

<sup>46</sup> Tex. Tax Code §26.042(b)

<sup>47</sup> Tex. Tax Code §26.042(f)

<sup>48</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
<b>80.</b>	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____/\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ \_\_\_\_\_/\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: \_\_\_\_\_

**Voter-approval tax rate.** ..... \$ \_\_\_\_\_/\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: \_\_\_\_\_

**De minimis rate.** ..... \$ \_\_\_\_\_/\$100

If applicable, enter the 2023 de minimis rate from Line 72.

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>50</sup>

**print here** ➔

\_\_\_\_\_  
Printed Name of Taxing Unit Representative

**sign here** ➔

\_\_\_\_\_  
Taxing Unit Representative

\_\_\_\_\_  
Date

<sup>50</sup> Tex. Tax Code §§26.04(c-2) and (d-2)



**Commissioners COURT**  
(Includes County Judge and Commissioners)  
**STRATEGIC PLAN**  
**2023-2024**

**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**

- Caring                      Our employees are our greatest resource
- Citizenship              Teamwork, Openness and Integrity
- Fairness                   Dignity and Respect for the individual
- Respect                    Compassion for all individuals
- Responsibility            Accountability and Responsiveness
- Trustworthiness        Ensuring public trust and confidence

## **Key Assumptions**

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

- Funding and resources will change.
- Increased demand and competition for resources.
- Declining employment pool.
- Increased workload on existing employees.
- Need for flexibility and innovative solutions.
- Presented with more dynamic challenges.
- Increased interaction with other governmental entities.
- Must be pro-active in seeking new opportunities.

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

Objective 1: Ongoing, development of a Master Plan for all County land and property use.

Objective 2: Study feasibility of an automated phone system.

Strategy 1: By Fall 2015, implement changes in automated phone system.

Responsible Party: Maintenance/ IT

- Completed 2016

Strategy 2: Ongoing, determination if automated phone system is efficient and user friendly.

Responsible Party: IT and Commissioners Court

Objective 3: Determine most efficient utilization of office staff.

Strategy 1: By November 2019, study job tasks and responsibilities.

Responsible Party: Office Administrator

- Previously Completed 2017.

Strategy 2: Annually evaluate job descriptions and make changes as needed.

Responsible Party: Office Administrator

Strategy 3: Ensure all staff is cross-trained.

Responsibility Party: Office Administrator

- Ongoing

**Goal 2:**  
**Public Safety:**  
Promote a safe and secure environment for the  
people of Lubbock County.

Objective 1: Annually review and continue enhancing the security of Department Facilities.

Strategy 1: By Fall 2008, begin implementation of recommendations from Security Studies.

Responsible Party: Commissioners Court

- Ongoing

Strategy 2: Have all security recommendations in place and operating.

Responsible Party: Commissioners Court

- Ongoing

Objective 2: Begin securing office area.

Strategy 1: Install a lock on the inside of the front door.

Responsible Party: Maintenance

- Completed

Strategy 2: Yearly update office on the emergency plan.

Responsible Party: Department Safety Officer

Strategy 3: Annually review and set up codes to be used when security needs to be alerted.

- Completed 2017

Objective 3: Implement Safety Information and Procedures

Strategy 1: Yearly review on Safety Supplies

Responsible Party: Department Safety Officer

Goal 3:  
Employee Excellence:  
Enhance the quality, productivity, recruiting and  
retention of the Department workforce.

Objective 1: Provide options for employee self-evaluations.

Strategy 1: Annually re-examine all job descriptions in the  
Department to ensure accuracy in duty descriptions.

Responsible Party: Office Administrator

Objective 2: Provide options for employee training.

Strategy 1: Annually re-examine all training availability  
and meet the needs of the department.

Responsible Party: Office Administrator

**Goal 4:**  
**Service Excellence:**  
Provide the public with easy access to quality services  
that are both beneficial and responsive.

Objective 1: To handle mental health, guardianship and probate matters  
with the upmost dignity and confidentiality.

Strategy 1: Annually update office staff on issues related to  
mental health, guardianship and probate.

Responsible Party: County Judge's Office and Office  
Administrator

Strategy 2: Annually update office staff on confidentiality and  
record retention in these subjects.

Responsible Party: Office Administrator

Strategy 3: Annually update website with information issues related  
to mental health, guardianship and probate.

Responsible Party: County Judge's Office and Office  
Administrator

Objective 2: To provide the highest level of customer service.

Strategy 1: Establish ongoing customer service training  
for office.

Responsible Party: Office Administrator

- Ongoing Training

**LUBBOCK COUNTY, TEXAS**

***Summary of Financial Policies***

The County has an important responsibility to the citizens of Lubbock County to carefully account for public funds and to plan for adequate funding of services. These financial policies enable the County to achieve responsible stewardship and full disclosure.

**Personnel Policy**

Lubbock County has implemented the use of a Personnel Committee. The committee is made up of permanent voting members. The permanent members are made up of the Human Resources Director, Human Resource Assistant Director, the Civil District Attorney, two members of the Commissioners Court, the County Auditor and Payroll Manager.

**Compensation Policy**

In FY2023, Lubbock County executed a Compensation Policy designed to attract, retain and motivate qualified diverse employees. The policy establishes the budgeted pay for each position within the County and a Retention Pay schedule. In addition, the policy defines a classification system within the Equal Employment Opportunity Commission (EEOC) job category, types of pay increases, and Compensation Pay Bands.

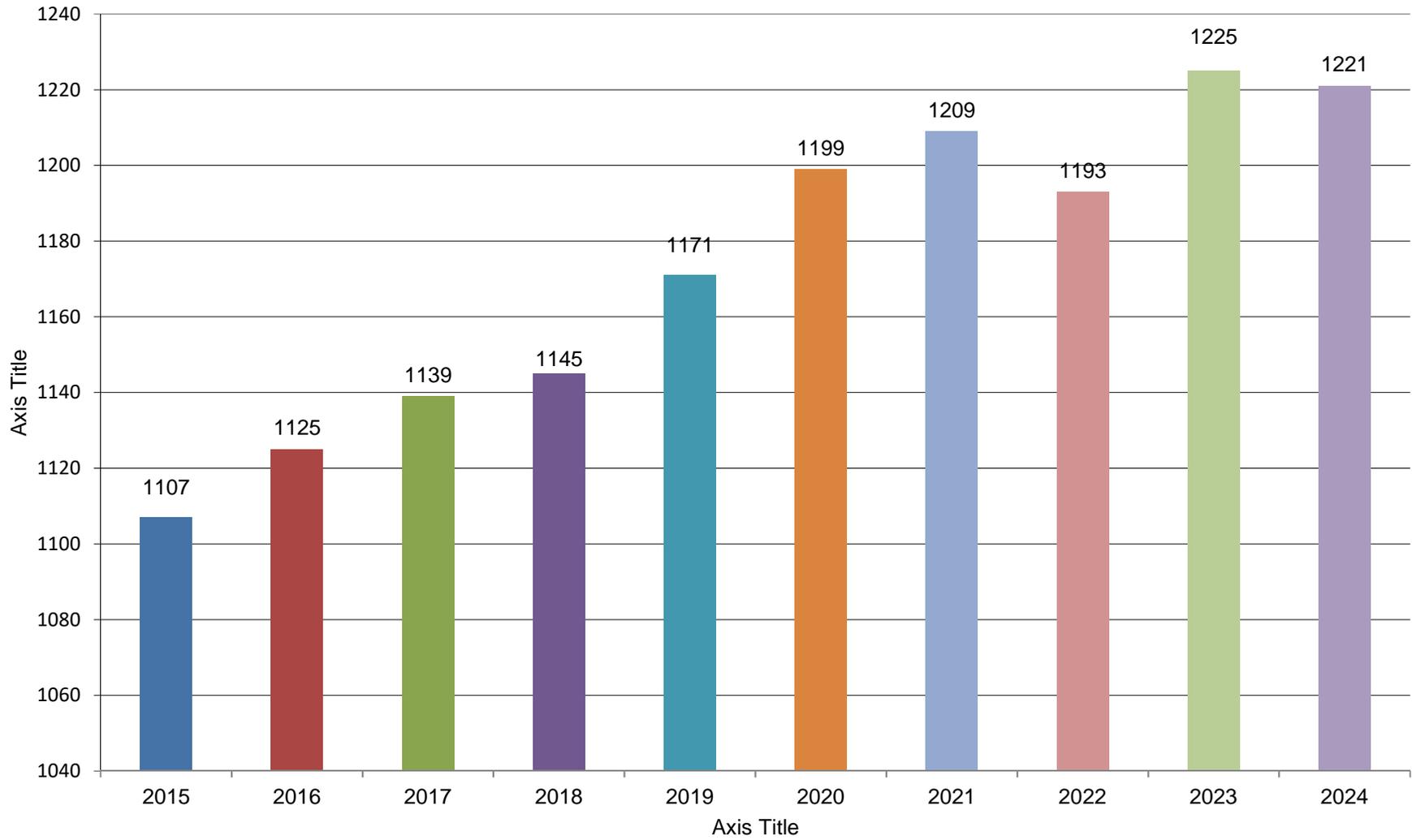
Lubbock County Commissioners Court approved a 2% COLA for Elected Official excluding those that are supplemented by the State of Texas, a flat sum of \$2708 to all full time employees, and disparity pay to the Juvenile Justice Center. The following re-classed and new positions were approved for the 2023-2024 budget.

FY2024 Position Re-Classifications					
Dept	Org	Current	Recommended	Approved Grade	Comments
Public Works	90	Administrative Assistant CL02	Environmental Health Technician SC02	SC04	
General Assistance	68	Clerk Part Time	Administrative Assistant CL01	CL01	Full Time
ODR	76	Field Representative III CL03	Resolution Services Assistant CL02	CL02	Fund 075
ODR	77	Supervised Visitation Officer CL02	Resolution Services Assistant CL02	CL02	
Approved by Commissioners Court 9/11/2023					

Lubbock County will add new staff to several departments for the 2023-2024 budget including the following positions:

FY2024 New Positions			
Dept	Org	Recommended	Approved Grade
CDA	168	Investigator - Border Patrol PS05	PS05
Roads	190	Foreman SC05	CS05
Roads	190	Truck Driver SM03	SM03
Roads	190	Truck Driver SM03	SM03
Tax Assessor	10	Deputy Clerk CL02	CL02
Tax Assessor	10	Compliance Specialist PR01	PR01
LSO	46	Deputy PS03	PS03
LSO	46	Deputy PS03	PS03
LSO	46	Deputy PS03	PS03
LSO	46	Mental Health Deputy PS03	PS03
LSO	46	Mental Health Deputy PS03	PS03
LSO	46	Quartermaster PS03	PS03
LSO	46	Assistant Emergency Management Coordinator PS05	PS05
LSO	46	CORPORAL K-9 PS04	PS04
LSO	46	CORPORAL K-9 PS04	PS04
LSO	46	Narcotics Investigator PS05	PS05
LSO	46	Narcotics Investigator PS05	PS05
LCDC	47	CORPORAL	PS04
LCDC	47	CORPORAL	PS04
LCDC	47	CORPORAL	PS04
LCDC	47	CORPORAL	PS04
LCDC	145-047	Education Assistant CL03	CL03
LCDC	145-047	CORPORAL K-9 PS04	PS04
Auditor	12	Staff Accountant PR02	PR02
Auditor	12	Payroll Assistant CL03	CL03
District Clerk	23	Deputy District Clerk CL02	CL02
Maint	61	Project Architect AD02	AD02
Maint	61	Crew Leader SC03	CS03
Maint	61	Maint Tech II SC01	SC01
Maint	61	Maint Tech I SM02	SM02
Maint	61	HVACR Tech SC02	SC02
Maint	61	Janitor SM01	SM01
Maint	61	Janitor SM01	SM01
Maint	61	Janitor SM01	SM01
SPATTF	164-040	Investigator PS05	PS05
SPATTF	164-040	Receptionist Part Time	PT
Con't Pct. 1	41	Clerk CL01	CL01
Con't Pct. 1	41	Deputy Constable PS03	PS03
Not funded by the General Fund		Approved by Commissioners Court 9/11/2023	

**LUBBOCK COUNTY, TEXAS  
EMPLOYEE HISTORY  
TEN FISCAL YEARS**



**LUBBOCK COUNTY, TEXAS  
NUMBER OF POSITIONS BY DEPARTMENT-COMPARATIVE SUMMARY\***

<b>Department</b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>
Administrative Research	2	2	2	2	0	0	0	0	0	0
ARPA	0	0	0	0	0	0	0	1	1	1
Commissioners Court	5	5	5	5	7	8	7	8	7	7
County Clerk	22	22	22	22	22	22	22	22	22	21
County Clerk Records Mgt. and Preservation	3	3	3	3	3	3	3	3	3	3
County Judge	3	3	3	1	1	2	2	2	2	3
County Records Mgt. and Preservation	1	1	1	1	1	1	1	1	1	1
Information & Technology Systems	0	0	0	0	14	29	32	51	51	50
Information Services	15	15	15	15	2	0	0	0	0	0
<b><u>General Administration</u></b>	<b><u>36</u></b>	<b><u>36</u></b>	<b><u>36</u></b>	<b><u>34</u></b>	<b><u>50</u></b>	<b><u>65</u></b>	<b><u>67</u></b>	<b><u>88</u></b>	<b><u>87</u></b>	<b><u>86</u></b>
Auditor	15	15	15	15	15	15	15	15	17	18
Human Resources	5	5	5	5	5	5	5	6	8	8
Purchasing	5	5	5	5	5	6	6	6	7	6
Tax	32	32	33	36	36	36	36	36	36	38
Treasurer	4	4	5	5	5	5	5	5	5	5
<b><u>Financial</u></b>	<b><u>61</u></b>	<b><u>61</u></b>	<b><u>63</u></b>	<b><u>66</u></b>	<b><u>66</u></b>	<b><u>67</u></b>	<b><u>67</u></b>	<b><u>68</u></b>	<b><u>73</u></b>	<b><u>75</u></b>
Appellate Court	4	4	4	4	4	4	4	4	4	4
CJD Drug Court	1	0	0	0	0	0	0	0	0	0
District Clerk	30	30	30	30	30	30	30	30	30	31
District Courts	41	41	42	42	44	43	48	49	53	53
Judicial Compliance	6	7	7	7	7	7	7	7	6	6
Justice Court Technology #2	0	0	0	0	0	0	1	1	0	0
Justice of the Peace 1	4	5	5	5	5	5	5	5	5	5
Justice of the Peace 2	5	5	5	5	5	5	5	5	6	6
Justice of the Peace 3	4	4	4	4	4	4	5	5	5	5
Justice of the Peace 4	5	5	5	5	5	5	5	5	5	5
<b><u>Judicial</u></b>	<b><u>100</u></b>	<b><u>101</u></b>	<b><u>102</u></b>	<b><u>102</u></b>	<b><u>104</u></b>	<b><u>103</u></b>	<b><u>110</u></b>	<b><u>111</u></b>	<b><u>114</u></b>	<b><u>115</u></b>

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

**LUBBOCK COUNTY, TEXAS**  
**NUMBER OF POSITIONS BY DEPARTMENT-COMPARATIVE SUMMARY\***

<b>Department</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
CDA Border Prosecution	0	0	0	0	0	0	1	1	1	2
CDA SPATTF Grant	6	6	6	6	6	6	6	7	7	7
CDA VOCA Victim Advocacy Project	0	0	2	2	2	2	2	2	2	2
Dispute Resolution	3.00	3	3	3	3	3	4	4	5	5
District Attorney	74	74	74	75	77	77	77	80	83	85
Domestic Relations Office	3.00	3	3	3	3	3	2	2	3	3
Domestic Violence Grant	2	2	1	0	0	0	0	0	0	0
Law Library	1	1	1	1	1	1	1	1	1	1
Regional Public Defender Grant	55	55	55	55	56	56	56	0	0	0
TIDC Grant	0	1	0	0	0	0	0	0	0	0
USDA AG Mediation Grant	0.00	1	1	2	2	2	2	3	1	1
<b>Legal</b>	<b>144</b>	<b>146</b>	<b>146</b>	<b>147</b>	<b>150</b>	<b>150</b>	<b>151</b>	<b>100</b>	<b>103</b>	<b>106</b>
Constable Precinct 1	1	1	1	1	1	1	1	1	1	3
Constable Precinct 2	1	1	1	1	1	1	1	1	1	1
Constable Precinct 3	1	1	1	1	1	1	1	1	1	1
Constable Precinct 4	1	1	1	1	1	1	1	1	1	1
Courthouse Security	3	3	3	3	3	3	3	3	3	3
Detention Center	354	357	350	350	351	351	351	351	352	317
MAT-Medication Assisted Treatment Re-Entry	0	0	0	0	0	0	2	0	0	0
Medical Examiner	13	14	18	18	13	13	13	11	11	11
Sheriff	138	148	148	148	148	157	156	158	165	174
Sheriff Commissary Salary	0	0	8	8	8	8	9	9	10	12
TAG Grant	0	0	0	0	2	2	3	3	3	3
<b>Public Safety</b>	<b>512</b>	<b>526</b>	<b>531</b>	<b>531</b>	<b>529</b>	<b>538</b>	<b>541</b>	<b>539</b>	<b>548</b>	<b>526</b>
Facility Maintenance	65	66	71	71	71	72	67	68	70	77
<b>Facilities</b>	<b>65</b>	<b>66</b>	<b>71</b>	<b>71</b>	<b>71</b>	<b>72</b>	<b>67</b>	<b>68</b>	<b>70</b>	<b>77</b>

**LUBBOCK COUNTY, TEXAS**  
**NUMBER OF POSITIONS BY DEPARTMENT-COMPARATIVE SUMMARY\***

<b>Department</b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>
Safety and Environmental	1	1	1	1	1	1	0	0	0	0
<b>Health</b>	<b><u>1</u></b>	<b><u>1</u></b>	<b><u>1</u></b>	<b><u>1</u></b>	<b><u>1</u></b>	<b><u>1</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
General Assistance	4	4	4	4	4	4	4	4	4	4
Veteran's Affairs	1	1	1	1	1	1	1	1	1	1
<b>Welfare</b>	<b><u>5</u></b>									
Texas AgriLife Extension	8	8	9	9	9	9	9	9	9	9
<b>Conservation</b>	<b><u>8</u></b>	<b><u>8</u></b>	<b><u>9</u></b>							
Elections	9	9	9	9	9	9	9	9	9	9
<b>Elections</b>	<b><u>9</u></b>									
Consolidated Road and Bridge	42	43	43	48	48	51	51	59	69	73
Public Works	2	2	1	1	2	2	5	5	5	5
<b>Transportation</b>	<b><u>44</u></b>	<b><u>45</u></b>	<b><u>44</u></b>	<b><u>49</u></b>	<b><u>50</u></b>	<b><u>53</u></b>	<b><u>56</u></b>	<b><u>64</u></b>	<b><u>74</u></b>	<b><u>78</u></b>
Idalou/New Deal Park	2	1	1	1	1	1	1	1	1	2
Precinct 1 Park	2	2	2	2	2	2	2	2	2	2
Shallowater Park	2	2	2	2	2	2	2	1	1	1
Slaton/Roosevelt Park	3	2	2	2	2	2	2	2	2	2
<b>Culture/Recreation</b>	<b><u>7</u></b>	<b><u>6</u></b>	<b><u>6</u></b>	<b><u>7</u></b>						
Juvenile Detention	57	60	61	61	67	67	67	73	71	74
Juvenile Food Service	3	3	3	3	3	3	3	3	3	3
Juvenile Probation	25	27	28	27	27	27	27	26	30	26
Juvenile Star Program	9	9	8	8	8	8	8	9	7	1
TJJD (A) Juvenile Probation Commission Grant	19	14	14	14	14	14	14	14	16	24
TJJD (E ) Title IV E	1	1	1	1	1	1	1	1	0	0
TJJD (S) Prevention/Intervention Grant	1	0	0	0	0	0	0	0	0	0
<b>Corrections</b>	<b><u>115</u></b>	<b><u>114</u></b>	<b><u>115</u></b>	<b><u>114</u></b>	<b><u>120</u></b>	<b><u>120</u></b>	<b><u>120</u></b>	<b><u>126</u></b>	<b><u>127</u></b>	<b><u>128</u></b>
<b>Total Budgeted Positions</b>	<b><u>1107</u></b>	<b><u>1125</u></b>	<b><u>1139</u></b>	<b><u>1145</u></b>	<b><u>1171</u></b>	<b><u>1199</u></b>	<b><u>1209</u></b>	<b><u>1193</u></b>	<b><u>1225</u></b>	<b><u>1221</u></b>

