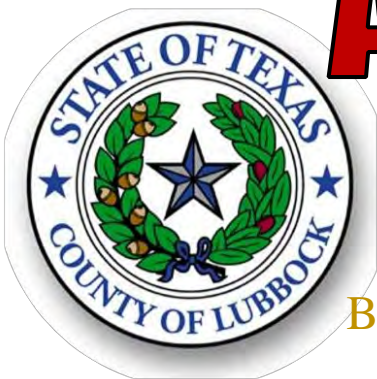


LUBBOCK COUNTY, TEXAS



ADOPTED BUDGET FY 2022-2023

Budget Year From October 1, 2022 to September 30, 2023



Lubbock County, Texas

Adopted Budget

FY 2022 - 2023



Budget Year from
October 1, 2022 to September 30, 2023



Lubbock County TX

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$8,537,337 or 10.03 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 \$2,727,541.

<i>Vote of each member of the Commissioners’ Court by name voting on the</i>		
Commissioners’ Court Members	Adoption of Budget	Setting the Property Tax Rate
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"/>
Chad Seay, Comm., Prec. #4	Yay <input type="checkbox"/> Nay <input checked="" type="checkbox"/>	Yay <input type="checkbox"/> Nay <input checked="" type="checkbox"/>

Comparative Tax Rates		
Tax Rates	FY22	FY23
Property Tax Rate	.359990	.347720
No-New-Revenue (Effective) Tax Rate	.312437	.324780
No-New-Revenue (Effective) Maintenance and Operations Tax Rate	.329655	.314422
Voter-Approval (Rollback) Tax Rate	.324942	.347720
Debt Tax Rate	.030335	.033298

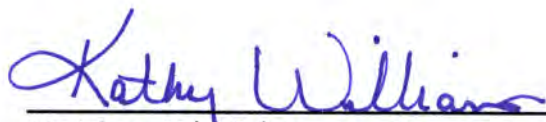
Debt Obligations		
	FY22	FY23
Total amount of County Debt Obligations	\$23,345,000	\$54,795,000

BUDGET CERTIFICATE

Budget Year from October 1, 2022 to September 30, 2023

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 12th day of September 2022, as the same appears on file in the office of the County Clerk of said County.



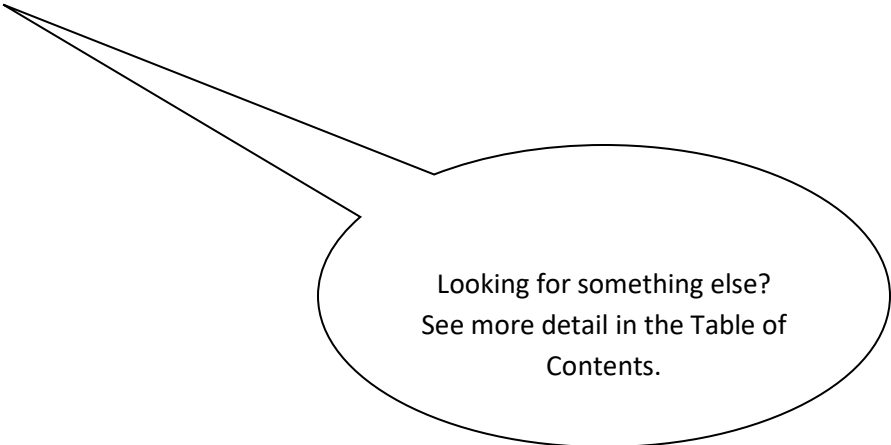
Kathy Williams, County Auditor



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. 185-187, Chart p. 184](#)
- How many employees work for the County and where? [p. 350-358,](#)
- Does the County have financial policies that guide how funds are reported, invested, and audited?
[p. 47 and p. 367-429](#)
- What does "GAAP" mean? [Glossary p. 454](#)
- 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, 2021

Christopher P. Morill

Executive Director

LUBBOCK COUNTY, TEXAS
Adopted Budget 2022 – 2023
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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, 2022

The Honorable Lubbock County Judge and County Commissioners:

The Lubbock County FY 2022-2023 Adopted Budget is balanced at a voter approved tax rate of \$0.347720 per \$100 valuation, which is a decrease of \$0.01227 when compared to last year's tax rate for year FY 2021-2022.

The total FY2022-2023 Budget adopted for all funds by the Lubbock County Commissioners' Court was \$361,600,240, a net increase of \$91,068,170 or 34% in comparison to the FY2021-2022 adopted budget. The county budget was balanced to a voter approval rate of .347720 for which funded an increase in most departments' budgets for inflation and supply chain issues on last year's capital equipment. Furthermore, this increase can be attributed to the American Rescue Plan Act (ARPA) funds in an amount just over \$29.7 million included grant funding which is the remainder of the \$60.1 million Lubbock County received in 2021. In addition, the Road and Bridge infrastructure budget was granted a 66% increase over last year's appropriations. Funding was also granted to the personnel line items for 31 new positions and 25 position re-classifications, a 2% COLA for Elected Officials not supplemented by the State of Texas, a 5% COLA for all other Lubbock County employees, and disparity pay for the Juvenile Justice Center. Moreover, capital expenses including equipment and infrastructure improvements totaled \$26,510,145 for a 54% increase over FY2022 capital expenses.

The FY2022-2023 Adopted Budget for the General Fund totaled \$142,556,337, a 13.1 % increase, when compared to last year's General Fund budget. Major account increases include the \$1.5 million for 21 new positions and 12 reclassification of existing positions as well as the above mentioned salary items for COLAs. In addition, the General Fund contributed \$3.9 million to capital equipment and \$19.6 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 2022-23 Adopted Budget as approved by the Lubbock County Commissioners' Court.

Respectfully submitted,

A handwritten signature in blue ink that reads "Kathy Williams". The signature is fluid and cursive.

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
Fax: (806) 775-7917

October 1, 2022

The Honorable Lubbock County Judge and County Commissioners:

BUDGET MESSAGE

Introduction

I'm pleased to present the FY2022-2023 Lubbock County Operating Budget adopted by the Lubbock County Commissioners' Court on Monday, September 12, 2022. From October 1, 2022 through September 30, 2023, this document will be used as the management control device of Lubbock County to guide county officials and department directors throughout the year.

The budget was developed with optimism as Lubbock County braced for 8% rise in inflation, supply chain issues and recession speculations while still recovering from the impacts the Coronavirus (COVID-19) pandemic. 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.

The FY2023 budget process began in May, 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 as well as the unanticipated increase in revenue, due to the lack of housing inventory which continues to inflate Texas housing prices, presented major challenges with balancing this year's budget. Decisions whether to lower the tax rate to the No New Revenue rate or take a more aggressive approach to provide additional services for the citizens of Lubbock County also presented challenges. The Commissioners' Court reconciled the budget needs with the approved tax rate of \$0.347720 per \$100 valuation.

The reconciled budget included a shift from public safety for law enforcement to public safety in infrastructure. The County increased the road maintenance program \$6.7 million to fund a more aggressive road maintenance program. Appropriations were allotted to salary expenses to include 31 new positions and 25 position re-classifications. Capital expenditures were budgeted at a 54% increase with \$6.1 million for vehicles and technology, \$2.9 million in heavy equipment and \$5.8 million in permanent improvements. ARPA funds were budgeted to the amount of \$29 million at approximately half of the amount awarded in FY2022 of \$60.1 million. Most departments continually find innovative ways to streamline operations. This year 46% 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.

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 12, 2022, the budget was adopted with a 5 to 2 vote.

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 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 COVID-19, negative economic impacts, services to disproportionately impacted communities, premium pay for essential workers, infrastructure projects, and public sector revenue loss.