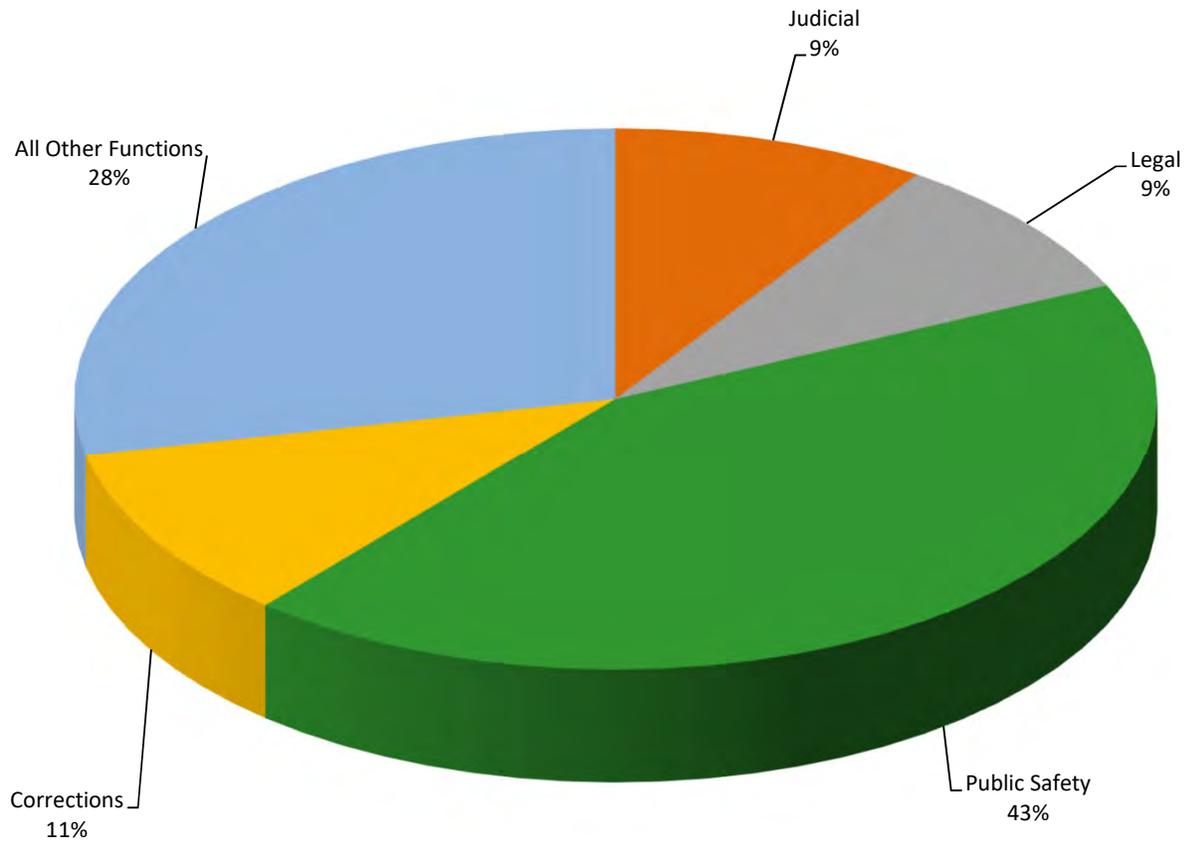
LUBBOCK COUNTY, TEXAS

COMPARATIVE SUMMARY OF EMPLOYEES BY FUNCTION\*

<u>Function</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<u>General Administration</u>	36	36	36	34	50	65	67	88	87	86
<u>Financial</u>	61	61	63	66	66	67	67	68	73	75
<u>Judicial</u>	100	101	102	102	104	103	110	111	114	115
<u>Legal</u>	144	146	146	147	150	150	151	100	103	106
<u>Public Safety</u>	512	526	531	531	529	538	541	539	548	526
<u>Facilities</u>	65	66	71	71	71	72	67	68	70	77
<u>Health</u>	1	1	1	1	1	1	0	0	0	0
<u>Welfare</u>	5	5	5	5	5	5	5	5	5	5
<u>Conservation</u>	8	8	9	9	9	9	9	9	9	9
<u>Elections</u>	9	9	9	9	9	9	9	9	9	9
<u>Transportation</u>	44	45	44	49	50	53	56	64	74	78
<u>Culture/Recreation</u>	7	7	7	7	7	7	7	6	6	7
<u>Corrections</u>	115	114	115	114	120	120	120	126	127	128
<b><u>Grand Total of Employees</u></b>	<b><u>1107</u></b>	<b><u>1125</u></b>	<b><u>1139</u></b>	<b><u>1145</u></b>	<b><u>1171</u></b>	<b><u>1199</u></b>	<b><u>1209</u></b>	<b><u>1193</u></b>	<b><u>1225</u></b>	<b><u>1221</u></b>

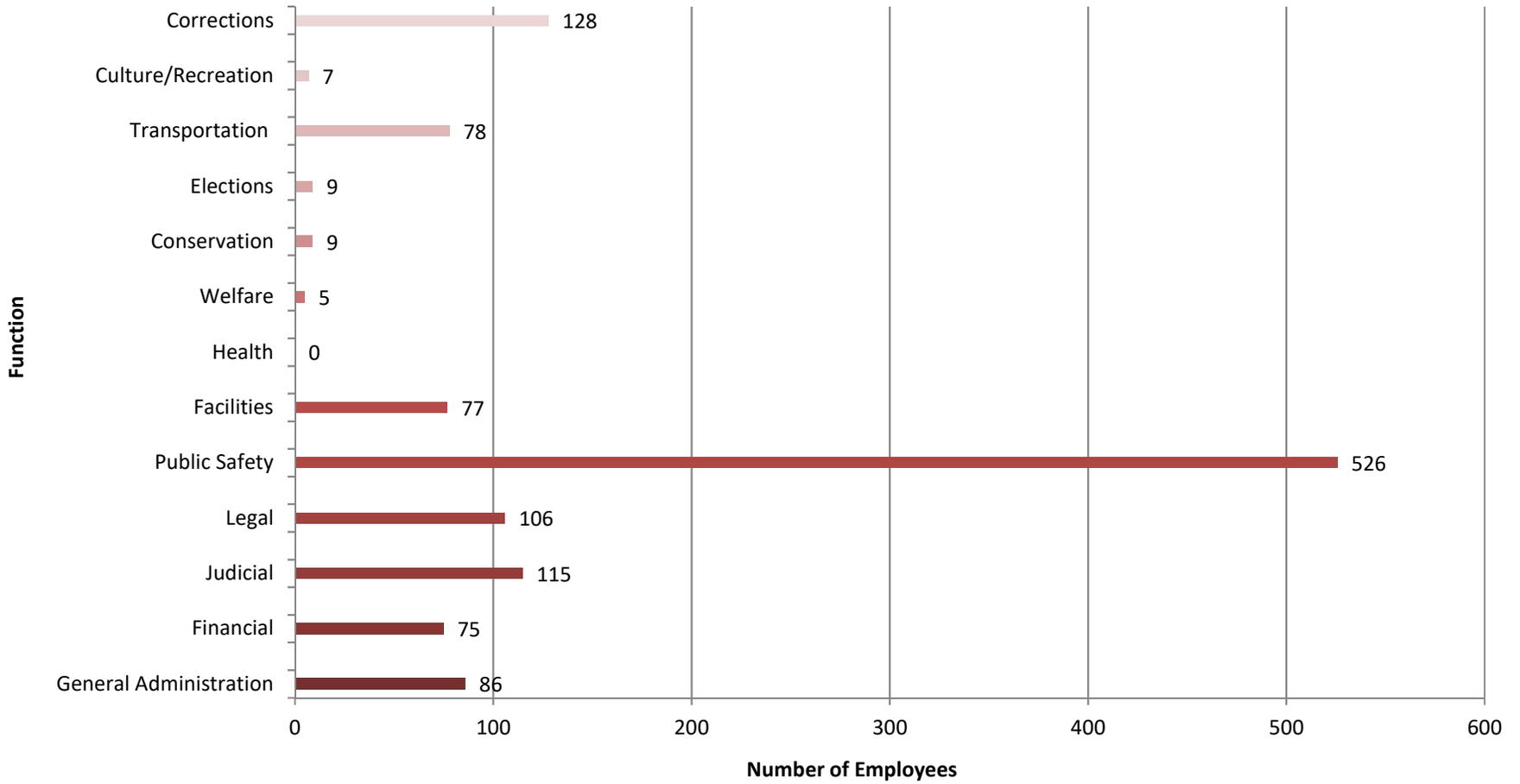
\* Note: Years are based on the fiscal year starting October 1st through September 30th.

## LUBBOCK COUNTY, TEXAS Employee Summary By Function



# LUBBOCK COUNTY, TEXAS

## Employee Summary By Function



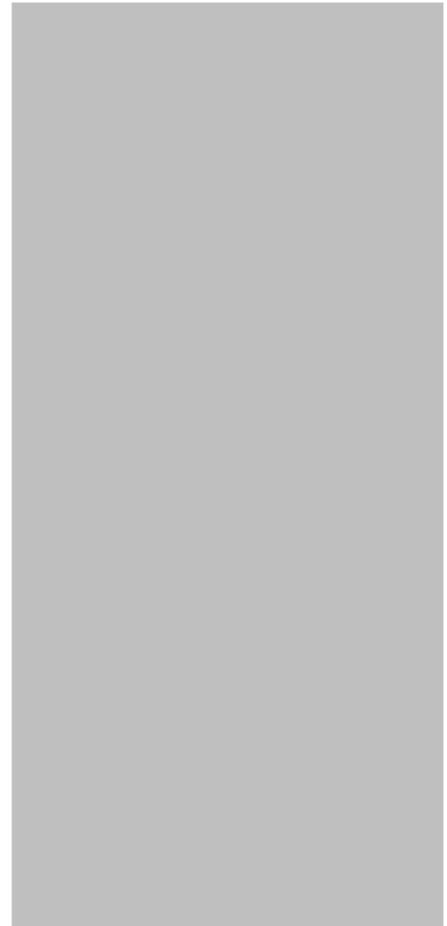
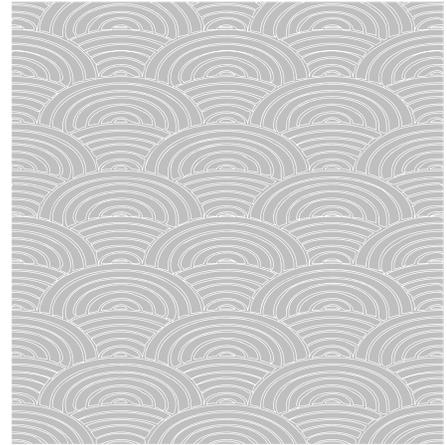
LUBBOCK COUNTY, TEXAS  
Number of Positions by Classification  
FY 2024

	Elected	Appointed	Administrative	Professional	Public Safety	Trades & Technical			Clerical	Regular Part Time	Total
						SC	SM	TE			
<b>General Administration</b>											
Commissioners Court	4	0	1	0	0	0	0	0	2	0	7
ARPA	0	0	1	0	0	0	0	0	0	0	1
County Clerk	1	0	1	0	0	0	0	0	19	0	21
County Clerk Records Mgt. and Preservation	0	0	0	0	0	0	0	0	1	1	2
County Judge	1	1	0	1	0	0	0	0	0	0	3
County Records Mgt. and Preservation -092	0	0	0	1	0	0	0	0	0	0	1
Information & Technology Systems	0	0	1	0	0	0	0	47	2	0	50
<b>General Administration Classification Total:</b>	<b>6</b>	<b>1</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47</b>	<b>24</b>	<b>1</b>	<b>85</b>
<b>Judicial</b>											
Appellate Court	4	0	0	0	0	0	0	0	0	0	4
District Clerk	1	0	1	0	0	0	0	0	29	0	31
District Courts	9	25	2	8	0	0	0	0	8	1	53
Judicial Compliance	0	0	1	0	0	0	0	0	5	0	6
Justice of the Peace 1	1	0	0	0	0	0	0	0	4	0	5
Justice of the Peace 2	1	0	0	0	0	0	0	0	4	1	6
Justice of the Peace 3	1	0	0	0	0	0	0	0	4	0	5
Justice of the Peace 4	1	0	0	0	0	0	0	0	4	0	5
<b>Judicial Classification Total:</b>	<b>18</b>	<b>25</b>	<b>4</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58</b>	<b>2</b>	<b>115</b>
<b>Legal</b>											
CDA Border Prosecution-168	0	0	0	1	1	0	0	0	0	0	2
CDA SPATTF Grant- 164	0	0	1	0	5	0	0	0	1	0	7
CDA VOCA Victim Advocacy Project -171	0	0	0	0	0	0	0	0	2	0	2
Dispute Resolution	0	1	0	1	0	0	0	0	3	0	5
District Attorney	1	2	1	37	14	0	0	0	27	3	85
Domestic Relations Office	0	0	0	0	0	0	0	0	3	0	3
Law Library	0	0	0	1	0	0	0	0	0	0	1
USDA Ag Mediation Grant	0	0	0	1	0	0	0	0	0	0	1
<b>Legal Classification Total:</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>41</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36</b>	<b>3</b>	<b>106</b>
<b>Financial Administration</b>											
Auditor	0	1	1	9	0	0	0	0	6	1	18
Human Resource	0	0	2	4	0	0	0	0	2	0	8
Purchasing	0	0	2	2	0	0	0	0	2	0	6
Tax	1	0	2	1	0	0	0	0	33	1	38
Treasurer	1	0	1	1	0	0	0	0	1	1	5
<b>Financial Administration Classification Total:</b>	<b>2</b>	<b>1</b>	<b>8</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44</b>	<b>3</b>	<b>75</b>
<b>Public Facilities</b>											
Facility Maintenance	0	0	3	1	0	38	29	0	3	3	77
<b>Public Facilities Classification Total:</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>38</b>	<b>29</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>77</b>

LUBBOCK COUNTY, TEXAS  
Number of Positions by Classification  
FY 2024

	Elected	Appointed	Administrative	Professional	Public Safety	Trades & Technical			Clerical	Regular Part Time	Total
						SC	SM	TE			
<b>Public Safety</b>											
Constable Precinct 1	1	0	0	0	1	0	0	0	1	0	3
Constable Precinct 2	1	0	0	0	0	0	0	0	0	0	1
Constable Precinct 3	1	0	0	0	0	0	0	0	0	0	1
Constable Precinct 4	1	0	0	0	0	0	0	0	0	0	1
Courthouse Security	0	0	0	0	3	0	0	0	0	0	3
Detention Center	0	0	3	0	299	0	0	0	15	0	317
Medical Examiner	0	1	1	0	0	0	0	7	2	0	11
Sheriff	1	0	2	0	152	2	0	0	13	4	174
Sheriff Commissary Salary	0	0	0	6	3	1	0	0	2	0	12
TAG Grant	0	0	1	0	0	0	0	0	2	0	3
<b>Public Safety Classification Total:</b>	<b>5</b>	<b>1</b>	<b>7</b>	<b>6</b>	<b>458</b>	<b>3</b>	<b>0</b>	<b>7</b>	<b>35</b>	<b>4</b>	<b>526</b>
<b>Transportation</b>											
Consolidated Road and Bridge	0	0	1	1	0	44	23	0	4	0	73
Public Works	0	0	1	1	0	2	0	0	1	0	5
<b>Transportation Classification Total:</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>46</b>	<b>23</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>78</b>
<b>Miscellaneous</b>											
Elections	0	1	1	0	0	0	0	3	4	0	9
General Assistance	0	0	1	2	0	0	0	0	1	0	4
Idalou/New Deal Park	0	0	0	0	0	0	1	0	0	1	2
Juvenile Detention -055	0	0	2	4	64	0	0	0	1	3	74
Juvenile Food Service-057	0	0	0	0	0	0	3	0	0	0	3
Juvenile Probation-051	0	1	1	15	4	0	1	0	4	0	26
Juvenile Star Program-50	0	0	0	1	0	0	0	0	0	0	1
Precinct 1 Park	0	0	0	0	0	0	0	0	1	1	2
Shallowater Park	0	0	0	0	0	0	1	0	0	1	2
Slaton/Roosevelt Park	0	0	0	0	0	0	2	0	0	0	2
Texas Agrilife Extension - (ST)	0	6	0	0	0	0	0	0	2	1	9
TJJD (A) Juvenile Probation Commission Grant-054	0	0	0	10	14	0	0	0	0	0	24
TJJD (E ) Title IV E Grant- 049	0	0	0	0	0	0	0	0	0	0	0
Veteran's Affairs	0	0	0	0	0	0	0	0	1	0	1
<b>Miscellaneous Classification Total:</b>	<b>0</b>	<b>8</b>	<b>5</b>	<b>32</b>	<b>82</b>	<b>0</b>	<b>8</b>	<b>3</b>	<b>14</b>	<b>7</b>	<b>159</b>
<b>Total All Classifications</b>	<b>32</b>	<b>39</b>	<b>35</b>	<b>109</b>	<b>560</b>	<b>87</b>	<b>60</b>	<b>57</b>	<b>219</b>	<b>23</b>	<b>1221</b>

# Lubbock County Classification Matrix FY2024



# Clerical

Occupations in which workers are responsible for internal and external communication, recording and retrieval of data and/or information and other paperwork required in an office.

CL01	CL02	CL03	CL04
Entry level clerical work	Demonstrates proficiency in job related tasks.	Duties include experience and independent judgement on some job related task. May include supervision.	Office management and supervision. Includes Executive Assistant positions. Exempt

Work requiring advanced knowledge defined as predominantly intellectual in character. The advance knowledge must be acquired by a prolonged course of specialized intellectual instruction.

# Professional

PR01	PR02	PR03	PR04
Meets the qualifications of the position. Often an entry level professional position.	Requires proficiency in position related tasks. Entry level Attorney.	Utilizes independent judgment and decision making with little oversight. May require a professional license.	Enjoys considerable work autonomy and may include supervision duties. May require a professional license.
PR05	PR06	PR07	
Enjoys considerable work autonomy with limited management duties. Licensed professional.	Experienced manager and a licensed professional. Advanced degree required.	Responsible for a division within the department. Licensed professional. Advanced degree required.	

# Administrative

Occupations in which employees set broad policies, exercise overall responsibility for execution of these policies or direct individual departments or special phases of the County's operations.

AD01	AD02	AD03	AD04
Supervises the operation of a department and/or special phase of the County's operation.	First Assistant or senior management official in a department.	First Assistant or senior management official in a department who (manages a division within the department with more than 50 employees or is responsible for a highly technical function of the County).	Department Director

Occupations requiring a combination of basic scientific or technical knowledge which can be obtained through specialized post-secondary school education or through equivalent on-the-job training.

# Technician

TE01	TE02	TE03	TE04
Meets the qualifications of the position.	Requires basic experience in job related tasks.	Intermediate level duties. May require advanced certification and/or education.	Requires job related experience. Has advanced technical skills. May require advanced certification and/or education.
TE05	TE06		
Requires proficiency in job related tasks and working supervisor. May require advanced certification and/or education.	Responsible for a division within the department. May require license, certification and/or education.		

# Service Maintenance

Occupations in which workers perform duties which result in or contribute to the comfort, convenience, hygiene, or safety of the general public or which contribute to the upkeep and care of buildings, facilities or grounds of public property. Workers in this group may operate machinery.

SM01	SM02	SM03	SM04
Performs duties such as maintenance, housekeeping and/or food service in facilities and/or grounds of the County.	Performs duties requiring basic knowledge of methods and procedures for equipment and mechanical devices of the trade.	Requires proficiency in job related tasks. May require a license. Duties may include supervision.	Manager of a division within a department.

# Skilled Craft

Occupations in which workers perform jobs which require special manual skill and a thorough and comprehensive knowledge of the processes involved in the work, which is acquired through on-the-job training, experience or through apprenticeships or other formal training programs.

SC01	SC02	SC03	SC04
Meets the qualifications of the position.	Requires proficiency in job related tasks. May require a certification.	Intermediate level duties of the trade. May require position specific certification.	Duties include supervision and proficiency in job related tasks. May require certification or licensing.
SC05	SC06		
Specialist in their trade and includes supervision. May require master certification or licensing.	Manager of a division within a department.		

# Protective Service

Occupations in which workers are entrusted with public safety, security, and protection from destructive forces.

PS01	PS02	PS03	PS04
Demonstrates ability and motivation to acquire the skills for the position.	Requires proficiency in job related tasks. May require a certification.	Requires proficiency in job related tasks. Has obtained a license or intermediate job certification.	Requires proficiency in job related tasks and may include supervision.
PS05	PS06	PS07	
Requires proficiency in job related tasks and may include supervision. Has obtained advanced job certification.	Second in command for a division within the department and/or shift.	Responsible for a division within the department and/or shift.	

**FY2024**

<b>FY2024</b>	<b>Min</b>	<b>Median</b>	<b>Max</b>
CL01	\$ 26,208.00	\$ 34,944.00	\$ 43,680.00
CL02	\$ 29,484.00	\$ 39,312.00	\$ 49,140.00
CL03	\$ 39,688.74	\$ 52,918.32	\$ 66,147.90
CL04	\$ 44,820.36	\$ 59,760.48	\$ 74,700.60

PR01	\$ 35,250.15	\$ 47,000.20	\$ 58,750.25
PR02	\$ 48,562.02	\$ 64,749.36	\$ 80,936.70
PR03	\$ 53,999.40	\$ 71,999.20	\$ 89,999.00
PR04	\$ 59,456.09	\$ 79,274.78	\$ 99,093.48
PR05	\$ 66,150.63	\$ 88,200.84	\$ 110,251.05
PR06	\$ 67,803.45	\$ 90,404.60	\$ 113,005.75
PR07	\$ 73,590.47	\$ 98,120.62	\$ 122,650.78

AD01	\$ 52,291.20	\$ 69,721.60	\$ 87,152.00
AD02	\$ 57,882.05	\$ 77,176.06	\$ 96,470.08
AD03	\$ 76,887.72	\$ 102,516.96	\$ 128,146.20
AD04	\$ 91,704.99	\$ 122,273.32	\$ 152,841.65

TE01	\$ 33,215.33	\$ 44,287.10	\$ 55,358.88
TE02	\$ 37,035.09	\$ 49,380.12	\$ 61,725.15
TE03	\$ 41,294.12	\$ 55,058.83	\$ 68,823.54
TE04	\$ 46,042.95	\$ 61,390.60	\$ 76,738.24
TE05	\$ 51,337.89	\$ 68,450.51	\$ 85,563.14
TE06	\$ 57,241.74	\$ 76,322.32	\$ 95,402.90

SM01	\$ 21,637.59	\$ 28,850.12	\$ 36,062.65
SM02	\$ 26,520.00	\$ 35,360.00	\$ 44,200.00
SM03	\$ 31,824.00	\$ 42,432.00	\$ 53,040.00
SM04	\$ 45,826.37	\$ 61,101.82	\$ 76,377.28

SC01	\$ 30,201.41	\$ 40,268.54	\$ 50,335.68
SC02	\$ 34,398.00	\$ 45,864.00	\$ 57,330.00
SC03	\$ 39,000.00	\$ 52,000.00	\$ 65,000.00
SC04	\$ 44,717.40	\$ 59,623.20	\$ 74,529.00
SC05	\$ 49,140.00	\$ 65,520.00	\$ 81,900.00
SC06	\$ 63,749.99	\$ 84,999.98	\$ 106,249.98

PS01	\$ 31,128.24	\$ 41,504.32	\$ 51,880.40
PS02	\$ 28,739.49	\$ 38,319.32	\$ 47,899.15
PS03	\$ 41,697.24	\$ 55,596.32	\$ 69,495.40
PS04	\$ 44,637.84	\$ 59,517.12	\$ 74,396.40
PS05	\$ 52,617.24	\$ 70,156.32	\$ 87,695.40
PS06	\$ 58,888.44	\$ 78,517.92	\$ 98,147.40
PS07	\$ 75,004.53	\$ 100,006.04	\$ 125,007.55

**LUBBOCK COUNTY SHERIFF'S OFFICE  
FY24 PAY BAND STEP CHART**

<b>Security Officer (PS-01)</b>		
	<b>Hourly</b>	<b>Annual</b>
Starting	19.413	40,379.04
Step 0	20.374	42,377.92
Step 3	21.246	44,191.68
Step 5	22.153	46,078.24
Step 7	23.097	48,041.76

<b>Entry Level Jailer (PS-01)</b>		
	<b>Hourly</b>	<b>Annual</b>
Starting	20.316	42,257.28
Step 0	21.256	44,212.48
Step 3	22.086	45,938.88
Step 5	22.956	47,748.48
Step 7	23.876	49,662.08

<b>Dispatch (PS-02)</b>		
	<b>Hourly</b>	<b>Annual</b>
Starting	20.575	42,796.00
Step 0	21.508	44,736.64
Step 3	22.496	46,791.68
Step 5	23.544	48,971.52
Step 7	24.655	51,282.40

<b>Dispatch-Lead (PS-02)</b>		
	<b>Hourly</b>	<b>Annual</b>
Starting	21.508	44,736.64
Step 0	22.496	46,791.68
Step 3	23.544	48,971.52
Step 5	24.655	51,282.40
Step 7	25.702	53,460.16

<b>Deputy/Detention Officer (PS-03)</b>		
	<b>Hourly</b>	<b>Annual</b>
Starting	26.432	54,976.49
Step 0	27.272	56,725.76
Step 3	28.031	58,304.48
Step 5	28.821	59,947.68
Step 7	29.643	61,657.44

<b>Corporal/Comm Supervisor (PS-04)</b>		
	<b>Hourly</b>	<b>Annual</b>
Starting	29.196	60,725.61
Step 0	29.916	62,225.28
Step 3	30.781	64,024.48
Step 5	31.681	65,896.48
Step 7	32.617	67,843.36

<b>Criminal (PS-05)</b>		
	<b>Hourly</b>	<b>Annual</b>
Starting	34.282	69,226.57
Step 0	34.002	70,724.16
Step 3	35.031	72,864.48
Step 5	36.101	75,090.08
Step 7	37.214	77,405.12

**LUBBOCK COUNTY SHERIFF'S OFFICE  
FY24 PAY BAND STEP CHART**

<b>Staff Sergeant</b>	<b>(PS-05)</b>	
	<b>Hourly</b>	<b>Annual</b>
Starting	35.002	70,724.17
Step 0	35.031	72,864.48
Step 3	36.101	75,090.08
Step 5	37.214	77,405.12
Step 7	38.324	79,713.92

<b>Lieutenant</b>	<b>(PS-06)</b>	
	<b>Hourly</b>	<b>Annual</b>
Step 0	39.051	81,226.08
Step 3	40.281	83,784.48
Step 5	41.561	86,446.88
Step 7	42.892	89,215.36

<b>Emergency Mngmnt Coord</b>		
	<b>Hourly</b>	<b>Annual</b>
Step 0	44.820	93,225.60
Step 3	46.281	96,264.48
Step 5	47.801	99,426.08
Step 7	49.382	102,714.56

<b>Captain</b>	<b>(PS-07)</b>	
	<b>Hourly</b>	<b>Annual</b>
Step 0	44.821	93,225.61
Step 3	46.281	96,264.48
Step 5	47.801	99,426.08
Step 7	49.382	102,714.56

<b>Assistant Chief Deputy</b>		
	<b>Hourly</b>	<b>Annual</b>
Step 0	50.589	105,225.12
Step 3	51.858	107,864.64
Step 5	53.166	110,585.28
Step 7	54.512	113,384.96

<b>Chief Deputy and Chief Admin</b>		
	<b>Hourly</b>	<b>Annual</b>
Step 0	56.359	117,226.72
Step 3	57.801	120,226.08
Step 5	59.286	123,314.88
Step 7	60.816	126,497.28

## **Compensation Policy**

### **Purpose**

Lubbock County's compensation policy is designed to attract, retain and motivate qualified diverse employees. Nothing in this policy is intended to limit employee rights under federal or state law. This compensation policy does not apply to elected officials, supplemental, CSCD, CRTC or temporary employees.