During FY2022, the County expensed \$30.6 million of ARPA funds 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 as well as salary expenses for ARPA administrative services. The remaining \$29 million has been tentatively budgeted in the FY2023 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.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act expended on over-time and PPE expenses due to COVID-19 for the Sheriff's office as well as the Emergency Rental Assistance Program, which provided rental and utility assistance to help tenants who have been sued for eviction or tenants struggling to pay their rent due to COVID-19 ended in September 2022 and was not available for the FY2023 budget year.

Ad Valorem Taxes

Existing property values for the average homeowner on the tax roll in Lubbock County increased by an average of 12% in tax year 2022 (Fiscal Year 2022-2023). The Lubbock County Commissioners' Court approved the voter approved tax rate of \$0.347720 per \$100 valuation which is an increase of \$ 0.02294 over the No New Revenue rate of \$0.324780. The amount of taxes imposed on the average home would increase approximately \$85.57 for the year due to higher valuations. New property added to the tax roll for the first time in tax year 2022 generated \$2,727,541.

Revenue Changes – General Fund

Various revenue line items increased with the most significant increases being ad valorem tax in the amount of \$9,490,459 and sales tax in the amount of \$4,837,779.

Expenditure Changes – General Fund

The General Fund budget for FY2023 is \$142,556,377, which represents a 13.1% increase above the \$126,070,730 budget for FY2022. Allocations to fund 21 new positions and 12 re-classifications. The Commissioners' Court approved a 2% COLA for elected officials and 5% COLA for county employees as well as disparity pay for the Juvenile Justice Center. An increase in the General Fund transfer for the Road and Bridge department to provide a more aggressive seal coat and caliche road maintenance program along with heavy equipment also contributed to the General Fund budget.

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

Financial Stability

Lubbock County remains financially strong as reflected by S&P Global affirming its long-term rating to AA+ in November 2021. 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, economic climate, financial stability, tax base expansion and diversification coupled with sound management practices and policies in place with a stable financial performance that has led to flexibility and reserves. Reserves are not anticipated to be spent down which points to a very strong near-term liquidity position that is not under any particular stress.

Unreserved general fund balance for FY2022 is estimated at \$38.4 million which represents approximately 27% of the general fund budgeted for FY2023. 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 FY2023 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 2023 Budget were maintaining current operations, funding projects outlined in the ARPA federal award, providing funding sources for a more aggressive infrastructure program and salary increases for Lubbock County employees while preserving strong fund balance with the unexpected growth in revenue.

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 5% COLA to County employees including law enforcement and detention officers of the Lubbock County Sheriff's office.
- An additional increase payroll items for disparity pay for the Juvenile Detention Center employees.

- Providing resources for 28 vehicles for the following departments: Sheriff, Constable Pct. 4, Inmate Transportation, Road & Bridge and Agri-Life as well as including additional allocations for FY2022 vehicles/equipment not delivered by September 30, 2022.
- Allocating resources for heavy equipment such as: 3 Motor Graders, 2 Loaders, 2 Dump Trucks, 1 Road Widener, 1 Patch Truck, and 2 Pneumatic Rollers.
- Providing resources for Critical Needs Funding for the eleven Volunteer Fire Departments.

The total FY2023 Budget adopted for all funds by the Lubbock County Commissioners' Court was \$361,600,240, a net increase of \$91,068,170 or 34% in comparison to the FY2021-2022 adopted budget.

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

- Allocating resources for a more aggregative road maintenance program as well as the 3rd bond issuance as part of the Transportation Road Improvement Program.
- 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.
- Allocating disparity pay for the employees of the Juvenile Justice Center.

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 FY2022 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. The budget summaries that follow provide a very thorough and detailed view of the various changes in revenues and expenditures.

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 FY2023 budget. They continually show their dedication to me and Lubbock County by working diligently with the lack of human resources. 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 our new normal with COVID-19 and the continuous new responsibilities the software conversion has created 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,

A handwritten signature in blue ink that reads "Kathy Williams". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Kathy Williams
Lubbock County Auditor

Lubbock County, Texas

Adopted Budget

FY 2022 - 2023



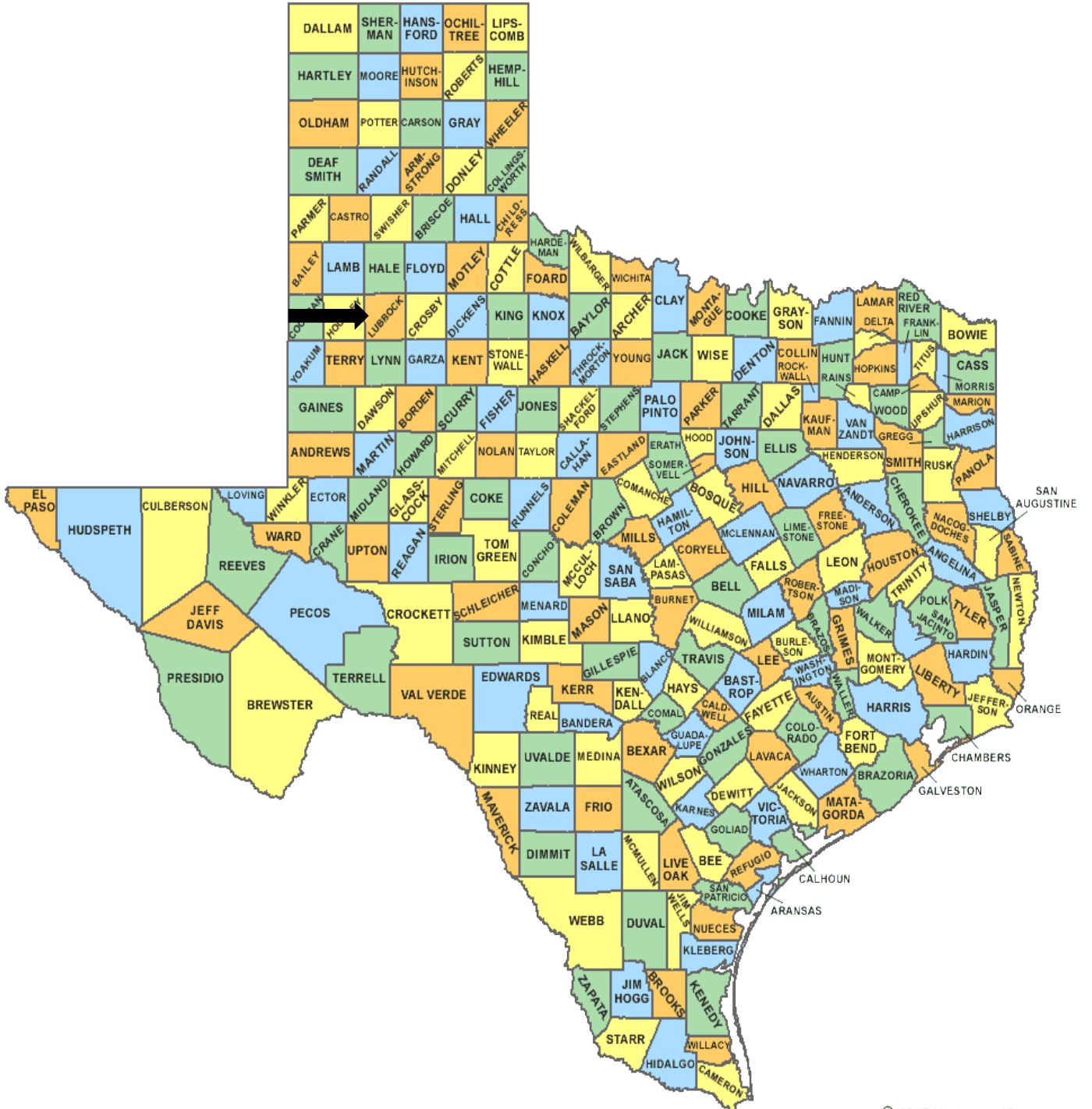
Organizational Summaries

LUBBOCK COUNTY, TEXAS
TWO YEAR EXPENDITURE COMPARISON
ALL FUNDS

Fund	FY 2022 Budget	FY 2023 Budget	Variance	% Change
011 GENERAL FUND	\$ 126,070,730	\$ 142,556,377	\$ 16,485,647	13.08%
020 CONSOLIDATED ROAD AND BRIDGE	10,015,870	16,727,556	6,711,686	67.01%
031 PRECINCT 1 PARK	184,166	202,744	18,578	10.09%
032 SLATON/ROOSEVELT PARK	309,924	145,183	(164,741)	-53.16%
033 IDALOU/NEW DEAL PARK	192,260	164,032	(28,228)	-14.68%
034 SHALLOWATER PARK	295,726	199,631	(96,095)	-32.49%
041 PERMANENT IMPROVEMENT	7,298,125	9,619,149	2,321,024	31.80%
043 LCETZ NO1 TAX INCREMENT FUND	189,025	191,000	1,975	1.04%
046 TJD (P) JJAEP GRANT	80,000	80,000	-	0.00%
047 TJD (R) REG DIVERSION GRANT	15,628	15,628	-	0.00%
050 JUVENILE STAR PROGRAM	625,490	661,495	36,005	5.76%
051 JUVENILE PROBATION	8,048,144	12,085,221	4,037,077	50.16%
054 TJD (A) JUV PROB COMM GRANT	2,110,453	2,201,578	91,125	4.32%
055 JUVENILE DETENTION	5,103,377	5,432,696	329,319	6.45%
057 JUVENILE FOOD SERVICE	388,412	419,096	30,684	7.90%
064 TJD (E) TITLE IV E GRANT	204,400	204,400	-	0.00%
066 CJD RE ENTRY DRUG COURT GRANT	40,943	-	(40,943)	-100.00%
067 CJD DWI COURT GRANT	32,951	32,951	-	0.00%
070 ON LINE ACCESS	185,000	185,000	-	0.00%
072 CJD DRUG COURT GRANT	44,092	44,092	-	0.00%
074 COUNTY DRUG COURT COST	33,240	33,240	-	0.00%
075 DISPUTE RESOLUTION	371,350	379,026	7,676	2.07%
076 USDA AG MEDIATION GRANT	420,000	420,000	-	0.00%
077 DOMESTIC RELATIONS OFFICE	227,110	212,344	(14,766)	-6.50%
078 MEDIATION & MENTAL HEALTH GRANT	14,602	-	(14,602)	-100.00%
079 VENUE HOT & STVR TAX	2,345,000	2,735,000	390,000	16.63%
081 LAW LIBRARY	202,875	201,110	(1,765)	-0.87%
083 ELECTION SERVICES	769,775	769,775	-	0.00%
084 HELP AMERICA VOTE ACT	-	4,024,697	4,024,697	100.00%
085 ELECTION ADMINISTRATION	64,000	64,000	-	0.00%
086 ELECTION EQUIPMENT	75,100	75,100	-	0.00%
090 DIST CLK RECORDS MGT. AND PRES.	41,701	43,302	1,601	3.84%
091 CTY CLK RECORDS MGT. AND PRES.	645,992	648,458	2,466	0.38%
092 CTY RECORDS MGT. AND PRES.	82,948	86,201	3,253	3.92%
093 COURTHOUSE SECURITY	110,000	115,171	5,171	4.70%
094 COURT RECORD PRESERVATION	48,600	48,600	-	0.00%
095 LOCAL TRUANCY PREVENT & DIVERS.	19,333	20,015	682	3.53%
096 HISTORICAL COMMISSION	6,150	18,300	12,150	197.56%
097 CHILD ABUSE PREVENTION	5,025	1,525	(3,500)	-69.65%
099 CTY/DIST COURT TECHNOLOGY	7,000	4,500	(2,500)	-35.71%
102 DIST COURT RECORDS TECHNOLOGY	64,250	60,000	(4,250)	-6.61%
103 COUNTY CLERK RECORDS ARCHIVES	1,440,000	1,480,000	40,000	2.78%
105 COMMUNITY/ECONOMIC DEV PRG	23,500	24,710	1,210	5.15%
106 AMERICAN RESCUE PLAN ACT	30,162,197	34,372,468	4,210,271	13.96%
108 JP1 JUSTICE COURT TECHNOLOGY	58,153	28,801	(29,352)	-50.47%
109 JP2 JUSTICE COURT TECHNOLOGY	42,812	20,000	(22,812)	-53.28%
110 JP3 JUSTICE COURT TECHNOLOGY	15,700	20,518	4,818	30.69%
111 JP4 JUSTICE COURT TECHNOLOGY	8,550	8,550	-	0.00%
112 COURT FACILITY FEE	-	95,000	95,000	100.00%
113 REGIONAL PUBLIC DEFENDER GRANT	-	-	-	0.00%
114 JUDICIAL EDUCATION	-	5,568	5,568	100.00%
115 LANGUAGE ACCESS	-	33,414	33,414	100.00%
122 SHERIFF CONTRABAND	263,500	390,000	126,500	48.01%
124 INMATE SUPPLY	864,000	1,114,000	250,000	28.94%
126 VINE GRANT	30,171	30,171	-	0.00%
128 HOMELAND SECURITY GRANT	25,000	150,700	125,700	502.80%
129 HAZARD MITIGATION	-	243,600	243,600	100.00%
130 PROJECT SAFE NEIGHBORHOOD	89,839	81,753	(8,086)	-9.00%
142 LEOSE SHERIFF	120,688	125,000	4,312	3.57%
145 SHERIFF COMMISSARY SALARY	680,525	771,814	91,289	13.41%
146 LECD EMER COMMUNICATION GRANT	-	-	-	0.00%
148 MAT RE-ENTRY PROGRAM	214,049	-	(214,049)	-100.00%
150 TAG GRANT	845,891	1,859,810	1,013,919	119.86%
161 CDA BUSINESS CRIMES	108,500	108,500	-	0.00%
163 CDA CONTRABAND	76,500	76,500	-	0.00%
164 CDA SPATTF GRANT	886,980	895,216	8,236	0.93%
166 CDA JAG GRANT	153,235	153,256	21	0.01%
168 CDA BORDER PROSECUTION UNIT	273,772	149,762	(124,010)	-45.30%
171 CDA VOCA VICTIM ADV PROJECT	149,963	155,108	5,145	3.43%
201 GEN OB REFUNDING BOND SRS 2016	5,733,250	5,735,375	2,125	0.04%
202 UNLIMITED TAX ROAD BONDS	1,567,088	1,888,063	320,975	20.48%
203 GEN OB REFUNDING SRS 2021	-	742,300	742,300	100.00%
204 TAX NOTES, SERIES 2013	-	-	-	0.00%
206 GEN OB REFUNDING BOND SRS 2013	796,050	796,050	-	0.00%
208 SPECIAL TAX REVENUE BONDS 2020	609,952	1,210,556	600,604	98.47%
301 MPO ROAD CONSTRUCTION FUND	904,441	1,410,200	505,759	55.92%
302 TAX ROAD BOND CONSTRUCTION	38,846,657	86,641,624	47,794,967	123.03%
307 CRTC RENOVATIONS #2	60,700	2,914,000	2,853,300	4700.66%
308 VENUE CAPITAL PROJECT	3,005,000	169,160	(2,835,840)	-94.37%
401 EMPLOYEE HEALTH BENEFIT	13,961,140	14,725,000	763,860	5.47%
403 WORKERS COMPENSATION	1,525,500	1,830,500	305,000	19.99%
640 PRE TRIAL RELEASE	-	15,000	15,000	100.00%
TOTAL EXPENDITURES - ALL LUBBOCK COUNTY FUNDS	\$ 270,532,070	\$ 361,600,240	\$ 91,068,170	33.66%

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 17th 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.