### **Authority**

The Lubbock County Commissioners Court establishes the budgeted pay for each position within the County. Human Resources establishes the pay grades and classifications for all positions.

### **Classification System**

The purpose of a classification system is to group similar positions, within an Equal Employment Opportunity Commission (EEOC) job category, according to the job duties, decision-making requirements and responsibilities. The classification system is intended to provide consistent and equitable compensation of similar work, as determined by Human Resources.

#### **Position Grades**

##### EEOC Job Categories

- Office Administrators - AD
- Professionals - PR
- Technicians - TE
- Protective Service - PS
- Administrative Support - CL
- Skilled Craft - SC
- Service Maintenance – SM

### **Position Classification**

Classification of a new position, including grant funded, must be evaluated by Human Resources during the regularly scheduled Personnel Committee process. Recommendations will be provided to the Commissioners Court by Human Resources for adoption.

Reclassification of current position(s) must be evaluated by Human Resources during the regularly scheduled Personnel Committee process. Recommendations will be provided to the Commissioners Court by Human Resources for adoption.

Departments may submit requests for new or reclassified position(s) during the Personnel Committee process only.

### **Compensation Pay Bands**

The compensation pay bands will be developed annually, by Human Resources, and referred to the Commissioners Court for adoption. The adopted compensation pay bands will be included in the County Auditor budget materials provided to departments.

Adopted by Commissioners Court July 10, 2023

See Appendix A

## **Compensation**

The budgeted amount for each County position is set by the Commissioners Court during the budget process. The budgeted amount set shall be within the compensation pay bands maintained by Human Resources. Compensation decisions are intended to provide equal pay for equal work.

### **Guidance of General Application**

- The pay for every position is limited to the budgeted amount.
- Vacant position(s) funds may not be used to provide pay raises to employees during the budget year.
- When a department leader is considering a pay increase for an employee, they shall remain within the budgeted amount for the position. They shall also consider if the pay increase creates an adverse impact within the Commissioners Court approved classification system and pay bands.
- When a department leader is considering a conditional offer of employment, they shall remain within the budgeted amount for the position. They shall also consider if the conditional offer creates an adverse impact within the Commissioners Court approved classification system and pay bands.
- Positions funded by grant funding are subject to the restrictions and requirements of the grant as well as County compensation policies.
- Starting pay must be set at or above the minimum of the adopted pay band.

### **Types of Pay Increases**

#### **1. Court Initiated Increase**

Increase approved by the Commissioners Court that is applied to eligible appointed, full-time and part-time active employees. Employee(s) will receive the pay increase if actively employed during the pay period in which it is scheduled to be processed.<sup>1</sup>

#### **2. Cost of Living Adjustment**

Percentage based on increases in cost of living, approved by the Commissioners Court, that is applied to all eligible appointed, full-time and part-time active employees. Employee(s) will receive the COLA if actively employed during the pay period in which it is scheduled to be processed.<sup>1</sup>

#### **3. Equity**

An equity adjustment may be considered when an employee's salary is below that of others in the same classification with similar performance, experience, skills, knowledge and responsibilities. The adjustment can be initiated if there is strong evidence to support a salary increase due to specific triggering event(s).<sup>1</sup>

<sup>1</sup>An employee receiving their pay from a grant will not receive pay increases unless sufficient funds are already available in the grant, additional funds are requested and approved by the grantor, or Commissioners Court specifically approves the pay raise to be paid outside of the grant from the general fund.

## **Exclusions**

- Positions categorized in the Commissioners Court adopted Sheriff's department Step Plan.
- This compensation policy may not apply to certain positions pursuant to federal or state law.

## **Effective Date of Pay Changes**

Pay changes made during the budget process take effect first day of the first full pay period of the new fiscal year. Once approved, pay changes made during the fiscal year take effect on the first day of a pay period.

## **Retention Pay**

Full-time and eligible appointed County employees will receive retention pay for up to 25 years of continuous service.

- Retention pay will be awarded once a year in December. See Appendix B.
- Retention pay will be calculated based on the number of completed years of continuous service as of most recent date of hire. A break in service resets the longevity calculation.
- Length of service will be determined as of September 30<sup>th</sup> of each fiscal year.
- Time spent while on an approved paid leave or active military duty is considered continuous service.

**Appendix A**

**FY2024 Proposed - C**

<b>FY2024</b>	<b>Min</b>	<b>Median</b>	<b>Max</b>
CL01	\$ 26,208.00	\$ 34,944.00	\$ 43,680.00
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PR04	\$ 59,456.09	\$ 79,274.78	\$ 99,093.48
PR05	\$ 66,150.63	\$ 88,200.84	\$ 110,251.05
PR06	\$ 67,803.45	\$ 90,404.60	\$ 113,005.75
PR07	\$ 73,590.47	\$ 98,120.62	\$ 122,650.78

AD01	\$ 52,291.20	\$ 69,721.60	\$ 87,152.00
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AD03	\$ 76,887.72	\$ 102,516.96	\$ 128,146.20
AD04	\$ 91,704.99	\$ 122,273.32	\$ 152,841.65

TE01	\$ 33,215.33	\$ 44,287.10	\$ 55,358.88
TE02	\$ 37,035.09	\$ 49,380.12	\$ 61,725.15
TE03	\$ 41,294.12	\$ 55,058.83	\$ 68,823.54
TE04	\$ 46,042.95	\$ 61,390.60	\$ 76,738.24
TE05	\$ 51,337.89	\$ 68,450.51	\$ 85,563.14
TE06	\$ 57,241.74	\$ 76,322.32	\$ 95,402.90

SM01	\$ 21,637.59	\$ 28,850.12	\$ 36,062.65
SM02	\$ 26,520.00	\$ 35,360.00	\$ 44,200.00
SM03	\$ 31,824.00	\$ 42,432.00	\$ 53,040.00
SM04	\$ 45,826.37	\$ 61,101.82	\$ 76,377.28

SC01	\$ 30,201.41	\$ 40,268.54	\$ 50,335.68
SC02	\$ 34,398.00	\$ 45,864.00	\$ 57,330.00
SC03	\$ 39,000.00	\$ 52,000.00	\$ 65,000.00
SC04	\$ 44,717.40	\$ 59,623.20	\$ 74,529.00
SC05	\$ 49,140.00	\$ 65,520.00	\$ 81,900.00
SC06	\$ 63,749.99	\$ 84,999.98	\$ 106,249.98

PS01	\$ 31,128.24	\$ 41,504.32	\$ 51,880.40
PS02	\$ 28,739.49	\$ 38,319.32	\$ 47,899.15
PS03	\$ 41,697.24	\$ 55,596.32	\$ 69,495.40

Adopted by Commissioners Court July 10, 2023

PS04	\$ 44,637.84	\$ 59,517.12	\$ 74,396.40
PS05	\$ 52,617.24	\$ 70,156.32	\$ 87,695.40
PS06	\$ 58,888.44	\$ 78,517.92	\$ 98,147.40
PS07	\$ 75,004.53	\$ 100,006.04	\$ 125,007.55

**Pay Band Definitions:**

Minimum – employees whom are new to the position and are learning and do not have substantial experience.

- Meets minimum qualifications
- Has little or no experience
- Requires additional training to build knowledge and skills

Median – represents the midway point for the position and represents an experienced employee.

- Meets preferred qualifications
- Demonstrates ability to perform duties independently
- Consistently exhibits core competencies

Maximum – Considered a subject matter expert, usually an experienced employee.

- Subject matter expert
- Exhibits broad and deep knowledge of job related areas
- Extensive knowledge that ranges beyond their primary responsibilities

*Market adjustments may drive pay and must be reviewed by Human Resources to determine if discrimination exist.*

**Appendix B**

**Retention Pay**

<b>Year</b>		<b>Annual</b>
1	\$ 5.00	\$ 60.00
2	\$ 10.00	\$ 120.00
3	\$ 15.00	\$ 180.00
4	\$ 20.00	\$ 240.00
5	\$ 25.00	\$ 300.00
6	\$ 30.00	\$ 360.00
7	\$ 35.00	\$ 420.00
8	\$ 40.00	\$ 480.00
9	\$ 45.00	\$ 540.00
10	\$ 50.00	\$ 600.00
11	\$ 55.00	\$ 660.00
12	\$ 60.00	\$ 720.00
13	\$ 65.00	\$ 780.00
14	\$ 70.00	\$ 840.00
15	\$ 75.00	\$ 900.00
16	\$ 80.00	\$ 960.00
17	\$ 85.00	\$ 1,020.00
18	\$ 90.00	\$ 1,080.00
19	\$ 95.00	\$ 1,140.00
20	\$ 100.00	\$ 1,200.00
21	\$ 105.00	\$ 1,260.00
22	\$ 110.00	\$ 1,320.00
23	\$ 115.00	\$ 1,380.00
24	\$ 120.00	\$ 1,440.00
25	\$ 125.00	\$ 1,500.00

## LUBBOCK COUNTY, TEXAS

### *Summary of Financial Policies*

#### **Revenue Policies**

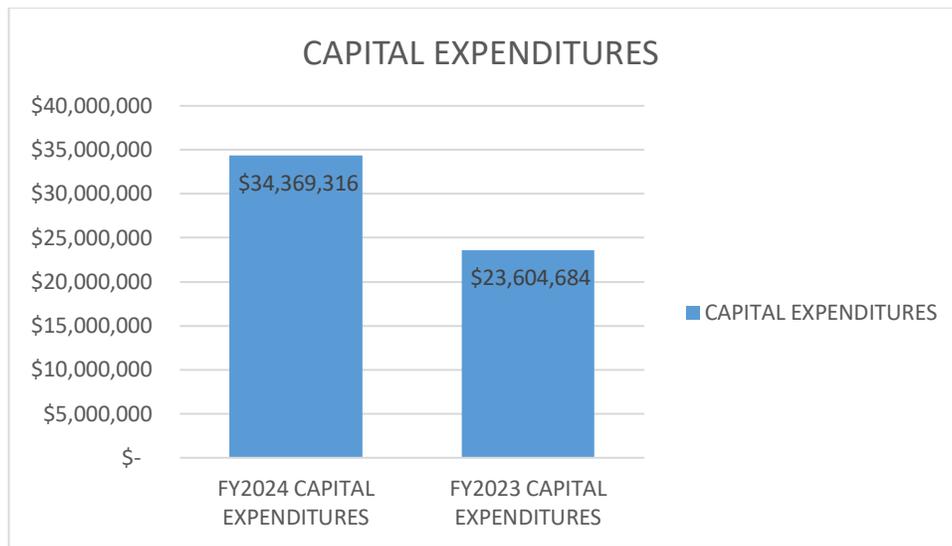
- Establish user fees and charges permitted by law at reasonable levels to provide those services at or near the cost of providing the services.
- Pursue the enactment of new legislation.
- Collect ad valorem property tax revenues.
- Collect outstanding fines and fees due the County.
- Monitor the General Fund unreserved fund balance and not utilize the fund balance by an amount greater than 25% of the General Fund appropriation.

### Capital Expenditure Policy

As noted in the Lubbock County Purchasing 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 annually; the amount budgeted is relatively insignificant.

The current capital expenditure budget for Lubbock County is \$34,369,316, which is an increase of \$10,474,410 from the 2023 budget. The Court will evaluate the County's capital needs throughout the year and especially during the budget process for fiscal budget impact.

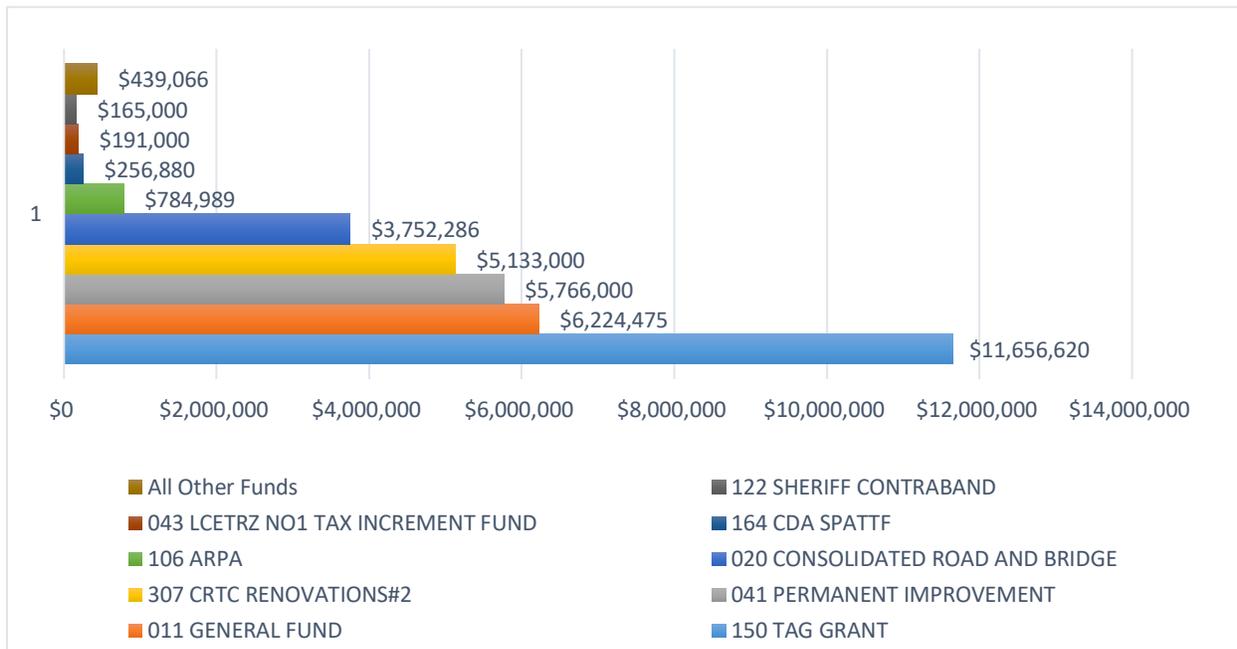


- The Texas Anti Gang (TAG) Grant Fund accounts for 33.92% of the 2024 capital expenditure budget. These funds will be used to build a new TAG building for Texas law enforcement agencies and purchase armor vehicles and other capital equipment.
- The General Fund accounts for 18.11% of the 2024 capital expenditure budget. The court approved the purchase of 31 vehicles for various departments which included life cycle replacements as well as new vehicles, Technology enhancements for back-up storage solutions and network broadband as well as four new software and/or upgrades for various departments. Life Cycle replacement items such as rifles, clothes dryer, freezer, mobile heated cabinet, pot & pan scrap collectors and an ice maker were also funded during this budget year.

- The Permanent Improvement Fund accounts for 16.78% of the 2024 capital expenditure budget. These funds will be used to renovate the Courthouse, the Lubbock County Office Building, the Lubbock County Detention Center and the Juvenile Justice Center. The improvements include renovation for critical life safety upgrades, roof replacement and parking lot resurfacing.
- The CRTC Renovations #2 Fund is 15% of the 2024 capital expenditure budget. These funds will be used to complete Phase 4 and Phase 5 of the renovations for the Community Residential Treatment Center.
- The Consolidated Road and Bridge Fund accounts for 11% of the 2024 capital expenditure budget. These funds will be used for, 4 pick-ups, approximately \$3 million in heavy equipment as well as other equipment to maintain county roads. In addition, funds were appropriated for converting dirt to caliche road projects which are needed due to the growth in the unincorporated areas of the County. The American Rescue Plan Act (ARPA) Fund contributed \$3 million for road maintenance infrastructure projects.

The schedule graph below shows capital expenditures included in the 2024 budget, all funds with capital expenditure budgets under \$165,000 are listed under “All other funds”:

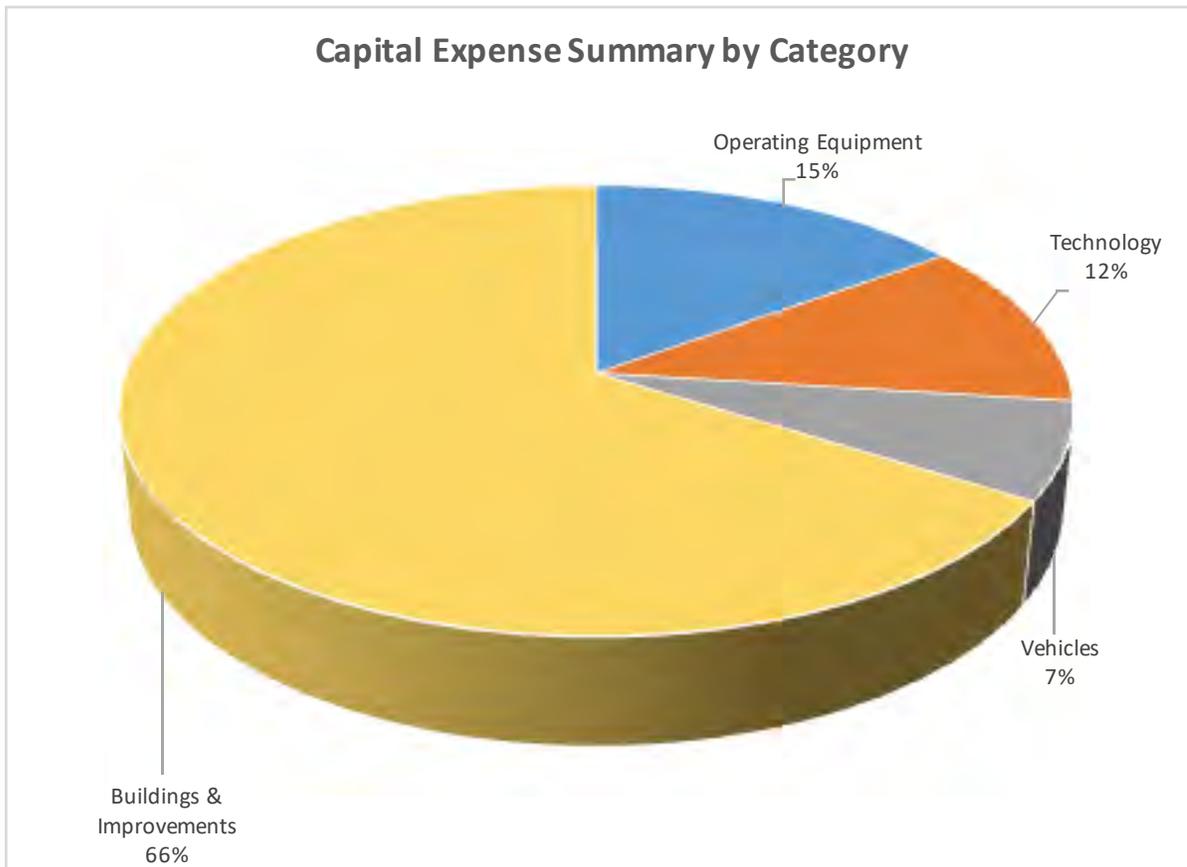
### FY24 CAPITAL EXPENDITURES – ALL FUNDS



**CAPITAL EXPENSE SUMMARY BY CATEGORY  
FY 2023 AND FY 2024**

Below are the combined capital line items for all funds by category.