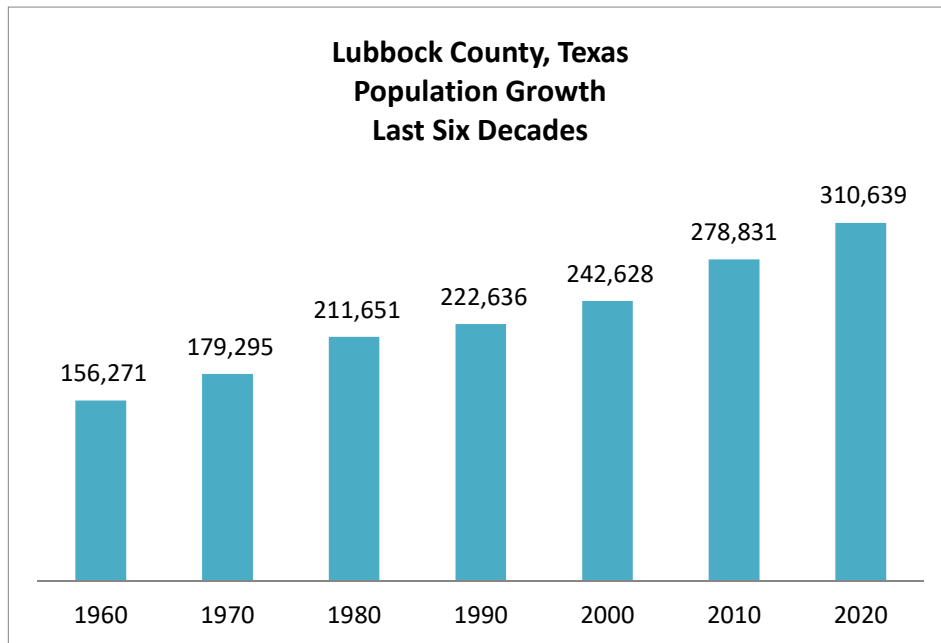
By 1891, the Lubbock County Government was fully functional. To make everything official, the county jail was approved May 11, 1891, giving the first churches of Lubbock a place to congregate. The jailhouse also served the community as a temporary school and a sort of social center. The city of Lubbock 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, 2022**

Taxpayer	Type of Business	Taxable Value	% of Total Taxable Assessed Value
Southwestern Public Service	Electricity Utility	\$ 246,525,856	0.86%
ENERGAS/ATMOS CORP	Natural Gas Utility	\$ 148,660,707	0.52%
Macerich South Plains LP	Real Estate Holdings	\$ 141,624,558	0.50%
United Supermarket LLC	Retail Supermarket	\$ 131,235,723	0.46%
WAL MART STORES INC	Retail	\$ 88,491,921	0.31%
BNSF RAILWAY CO	Transportation	\$ 85,849,280	0.30%
South Plains Electric Coop Inc.	Electricity Utility	\$ 78,339,740	0.27%
CBC CENTRE SUITES LLC	Apartments	\$ 58,411,209	0.20%
ACC OP LLC	Apartments	\$ 55,561,556	0.19%
WESTWIND REALTY LP	Real Estate Holdings	\$ 46,585,771	0.16%

Total Taxable Value - Top Ten Taxpayers	\$1,081,286,321	3.79%
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Total Assessed Value of Real Property (Certified Values)	\$28,537,410,153
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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.

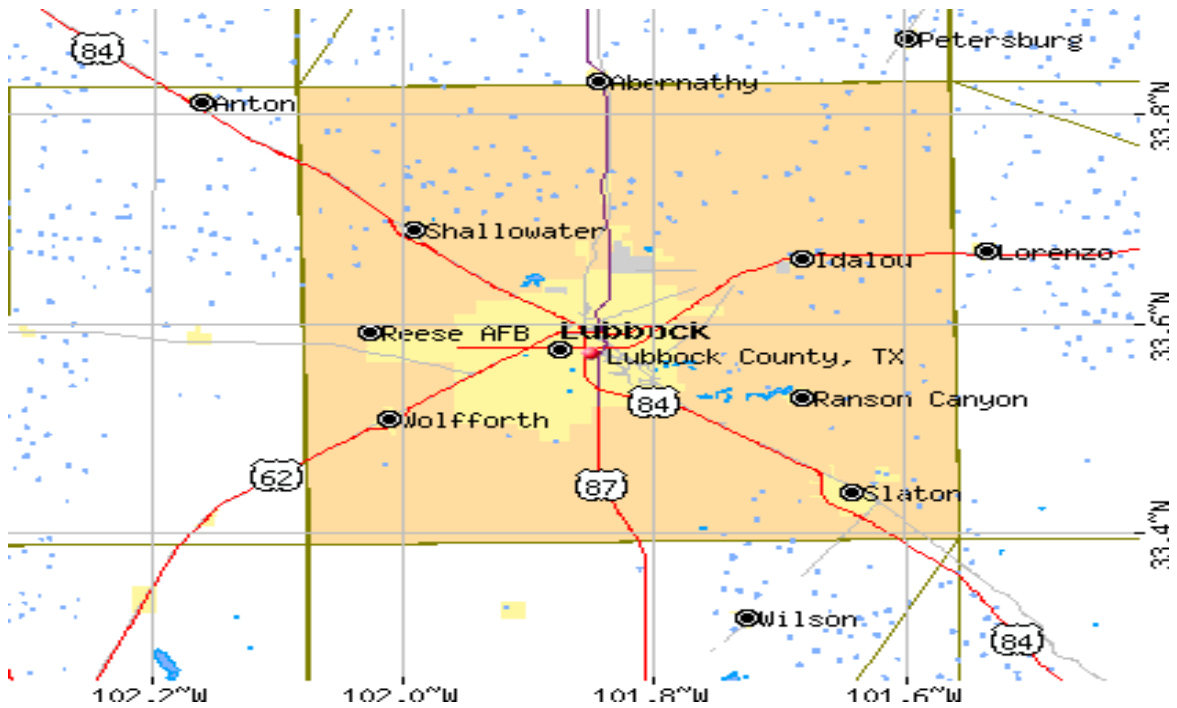
Form of Government:

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:	1,225
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 2021: 31.5 years
 Males: 49.4%, Females: 50.6%
 Average annual pay 2021: \$48,494

Total employment in 2021: 118,442
 Unemployment rate in 2021: 4.5%
 Average household size (2016-2020): 2.54
 Median household income 2021: \$59,798
 County Households 2022: 122,569

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, Estacado, 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 (2016-2020): 87.2%
 People 25 years of age or older with a bachelor’s degree or higher(2016-2020): 32.0%

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 pro-active leadership in seeking innovative solutions.

Goals

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

**LUBBOCK COUNTY, TEXAS
ORGANIZATION BY FUNCTION**

General Administration

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

Public Facilities

- Facility Maintenance
- Permanent Improvement
- Parking

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

Miscellaneous

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

Financial Administration

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

Transportation

- Consolidated Road and Bridge
- Public Works

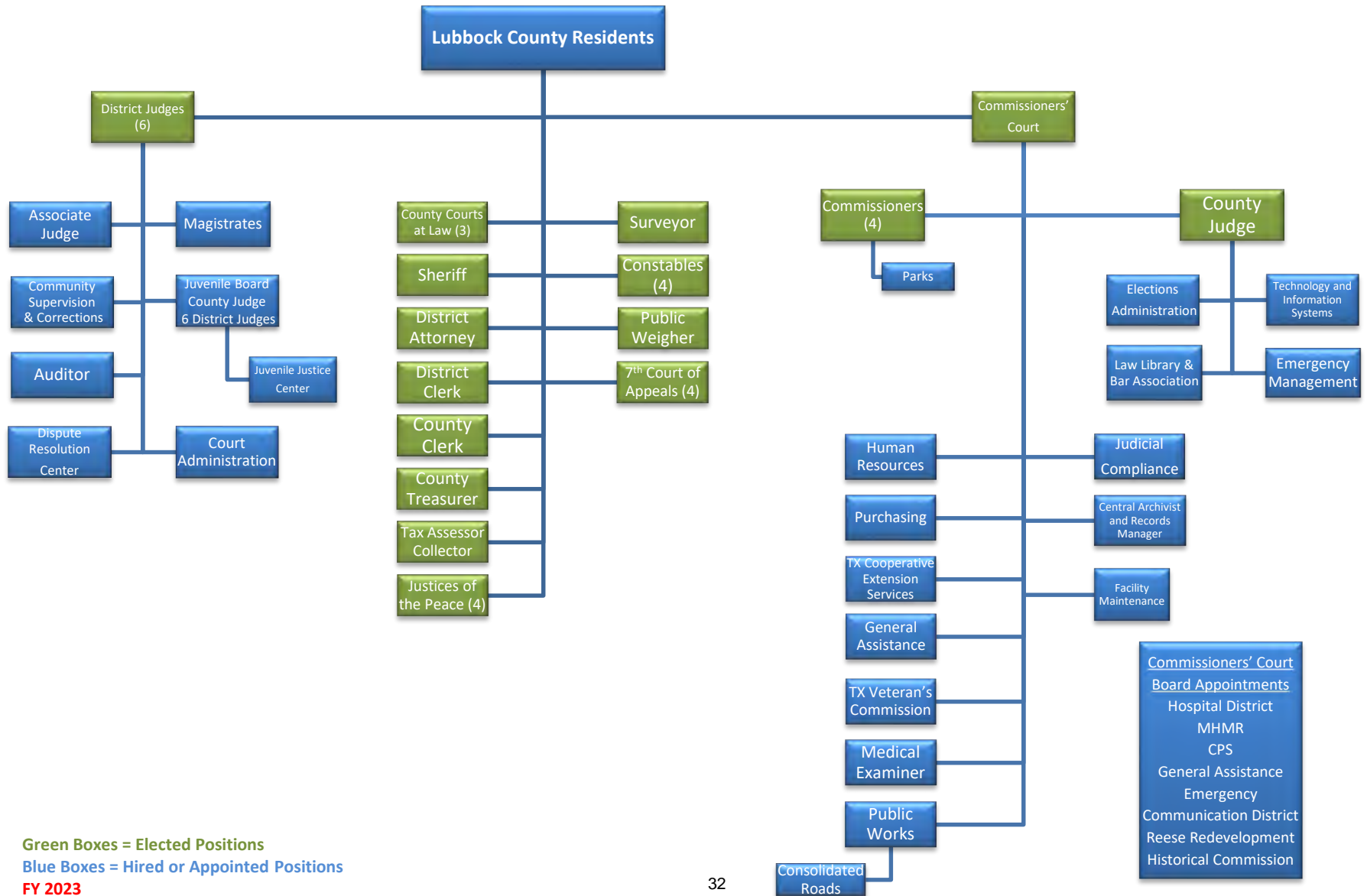
Legal

- District Attorney
- Dispute Resolution
- Law Library
- Regional Public Defender

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 2023

**LUBBOCK COUNTY, TEXAS
ELECTED AND APPOINTED OFFICIALS
October 1, 2022**

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	Chad Seay

County Court at Law Judges:

Judge Court at Law 1	Mark Hocker
Judge Court at Law 2	Drue Farmer
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 nd District	Ann-Marie Carruth
Judge 99 th District	Phillip Hays
Judge 137 th District	John McClendon III
Judge 140 th District	Douglas Freitag
Judge 237 th District	Leslie Hatch
Judge 364 th District	William R. Eichman II

Justice of the Peace Judges:

Judge Precinct 1	Jim Hansen
Judge Precinct 2	Susan Rowley
Judge Precinct 3	Aurora Chaides-Hernandez
Judge Precinct 4	Lance Cansino

Sheriff

Kelly Rowe

Tax Assessor-Collector

Ronnie Keister

Lubbock County Officials:

1st 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

**LUBBOCK COUNTY, TEXAS
ELECTED AND APPOINTED OFFICIALS
October 1, 2022**

Director of Community Supervision and Corrections	David D. Rowan
Director of Court Administration	Dean Stanzione
Director of Dispute Resolution	D. Gene Valentini
Director of Facilities	Natalie Harvill
Director of General Assistance	Diana Gurule-Copado
Director of Human Resources	Greg George
Director of Judicial Compliance	Lorrie Jarnagin
Director of Juvenile Probation	William A. Carter II
Director of Public Works	Jennifer Davidson
Director of Purchasing	Clint Wehrman
Director of Technology and Information Systems	Isaac Badu
Elections Administrator	Roxzine Stinson
Chief Medical Examiner	Dr. Charles Addington
Texas A&M AgriLife Extension Agent	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 2022 - 2023



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 in order to maintain and enhance the County’s bond ratings. More importantly, the target level for General Fund unreserved fund balances will be 25% of budgeted general fund expenditures. This policy insures the County will have sufficient working capital for meeting current operating needs throughout the fiscal year, but in particular during the first quarter of the fiscal year. Property taxes, the County’s main cash inflow, do not become significant until early January.

Committed Fund Balance includes amounts that can be spent only for the specific purposes determined by a formal action of the Commissioners’ Court. Commitments may be changed or lifted only by the Commissioners’ Court taking the same formal action that imposed the constraint originally. The Commissioners’ Court determined it will commit \$12,775,000 of fund balance on September 12, 2022 from general fund reserves to fund:

- Medical Examiner Building \$ 7,175,000.00
- 916 Main 1st Floor Renovations (FY24) \$ 2,250,000.00
- 916 Main 1st Floor Renovations (FY25) \$ 2,250,000.00
- CRTC Renovations Phase V (FY24) \$ 975,000.00
- Detention Center Flooring (FY25) \$ 125,000.00