Description	FY 2023 Budget	FY 2024 Budget
Operating Equipment	\$ 3,187,146	\$ 5,156,747
Technology	\$ 2,632,938	\$ 4,120,995
Vehicles	\$ 1,551,700	\$ 2,391,585
Buildings & Improvements	\$ 17,888,360	\$ 22,699,989
<b>GRAND TOTAL</b>	<b>\$ 25,260,144</b>	<b>\$ 34,369,316</b>



Line Item	Description	Life Cycle Replacement	Quantity	Amount
<b>Road and Bridge</b>				
02019090 623000	CR 7700, Pct. 1 Conversion Dirt to Caliche from CR 2330 to US87.		1	\$50,000
02019090 623000	CR 2700 & CR 7500, Pct. 2 Conversion Dirt to Caliche		1	\$50,000
02019090 623000	CR 5500, Pct. 3 Conversion Dirt to Caliche from I27/US87 east.		1	\$50,000
02019090 623000	CR 6500, Pct. 4 Conversion Dirt to Caliche from FM 2378 east		1	\$50,000
<b>Total Road and Bridge</b>				<b>\$200,000</b>
<b>Parks Pct. 1</b>				
03119180 640600	Maintenance of parking lots		1	\$75,000
<b>Total Parks Pct. 1</b>				<b>\$75,000</b>
<b>Parks Pct. 4</b>				
03419480 640600	water project in the park		1	\$50,000
<b>Total Parks Pct. 4</b>				<b>\$50,000</b>
<b>Permanent Improvement</b>				
04106140 620800	New carpet		1	\$60,000
04106140 620800	Elevator - replacement/upgrades		1	\$530,000
04106140 620800	Reseal windows/doors/limestone - up to 44' on N side		1	\$250,000
04106140 620800	Handicap ramp at west entry		1	\$300,000
04106140 620800	AHU replacement (4-1-98 & 4-2-98)		1	\$500,000
04106140 620800	Fire alarm completion & certification		1	\$32,000
04106140 621100	Third floor renovation		1	\$1,600,000
04106140 621100	Replace/seal stone on 12th floor east side		1	\$110,000
04106140 621100	Elevator - replacement/upgrades		1	\$475,000
04106140 621100	Reseal parking lot over basement		1	\$70,000
04106140 621300	Enclose main entrance canopy		1	\$75,000
04106140 621300	Replace fire pump		1	\$100,000
04106140 621300	Upgrade fire alarm/detectors in 1 cluster		1	\$60,000
04106140 621300	Sewer grinder/station		1	\$600,000
04106140 621700	Emergency generator replacement		1	\$140,000
04106140 621700	10 classroom addition		1	\$200,000
04106140 621700	Parking lot - hot rubber cracks, seal coat, restripe		1	\$40,000
04106140 621700	Reroof - JJAEP classrooms		1	\$90,000
04106140 622300	Replace emergency generator at Central Plant		1	\$200,000
04106140 622300	Fire protection install (FA & Sprinkler) at carpenter & welding sho		1	\$24,000
04106140 622300	Repave/rework paved lid over Central Plant		1	\$50,000
04106140 622300	Repave employee parking lot C		1	\$110,000
04106140 622300	APO chiller		1	\$150,000
<b>Total Permanent Improvement</b>				<b>\$5,766,000</b>
<b>LCETRZ</b>				
04309090 623000	CTERZ Area Road Improvement		1	\$191,000
<b>Total LCETRZ</b>				<b>\$191,000</b>
<b>ARPA</b>				
10600110 620500	OTHER IMPROVEMENTS		1	\$760,807
10600110 660500	CAPITAL OUTLAY TECH & INFO SYS		1	\$22,597
10600110 661060	CAPITAL OUTLAY-ARPA		1	\$1,585
<b>Total ARPA</b>				<b>\$784,989</b>

Line Item	Description	Life Cycle Replacement	Quantity	Amount
<b>TAG</b>				
15004630	615000	Cost to build a new facility to house the TAG operations. Estimati	1	\$10,500,000
<b>Total TAG</b>				<b>\$10,500,000</b>
<b>CRTC Renovations #2</b>				
30730093	610000	Replace emergency generator	1	\$33,000
30730093	610000	Lubbock County Residential Treatment Center Phase IV & V Renovation	1	\$4,200,000
30730093	610000	Reroof of CRTC	1	\$900,000
<b>Total CRTC Renovations#2</b>				<b>\$5,133,000</b>
<b>Total Infrastructure</b>				<b>\$22,699,989</b>

Department/ Line Item	Description	Life Cycle Replacement	Qty	Amount	
<b>Information Technology</b>					
01100510	660500	Consolidated Backup Storage Solution	No	1	\$350,000
01100510	660500	Courtroom Technology Upgrades	No	1	\$1,600,000
01100510	660500	Cyber Lab NAS Solution	No	1	\$40,000
01100510	660500	Electronic Systems UPS Replacements	No	15	\$300,000
01100510	660500	Network Broadband Backbone	No	1	\$700,000
01100510	660500	Network SFP 10GigE Transceiver Modules	No	1	\$150,000
01100510	660500	Network Switch Replacements	No	1	\$400,000
01100510	660500	PayFactor- HR Pay Equity Study Solution	No	1	\$28,000
01100510	660500	Tyler Technology ERP Implementation	No	1	\$200,000
01100510	660500	Video Surveillance and Access Control Upgrade	No	1	\$300,000
<b>Total Information Technology</b>					<b>\$4,068,000</b>
<b>CDA</b>					
01104025	604000	New vehicles	No	2	\$78,000
<b>Total CDA</b>					<b>\$78,000</b>
<b>Law Enforcement</b>					
01104630	664600	Tahoe PPV (Patrol)	Yes	11	\$847,000
01104630	664600	Tahoe PPV 4x4 (Patrol)	Yes	1	\$78,000
01104630	664600	Tahoe PPV (CID and Command)	Yes	2	\$102,000
01104630	664600	Dodge Pick-Up (SWAT)	Yes	2	\$114,000
01104630	664600	GMC Sierra Pick-Up (Narcotics)	Yes	1	\$53,000
01104630	664600	Toyota 4 Runner (Narcotics)	Yes	1	\$49,750
01104630	664600	Toyota Tundra (Narcotics)	Yes	1	\$51,000
01104630	664600	Night Vision Device	No	1	\$5,100
01104630	664600	Thermal Binocular	No	1	\$5,600
01104630	664600	Forklift	No	1	\$37,000
01104630	664600	Tahoe PPV (K-9) (New Positions)	No	2	\$157,000
01104630	664600	Chevy Blazer (New Position) (Narc)	No	1	\$46,000
01104630	664600	Jeep Grand Cherokee (New Position) (Narc)	No	1	\$46,000
01104630	664600	Rifles (SWAT)	Yes	4	\$27,600
01104630	664600	Rifles (SWAT Expansion)	No	5	\$34,500
<b>Total Law Enforcement</b>					<b>\$1,653,550</b>
<b>Detention Center</b>					
01104730	664700	Clothes Dryer	Yes	1	\$21,000
01104730	664700	3 Section Reach-In Freezer	Yes	1	\$10,000
01104730	664700	Insulated Mobile Heated Cabinet	Yes	1	\$6,500
01104730	664700	Pot & Pan Scrap Collectors	Yes	2	\$17,000
01104730	664700	Ice Maker	Yes	1	\$9,500
01104730	664700	Stryker Stretcher (Medical)	No	1	\$11,250
01104730	664700	Stair Master	No	1	\$9,000
01104730	664700	60 Quart Mixer	No	1	\$30,000
<b>Total Detention Center</b>					<b>\$114,250</b>
<b>Inmate Transport</b>					
01104830	604800	Transport Van	Yes -1	2	\$80,000
<b>Inmate Transport</b>					<b>\$80,000</b>

Department/ Line Item	Description	Life Cycle Replacement	Qty	Amount
<b>Facility Maintenance</b>				
01106140 666100	Trucks with utility bed	No	3	\$186,675
01106140 666100	Utility Vehicle	No	1	\$30,000
01106140 666100	Truck Cap	No	2	\$14,000
	<b>Total Facility Maintenance</b>			<b>\$230,675</b>
<b>Road and Bridge</b>				
02019090 640500	Motor Graders	No	2	\$800,000
02019090 640500	Water Truck (4,000gal)	No	1	\$200,000
02019090 640500	Distributor	No	1	\$323,000
02019090 640500	Water Truck (2,000gal)	No	1	\$135,000
02019090 640500	TMA Truck	No	1	\$150,000
02019090 640500	Fuel/Lube Truck	No	1	\$233,000
02019090 640500	Belly Dump Trailers	No	3	\$132,000
02019090 640500	Heavy Equipment, not delivered in FY23	No	1	\$1,246,886
02019090 640700	Traffic Control Bed	No	1	\$8,600
02019090 640700	Four Post Lifts	No	2	\$80,000
02019090 640700	Equipment Trailer	No	1	\$25,000
02019090 650200	1 Ton Pickup	No	1	\$61,000
02019090 650200	1/2 Ton Pickups	No	3	\$157,800
	<b>Total Road and Bridge</b>			<b>\$3,552,286</b>
<b>Law Library</b>				
08108125 630200	Books--Proposed LexisNexis-Matthew Bender Print Renewal Cont		1	\$44,854
08108125 630200	Books--Signed Thomson Reuters LMA Contract (2022-2027) Agree		1	\$54,900
08108125 630200	Books--Estimated Renewal Pricing for State Bar of Texas Subscrip		1	\$2,702
08108125 630200	Books--Law Review Subscriptions for FY24		1	\$240
	<b>Total Law Library</b>			<b>\$102,696</b>
<b>Sheriff Contraband</b>				
12204630 640700	Vehicles and other Capital Equipment		1	\$165,000
	<b>Total Sheriff Contraband</b>			<b>\$165,000</b>
<b>Inmate Commissary</b>				
12404730 664700	Capital Equipment		1	\$10,000
	<b>Total CDA</b>			<b>\$10,000</b>
<b>Homeland Security</b>				
12804630 664600	Capital Equipment		1	\$102,370
	<b>Total CDA</b>			<b>\$102,370</b>
<b>Project Safe Neighborhood</b>				
13004630 664600	Capital Equipment		1	\$64,000
	<b>Total CDA</b>			<b>\$64,000</b>
<b>TAG</b>				
15004630 664600	Bearcat G3 armored vehicle		1	\$410,000
15004630 664600	ROOK rapid deploy armored vehicle		1	\$520,000
15004630 664600	Rapid Deployment vehicle		1	\$110,000
15004630 664600	Narcotics field testing kit		1	\$35,000
15004630 664600	Pole cameras		5	\$28,625
15004630 664600	GrayKey device to unlock iPhones		1	\$28,995
15004630 664600	Network Storage for Pole cameras		1	\$24,000
	<b>Total TAG</b>			<b>\$1,156,620</b>

Department/ Line Item	Description	Life Cycle Replacement	Qty	Amount
<b>CDA SPATF</b>				
16404025	640700	Mobile Automatic License Plate Readers	3	\$51,000
16404025	640700	Stationary License Plate Readers (Approx. 14)	1	\$90,000
16404025	640700	1/2 ton 4x4 crew cab pickup	1	\$49,660
16404025	640700	2023 or 2024 SUV - crime prevention	1	\$39,700
16404025	640700	Pole Cameras	2	\$13,560
16404025	640700	vehicle wrap, emergency lights	1	\$12,960
		<b>Total CDA SPATF</b>		<b>\$256,880</b>
<b>CDA JAG 22</b>				
16604025	640610	Capital Outlay	1	\$35,000
		<b>Total CDA JAG 22</b>		<b>\$35,000</b>
		<b>Total Equipment</b>		<b>\$11,669,327</b>
		<b>Vehicles</b>		<b>\$2,391,585</b>
		<b>Technology</b>		<b>\$4,120,995</b>
		<b>Other</b>		<b>\$5,156,747</b>



## **Lubbock County Capital Improvement Program**

### **Overview**

Lubbock County recognizes the importance of developing long-range capital improvement planning to maintain the growth and vitality of the community. The County also recognizes that a properly prepared capital program is essential to the future financial health of an organization and continued delivery of services to citizens and businesses of Lubbock County. The Capital Improvement Program represents the County's commitment to plan and invest in its roads, infrastructure, technology, major repairs and upgrades to county facilities and major equipment as well as replacement of capital equipment.

The Capital Improvement Program is an infrastructure plan that matches the County's highest priority capital needs with a financing schedule. It identifies the major capital needs of the county on a minimum of a five year planning process with six to ten years noted on the horizon. The program offers a structured process that will facilitate the identification, inclusion of funding options and the impact of projects on operating budgets that are necessary for County operations.

The Capital Improvement Program has oversight from the Budget Committee (Committee). Members on the Committee include the County Judge, four Commissioners and the County Auditor with the Facilities Maintenance, Information Technology Services, Public Works, and Purchasing directors as subject matter experts.

The Committee will consider the feasibility of all proposed capital projects submitted by County departments. They will evaluate their necessity, priority, location, and cost while recommending methods of financing for the various projects. Priority will be given to projects of a life-safety nature. Once the CIP is approved by the Commissioners Court, the Committee will meet throughout the year to monitor the progress of the projects and recommend revisions as needed. Capital improvement project requests will include the project description, funding summary breakdown by category, available funding allocation, operating budget impact, and revenue or efficiency factors.

Upon completion and adoption, the Capital Improvement Program will become the guide for the County Auditor, Commissioners Court and County departments with respect to bond sales, lease agreements or annual budget processing. Projects that are less than \$100,000 will be funded in the annual budget process. The Commissioners Court will approve all capital expenditures and projects during the annual budget process. All other subsequent years on a department's capital improvement plan are considered estimates only.

### **Budget Committee**

The Budget Committee is responsible to annually review the departments' capital improvement plan and will consider the feasibility of providing recommendations to the Commissioners Court.

The Committee is also given the authority to request the assistance of other subject matter experts in the development of the CIP. The Committee will evaluate the necessity, priority, location, and cost. Financing methods are also recommended for the various projects. Once the CIP is approved by Commissioners Court, the progress of the plan is monitored and revisions made as needed. The overall goal of the Budget Committee is to develop a capital improvement program with recommendations that:

- Preserve the past by investing in the continued upgrade of county assets and infrastructure,
- Protect the present with improvements and or additions to facilities, roads, technology and investments,
- Plan for the future of the county.

### **Development and Review**

Proposed projects will be submitted to the County Auditor's Office by the various county departments. A meeting with the Committee will be scheduled for the departments to present their program needs. The County Auditor will prepare an in depth analysis and review of the projects requested. The Committee will conduct an internal project ranking process and will use criteria that will include, but not limited to, public health and safety, federal or state mandates, preservation of the County's existing capital investments, alleviation of overcrowding, demand for services and consistency. All projects will be categorized by priority and the criteria listed:

- Immediate – Projects are in progress or expected to be started within one year
- Short-term – Projects are expected to start within the next 2-3 years
- Long Term – Projects are expected to begin within the next 4-5 years
- Horizon (Future) Projects – Projects are anticipated, but not scheduled within the 5 yr. planning stage.

The Committee will evaluate capital projects based on the urgency of the project, the readiness of the project, whether the project is suitable for separating into phases, financing required, and whether the project is consistent with the overall program.

Over the course of any fiscal year, and as situations change, projects are reviewed, reevaluated, added, revised, or removed from the program accordingly. Request are made by department directors with the County Auditor offering recommendations to the Commissioners Court. Final decisions are made by the Commissioners Court during the fiscal year's budget process.

### **Funding Options**

Funding for the proposed Capital Improvement Program is derived from two major sources, the issuance of long-term debt payable through property taxes or the County's annual general fund appropriations. An additional revenue stream is a hotel motel tax approved by the Lubbock County voters. The Commissioners Court may allocate a portion of the tax rate for Maintenance and Operations (M&O) and dedicate it for the Capital Improvement Program.

At this time, one cent of M&O is allocated to Permanent Improvements and .0005 is allocated for each of the four County precinct parks.

### **Capital Project Evaluation Questions**

#### Urgency of the Project

1. What are the most urgent projects and why?
2. Is the project needed to respond to state of federal mandates?
3. Will the project improve unsatisfactory environmental, health and safety conditions?
4. What will happen if the project is not funded?
5. Does the project accommodate increases in demand for services?

#### Readiness of the Project

1. Has the research and planning of the project been completed?
2. Are plans, permits and other similar requirement ready?
3. Have affected citizens received notice and briefings?
4. Are the departments ready to move forward with the projects?
5. Is the project compatible with the implementation of the other proposed projects?
6. Can this project be separated into different phases?
7. Is the timing of the project affected because funds are not available?
8. Does the project have a net impact on the operating budget?  
If so, which years are impacted?
9. Does the project preserve previous capital investments or restore a capital facility to adequate operating conditions?

#### Planning for the Project

1. Is the project consistent with the CIP?
2. Can projects of similar use or purpose be located at one location?
3. Does the project increase the efficacy of the service delivery?
4. What are the number and types of persons likely to benefit from the project?
5. Will any group be adversely affected by the project?
6. What geographical areas will the project serve?
7. Are there any operation service changes that could affect the development estimates?

#### Financing the Project

1. Will the project be financed through annual operating budget?
2. Will an amount of the M&O tax rate be set aside for the CIP project?
3. If so, how much?
4. Will the project be financed by means of bond proceeds?
5. Will the project be financed by other means such as lease agreements?

While project rating are important in determining recommendations, the County’s overall financial situation is critical to ALL decisions.

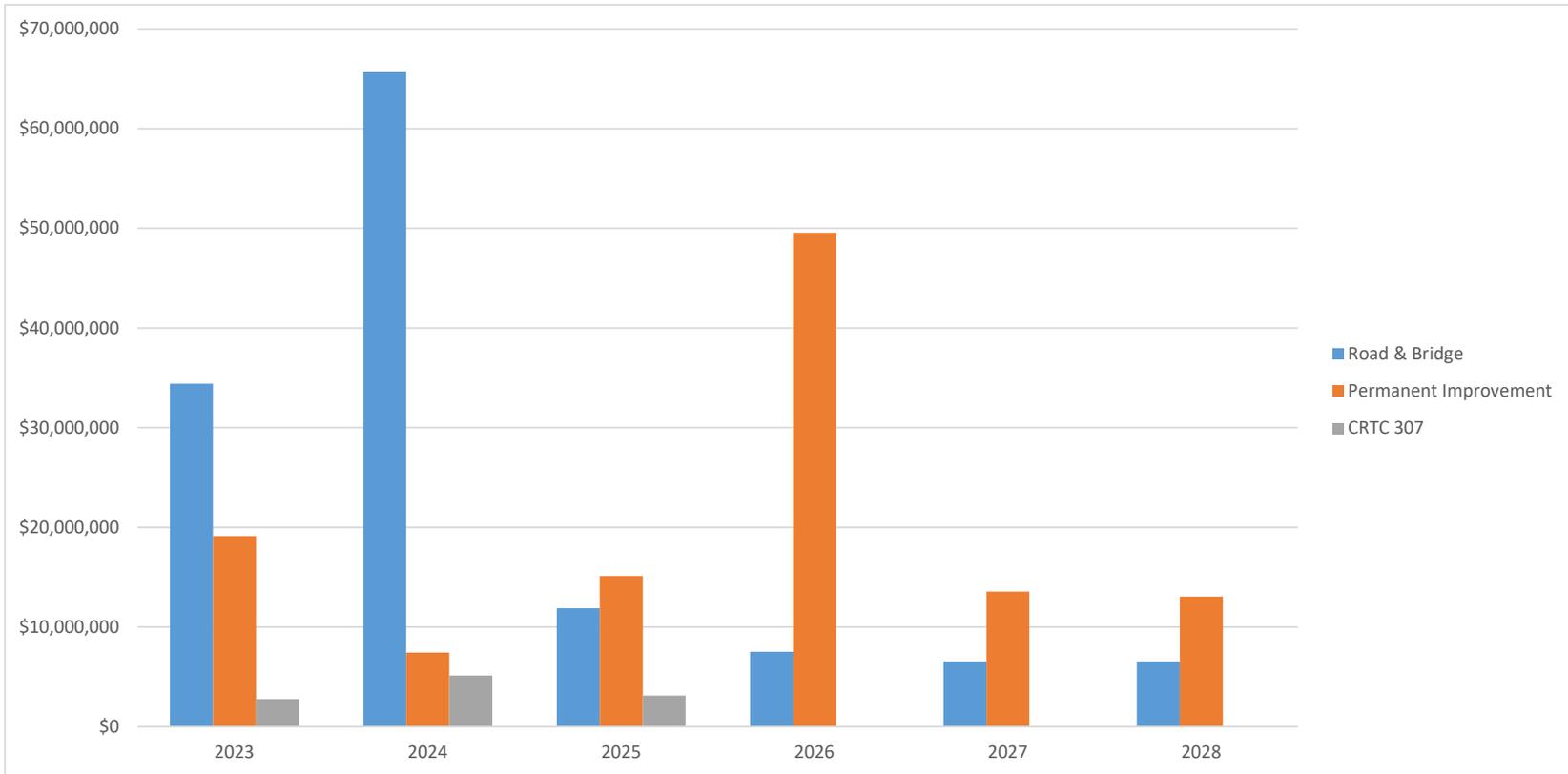
**Capital Improvement Program Calendar**

	<b>STEPS</b>	<b>RESPONSIBLE PARTY</b>	<b>TIMELINE</b>
1	Department directors identify the capital asset needs by developing capital asset life.	Department Directors	By May 31 <sup>st</sup> of each fiscal year
2	Departments directors develop a 5 year capital improvement plan with 6-10 year horizon projects includes meeting with subject matter experts for each project as applicable.	Department Directors	By May 31 <sup>st</sup> of each fiscal year
3	<b>Request for Projects listed with the departments priorities. Should include the 5-10 year CIP with list of asset useful life.</b>	Departments Directors and Elected Officials	Packetts go out by May 1 <sup>ST</sup> , <b>due to the County Auditor’s Office as indicated on the budget calendar</b>
4	Assemble all eligible submitted projects for review.	Auditor’s Office	June of each fiscal year
5	Departments present projects or equipment to the Commissioners Court. Requests are reviewed, and project/equipment are prioritized.	County Auditor and Commissioners Court	June of each fiscal year
6	Identify and recommend funding strategies for Capital Improvement Program	Department Directors and County Auditor	July of each fiscal year
7	Recommendations are made by County Auditor and Commissioners Court	County Auditor and Commissioners Court	July of each fiscal year
8	Allow departments to appeal before final recommendation.	Department Directors	By July 31 <sup>st</sup> of each fiscal year
9	Approve recommendations for funding of Capital Improvement Plan	Commissioners Court	1 <sup>st</sup> full week of August for each fiscal year