LUBBOCK COUNTY
PROJECTED FUND BALANCE REPORT
AS OF: SEPTEMBER 30, 2022

FUND NAME	-----2021-2022-----			-----2022-2023-----			
	BEGINNING FUND BALANCE	FY 22 ESTIMATED REVENUES	FY 22 ESTIMATED EXPENDITURES	ESTIMATED FUND BALANCE	FY 23 BUDGETED REVENUES	FY 23 BUDGETED EXPENDITURES	BUDGETED FUND BALANCE
011 GENERAL FUND	45,418,886	119,619,343	117,031,250	48,006,979	140,414,717	142,556,377	45,865,319
020 CONSOLIDATED ROAD AND BRIDGE	1,315,147	8,853,215	8,608,709	1,559,653	15,927,556	16,727,556	759,653
031 PRECINCT 1 PARK	592,954	135,768	184,166	544,556	154,933	202,744	496,745
032 SLATON/ROOSEVELT PARK	68,554	130,668	139,413	59,809	145,183	145,183	59,809
033 IDALOU/NEW DEAL PARK	290,799	126,968	192,260	225,507	143,633	164,032	205,108
034 SHALLOWATER PARK	298,892	128,093	94,166	332,819	139,683	199,631	272,871
041 PERMANENT IMPROVEMENT	3,412,196	5,298,125	2,837,197	5,873,124	6,856,266	9,619,149	3,110,241
043 LCETRZ NO1 TAX INCREMENT	25,156	189,025	189,025	25,156	191,000	191,000	25,156
046 TJJ (P) JJAEP GRANT	-	80,000	80,000	-	80,000	80,000	-
047 TJJ (R) REG DIVERSION GRANT	-	12,794	12,794	-	15,628	15,628	-
050 JUVENILE STAR PROGRAM	-	625,490	625,490	-	661,495	661,495	-
051 JUVENILE PROBATION	5,635,186	8,048,144	5,629,115	8,054,215	8,475,221	12,085,221	4,444,215
054 TJJ (A) JUV PROB COMM GRANT	-	2,110,453	2,110,453	-	2,201,578	2,201,578	-
055 JUVENILE DETENTION	-	5,103,377	5,103,377	-	5,432,696	5,432,696	-
057 JUVENILE FOOD SERVICE	-	388,412	388,412	-	419,096	419,096	-
064 TJJ (E) TITLE IV E GRANT	-	204,400	204,400	-	204,400	204,400	-
066 CJD RE ENTRY DRUG COURT GRANT	-	40,943	40,943	-	-	-	-
067 CJD DWI COURT GRANT	-	32,951	32,951	-	32,951	32,951	-
070 ON LINE ACCESS	344,644	8,872	13,655	339,861	36,000	185,000	190,861
072 CJD DRUG COURT GRANT	-	44,092	44,092	-	44,092	44,092	-
074 COUNTY DRUG COURT COURT COST	258,982	24,136	674	282,444	20,700	33,240	269,904
075 DISPUTE RESOLUTION	5,422	435,838	409,688	31,572	354,565	379,026	7,111
076 USDA AG MEDIATION GRANT	51	420,000	420,051	-	420,000	420,000	-
077 DOMESTIC RELATIONS OFFICE	27,662	184,762	166,250	46,174	179,600	212,344	13,430
078 MEDIATION & MENTAL HEALTH GRANT	-	14,602	14,602	-	-	-	-
079 VENUE HOT & STVR TAX	5,210,647	2,345,000	2,345,000	5,210,647	2,735,000	2,735,000	5,210,647
081 LAW LIBRARY	22,223	202,875	202,875	22,223	201,110	201,110	22,223
083 ELECTION SERVICES	119,332	769,775	769,775	119,332	769,775	769,775	119,332
084 HELP AMERICA VOTE ACT GRANT	-	-	-	-	4,024,697	4,024,697	-
085 ELECTION ADMINISTRATION	243,633	64,000	64,000	243,633	64,000	64,000	243,633
086 ELECTION EQUIPMENT	308,501	75,000	75,100	308,401	75,000	75,100	308,301
090 DIST CLK RECORDS MGT. AND PRESERVATION	71,023	5,504	12,442	64,085	19,400	43,302	40,183

LUBBOCK COUNTY
PROJECTED FUND BALANCE REPORT
AS OF: SEPTEMBER 30, 2022

FUND NAME	-----2021-2022-----				-----2022-2023-----		
	BEGINNING FUND BALANCE	FY 22 ESTIMATED REVENUES	FY 22 ESTIMATED EXPENDITURES	ESTIMATED FUND BALANCE	FY 23 BUDGETED REVENUES	FY 23 BUDGETED EXPENDITURES	BUDGETED FUND BALANCE
091 CTY CLK RECORDS MGT. AND PRESERVATION	4,629,150	555,725	645,992	4,538,883	555,725	648,458	4,446,150
092 CTY RECORDS MGT. AND PRESERVATION	382,053	64,000	82,948	363,105	64,000	86,201	340,904
093 COURTHOUSE SECURITY	31,107	110,000	110,000	31,107	115,171	115,171	31,107
094 COURT RECORD PRESERVATION	289,997	48,600	48,600	289,997	48,600	48,600	289,997
095 LOCAL TRUANCY PREVENT & DIVERSION	24,420	10,015	19,333	15,102	20,015	20,015	15,102
096 HISTORICAL COMMISSION	14,126	5,645	3,823	15,948	6,150	18,300	3,798
097 CHILD ABUSE PREVENTION	4,378	1,025	5,025	378	1,525	1,525	378
099 CTY/DIST COURT TECHNOLOGY	77,815	6,850	7,000	77,665	3,600	4,500	76,765
102 DIST COURT RECORDS TECHNOLOGY	105,515	9,915	-	115,430	20,500	60,000	75,930
103 COUNTY CLERK RECORDS ARCHIVES	3,149,583	660,668	50,014	3,760,237	560,000	1,480,000	2,840,237
105 COMMUNITY/ECONOMIC DEVELOPMENT	421,710	16,700	23,500	414,910	16,700	24,710	406,900
106 AMERICAN RESCUE PLAN ACT	-	60,531,807	30,566,176	29,965,631	34,372,468	34,372,468	29,965,631
108 JP1 JUSTICE COURT TECHNOLOGY	76,296	5,085	18,983	62,398	6,800	28,801	40,397
109 JP2 JUSTICE COURT TECHNOLOGY	110,840	2,717	15,372	98,185	2,333	20,000	80,518
110 JP3 JUSTICE COURT TECHNOLOGY	32,317	2,168	3,674	30,811	2,101	20,518	12,394
111 JP4 JUSTICE COURT TECHNOLOGY	98,070	5,909	2,320	101,659	7,630	8,550	100,739
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	647,528	226,620	284,978	589,170	263,500	390,000	462,670
124 INMATE SUPPLY	3,938,437	864,000	864,000	3,938,437	1,114,000	1,114,000	3,938,437
126 VINE GRANT	-	30,171	30,171	-	30,171	30,171	-
128 HOMELAND SECURITY GRANT	-	25,000	25,000	-	150,700	150,700	-
129 HAZARD MITIGATION	-	-	-	-	243,600	243,600	-
130 PROJECT SAFE NEIGHBORHOOD GRANT	-	89,839	89,839	-	81,753	81,753	-
142 LEOSE SHERIFF	156,774	22,174	23,237	155,711	50,500	125,000	81,211
145 SHERIFF COMMISSARY SALARY	224,415	680,525	680,525	224,415	771,814	771,814	224,415
148 MAT RE-ENTRY PROGRAM	-	214,049	214,049	-	-	-	-
150 TAG GRANT	-	845,891	845,891	-	1,859,810	1,859,810	-
161 CDA BUSINESS CRIMES	89,832	108,500	108,500	89,832	108,500	108,500	89,832
163 CDA CONTRABAND	111,868	76,500	76,500	111,868	76,500	76,500	111,868
164 CDA SPATTF GRANT	-	886,980	886,980	-	895,216	895,216	-
166 CDA JAG GRANT	-	153,235	153,235	-	153,256	153,256	-
168 CDA BORDER PROSECUTION UNIT	-	273,772	273,772	-	149,762	149,762	-
171 CDA VOCA VICTIM ADV PROJECT	-	149,963	149,963	-	155,108	155,108	-
201 GEN OB REFUNDING BOND SRS 2016	2,517,019	5,198,298	5,733,250	1,982,067	5,735,375	5,735,375	1,982,067