FY2023 - FY 2028							
ROAD & BRIDGE PROJECT NAME:	FY'23	FY'24	FY'25	FY'26	FY'27	FY'28	COMMENTS
Road Main't. - CR7700, CR2700, CR7500, CR5500, CR6500	\$2,000,000	\$2,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	Budget Appropriation
	\$4,000,000	\$3,000,000				-	ARPA Funds
<b>BETTER SAFER ROADS PROGRAM</b>							
Woodrow Road	\$6,500,000	16,143,363	-	-	-	-	Voter Approved Bonds
Woodrow Road	-	16,506,029	-	-	-	-	Voter Approved Bonds
CR2300 (Ave P)	-	-	-	-	-	-	Voter Approved Bonds
CR6900 (50th St.)	-	14,903,050	-	-	-	-	Voter Approved Bonds
CR1500 (Alcove Ave)	\$3,600,000	-	-	-	-	-	Voter Approved Bonds
Tier II Roads - Indiana Ave.	-	-	-	-	-	-	Voter Approved Bonds
Misc. Road Conversions-Pct 1	\$91,000	-	-	-	-	-	Voter Approved Bonds
CR3600 (Horseshoe Bend)	750,000.00	-	-	-	-	-	Voter Approved Bonds
CR 2500 (MLK BLVD)	\$5,100,000	-	-	-	-	-	Voter Approved Bonds
CR 7300	\$1,980,000	-	-	-	-	-	Voter Approved Bonds
Misc. Road Conversions-Pct 2	\$273,000	-	\$681,000	-	-	-	Voter Approved Bonds
CR 2900 (MBCI Road)	-	-	-	-	-	-	Voter Approved Bonds
CR 3300 (Walnut St)	-	-	-	-	-	-	Voter Approved Bonds
CR 6400	-	200,000	-	-	-	-	Voter Approved Bonds
Misc. Road Conversions-Pct 3	830,000	-	\$830,000	830,000	-	-	Voter Approved Bonds
FM1294		-	-	-	-	-	Voter Approved Bonds
CR 1700	\$3,456,250	1,000,000	3,456,250	3,456,250	-	-	Voter Approved Bonds
Misc. Road Conversions-Pct 4	\$318,000	-	\$227,000	-	-	-	Voter Approved Bonds
TxDot Project Match	\$3,500,000		\$2,700,000	220,000	-	-	Voter Approved Bonds
Program Administration/ Design	\$2,000,000	11,900,000	\$1,000,000	-	3,550,000	3,550,000	Voter Approved Bonds
Total Better Safer Roads	\$28,398,250	\$60,652,442	\$8,894,250	\$4,506,250	\$3,550,000	\$3,550,000	Voter Approved Bonds
<b>Total Road &amp; Bridge Costs</b>	<b>\$34,398,250</b>	<b>\$65,652,442</b>	<b>\$11,894,250</b>	<b>\$7,506,250</b>	<b>\$6,550,000</b>	<b>\$6,550,000</b>	

FY2023 - FY 2028							
PERMENANT IMPROVEMENT 041 PROJECT NAME:	FY'23	FY'24	FY'25	FY'26	FY'27	FY'28	COMMENTS
<b>Courthouse Renovation</b>							Budget Appropriation
AHU replacement		\$500,000					
LCCH - Carpet - general	\$100,000	\$60,000	\$100,000	\$100,000	\$100,000		Budget Appropriation
Elevator - replacements/upgrade		\$530,000					
Handicap ramp at West entry		\$300,000					
Reseal windows, doors, limestone & repoint top 44' of bldg	\$210,000	\$250,000	\$210,000	\$210,000			Budget Appropriation
Fire Alarm Certification	\$32,000	\$32,000					Budget Appropriation
<b>Main Renovations</b>							Budget Appropriation
916 Main 2nd floor		\$0					Budget Appropriation
Replace/seal stone - 12th floor		\$110,000					
Elevator - replacements/upgrade		\$475,000					
Renovations 3rd Fl	\$2,340,000	\$1,600,000					Budget Appropriation
Renovations 1st Floor-2 phases	-	\$0	\$2,250,000				Budget Appropriation
Renovation basement				\$4,000,000			Budget Appropriation
Reseal parking lot over basement	\$35,000	\$70,000					Budget Appropriation
<b>LCJJC Renovations</b>							Budget Appropriation
Parking lot		\$40,000					Budget Appropriation
Emergency generator replacement	\$0	\$140,000					Budget Appropriation
Roof Replacement	\$650,000	\$90,000					Budget Appropriation
10 Classroom Addition	\$2,810,000	\$200,000					Budget Appropriation
<b>Parking Garage - Replacement</b>	-	-	\$3,600,000	\$36,000,000			Budget Appropriation
<b>LCDC Pod Refurbishing</b>	\$200,000	\$-	\$212,180	\$2,185,545	\$225,102		Budget Appropriation
LCDC - Carpet & VCT Replace @Pods	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ 200,000		Budget Appropriation
LCDC - Enclose Main Entrance Canopy	\$ -	\$ 75,000	\$ -				Budget Appropriation
LCDC - HVAC & Redundancy for IT Server room	\$ 700,000	\$ -		-			Budget Appropriation
LCDC - Upgrade Fire Alarm & Sprinkler	\$ 100,000	\$ 160,000					Budget Appropriation
Sewer ginder/station		\$ 600,000					Budget Appropriation
Pave Dirt Lot - Ave F & Main St.				\$ 175,000			Budget Appropriation

FY2023 - FY 2028							
PERMENANT IMPROVEMENT 041 PROJECT NAME:	FY'23	FY'24	FY'25	FY'26	FY'27	FY'28	COMMENTS
<b>Demolish APO Building &amp; paving</b>					\$ 200,000	\$ 200,000	Budget Appropriation
New APO Building/ FY24 Chiller	\$ -	\$ 150,000			\$ 6,125,000	\$ 6,125,000	Budget Appropriation
Fire Protection Install		\$ 24,000					
Repave parking lots		\$ 160,000					
SO Fleet Maint. & Auto Task Force Facility	\$ -	\$ -	\$ 1,875,000				Budget Appropriation
Emergency generator at Central Plant	\$ -	\$ 200,000					Budget Appropriation
Exterior doors and windows 915 building	\$ 100,000						Budget Appropriation
New Medical Examiner's Building	\$ 10,000,000		\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	ARPA-FY23 Bonds
<b>Energy &amp; Conservation Grant</b>							
Phase I Yrly Pmt FY24 Y. 4 of 15	\$ 854,720	\$ 867,669	\$ 881,004	\$ 894,740	\$ 908,892	\$ 923,464	Lease Agreement
Phase II Yrly Pmt FY24 Yr. 3 of 15	\$ 800,740	\$ 800,540	\$ 801,140	\$ 801,364	\$ 801,584	\$ 801,812	Lease Agreement
<b>TOTAL 041 ESTIMATED COSTS</b>	<b>\$ 19,132,460</b>	<b>\$ 7,434,209</b>	<b>\$ 15,129,324</b>	<b>\$ 49,566,649</b>	<b>\$ 13,560,578</b>	<b>\$ 13,050,276</b>	
PROJECT NAME:	FY'23	FY'24	FY'25	FY'26	FY'27	FY'28	COMMENTS
CRTC RENOVATIONS 307 Phase IV & V	2,771,000	\$4,200,000	3,125,000.00	\$ -			Budget Appropriation
CRTC emergency generator		\$33,000					Budget Appropriation
CRTC Reroof		\$900,000					Budget Appropriation
<b>TOTAL 307 ESTIMATED COSTS</b>	<b>\$ 2,771,000</b>	<b>\$ 5,133,000</b>	<b>\$ 3,125,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



The additional projects listed below are anticipated, but not scheduled within the 5 yr. planning stage at this time.

***Permanent Improvement***

- \*Lubbock County Detention Center (additional PODS)

***Information & Technology Services***

- \*Build reliable enterprise service delivery environment to improve user experience and usability.
- \*Upgrade Surveillance and access control infrastructure.

# Lubbock County, Texas

## Fund Balance Policy

### Revised for GASB 54

#### *Purpose*

The purpose of this policy is to establish a key element of the financial stability of the County by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the County maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the County's general operations.

#### *Definitions*

*Fund Equity* – A fund's equity is generally the difference between its assets and its liabilities.

*Fund Balance* – An accounting distinction is made between the portions of fund equity that is spendable and nonspendable. These are broken up into five categories:

- 1) **Nonspendable fund balance** – includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory and prepaid items.
- 2) **Restricted fund balance** – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants, certain fees and major construction projects.
- 3) **Committed fund balance** – includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that the imposed the constraint originally.
- 4) **Assigned fund balance** – comprises amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- 5) **Unassigned fund balance** – is the residual category of the general fund and includes all amounts not contained in other categories. Unassigned amounts are technically available for any purpose.

## ***Policy***

### ***Committed Fund Balance***

- The Commissioners' Court is the County's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is an order approved by the Commissioner's Court. The order must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

### ***Assigned Fund Balance***

- When it is appropriate for fund balance to be assigned, the Commissioners' Court has authorized the County Auditor as the official authorized to assign fund balance to a specific purpose as approved by the fund balance policy. Assignments may occur subsequent to fiscal year end.

### ***Minimum Unassigned Fund Balance***

It is the goal of the County to achieve and maintain an unassigned fund balance in the general fund equal to 25% of expenditures to provide the County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The County considers a balance of less than 15% to be cause for concern, barring unusual or deliberate circumstances.

If unassigned fund balance falls below the goal or has a deficiency, the County intends to take action during the annual budget process to reach compliance within two annual budget cycles. Actions in the budget process available to increase the unreserved general fund balance may include increasing taxes, decreasing spending in specific areas, dedicating one-time revenues to fund reserves or making transfers of excess fund balances from other funds.

### ***Order of Expenditures of Funds***

When multiple categories of fund balance are available for expenditure (for example, a construction project is funded partly by a grant, funds set aside by the Commissioners' Court, and unassigned fund balance), the County will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

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

- Major Capital Projects –major building and equipment purchases, replacement or repair.
- Technology Equipment Expenditures – future replacement or enhancement of computer hardware and software including emerging advance computer technology.
- Special Programs and Strategic Planning Expenditures – development and implementation of programs benefitting Lubbock County.

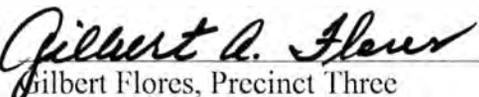
Be it further ordered that the Lubbock County Commissioners' Court commits a portion of its Special Revenue Fund Balance to the following:

- County Road Infrastructure and Lubbock Metropolitan Planning Organization Projects – Funds that are generated by and dedicated for the purpose of building and maintain county roadways.

SO ORDERED on this the 11<sup>th</sup> day of September, 2023, to which witness the hand of the Lubbock County Commissioners' Court on the date last written above herein.

  
Terence Kovar, Precinct One

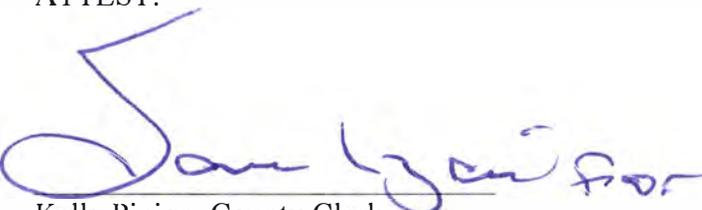
  
Jason Corley, Precinct Two

  
Gilbert Flores, Precinct Three

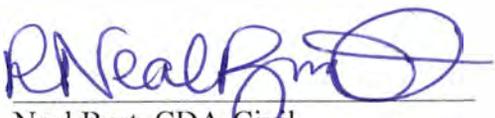
  
Jordan Rackler, Precinct Four

  
Curtis Parrish, County Judge

ATTEST:

  
Kelly Pinion, County Clerk

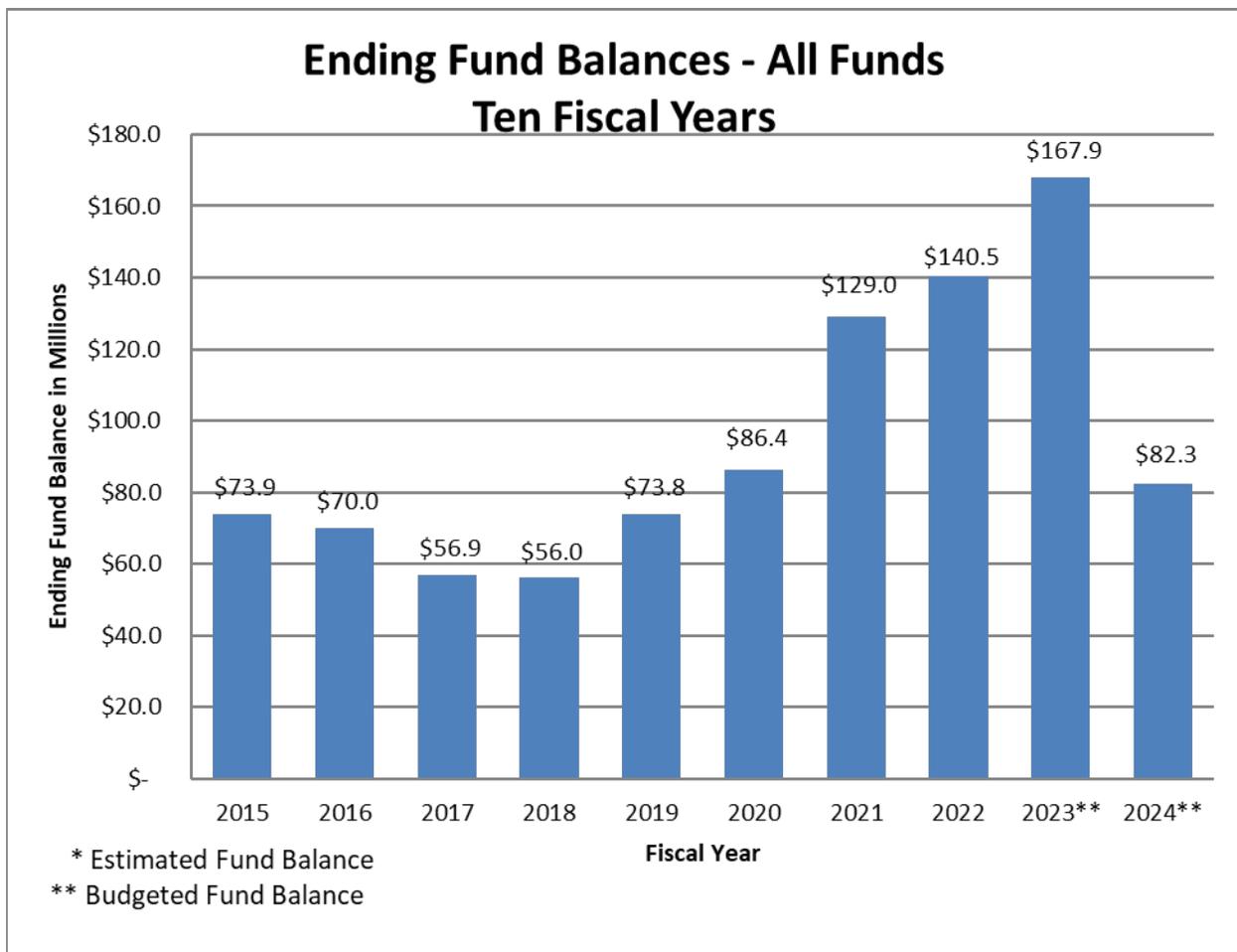
REVIEWED FOR FORM:

  
Neal Burt, CDA-Civil

### 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 tax notes and general funds for renovations to the Law Enforcement Center and CRTC Building during 2014-2018, throughout the construction phase of the project. Various building renovations, technology enhancements and road projects are reflected in FY 2020 budgeted fund balance. The following chart shows estimated fund balance for FY 2023 and budgeted fund balance for FY 2024.



## Lubbock County, Texas Fund Balance Commitment

WHEREAS, the Government Standards Accounting Board (GASB) has issued Statement No. 54 establishing a hierarchy clarifying the constraints that govern how a government entity can use amounts reported as fund balance; and

WHEREAS, the Commissioners' Court is the highest level of decision-making authority, and has the authority to commit, assign, or evaluate existing fund balance classifications and identify the intended uses of committed or assigned funds; and

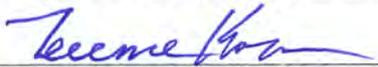
WHEREAS, the committed fund balance classification reflects amounts subject to internal constraints self-imposed by the Commissioners' Court; and

WHEREAS, the Commissioners' Court has determined it will commit \$10,000,000.00 of fund balance from General Fund Reserves to fund:

- |   |                 |
|---|-----------------|
| • 916 Main 1 <sup>st</sup> Floor Renovations (FY25)                   | \$ 2,250,000.00 |
| • 916 Main 1 <sup>st</sup> Floor Renovations (FY26)                   | \$ 2,250,000.00 |
| • Medical Examiner Building   | \$ 680,000.00   |
| • 916 Main Fire Command Center &<br>Other High-Rise Requirements FY25 | \$ 2,000,000.00 |
| • Lp 88 ROW Ph 1,2,&3 FY25  | \$ 910,000.00   |
| • Lp 88 ROW Ph 1,2,&3 FY26  | \$ 910,000.00   |
| • Road Projects –Improvements (FY25)                                  | \$ 300,000.00   |
| • Road Projects –Improvements (FY26)                                  | \$ 400,000.00   |
| • Subdivision Regulation Revisions (FY25)                             | \$ 300,000.00   |

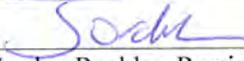
NOW, THEREFORE, be it ordered, the Commissioners' Court of Lubbock County, Texas in accordance with the provisions of GASB 54 hereby commits \$10,000,000.00 from General Fund Reserves. These funds in the General Fund cannot be used for any purpose other than directed above, unless the Commissioners Court adopts another order to remove or change the constraint. In addition, the General Fund remaining fund balance will be unassigned and will be used to maintain general operations.

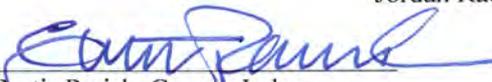
SO ORDERED on this the 11th day of September, 2023, to which witness the hand of the Lubbock County Commissioners' Court on the date last written above herein.

  
Terence Kovar, Precinct One

  
Jason Corley, Precinct Two

  
Gilbert Flores, Precinct Three

  
Jordan Rackler, Precinct Four

  
Curtis Parish, County Judge

ATTEST:

  
Kelly Pinion, County Clerk

REVIEWED FOR FORM:

  
Neal Burt, CDA-Civil

## **Budget Policy and Procedures**

The preparation and administration of the budget is one of the most important activities in county government. Funding priority is given to mandated functions when allocating scarce resources. All other additions or expansions will be dependent upon available revenue resources or decline in offsetting expenditures. The County Auditor is by law responsible for establishing and maintaining the accounting system of County government and is independent of the Commissioners Court. Pursuant to the Texas Local Government Code, Section 111.034(b)(4) and Section 111.039 (b), the County Auditor provides revenue estimates and the budget must be balanced using these estimates plus any fund balance left on the last day of the preceding fiscal year, if needed. The budget adopted by Commissioners Court is a balanced budget where revenues and a small portion of fund balance, if needed, equal expenditures. The County Auditor's revenue estimates count only cash expected to be received during the fiscal year.

Lubbock County's budget for governmental and proprietary funds is maintained on a modified accrual basis. The County's Comprehensive Annual Financial Statement is also prepared using a modified accrual basis of accounting. This means that revenues are recorded when available and measurable and expenditures are recorded when the services or goods are received and the liabilities are incurred.

The County Commissioners Court, under budgetary laws established by the Texas legislature, is required to adopt an annual budget for all governmental fund types to cover all the proposed expenditures of the county government, and to levy a tax sufficient, when considered with other revenues and available funds, to provide for these expenditures. Once the budget is approved, no expenditures may be made except in strict compliance with the budget. During the fiscal year, the Commissioners Court evaluates the budget and makes revisions in response to economic conditions and unanticipated and unfunded expenditure demands. Emergency expenditures in case of grave public necessity, to meet unusual and unforeseen conditions which could not, by reasonably diligent thought and attention, have been included in the original budget, may from time to time be authorized by the Court as amendments to the original budget. The Commissioners Court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure. The Commissioners Court is the sole agency having discretionary power to determine existence of such facts as would constitute an emergency justifying a budget adjustment.

The following procedures are followed in establishing the budgetary data:

- a. Prior to June 15, the County Auditor, as the County's Chief Budgetary Officer, will submit to the Commissioners Court a preliminary operating budget for the fiscal year commencing the following October 1.

- b. After the presentation of the proposed budget and prior to September 1, the Commissioners Court will conduct a series of hearings with the individual department heads to review and analyze their expenditure requests. These meetings are all open to the public to encourage public comment.
- c. Prior to September 15, the Commissioners Court will finalize the proposed budget and file it with the County Clerk.
- d. Prior to October 1, public hearings will be held to receive citizen input, adopt the budget, and set the tax rate for the upcoming year.
- e. All budget amendments are approved by the Commissioners Court.
- f. Budgets for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America for governments, using the modified accrual basis of accounting.
- g. By law, appropriations for the total County budget cannot exceed total resources that will be available for the year as forecasted by the County Auditor.
- h. The level of budgetary control (that is the level at which expenditures may not legally exceed appropriations) is established by organization within an individual fund.

### **Texas Budget Policy**

The following information outlines the budget requirements prescribed in Chapter 111 of the Local Government code.

- a. County Auditor serves as budget officer
- b. Annual budget is required
- c. Expenditures are not allowed to be made until the Commissioners Court has adopted a budget for that fiscal year
- d. Proposed budget is required to be filed with the County Clerk and made available for public inspection
- e. Public hearing is required to be held on proposed budget
- f. Adoption of budget
- g. Approved budget is to be filed with County Clerk

The Commissioners Court is to spend funds in strict compliance with the approved budget. It is Lubbock County policy that all budget amendments must be presented to Commissioners Court for approval. The departments must submit the amendments with a specific description stating the reason for the amendment, no generic reasons are accepted. The Commissioners Court does not generally accept moving money to or from personnel line items to or from operating line items.

The Budget Calendar for the current Fiscal Year is presented on the following page.

Date	Calendar of Events	Time
March 21, 2023	<b>Public Meeting</b> - CIP Work Session - Better Safer Roads	1:30 PM
March-April 2023	Update policies: Debt Policy. Capital Improvement Program, Investment Policy as needed.	
May 2023	Departments present personnel request to Personnel Committee.	
April 24, 2023	<b>Public Meeting</b> - Approve Budget Calendar.	Agenda Item
April 24, 2023	CIP Enter 5 year budgets in Enterprise ERP (Munis) in TEST enviornment. <b>(Auditor's Office Only)</b>	
April 30, 2023	Chief Appraiser delivers "Estimate of Total Taxable Value." Tax Code 26.01(e)	
May 2023	Compile initial revenue estimates/Prepare Preliminary Budget.	
May 2023	Departments develop technology budget request with ITS	
May 1, 2023	Departmental Budget Preparation Packets distributed. Enterprise ERP (Munis) open for Budget Entry.	
May 15, 17 2023	CIP Road and Bridge with the County Auditor	1:30 PM/ 9:00 AM
May 15-19 2023	CIP Maintenance with the County Auditor	TBD
May 22-26 2023	CIP Information Technology Systems with the County Auditor	TBD
June 2, 2023	Deadline for Departments to submit initial Budget Requests.	Noon
June 13, 2023	CIP Road and Bridge with the County Auditor, Update	1:30 PM
June 6-29, 2023	Departmental Budget Meeting with County Auditor (As Needed) June 6, 8, 13, 15, 20, 22, 27, 29	9:00 AM/1:30 PM
July 10-28, 2023	<b>Public Meeting</b> - Budget Workshop with Commissioners Court/Departments. July 10, 12, 14, 17, 19, 21, 24, 26 ,28	9:00 AM/1:30 PM
July 10,2023	Need Proposed salary increases & allowances for EO LGC 152.013(b)(1)	
July 13, 2023	Publish proposed salary increases or allowances for Elected Officials LGC 152.013(b)	Agenda Item
July 24, 2023	Commissioners Court to vote proposed salary increases or allowances for Elected Officials LGC 152.013(b)	Agenda Item
July 24, 2023	Notify in writing, each elected county/precinct officers of their salary and expense allowances. LGC 152.013(c)	
July 25, 2023	Certified Roll Delivered from LCAD. (statutory date July 25) Tax Code 26.01(a-1)	
July 30, 2023	**File proposed budget with the County Clerk by July 30th LGC 111.006, 111.037, 111.066	<b>** Suggested date</b>
July 31, 2023	Requests for hearing due from aggrieved officials; 5 days from written notification LGC 152.016(a)(2)	
July 31, 2023	<b>Public Meeting</b> - Budget Workshop with Commissioners Court.	9:00 AM/1:30 PM
August 1, 2023	LCAD sends calculated no new revenue, formerly called "effective rate". Tax Code 26.04(b)(e-1)	
August 1-7, 2023	<b>Public Meeting</b> - Budget Workshop with Commissioners Court.	9:00 AM/1:30 PM
August 7, 2023	Calculation and posting on county website of tax rate, voter-approval rate, etc. Tax Code 26.052(c) Tax Code 26.04(e)	
August 14, 2023	<b>Public Meeting</b> - to discuss UMC Hospital District Budget	Agenda Item
August 14, 2023	<b>Public Meeting</b> - to select Grievance Committee Members. within 15 days after request for hearings are due. LGC 152.016	Agenda Item
August 17, 2023	Publish "Notice of Proposed Tax Rate". (if needed) Tax Code 26.06(b)	
August 22, 2023	<b>Public Meeting</b> - Public hearing of the grievance committee. LGC 152.016(b)	2:00 PM
August 28, 2023	<b>Public Meeting</b> - 1st Public Hearing on Tax Increase. (if needed)	10:15 AM
August 28, 2023	<b>Public Meeting</b> - Consider Grievance Committee recommendation. LGC 152.016(c)	Agenda Item
August 28, 2023	<b>Public Meeting</b> - to discuss tax rate. Tax Code 26.17, Tax Code 26.04(e)	Agenda Item
August 28, 2023	<b>Public Meeting</b> - Adopt tax rate. Tax Code 26.05(a), 26.06(e)	Agenda Item
August 28, 2023	<b>Public Meeting</b> - Call/Order an election if the proposed tax rate is more than the Voter Approval Rate. Elect. Code Sec. 3.005(c)	Agenda Item
August 28, 2023	Notify departments of proposed Budget appropriations, after adoption of the tax rate.	
September 1, 2023	Publish and Post on Website "Notice of Public Hearing on Elected officials salaries " by this date. LGC152.013(b)	
September 1, 2023	File proposed Budget with County Clerk and make it available for public review on Website.	
September 7, 2023	Publish the "Notice of Public Hearing on Budget" by this date.	
September 11, 2023	<b>Public Meeting</b> - Vote on the UMC Hospital District proposed tax rate and the UMC Hopital District's Budget.	Agenda Item
September 11, 2023	<b>Public Meeting</b> - set the salary, expenses, & other allowances of elected county or precinct officers. LGC 152.013(a)	Agenda Item
September 11, 2023	<b>Public Meeting</b> - Approve the County Clerk's Archive Fee LGC 118.025(e)	Agenda Item
September 11, 2023	<b>Public Meeting</b> - Hearing on Budget.	10:45 AM
September 11, 2023	<b>Public Meeting</b> - Adopt Budget. File copy of Adopted Budget with County Clerk.	After Hearing
September 25, 2023	<b>Public Meeting</b> -Deadline to adopt the tax rate, if needed. Tax Code Sec. 26.05(A)	Agenda Item
November 7, 2023	Unified election w/tax rate increase on the ballot, if needed.	7:00 AM-7:00 PM

## **Summary of Financial Policies**

### **Risk Management**

The County developed the Workers Comp Fund for the purpose of self-insuring. Funding is in the form of departmental contributions based on risk exposure and prior experience. The County has consistently maintained insurance policies for liability, fire and property coverage. The County actively encourages staff to participate in programs to reduce expenses by actively managing claims and encouraging and supporting strong safety and loss prevention programs.

### **Self-Insurance Fund**

The County's health insurance plan is self-insured. The County purchases stop loss coverage on an individual and aggregate basis in the event costs exceed a certain amount. Funding for the plan is derived from charges to departments on a per employee basis. Coverage is offered to all full-time employees and part-time employees meeting certain requirements. A nominal premium is assessed to all participating employees by payroll deduction. Dependent coverage is also available by payroll deduction. Plan options are offered to eligible retirees.

### **Retirement Plan**

Each qualified employee is included in the Texas County and District Retirement System (TCDRS). The County does not maintain accounting records, hold the investments or administer the fund. Funds are appropriated annually to meet the actuarially determined funding levels of the plan.

## **Debt Management Policy**

### **Legal Debt Limit**

The County's legal limits are stated in the Constitution of the State of Texas, Article 3, Section 52. Upon a vote of two-thirds majority of the voting qualified voters of the County, the County may issue bonds or otherwise lend its credit in any amount not to exceed one-fourth of the assessed valuation of the real property of the County and levy and collect taxes to pay the interest thereon and provide a sinking fund for the redemption thereof.

The County's debt limit is 25% of assessed value of real property.

Total Assessed Value of Real Property	\$31,875,461,359
25% Debt Limit	\$7,968,865,340

### **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.

Standard and Poor's have rated the County as follows:

S & P Global

AA+

### **Unlimited Tax Road Bonds, Series 2019**

On August 26, 2019 Lubbock County issued unlimited tax road bonds to be used for construction, maintenance, and operations of macadamized, graveled or paved roads and turnpikes, or in aid thereof, throughout the County and to pay professional services and the costs of issuance related to the bonds. The bonds were issued as \$5,015,000 unlimited tax road bonds, series 2019 maturing February 15, 2020 through February 15, 2040. The bonds were issued pursuant to the Constitution and general laws of the State of Texas including particularly Article III, Section 52 of the Texas Constitution, as amended, Chapter 1471, Texas Government Code, as amended and are direct and voted obligations of the County payable from a direct and 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 – Unlimited Tax Road Bonds, Series 2019 on page 401.

### **Special Tax Revenue Bonds, Series 2020**

On June 11, 2020, Lubbock County issued special tax revenue bonds to be used for the County's contribution for the planning, acquisition, establishment, development, renovation and construction of a multipurpose arena and adjacent support facilities and any related infrastructure as a venue project, The Lubbock County Expo Center. The bonds were issued as \$5,085,000 special tax revenue bonds, series 2020 maturing March 15, 2021 through September 15, 2030. The bonds were issued pursuant to the Local Government Code Chapter 334 of the State of Texas which are direct and voted obligations of the County payable from a continuing hotel motel tax and short term car rental tax, excluding the airport rentals 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 – Special Tax Revenue Bonds, Series 2020 on page 402.

### **Unlimited Tax Road Bonds, Series 2020**

On November 19, 2020 Lubbock County issued the second unlimited tax road bonds to be used for construction, maintenance, and operations of macadamized, graveled or paved roads and turnpikes, or in aid thereof, throughout the County and to pay professional services and the costs of issuance related to the bonds. The bonds were issued as \$38,325,000 unlimited tax road bonds, series 2020 maturing November 19, 2020 through September 30, 2040. The bonds were issued pursuant to the Constitution and general laws of the State of Texas including particularly Article III, Section 52 of the Texas Constitution, as amended, Chapter 1471, Texas Government Code, as amended and are direct and voted obligations of the County payable from a direct and 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 – Unlimited Tax Road Bonds, Series 2020 on page 403.

### **General Obligation Refunding Bonds Series 2021**

On December 16, 2021 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 \$3,400,000 General Obligation Refunding Bonds, Series 2021 maturing February 15, 2022 through September 30, 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 2021 on page 404.

### **Unlimited Tax Road Bonds, Series 2023A**

On March 14, 2023 Lubbock County issued the third unlimited tax road bonds to be used for construction, maintenance, and operations of macadamized, graveled or paved roads and turnpikes, or in aid thereof, throughout the County and to pay professional services and the costs of issuance related to the bonds. The bonds were issued as \$41,640,000 unlimited tax road bonds, series 2023A maturing February 15, 2024 through September 30, 2040. The bonds were issued pursuant to the Constitution and general laws of the State of Texas including particularly Article III, Section 52 of the Texas Constitution, as amended, Chapter 1471, Texas Government Code, as amended and are direct and voted obligations of the County payable from a direct and 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 – Unlimited Tax Road Bonds, Series 2023A on page 405.

### **Unlimited Tax Road Bonds, Series 2023B**

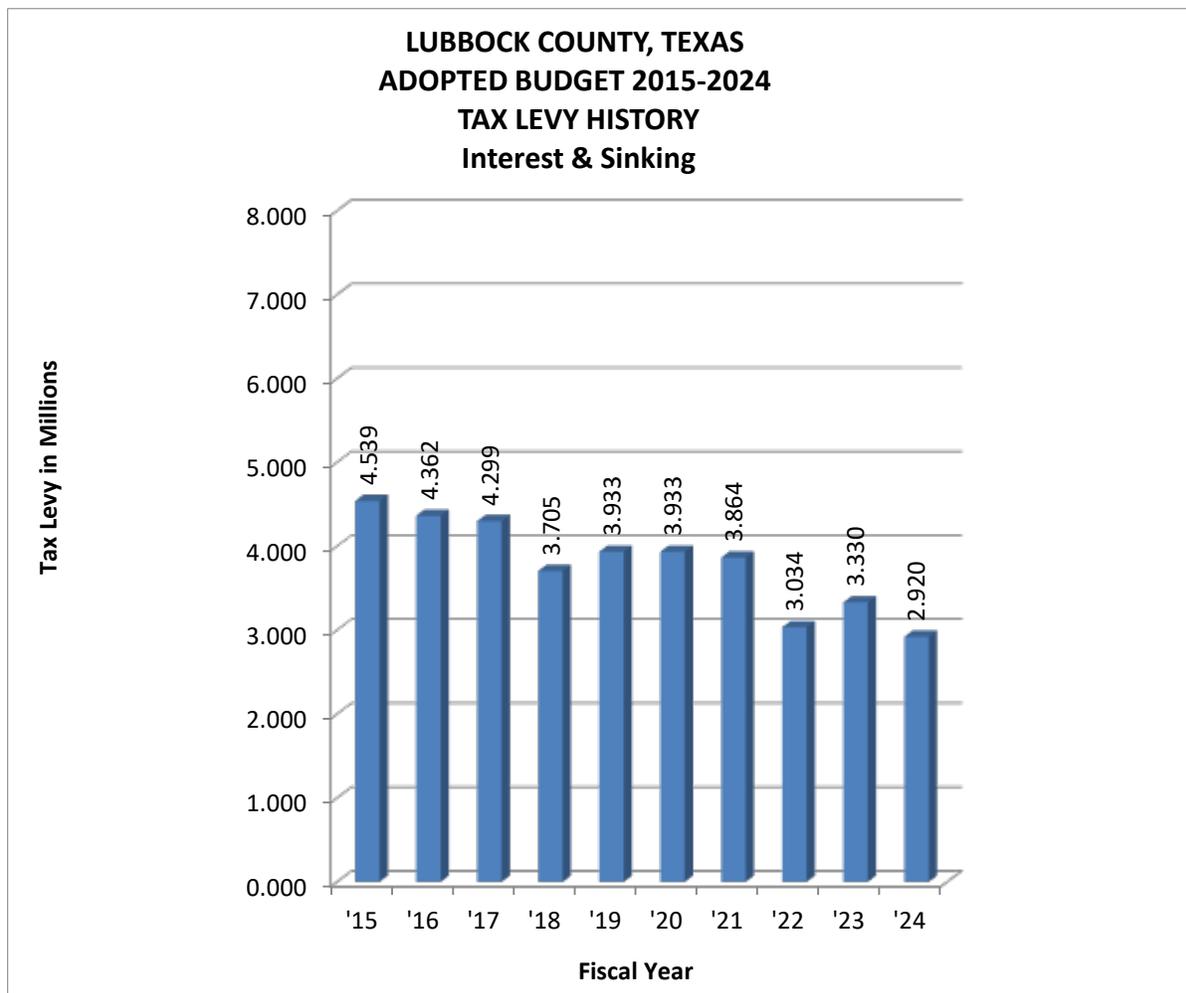
On September 28, 2023 Lubbock County issued the second unlimited tax road bonds to be used for construction, maintenance, and operations of macadamized, graveled or paved roads and turnpikes, or in aid thereof, throughout the County and to pay professional services and the costs of issuance related to the bonds. The bonds were issued as \$6,965,000 unlimited tax road

bonds, series 2023B maturing September 15, 2024 through September 30, 2040. The bonds were issued pursuant to the Constitution and general laws of the State of Texas including particularly Article III, Section 52 of the Texas Constitution, as amended, Chapter 1471, Texas Government Code, as amended and are direct and voted obligations of the County payable from a direct and 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 – Unlimited Tax Road Bonds, Series 2023B on page 406.

There is a combined Debt Service Maturity Schedule on page 407.

The chart below represents the portion of the tax rate that is distributed to Debt Service for the past ten years.



LUBBOCK COUNTY, TEXAS

Debt Service Maturity Schedule - Unlimited Tax Road Bonds, Series 2019

Fiscal Year	Debt Service Funds		
	Principal	Interest	Total
2024	\$ 165,000.00	\$ 105,075.00	\$ 270,075.00
2025	\$ 170,000.00	\$ 98,375.00	\$ 268,375.00
2026	\$ 180,000.00	\$ 91,375.00	\$ 271,375.00
2027	\$ 185,000.00	\$ 84,075.00	\$ 269,075.00
2028	\$ 190,000.00	\$ 76,575.00	\$ 266,575.00
2029	\$ 200,000.00	\$ 68,775.00	\$ 268,775.00
2030	\$ 210,000.00	\$ 60,575.00	\$ 270,575.00
2031	\$ 215,000.00	\$ 54,225.00	\$ 269,225.00
2032	\$ 220,000.00	\$ 49,875.00	\$ 269,875.00
2033	\$ 225,000.00	\$ 45,143.75	\$ 270,143.75
2034	\$ 230,000.00	\$ 40,025.00	\$ 270,025.00
2035	\$ 235,000.00	\$ 34,646.88	\$ 269,646.88
2036	\$ 240,000.00	\$ 29,006.26	\$ 269,006.26
2037	\$ 245,000.00	\$ 23,093.76	\$ 268,093.76
2038	\$ 250,000.00	\$ 16,906.26	\$ 266,906.26
2039	\$ 260,000.00	\$ 10,368.76	\$ 270,368.76
2040	\$ 265,000.00	\$ 3,478.13	\$ 268,478.13
<b>TOTAL</b>	<b>\$ 3,685,000.00</b>	<b>\$ 891,593.80</b>	<b>\$ 4,576,593.80</b>



Issued November 19, 2020  
202

LUBBOCK COUNTY, TEXAS

Debt Service Maturity Schedule - Unlimited Tax Road Bonds, Series 2020

Fiscal Year	Debt Service Funds		
	Principal	Interest	Total
2024	\$ 1,580,000.00	\$ 1,041,662.50	\$ 2,621,662.50
2025	\$ 1,640,000.00	\$ 977,262.50	\$ 2,617,262.50
2026	\$ 1,925,000.00	\$ 905,962.50	\$ 2,830,962.50
2027	\$ 2,005,000.00	\$ 827,362.50	\$ 2,832,362.50
2028	\$ 2,090,000.00	\$ 745,462.50	\$ 2,835,462.50
2029	\$ 2,170,000.00	\$ 660,262.50	\$ 2,830,262.50
2030	\$ 2,260,000.00	\$ 571,662.50	\$ 2,831,662.50
2031	\$ 2,340,000.00	\$ 491,362.50	\$ 2,831,362.50
2032	\$ 2,165,000.00	\$ 423,787.50	\$ 2,588,787.50
2033	\$ 2,220,000.00	\$ 369,112.50	\$ 2,589,112.50
2034	\$ 2,265,000.00	\$ 324,262.50	\$ 2,589,262.50
2035	\$ 2,310,000.00	\$ 278,512.50	\$ 2,588,512.50
2036	\$ 2,360,000.00	\$ 231,812.50	\$ 2,591,812.50
2037	\$ 2,410,000.00	\$ 184,112.50	\$ 2,594,112.50
2038	\$ 2,460,000.00	\$ 133,875.00	\$ 2,593,875.00
2039	\$ 2,505,000.00	\$ 81,121.88	\$ 2,586,121.88
2040	\$ 2,565,000.00	\$ 27,253.13	\$ 2,592,253.13
<b>TOTAL</b>	<b>\$ 37,270,000.00</b>	<b>\$ 8,274,850.01</b>	<b>\$ 45,544,850.01</b>

Issued December 16, 2021  
203

LUBBOCK COUNTY, TEXAS

Debt Service Maturity Schedule - Refunding Bonds, Series 2021

Fiscal Year	Debt Service Funds		
	Principal	Interest	Total
2024	\$ 865,000.00	\$ 48,775.00	\$ 913,775.00
2025	\$ 885,000.00	\$ 26,950.00	\$ 911,950.00
2026	\$ 905,000.00	\$ 9,050.00	\$ 914,050.00
<b>TOTAL</b>	<b>\$ 2,655,000.00</b>	<b>\$ 84,775.00</b>	<b>\$ 2,739,775.00</b>

Issued March 14, 2023  
202

LUBBOCK COUNTY, TEXAS

Debt Service Maturity Schedule - Unlimited Tax Road Bonds, Series 2023A

Fiscal Year	Debt Service Funds		
	Principal	Interest	Total
2024	\$ 1,285,000.00	\$ 2,828,978.19	\$ 4,113,978.19
2025	\$ 2,325,000.00	\$ 1,893,275.00	\$ 4,218,275.00
2026	\$ 2,690,000.00	\$ 1,767,900.00	\$ 4,457,900.00
2027	\$ 1,790,000.00	\$ 1,655,900.00	\$ 3,445,900.00
2028	\$ 1,880,000.00	\$ 1,564,150.00	\$ 3,444,150.00
2029	\$ 1,980,000.00	\$ 1,467,650.00	\$ 3,447,650.00
2030	\$ 2,080,000.00	\$ 1,366,150.00	\$ 3,446,150.00
2031	\$ 2,185,000.00	\$ 1,259,525.00	\$ 3,444,525.00
2032	\$ 2,300,000.00	\$ 1,147,400.00	\$ 3,447,400.00
2033	\$ 2,415,000.00	\$ 1,029,525.00	\$ 3,444,525.00
2034	\$ 2,540,000.00	\$ 905,650.00	\$ 3,445,650.00
2035	\$ 2,670,000.00	\$ 775,400.00	\$ 3,445,400.00
2036	\$ 2,810,000.00	\$ 638,400.00	\$ 3,448,400.00
2037	\$ 2,950,000.00	\$ 494,400.00	\$ 3,444,400.00
2038	\$ 3,105,000.00	\$ 343,025.00	\$ 3,448,025.00
2039	\$ 3,250,000.00	\$ 200,400.00	\$ 3,450,400.00
2040	\$ 3,385,000.00	\$ 67,700.00	\$ 3,452,700.00
<b>TOTAL</b>	<b>\$ 41,640,000.00</b>	<b>\$ 19,405,428.19</b>	<b>\$ 61,045,428.19</b>

Issued September 28, 2023  
202

LUBBOCK COUNTY, TEXAS

Debt Service Maturity Schedule - Unlimited Tax Road Bonds, Series 2023B

Fiscal Year	Debt Service Funds		
	Principal	Interest	Total
2024	\$ 520,000.00	\$ 271,199.31	\$ 791,199.31
2025	\$ 275,000.00	\$ 289,875.00	\$ 564,875.00
2026	\$ 285,000.00	\$ 275,875.00	\$ 560,875.00
2027	\$ 300,000.00	\$ 261,250.00	\$ 561,250.00
2028	\$ 315,000.00	\$ 245,875.00	\$ 560,875.00
2029	\$ 335,000.00	\$ 229,625.00	\$ 564,625.00
2030	\$ 350,000.00	\$ 212,500.00	\$ 562,500.00
2031	\$ 370,000.00	\$ 194,500.00	\$ 564,500.00
2032	\$ 385,000.00	\$ 175,625.00	\$ 560,625.00
2033	\$ 405,000.00	\$ 155,875.00	\$ 560,875.00
2034	\$ 425,000.00	\$ 135,125.00	\$ 560,125.00
2035	\$ 450,000.00	\$ 113,250.00	\$ 563,250.00
2036	\$ 470,000.00	\$ 92,600.00	\$ 562,600.00
2037	\$ 490,000.00	\$ 73,400.00	\$ 563,400.00
2038	\$ 510,000.00	\$ 53,400.00	\$ 563,400.00
2039	\$ 530,000.00	\$ 32,600.00	\$ 562,600.00
2040	\$ 550,000.00	\$ 11,000.00	\$ 561,000.00
<b>TOTAL</b>	<b>\$ 6,965,000.00</b>	<b>\$ 2,823,574.31</b>	<b>\$ 9,788,574.31</b>

Combined  
202,203,208

LUBBOCK COUNTY, TEXAS

Debt Service Maturity Schedule - Combined

<u>Fiscal Year</u>	<u>Debt Service Funds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 4,900,000.00	\$ 4,415,474.50	\$ 9,315,474.50
2025	\$ 5,800,000.00	\$ 3,390,050.50	\$ 9,190,050.50
2026	\$ 6,505,000.00	\$ 3,138,366.00	\$ 9,643,366.00
2027	\$ 4,815,000.00	\$ 2,900,203.00	\$ 7,715,203.00
2028	\$ 5,025,000.00	\$ 2,686,611.50	\$ 7,711,611.50
2029	\$ 5,255,000.00	\$ 2,463,316.50	\$ 7,718,316.50
2030	\$ 5,490,000.00	\$ 2,229,708.50	\$ 7,719,708.50
2031	\$ 5,110,000.00	\$ 1,999,612.50	\$ 7,109,612.50
2032	\$ 5,070,000.00	\$ 1,796,687.50	\$ 6,866,687.50
2033	\$ 5,265,000.00	\$ 1,599,656.25	\$ 6,864,656.25
2034	\$ 5,460,000.00	\$ 1,405,062.50	\$ 6,865,062.50
2035	\$ 5,665,000.00	\$ 1,201,809.38	\$ 6,866,809.38
2036	\$ 5,880,000.00	\$ 991,818.76	\$ 6,871,818.76
2037	\$ 6,095,000.00	\$ 775,006.26	\$ 6,870,006.26
2038	\$ 6,325,000.00	\$ 547,206.26	\$ 6,872,206.26
2039	\$ 6,545,000.00	\$ 324,490.64	\$ 6,869,490.64
2040	\$ 6,765,000.00	\$ 109,431.26	\$ 6,874,431.26
<u>TOTAL</u>	<u>\$ 95,970,000.00</u>	<u>\$ 31,974,511.81</u>	<u>\$ 127,944,511.81</u>



# **Lubbock County Investment Policy**

**Adopted April 10, 2023**

**By Lubbock County Commissioners Court**

**Curtis Parrish  
COUNTY JUDGE**

**Terrence Kovar  
Commissioner, PCT. 1**

**Jason Corley  
Commissioner, PCT. 2**

**Gilbert Flores  
Commissioner, PCT. 3**

**Jordan Rackler  
Commissioner, PCT. 4**

## I. 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

## II. PURPOSE

The purpose of this Investment Policy is to comply with the terms of the Texas Government Code Chapter 2256 §2256.005(a) ("Public Funds Investment Act or "PFIA"), which requires Lubbock County to adopt a written investment policy regarding the investment of its funds and funds under its control. This Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of Lubbock County's funds.