LUBBOCK COUNTY
 PROJECTED FUND BALANCE REPORT
 AS OF: SEPTEMBER 30, 2022

FUND NAME	-----2021-2022-----				-----2022-2023-----		
	BEGINNING FUND BALANCE	FY 22 ESTIMATED REVENUES	FY 22 ESTIMATED EXPENDITURES	ESTIMATED FUND BALANCE	FY 23 BUDGETED REVENUES	FY 23 BUDGETED EXPENDITURES	BUDGETED FUND BALANCE
202 UNLIMITED TAX ROAD BONDS	3,158	1,624,793	1,566,888	61,063	1,888,063	1,888,063	61,063
203 GEN OB REFUNDING SRS 2021	-	-	-	-	742,300	742,300	-
206 GEN OB REFUNDING BOND SRS 2013	317,086	506,231	748,517	74,800	721,250	796,050	-
208 SPECIAL TAX REVENUE BONDS 2020	573	1,223,437	609,952	614,058	599,740	1,210,556	3,242
301 MPO ROAD CONSTRUCTION FUND	17,621	904,441	904,441	17,621	1,410,200	1,410,200	17,621
302 TAX ROAD BOND CONTRUCTION	42,881,852	234,839	4,128,071	38,988,620	53,585,000	86,641,624	5,931,996
307 CRTC RENOVATIONS #2	2,100,754	11,771	61,572	2,050,953	1,014,000	2,914,000	150,953
308 VENUE CAPITAL PROJECT	3,187,041	524,285	3,013,502	697,824	-	169,160	528,664
401 EMPLOYEE HEALTH BENEFIT	5,739,693	11,195,825	10,057,629	6,877,889	12,837,000	14,725,000	4,989,889
403 WORKERS COMPENSATION	6,978,966	1,525,500	1,525,500	6,978,966	1,830,500	1,830,500	6,978,966
640 PRE TRIAL RELEASE	-	15,000	1,376	13,624	15,000	15,000	13,624
GRAND TOTAL	142,029,884	245,371,093	212,702,423	174,698,554	312,859,893	361,600,240	125,958,207

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

Consolidated Road and Bridge

Budgeting for road maintenance product, equipment maintenance and heavy equipment maintenance without significant corresponding increases in revenue sources 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 in order 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.

Shallowater Park

Improvements and increased cost for maintaining park facilities including capital outlay without a corresponding significant increase in revenue sources has created this draw on reserves. Sufficient unreserved fund balance is available to cover 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 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

Increase in operating cost and equipment without an increase in revenues created the draw on reserves. The draw is not expected to impair operations as funds had been allowed to accumulate.

Dispute Resolution

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

Domestic Relations Office

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

District Clerk Records Mgt and Preservation

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

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

Historical Commission

Increase in the number of historical markers projected to be placed is drawing down reserves, but is not expected to impact operations.

District Court Records Technology

Budgeting for contract services without corresponding increases in revenue resulted in a draw down from reserves. Sufficient unreserved fund balance is available to cover draw on reserves.

County Clerk Records Archives

A there is sufficient unreserved fund balance for the continuation of professional services required to preserve records. This draw is not expected to impair operations.

JP1 Justice Court Technology

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

JP2 Justice Court Technology

Budgeting for contract services without corresponding increases in revenue resulted in a draw down from reserves. Sufficient unreserved fund balance is available to cover draw on reserves.

JP3 Justice Court Technology

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

LEOSE SHERIFF

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

SPECIAL TAX REVENUE BONDS

In 2022 a transfer from the Venue Fund, which receives revenue from the collection of a hotel and motel tax, was completed to create a Debt Service Reserve account within the Special Tax Revenue Bonds Fund. This account will be budgeted from the fund balance which has sufficient draw on reserves to cover an annual debt service payment, if needed.

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

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.

CRTC Renovation #2

As the construction project phases IV and V is completed, reserves will continue to deplete. 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 minimal fund balance. Budgeting Employee Health Benefit without corresponding increases in revenue resulted in a draw from reserves. Sufficient unreserved fund balance is available to cover draw on reserves in this internal service fund.

Lubbock County, Texas

Adopted Budget

FY 2022 - 2023



Budget Summaries

Major Funding Issues Facing 2023 Budget

Lubbock County continues to experience major growth despite the rising inflation the nation as a whole is facing. Fiscal planning concentrated on utilizing the revenue from property tax this growth has generated. The challenges faced by Lubbock County in preparing the 2023 Budget were to maintain current operations and services for a growing county by funding 31 new positions for various departments, funding COLA increases for county employees, and disparity pay to Juvenile Justice Center employees as well as increasing funding for infrastructure projects.

Lubbock County Commissioners Court primary focus this budget season was on Public Safety – road infrastructure. This included funding a road maintenance program for caliche and paved road programs while maintaining funding for the TRIP program and the Better Safer Road program. With an increase from the General Fund of \$2.9 million and \$4 million from ARPA funding, the Road and Bridge department was granted 10 of the 31 new positions which contributed to a 66% budget increase over last years. The additional funding was approved for capital projects for road and bridge infrastructure, enhancements, and heavy equipment. Furthermore, the Public Safety focus continued by providing the eleven Volunteer Fire Departments with \$500,000 for the means to continue replacing needed equipment.

Lubbock County has fared better than most areas during these economic conditions, where general revenues realized a considerable increase in 2023, Total revenues saw a 4% increase in projected revenue collections. Sales tax revenues are expected to significantly increase by 16%. 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 situation which is a compelling factor in shaping each annual budget. Any amount considered as excess funds are now earmarked for disaster expenses as well as capital expenditures and are not utilized for ordinary operating expenditures.

Key Issues in Developing the FY2023 Budget

The 2023 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 5% COLA for county employees, additional disparity pay for Juvenile Justice Center employees.
- Funding 31 new positions for the Auditor’s, Detention Center, District Attorney, Human Resources, Maintenance, Office of Court Administration, Purchasing, Road and Bridge departments and the Sheriff’s Office.

- Granting resources to enhance the road maintenance program with 10 new positions, 30 miles of caliche and 30 miles of unpaved roads enhancements, capital projects for new road infrastructure, and 3 motor graders, 2 loaders, 2 dump trucks, a widener, patch truck, and 2 pneumatic rollers.
- Allocating resources for twenty-eight vehicles for Constable Pct. 4 (1), Inmate Transport (1), Road and Bridget (4), the Sheriff's Office (21), and Texas AgriLife (1).
- Providing resources for the purchase of SCBA (self-contained breathing apparatus, bunker gear, and/or small equipment for eleven Volunteer Fire Departments.

Accounting, Auditing and Financial Planning

Basis of Accounting – Financial Statements

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

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

Basis of Accounting - Budget

Budgets presented for governmental funds have been prepared in accordance with generally accepted accounting principles (GAAP) using the modified accrual basis of accounting. Budgets presented by proprietary funds have also been prepared using the modified accrual basis of accounting which is not in accordance with GAAP. Depreciation and amortization are not included in budgetary statements since these do not use spendable resources. 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 2023 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 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 charges for service.