## III. 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 (AFR) 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.

#### **IV. 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 [GOVT. CODE §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 [GOVT. CODE §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) [GOVT. CODE §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.

## **V. 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.

## **VI. RESPONSIBILITY AND CONTROL**

### **Delegation of Authority [GOVT. CODE §2256.005(f)]**

Texas Local Government Code §116.112 authorizes the Commissioners Court to invest county funds in accordance with Government Code §2256.003(a). According to Government Code §2256.005(f), 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 [GOVT. CODE 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 ensure the quality and capability of investment management in compliance with the Public Funds Investment Act.

### **Training Requirement [GOVT. CODE 2256.008]**

In accordance with the Public Funds Investment Act, the designated Investment Officer shall attend an investment training session not less than once in a two year period and receive not less than 10 hours of instruction relating to investment responsibilities under the PFIA. 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 [GOVT. CODE §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 [GOVT. CODE §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.

**VII. SUITABLE AND AUTHORIZED INVESTMENTS**

**Investments [GOVT. CODE §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. [*GOVT. CODE §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 [GOVT. CODE 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.

## **VIII. INVESTMENT PARAMETERS**

### **Maximum Maturities [GOVT. CODE §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 fifteen years from the date of purchase.

The composite portfolio will have a weighted average maturity of 7 ½ years or less. This dollar-weighted average maturity will be calculated using the stated final maturity dates of each security. [GOVT. CODE §2256.005(b)-(4)-(C)]

### **Diversification [GOVT. CODE §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 (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 .....	75%

## **IX. 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 [GOVT. CODE 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. [*GOVT. CODE §2256.005(k-l)*]

**Delivery vs. Payment [*GOVT. CODE §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.

## **X. 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 [*PFC*A §2257.023]**

Consistent with the requirements of the Texas Government Code, Chapter 2257("Public Funds Collateral Act or "PFC A"), it is the policy of Lubbock County to require full collateralization of all Lubbock County funds on deposit with a depository bank. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value of principal and accrued interest on the deposits or investments less an amount insured by the FDIC. At its discretion, Lubbock County may require a higher level of collateralization for certain investment securities. Securities pledged as collateral shall be held by an independent third party with whom Lubbock County has a current custodial agreement. The Investment Officer is responsible for entering into collateralization agreements with third party custodians in compliance with this Policy.

The agreements are to specify the acceptable investment securities for collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities.

A clearly marked evidence of ownership (safekeeping receipt) must be supplied to Lubbock County and retained. Collateral shall be reviewed at least monthly to assure that the market value of the pledged securities is adequate.

### **Collateral Defined**

Lubbock County shall accept only the following types of collateral:

- Personal bond; surety bond; bonds; notes; and other securities; first mortgages on real property; real property; certificate of deposit; or a combination of these methods, as provided by Chapter 116, Subchapter C, Local Government or
- Investment securities or interests in them as provided by Chapter 726, Acts of the 67<sup>th</sup> Legislature, Regular Session, 1981 (Article 2529b-1, Vernon's Texas Civil Statutes).

### **Subject to Audit**

All collateral shall be subject to inspection and audit by the Investment Officer or Lubbock County's independent auditors.

## **XI. 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.

## **XII. REPORTING [GOVT. CODE 2256.023]**

### **Methods**

*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 principals.

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 [GOVT. CODE §2256.023(d)].

### **Monitoring Market Value [GOVT. CODE §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.

## **XIII. INVESTMENT POLICY ADOPTION**

Lubbock County's Investment Policy shall be reviewed and 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. [GOVT. CODE §2256.005(e)]

## **APPENDIX A**

### **TEXAS STATUTES**

Texas Local Government Code, §116.112

Vernon's Texas Code Annotated, Government Code Title 10, Chapters 2256 and 2257

Vernon's Texas Code Annotated, Government Code, Title 5, Chapter 573

Vernon's Texas Code Annotated, Government Code, Title 7, Chapter 791

## APPENDIX B

### GLOSSARY

**ACCRETION OF DISCOUNT:** Periodic straight-line increases in the book or carrying value of a security so the amount of the purchase price discount below face value is completely eliminated by the time the bond matures or by the call date, if applicable.

**ACCRUED INTEREST:** The interest accumulated on a security from its issue date or since the last payment of interest up to but not including the purchase date. The purchaser of the security pays to the seller the market price plus accrued interest.

**AMORTIZATION OF PREMIUM:** Periodic straight-line decreases in the book or carrying value of a security so the premium paid for a bond above its face value or call price is completely eliminated.

**ASK:** The price at which securities are offered by sellers.

**BARBELL MATURITY STRATEGY:** A maturity pattern within a portfolio in which maturities of the assets in the portfolio are concentrated in both the short and long ends of the maturity spectrum.

**BASIS POINT:** One one-hundredth (1/100) of one percent; 0.0001 in decimal form.

**BENCHMARK:** A comparative base for performance evaluation. A benchmark can be a broad-based bond index, a customized bond index, or a specific objective.

**BID:** The price offered for securities by purchasers. (e.g.- when selling securities, one asks for a bid).

**BOND EQUIVALENT YIELD:** Used to compare yields available from discounted securities that pay interest at maturity with yields available from securities that pay interest semi-annually.

**BOOK ENTRY SECURITIES:** Stocks, bonds, other securities, and some certificates of deposit that are purchased, sold, and held as electronic computer entries on the records of a central holder. These securities are not available for purchase in physical form; buyers get a receipt or confirmation as evidence of ownership.

**BOOK VALUE:** The original cost of the security as adjusted for amortization of any premium paid or accretion of discount since the date of purchase.

**BROKER:** A party who brings buyers and sellers together. Brokers do not take ownership of the property being traded. They are compensated by commissions. They are not the same as dealers; however, the same firms that act as brokers in some transactions may act as dealers in other transactions.

## APPENDIX B

### GLOSSARY

**CALLABLE BOND:** A bond that the issuer has the right to redeem prior to maturity at a specified price. Some callable bonds may be redeemed on one call date while others may have multiple call dates. Some callable bonds may be redeemed at par while others can be redeemed only at a premium.

**CERTIFICATE OF DEPOSIT (CD):** A time deposit with a specific maturity evidenced by a certificate. Large-denomination (over \$100,000) CD's are typically negotiable.

**COLLATERAL:** Securities, evidence of deposit or other property which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

**COLLATERALIZED MORTGAGE OBLIGATION (CMO):** A type of mortgage-backed security created by dividing the rights to receive the principal and interest cash flows from an underlying pool of mortgages in separate classes or tiers.

**COMMERCIAL PAPER:** Short-term unsecured promissory notes issued by corporations for a maturity specified by the buyer. It is used primarily by corporations for short-term financing needs at a rate which is generally lower than the prime rate.

**CONFIRMATION:** The document used to state in writing the terms of the trade which had previously been agreed to verbally.

**COUPON RATE:** The stated annual rate of interest payable on a coupon bond expressed as a percentage of the bond's face value.

**CREDIT RISK:** The risk that (1) the issuer is downgraded to a lower quality category and/or (2) the issuer fails to make timely payments of interest or principal.

**CUSIP NUMBER:** A nine-digit number established by the Committee on Uniform Securities Identification Procedures that is used to identify publicly traded securities. Each publicly traded security receives a unique CUSIP number when the security is issued.

**CUSTODY:** The service of an organization, usually a financial institution, of holding (and reporting) a customer's securities for safekeeping. The financial institution is known as the custodian.

**DEALER:** A firm which buys and sells for its own account. Dealers have ownership, even if only for an instant, between a purchase from one party and a sale to another party. They are compensated by the spread between the price they pay and the price they receive.

## APPENDIX B

### GLOSSARY

**DEALER Cont.:** Dealers are not the same as brokers; however, the same firms which act as dealers in some transactions may act as brokers in other transactions.

**DELIVERY VERSUS PAYMENT (DVP):** The safest method of settling a trade involving a book entry security. In a DVP settlement, the funds are wired from the buyer's account and the security is delivered from the seller's account in simultaneous, interdependent wires.

**DEPOSITORY TRUST COMPANY (DTC):** An organization that holds physical certificates for stocks and bonds and issues receipts to owners. Securities held by DTC are immobilized so that they can be traded on a book entry basis.

**DERIVATIVE:** A security that derives its value from an underlying asset, group of assets, reference rate, or an index value. Some derivatives can be highly volatile and result in a loss of principal in changing interest rate environments.

**DISCOUNT:** The amount by which the price paid for a security is less than its face value.

**DISCOUNT SECURITIES:** Securities that do not pay periodic interest. Investors earn the difference between the discount issue price and the full face value paid at maturity.

**DIVERSIFICATION:** Dividing investment funds among a variety of securities offering independent returns, to reduce risk inherent in particular securities.

**DURATION:** A sophisticated measure of the weighted average maturity of a bond's cash flow stream, where the present values of the cash flows serve as the weights.

**ECONOMIC CYCLE (BUSINESS CYCLE):** As the economy moves through the business cycle, interest rates tend to follow the levels of production, output, and consumption - rising as the economy expands and moves out of recession and declining after the economy peaks, contracts, and heads once again into recession.

**EFFECTIVE MATURITY:** The average maturity of a bond, given the potential for early call. For a non-callable bond, the final maturity date serves as the effective maturity. For a callable bond, the effective maturity is bounded by the first call date and the final maturity date; the position within this continuum is a function of the call price, the current market price, and the reinvestment rate assumed.

**FACE VALUE:** The principal amount due and payable to a bondholder at maturity; par value. Also, the amount on which coupon interest is computed.

## APPENDIX B

### GLOSSARY

**FAIL:** The event of a securities purchase or sale transaction not settling as intended by the parties.

**FAIR VALUE:** The amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

**FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC):** A federal agency that insures bank deposits, currently up to \$300,000 per depositor (\$100,000 for non-interest bearing demand deposits, \$100,000 for interest bearing demand, savings or time deposits and a separate \$100,000 for interest and sinking funds).

**FEDERAL FARM CREDIT BANKS (FFCB):** A government-sponsored corporation that was created in 1916 and is a nationwide system of banks and associations providing mortgage loans, credit, and related services to farmers, rural homeowners, and agricultural and rural cooperatives. The banks and associations are cooperatively owned, directly or indirectly, by their respective borrowers. The Federal Farm Credit System is supervised by the Farm Credit Administration, an independent agency of the U.S. government. (See Government Sponsored Enterprise)

**FEDERAL FUNDS:** Monies within the Federal Reserve System representing a member bank's surplus reserve funds. Banks with excess funds may sell their surplus to other banks whose funds are below required reserve levels. Normally, Federal funds are employed in settling all government securities transactions. The Federal Funds Rate is the rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

**FEDERAL HOME LOAN BANKS (FHLB):** Government-sponsored wholesale banks (currently twelve regional banks) which lend funds and provide correspondent banking services to member commercial bank, thrift institutions, credit unions and insurance companies. The mission of the FHLBs is to liquefy the housing related assets of its members who must purchase stock in their district Bank. (See Government Sponsored Enterprises)

**FEDERAL HOME LOAN MORTGAGE CORPORATION (FHLMC or "Freddie Mac"):** A government-sponsored corporation that was created in July 1970, by the enactment of Title III of the Emergency Home Finance Act of 1970. Freddie Mac was established to help maintain the availability of mortgage credit for residential housing, primarily through developing and maintaining an active, nationwide secondary market in conventional residential mortgages. (See Government Sponsored Enterprises)

## APPENDIX B

### GLOSSARY

**FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA or Fannie Mae):** FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae is a private stockholder-owned corporation. FNMA securities are highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest. (See Government Sponsored Enterprises)

**FEDERAL OPEN MARKET COMMITTEE (FOMC):** Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank presidents. The president of the New York Federal Reserve Bank is a permanent member while the other presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of government securities in the open market as a means of influencing the volume of bank credit and money.

**FEDERAL RESERVE SYSTEM:** The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington, D.C., twelve regional banks and about 5700 commercial banks that are members of the system.

**FIXED-INCOME SECURITY:** A financial instrument promising a fixed amount of periodic income over a specified future time span.

**GOVERNMENT-SPONSORED ENTERPRISES (GSE's):** Payment of principal and interest on securities issued by these corporations is not guaranteed explicitly by the U.S. government, however, most investors consider these securities to carry an implicit U.S. government guarantee. The debt is fully guaranteed by the issuing corporations. GSE's include: Farm Credit System, Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Student Loan Marketing Association, and the Tennessee Valley Authority.

**INSTRUMENTALITIES:** See Government-Sponsored Enterprises

**INTEREST RATE RISK:** The risk that the general level of interest rates will change, causing unexpected price appreciations or depreciations.

**LADDERED MATURITY STRATEGY:** A maturity pattern within a portfolio in which maturities of the assets in the portfolio are equally spaced. Over time, the shortening of the remaining lives of the assets provides a steady source of liquidity or cash flow. Given a normal yield curve with a positive slope this passive strategy provides the benefit of being able to take advantage of the higher, longer-term yields without sacrificing safety or liquidity.

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### GLOSSARY

**LIQUIDITY:** An entity's capacity to meet future monetary outflows (whether they are required or optional) from available resources. Liquidity is often obtained from reductions of cash or by converting assets into cash.

**LIQUIDITY RISK:** The risk that an investment will be difficult to sell at a fair market price in a timely fashion.

**MARKET VALUE:** The price at which a security is trading and could presumably be purchased or sold.

**MARKING-TO-MARKET:** The practice of valuing a security or portfolio according to its market value, rather than its cost or book value.

**MASTER REPURCHASE AGREEMENT:** A written contract covering all future transactions between the parties to repurchase agreements that establishes each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer to liquidate the underlying securities in the event of default by the seller.

**MATURITY DATE:** The date on which the principal or face value of an investment becomes due and payable.

**MONEY MARKET INSTRUMENT:** Generally, a short-term debt instrument that is purchased from a broker, dealer, or bank. Sometimes the term "money market" with "short-term", defines an instrument with no more than 12 months remaining from the purchase date until the maturity date. Sometimes the term "money market" is used more restrictively to mean only those instruments that have active secondary markets.

**MORTGAGE-BACKED SECURITIES (MBS):** Securities composed of, or collateralized by, loans that are themselves collateralized by liens on real property.

**OFFER:** The price asked by a seller of securities. (e.g.-when purchasing securities, one asks for an offer.)

**OPEN MARKET OPERATIONS:** Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

## APPENDIX B

### GLOSSARY

**OPPORTUNITY COST:** The cost of pursuing one course of action measured in terms of the foregone return that could have been earned on an alternative course of action that was not undertaken.

**PAR:** See Face Value

**POOLED FUND GROUP:** An internally created fund of an investing entity in which one or more institutional accounts of the investing entity are invested (as defined by the Public Funds Investment Act).

**PREMIUM:** The amount by which the price paid for a security exceeds its face value.

**PRIMARY DEALER:** A group of government securities dealers that submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks, and a few unregulated firms.

**PRINCIPAL:** The face or par value of an instrument, exclusive of accrued interest.

**PRUDENT PERSON RULE:** An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the state. In other states the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

**QUALIFIED PUBLIC DEPOSITORIES:** A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

**QUALIFIED REPRESENTATIVE:** A person who holds a position with - and is authorized to act on behalf of - a business organization (as defined by the Public Funds Investment Act).

**RATE OF RETURN:** The amount of income received from an investment, expressed as a percentage. A market rate of return is the yield that an investor can expect to receive in the current interest-rate environment utilizing a buy-and-hold to maturity investment strategy.

## APPENDIX B

### GLOSSARY

**REINVESTMENT RATE:** The interest rate earned on the reinvestment of coupon payments.

**REINVESTMENT RATE RISK:** The risk that the actual reinvestment rate falls short of the expected or assumed reinvestment rate.

**REPURCHASE AGREEMENT (RP or REPO):** An agreement of one party to sell securities at a specified price to a second party and a simultaneous agreement of the first party to repurchase the securities at a specified price on demand or at a specified later date. The difference between the selling price and the repurchase price provides the interest income to the party that provided the funds. Every transaction where a security is sold under an agreement to be repurchased is a repo from the seller/borrower's point of view and a reverse repo from the buyer/lender's point of view.

**SAFEKEEPING:** A procedure where securities are held by a third party acting as custodian for a fee.

**SECONDARY MARKET:** A market made for the purchase and sale of outstanding issues following the initial distribution.

**SECURITIES AND EXCHANGE COMMISSION:** Agency created by Congress to protect investors in securities transactions by administering securities legislation.

**SEC RULE 15C3-1:** See Uniform Net Capital Rule

**STRUCTURED NOTES:** Debt obligations whose principal or interest payments are determined by an index or formula.

**SEPARATELY INVESTED ASSET:** An account or fund of a state agency or local government that is not invested in a pooled fund group (as defined by the Public Funds Investment Act).

**SPREAD:** Most commonly used when referring to the difference between the bid and asked prices in a quote.

**STRIPS:** Separation of the principal and interest cash flows due from any interest-bearing securities into different financial instruments. Each coupon payment is separated from the underlying investment to create a separate security. Each individual cash flow is sold at a discount. The amount of the discount and the time until the cash flow is paid determine the investor's return.

## APPENDIX B

### GLOSSARY

**SWAP:** The trading of one asset for another. Sometimes used in active portfolio management to increase investment returns by “swapping” one type of security for another.

**TOTAL RETURN:** Interest income plus capital gains (or minus losses) on an investment.

**TREASURY BILLS:** A non-interest bearing discount security issued by the U.S. Treasury, generally having initial maturities of 3 months, 6 months, or 1 year.

**TREASURY BONDS:** Long-term, coupon bearing U.S. Treasury securities having initial maturities of more than 10 years.

**TREASURY NOTES:** Intermediate-term, coupon bearing U.S. Treasury securities having initial maturities of 2 - 10 years.

**UNIFORM NET CAPITAL RULE:** Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called *net capital rule* and *net capital ratio*. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

**YIELD TO MATURITY (YTM):** The promised return assuming all interest and principal payments are made and reinvested at the same rate taking into account price appreciation (if priced below par) or depreciation (if priced above par).

## APPENDIX C

### QUALIFIED BROKER/DEALERS AND FINANCIAL INSTITUTIONS

#### **City Bank**

*Ben Wells*

5211 Brownfield Hwy  
Lubbock, Texas 79408  
Phone: (806) 792-7101

#### **TexCLASS**

*Karen Proctor*

717 17<sup>th</sup> Street, Suite 1850  
Denver, Colorado 80202  
(800)707-6242  
Client services@texasclass.com

#### **TexPool Participant Services**

1001 Texas Ave., Suite 1150  
Houston, Texas 77002  
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**LUBBOCK COUNTY, TEXAS  
INVESTMENT POLICY**

**ORDER OF THE  
LUBBOCK COUNTY COMMISSIONERS' COURT**

This Lubbock County, Texas Investment Policy is adopted during the regular session of the Lubbock County Commissioners' Court on this the 10th day of April, 2023 and becomes a part of the official minutes of the County Commissioners' Court.

MOTION BY: Terence Kovar

SECONDED BY: Jordan Rackler

Entered in the official minutes of the Lubbock County Commissioners' Court.



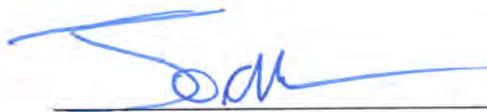
Terence Kovar, Precinct 1



Jason Corley, Precinct 2



Gilbert Flores, Precinct 3



Jordan Rackler, Precinct 4



Curtis Parrish, County Judge

ATTEST:



Kelly Pinion  
COUNTY CLERK



# 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 July 24, 2023  
(Supersedes February 8, 2021 edition)

Address any questions to Clint Wehrman, Director of Purchasing at 775-1015

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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 LCITS, must be coordinated through LCITS.

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.

- D. Pursuant to Texas Local Government Code 262.0235, “Procedures Adopted by County Purchasing Agents for Electronic Bids or Proposals”, Lubbock County adopts the following rules to ensure the identification, security, and confidentiality of electronic bids or proposals.

All documents uploaded into Bonfire as part of electronic bid/proposal submission remain inaccessible to Lubbock County until defined bid/proposal closing date and time.

1. Data transmission occurs through a 256-bit SSL encrypted connection. The data is stored in an encrypted state upon arriving on the server.
  2. Authorized purchasing personnel will have a unique log-in username and password.
  3. Bids/proposals will be identified by a bid/proposal number assigned for that project from the purchasing department.
  4. Access to the system by authorized users will be logged and tracked in order to record when a user has accessed the system.
  5. All vendor data is sealed until bid/proposal closing date and time. Vendor will continue to have access until closing date and time.
  6. Only the Purchasing Agent, or the agent’s designee may open a bid/proposal at the closing date and time.
- E. 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.
- F. Texas Local Government Code § 262.0225(d): “A county that complies in good faith with the competitive bidding requirements of this chapter [Texas Local Government Code, Chapter 262, entitled Purchasing and Contracting Authority of Counties] and receives no responsive bids for an item may procure the item under Section 262.0245.”

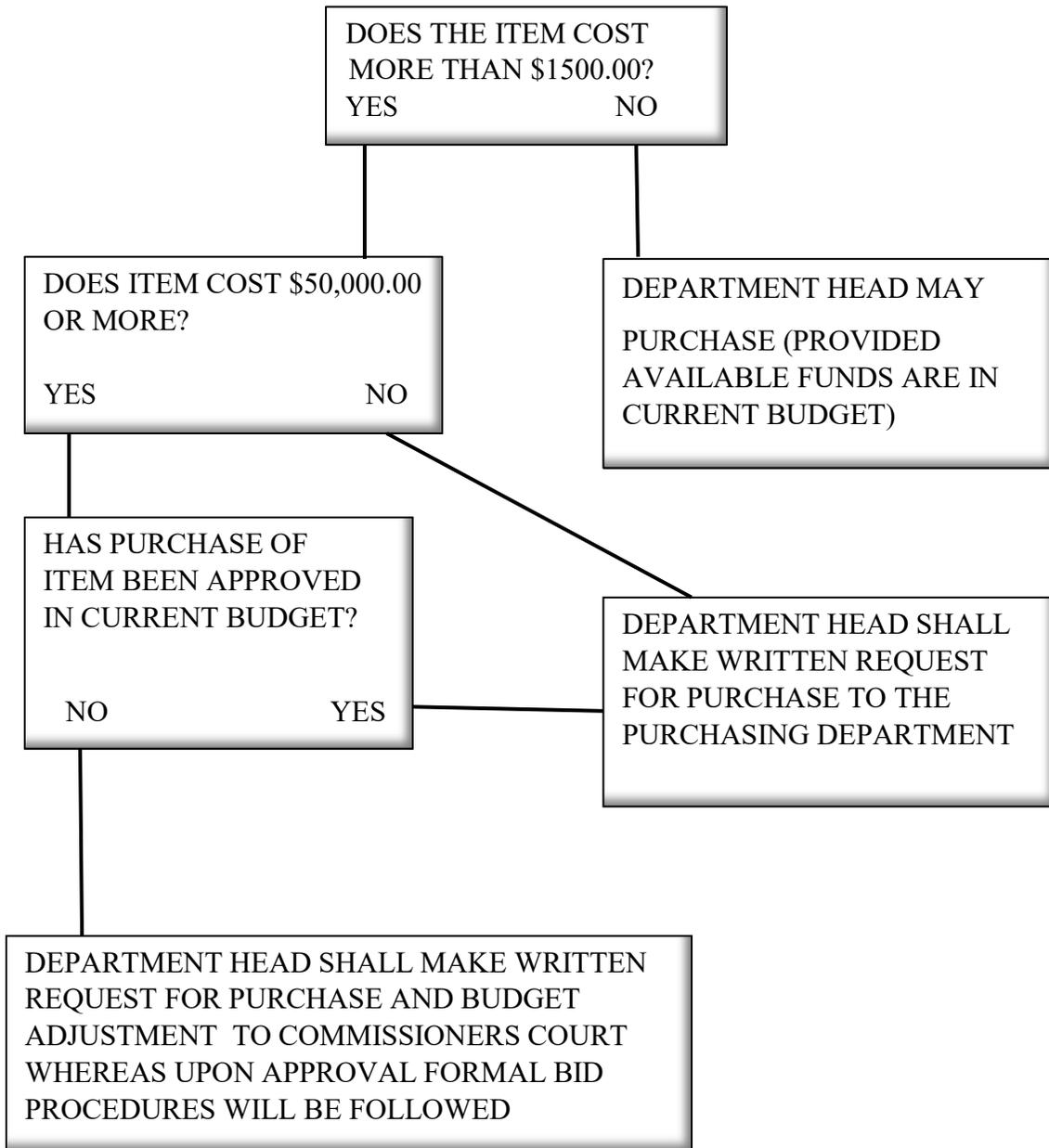
Texas Local Government Code § 262.0245: This Section requires the county purchasing agent to adopt procedures that provide for competitive procurement, to the extent practicable under the circumstances, for the county purchase of an item that is not subject to competitive procurement or for which the county receives no responsive bid.

**Procedures to Follow:** If the County has complied with the competitive bid process (Texas Local Government Code §262.023) for an item exceeding \$50,000 and no

responsive bids were received, the Purchasing Department shall use the following procedures to satisfy the needs of the county.

1. The same specifications that were used in the initial formal bid process will generally be used to obtain quotes from vendors known to provide the needed goods or services.
2. Three (3) written price quotes for the item(s) and/or service(s) to be procured shall be obtained. If obtaining quotes from three (3) vendors is not possible, due to lack of competition or vendor interest, Purchasing will proceed to obtain as many quotes as possible.
3. The lowest and best quote shall be determined in the same manner as defined in the formal bid process for which no bids were received.
4. The requesting department shall include its recommendation of the lowest and best quote to the Purchasing Department. Purchasing will then review the quotes, terms and conditions, and requesting department recommendation. After review, Purchasing shall place the purchase of the requested item and any related agreement documents on the Commissioners Court agenda for discussion, consideration and approval.
5. Purchasing will then issue a letter notifying the vendor of the approval and any related documents. Vendor will then coordinate with requesting department to provide item(s) and/or service(s).

# 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 LCITS, must be coordinated through LCITS.

## II. 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:
    - i. at an auction by a licensed auctioneer;
    - ii. at a going out of business sale held in compliance with Subchapter F, Chapter 17, Business and Commerce Code; or
    - iii. 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;
    - i. the lease was let by competitive bid the preceding year;
    - ii. the renewal or extension does not exceed one year; and
    - iii. The renewal or extension is the first renewal or extension of the lease or agreement.

## III. No purchase shall be made without a PURCHASE ORDER, issued in advance of the purchase, subject to the following exceptions:

- A. Law Library Publications
- B. Employee Travel Expense Reimbursement
- C. Contract employees to include, but not be limited to, any court ordered contract employees, mediators, counselors and therapists.
- D. Purchases made on a County Purchasing Card for legitimate business purposes 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 emergency expenses.
- E. General Assistance welfare payments to include payments for food, utilities, shelter, funerals and other approved emergencies.

- IV. 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.
- V. 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.
- VI. 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.
- VII. Payment for any unauthorized purchase (i.e.: 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.
- VIII. The following items cannot be purchased with County funds:
- A. 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 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.
  - B. Break Room equipment and supplies such as stoves, refrigerators, microwave ovens, televisions, cable service, small appliances, snacks, plates, cups, etc.
  - C. Any item for personal use. This includes any décor items for county employee's offices including, but not limited to, framed or unframed pictures, maps, flags or any other decorative items. Contact the Purchasing Director if you have any questions regarding this item.
- IX. Whenever found to be to the County's advantage, the Purchasing Agent/department head shall use cooperative purchasing agreements with other governmental entities (i.e.: General Services Commission, City of Lubbock) as an additional quotation or bid price.
- X. 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:

- A. Periodically review procedures and specifications in order to eliminate those procedures and specifications that explicitly discriminate against the use of recycled products; and
  - B. Encourage the use of products made from recycled products and from products that can be recycled.
- XI. 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.
- XII. 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.
- XIII. 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.

#### XIV. 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.

#### XV. 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.*

#### XVI. 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.

#### XVII. 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:
  - i. 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
  - ii. 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:

- i. act as surety for a business entity that has work, business, or a contract with Lubbock County; or
  - ii. Act as surety on any official bond required of an officer of Lubbock County.
- 4. "Substantial Interest"
  - i. A person has a substantial interest in a business entity if:
    - a. 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
    - b. Funds received by the person from the business entity exceed 10 percent of the person's gross income for the previous year.
  - ii. 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.
  - iii. 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.
  - iv. 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

XVIII. 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.

XIX. 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.

### **Federal Grant Procurement Standards IAW Part 200, OMB Uniform Grant Guidance**

#### **§200.318 General Procurement Standards**

- A. Lubbock County will use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, modified to conform to applicable Federal law and the standards identified in this part.
- B. Lubbock County will maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
- C. Conflicts of Interest: No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of Lubbock County may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, unsolicited items of nominal value may be accepted. A violation of this section will result in disciplinary action up to and including termination of employment.
- D. Lubbock County seeks to avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.
- E. To foster greater economy and efficiency, and in accordance with efforts to promote cost-effective use of shared services across the Federal Government, Lubbock

County participates in state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services.

- F. Lubbock County encourages the use of Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.
- G. Lubbock County uses value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions. Value engineering is a systematic and creative analysis of each contract item or task to ensure that its essential function is provided at the overall lower cost.
- H. Lubbock County must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
- I. Lubbock County will maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.
- J. Lubbock County may use a time and materials type contract only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract whose cost to a non-Federal entity is the sum of:
  - i. The actual cost of materials; and
  - ii. Direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.
  - iii. Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract must set a ceiling price that the contractor exceeds at its own risk. Further, Lubbock County must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.
- K. Lubbock County alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not

limited to, source evaluation, protests, disputes, and claims. These standards do not relieve Lubbock County of any contractual responsibilities under its contracts. The Federal awarding agency will not substitute its judgment for that of Lubbock County unless the matter is primarily a Federal concern. Violations of law will be referred to the local, state, or Federal authority having proper jurisdiction.

#### §200.319 Competition.

- A. All procurement transactions must be conducted in a manner providing full and open competition consistent with the standards of this section. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals are excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:
  - 1. Placing unreasonable requirements on firms in order for them to qualify to do business;
  - 2. Requiring unnecessary experience and excessive bonding;
  - 3. Noncompetitive pricing practices between firms or between affiliated companies;
  - 4. Noncompetitive contracts to consultants that are on retainer contracts;
  - 5. Organizational conflicts of interest;
  - 6. Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and
  - 7. Any arbitrary action in the procurement process.
- B. Lubbock County conducts procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference. Nothing in this section preempts state licensing laws. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.
- C. Lubbock County will ensure that all solicitations:

1. Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and
2. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.
3. THE BUY AMERICAN PROVISION:

THE BUY AMERICAN PROVISION (Required in all formal, informal solicitations and contracts for food products in response to School Nutrition Programs)

As a participant of the School Nutrition Programs, the County will consider only applicable products that comply with the requirements of the “Buy American” Act.

The Buy American Provision: Section 104(d) of the William F. Goodling Child Nutrition Reauthorization Act of 1998 requires institutions participating in the School Nutrition Programs in the contiguous United States to purchase, to the maximum extent practicable, domestic commodities or products for the use in meals served under the programs.

Section 104(d) of the William F. Goodling Child Nutrition Reauthorization Act of 1998 (Public Law 105-336) added a provision, Section 12(n) to the NSLA (42 USC 1760(n)), requires school food authorities (SFAs) to purchase, to the maximum extent practicable, domestic commodity or product. A domestic commodity or product is defined as one that is either produced in the U.S. or is processed in the U.S. substantially using agricultural commodities that are produced in the U.S. as provided in 7 CFR 210.21(d).

“Substantial” means that over 51 percent of the final processed product consists of agricultural commodities that were grown domestically.

Lubbock County requires vendors to provide documentation that product specification submitted for bid to be in compliance with the Buy American provision.

Any Bidder intending to provide products produced or grown in a foreign country must include such information on their bid submission. Failure to include such information in their bid submission may result in a non-responsive bid.

Lubbock County will monitor contractor performance as required in 2 CFR Part 200.318(b), formerly in 7 CFR Part 3016.36(b)(2), to ensure that contractor(s) perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. This will be accomplished by ensuring the product label designates the United States, or its territories, as the country of origin.

Noncompliance with the Buy American provision from a contractor could result in product rejection at the vendor's expense and/or contract termination.

Exceptions to the Buy American Provision should be used as a last resort and must be approved by the County.

To be considered for an exception, a request must be submitted in writing to the County a minimum of 10 days in advance of delivery.

- i. Two situations exist to warrant waiver to permit foreign food purchases:
  - a. The product is not produced or manufactured in the US in sufficient and reasonable available quantities of satisfactory quality
  - b. Competitive bids reveal the costs of a US product is significantly higher than the foreign product

4. DEBARMENT AND SUSPENSION Executive Orders 12549 and 12689:

In an effort to provide assurance to the Federal Government that the State of Texas and its sub-recipients comply with Federal Executive Order 12549 and 12689, 2 CFR part 200, ("Sub-awards to debarred and suspended parties"), and the Texas Uniform Grant Management Standards (UGMS), requires a debarment status check of all vendors before contracting with or making any purchases with funds from any federal grant.

Prior to procuring or entering into a contract for grant-funded goods or services, the sub-recipient must check debarment status of the vendor using the System for Award Management (SAM) and document that verification has occurred. This policy applies to the procurement of all goods or services regardless of unit price or quantity.

The County Purchasing Agent shall verify the debarment status of all vendors prior to utilizing any Federal Grant Funds, using SAM.gov.

The following language will be incorporated in each solicitation.

**DEBARMENT:**

Proposer certifies that at the time of submission of its proposal, Proposer was not on the federal government's list of suspended, ineligible, or debarred contractors and that Proposer has not been placed on this list between the time of its proposal submission and the time of execution of the Contract. If Proposer is placed on this list during the term of the Contract, Proposer shall notify the Lubbock County Director of Purchasing. False certification or failure to notify may result in termination of the Contract for default.

- D. Lubbock County must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, Lubbock County does not preclude potential bidders from qualifying during the solicitation period.

§200.320 Methods of Procurement to be followed.

Lubbock County may use any of the following methods of procurement.

- A. Procurement by micro-purchases. Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (\$3000 or \$2000 in the case of a construction bid subject to the Davis- Bacon Act)). To the extent practicable, Lubbock County must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if Lubbock County considers the price to be reasonable.
- B. Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold (\$150,000). If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.
- C. Procurement by sealed bids (formal advertising). Bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction, if the conditions in paragraph (c)(1) of this section apply.
  - 1. In order for sealed bidding to be feasible, the following conditions should be present:

- i. A complete, adequate, and realistic specification or purchase description is available;
    - ii. Two or more responsible bidders are willing and able to compete effectively for the business; and
    - iii. The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.
  2. If sealed bids are used, the following requirements apply:
    - i. Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, for local, and tribal governments, the invitation for bids must be publicly advertised;
    - ii. The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;
    - iii. All bids will be opened at the time and place prescribed in the invitation for bids, and for local and tribal governments, the bids must be opened publicly;
    - iv. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and
    - v. Any or all bids may be rejected if there is a sound documented reason.
- D. Procurement by competitive proposals. The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:
  1. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
  2. Proposals must be solicited from an adequate number of qualified sources;

3. Lubbock County must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
4. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
5. Lubbock County may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

E. [Reserved]

F. Procurement by noncompetitive proposals. Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

1. The item is available only from a single source;
2. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
3. The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from Lubbock County; or
4. After solicitation of a number of sources, competition is determined inadequate.

§200.321 Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms.

A. Lubbock County must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

B. Affirmative steps must include:

1. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;

2. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
3. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
4. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
5. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
6. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (1) through (5) of this section.

#### §200.322 Procurement of Recovered Materials.

Lubbock County and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

#### §200.323 Contract Cost and Price.

- A. Lubbock County must perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, Lubbock County must make independent estimates before receiving bids or proposals.
- B. Lubbock County must negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past

performance, and industry profit rates in the surrounding geographical area for similar work.

- C. Costs or prices based on estimated costs for contracts under the Federal award are allowable only to the extent that costs incurred or cost estimates included in negotiated prices would be allowable for Lubbock County under Subpart E—Cost Principles of this part. Lubbock County may reference its own cost principles that comply with the Federal cost principles.
- D. The cost plus a percentage of cost and percentage of construction cost methods of contracting must not be used.

§200.324 Federal Awarding Agency or Pass-through Entity Review.

- A. Lubbock County must make available, upon request of the Federal awarding agency or pass-through entity, technical specifications on proposed procurements where the Federal awarding agency or pass-through entity believes such review is needed to ensure that the item or service specified is the one being proposed for acquisition. This review generally will take place prior to the time the specification is incorporated into a solicitation document. However, if Lubbock County desires to have the review accomplished after a solicitation has been developed, the Federal awarding agency or pass-through entity may still review the specifications, with such review usually limited to the technical aspects of the proposed purchase.
- B. Lubbock County must make available upon request, for the Federal awarding agency or pass-through entity pre-procurement review, procurement documents, such as requests for proposals or invitations for bids, or independent cost estimates, when:
  - 1. Lubbock County's procurement procedures or operation fails to comply with the procurement standards in this part;
  - 2. The procurement is expected to exceed the Simplified Acquisition Threshold and is to be awarded without competition or only one bid or offer is received in response to a solicitation;
  - 3. The procurement, which is expected to exceed the Simplified Acquisition Threshold, specifies a “brand name” product;
  - 4. The proposed contract is more than the Simplified Acquisition Threshold and is to be awarded to other than the apparent low bidder under a sealed bid procurement; or
  - 5. A proposed contract modification changes the scope of a contract or increases the contract amount by more than the Simplified Acquisition Threshold.

- C. Lubbock County is exempt from the pre-procurement review in paragraph (b) of this section if the Federal awarding agency or pass-through entity determines that its procurement systems comply with the standards of this part.
  - 1. Lubbock County may request that its procurement system be reviewed by the Federal awarding agency or pass-through entity to determine whether its system meets these standards in order for its system to be certified. Generally, these reviews must occur where there is continuous high-dollar funding, and third party contracts are awarded on a regular basis;
  - 2. Lubbock County may self-certify its procurement system. Such self-certification must not limit the Federal awarding agency's right to survey the system. Under a self- certification procedure, the Federal awarding agency may rely on written assurances from Lubbock County that it is complying with these standards. Lubbock County must cite specific policies, procedures, regulations, or standards as being in compliance with these requirements and have its system available for review.

#### §200.325 Bonding Requirements.

For construction or facility improvement contracts or subcontracts exceeding the Simplified Acquisition Threshold, the Federal awarding agency or pass-through entity may accept the bonding policy and requirements of Lubbock County provided that the Federal awarding agency or pass-through entity has made a determination that the Federal interest is adequately protected. If such a determination has not been made, the minimum requirements must be as follows:

- A. A bid guarantee from each bidder equivalent to five percent of the bid price. The “bid guarantee” must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.
- B. A performance bond on the part of the contractor for 100 percent of the contract price. A “performance bond” is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under such contract.
- C. A payment bond on the part of the contractor for 100 percent of the contract price. A “payment bond” is one executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.

§200.326 Contract Provisions.

Lubbock County's contracts for procurements using federal grant funds contain the applicable provisions described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards.

## **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.

**ACFR** – Annual Comprehensive Financial Report

**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.

**AG** – Agriculture

**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.

**Amortization** – An accounting technique used to periodically lower the book value of a loan or an intangible asset over a set period of time.

**Amendment** - A modification of the budget by increasing or decreasing an account, or accounts, in the budget by action of the Commissioners Court.

**American Rescue Plan Act of 2021 (ARPA)** – Enacted on March 11, 2021, President Biden signed into law a \$1.9 trillion stimulus package intended to combat the COVID-19 pandemic, including the public health and economic impacts.

**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.

**Audit** – a formal examination of an organization’ or individual’s accounts or financial situation.

**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:

1. General Obligation Bond - This bond is backed by the full faith, credit and taxing power of the government.
2. 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.

**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.

**CARES Act Coronavirus Relief Fund** - The CARES Act was passed by Congress on March 25, 2020 and signed into law on March 27, 2020. The Coronavirus Aid, Relief, and Economic Security (CARES) Act (2020) provided fast and direct economic assistance for American workers, families, small businesses, industries and local governments. The CARES Act implemented a variety of programs to address issues related to the onset of the COVID-19 pandemic.

**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.

**CJD** – Criminal Justice Division

**Contingency Account** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contraband** – Goods that have been imported or exported illegally.

**Coronavirus State Federal Funding (CFSL)** - also referred to as ARPA funding. As part of the \$362 billion in federal fiscal recovery aid for state and local governments, these funds are intended to provide support to our local government in responding to the impact of COVID-19 and to assist our local leaders' efforts to contain COVID-19 in our communities, residents, and businesses.

**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.

**Emergency Rental Assistance** – funding made available by the Consolidated Appropriations Act 2021 enacted on December 27, 2020 and the American Rescue Plan Act of 2021 enacted on March 11, 2021. This funding was provided to states, U.S. territories, local governments, and Indian tribes by the US Department of Treasury to assist local households that are unable to pay rent or utilities due to devastating impact of the COVID-19 pandemic.

**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 various pension, 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.

**HAVA** – Help America Vote Act passed in 2002 to make sweeping reforms to the nation’s voting process. HAVA addresses improvements to voting systems and voter access that were identified following the 2000 election.

**Hotel Occupancy Tax (HOT)** – a tax imposed on the occupancy of a room in a hotel.

**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

**JJAEP** – Juvenile Justice Alternative Education Program

**JP** - Justice of the Peace

**LCAD** – Lubbock Central Appraisal District

**LCJJC** – Lubbock County Juvenile Justice Center

**LE** – Law Enforcement

**LECD** – Lubbock Emergency Communications District

**LEOSE** – Law Enforcement Officers Standards Education

**LEPC** – Lubbock Emergency Planning Committee

**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

**MHMR** - Mental Health Mental Retardation.

**Mgt.** – Management

**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.

**No New Revenue Rate (NNRR)** - formerly called the Effective Tax Rate, enables the public to evaluate the relationship between taxes for the prior year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years.

**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.

**Non-Recurring Capital Expenditures** – Expenses that are not repetitive in nature, are less predictable, are not incurred frequently and are due to an extraordinary or one off circumstance.

**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.

**Proprietary Fund** – Used in governmental accounting to account for activities that involve business-like interactions. The activities in this type of fund are similar to what would be found in the private sector.

**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.

**Revenue Debt** – Bonds supported by the revenue from a specific tax source for a specific project.

**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.

**Short Term Vehicle Rental (STVR)** - A tax imposed on the gross rental receipts from the short-term rental of a motor vehicle.

**Sinking Fund** – a fund set up and accumulated by regular deposits for paying of the principal of a debt when it falls due

**Source of Revenue** - Revenues are classified according to their source or point of origin.

**SPAG** – South Plains Association of Governments

**SPATTF** – South Plains Auto Theft 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.

**TAG** – Texas Anti-Gang

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

This term does not include specific charges made against particular person or property for current or permanent benefit, such as special assessments.

**Tax Levy** - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Tax Notes** – A short-term debt obligation repayable by ad valorem tax revenue.

**Tax Rate** - A percentage applied to all taxable property to raise general revenues.

**Tax Roll** - Official list showing the amount of taxes levied against each taxpayer or property.

**Time Deposit** - Investments of idle funds with a depository at a negotiated interest rate.

**TDCJ-CJAD** - Texas Department of Criminal Justice – Criminal Justice Assistance Division

**TJJD** - Texas Juvenile Justice Department

**Transfers** – Amounts, at the fund level, recognized as disbursements-out by one or more funds and as revenues-in one or more other funds.

**Unencumbered Balance** - The amount of an appropriation that is neither expended nor obligated (encumbered). That amount of appropriation is available for future use.

**Un-appropriated Fund Balance** - Funds that are neither expended nor obligated and provide cash flow to the organization.

**Unreserved Fund Balance** - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**USDA** – United States Department of Agriculture

**User Charges** - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**VINE** - Victim Information Notification Everyday

**VOCA** – Victims of Crime Advocacy

**Voter Approval Tax Rate (VAR)**- The sum of the M&O tax rate plus a 3.5% increase, unused increment rate, debt rate and a contract rate. If the governing body adopts a rate that exceeds the mandatory tax election rate, it must hold an automatic election.

**Working Capital** – The excess of total current assets over total current liabilities.