Consolidated Road and Bridge

A non-major fund which 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 2023 budget: MPO Road construction, Tax Road Bonds construction, CRTC Renovations#2. A Venue Capital Project fund was created for the purpose of 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 service. Voter's 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 the 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 Benefit 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

Debit Service Funds

Other Funds

Capital Project Funds

General Fund
(011)

AFR-Major Governmental Fund

Debt Service Funds
(201-208)

*AFR-Non-Major Governmental
Funds*

American Rescue Plan
Act (ARPA) (106)

AFR-Major Special Revenue Fund

Capital Project Funds
(301-308)

AFR-Non-Major Funds

Road and Bridge Fund
(020)

*AFR-Non-Major Governmental
Fund*

Regional Public
Defender (113)

AFR-Major Special Revenue Fund

Permanent
Improvement Fund
(041)

*AFR-Non-Major Governmental
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)

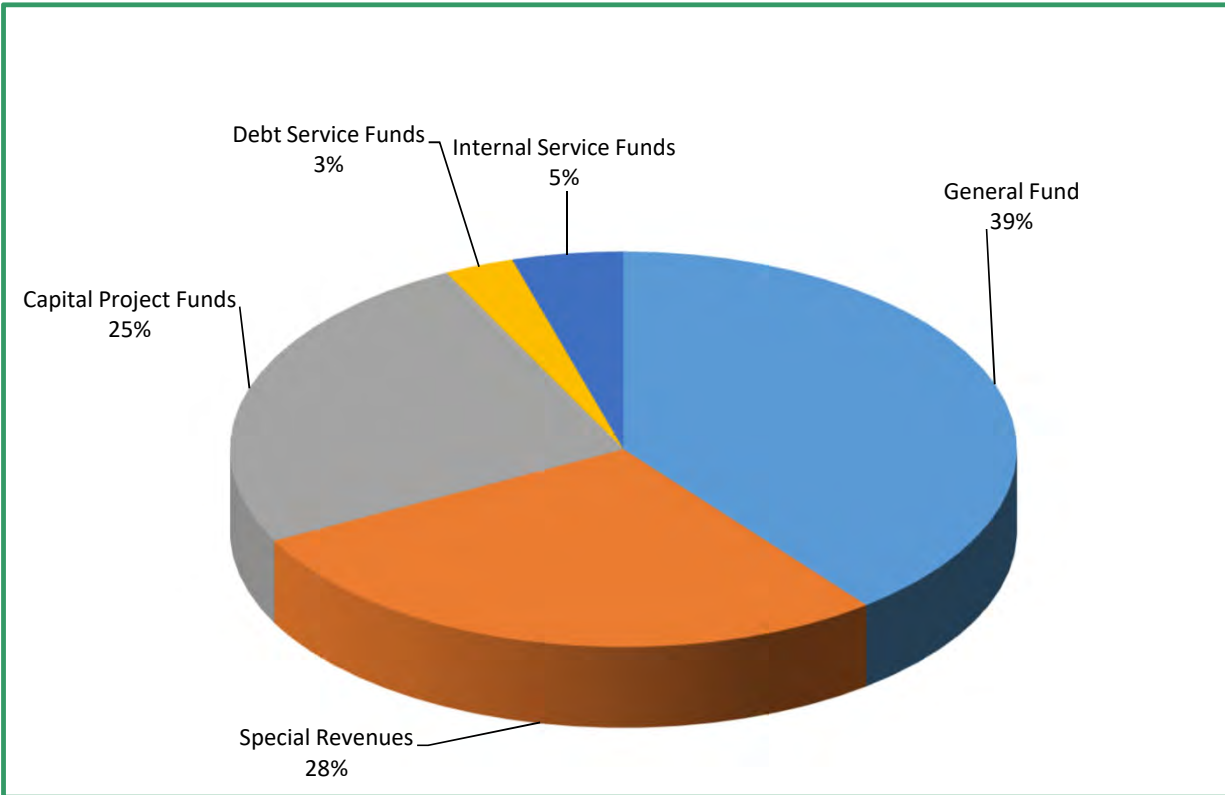
AFR-Component Unit

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

AFR-Fiduciary Funds

LUBBOCK COUNTY, TEXAS
SUMMARY OF BUDGET BY FUND TYPE

Governmental and Proprietary Fund Types	
General Fund	\$ 142,556,377
Special Revenues	100,981,035
Capital Project Funds	91,134,984
Debt Service Funds	10,372,344
Internal Service Funds	16,555,500
Total Budget by Fund Type	\$ 361,600,240



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 2022 - 2023

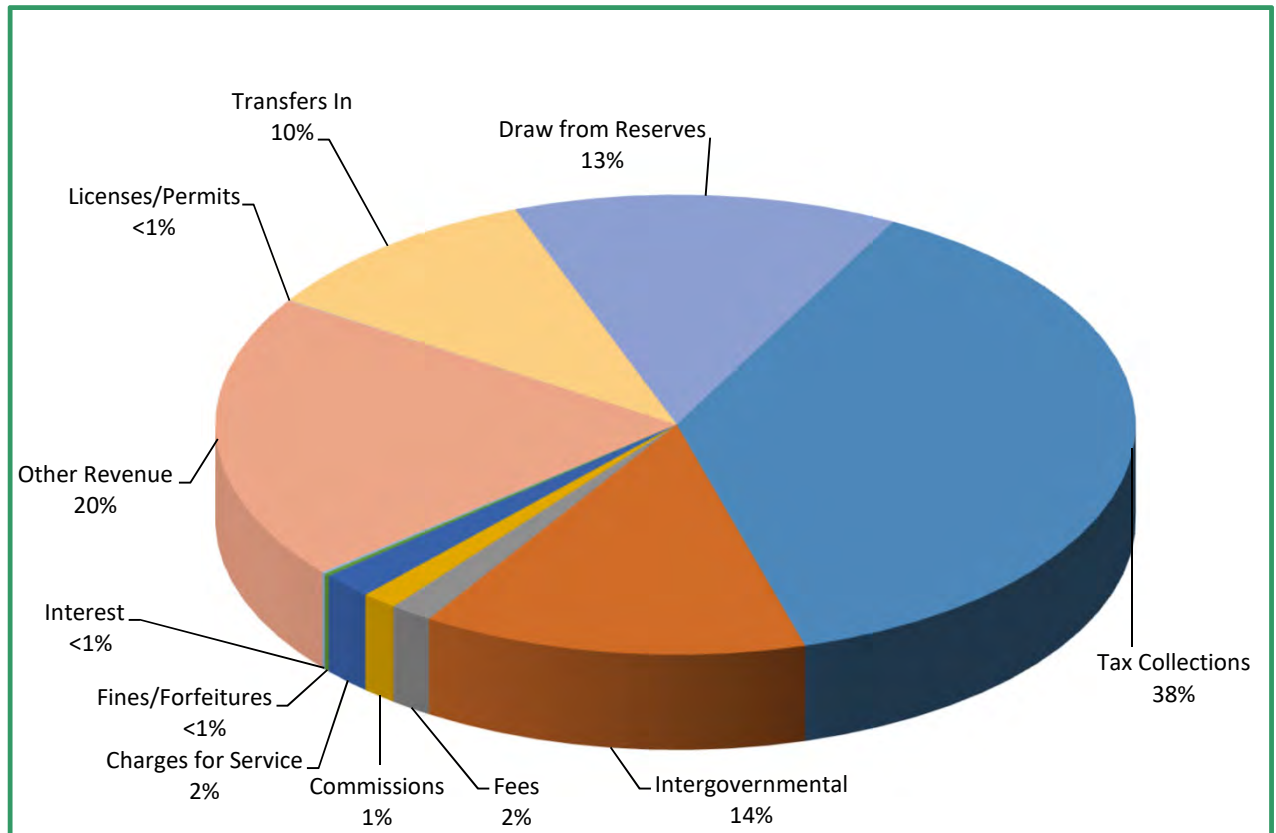


Consolidated Revenue & Expenditure Summary

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

WHERE DOES THE MONEY COME FROM?

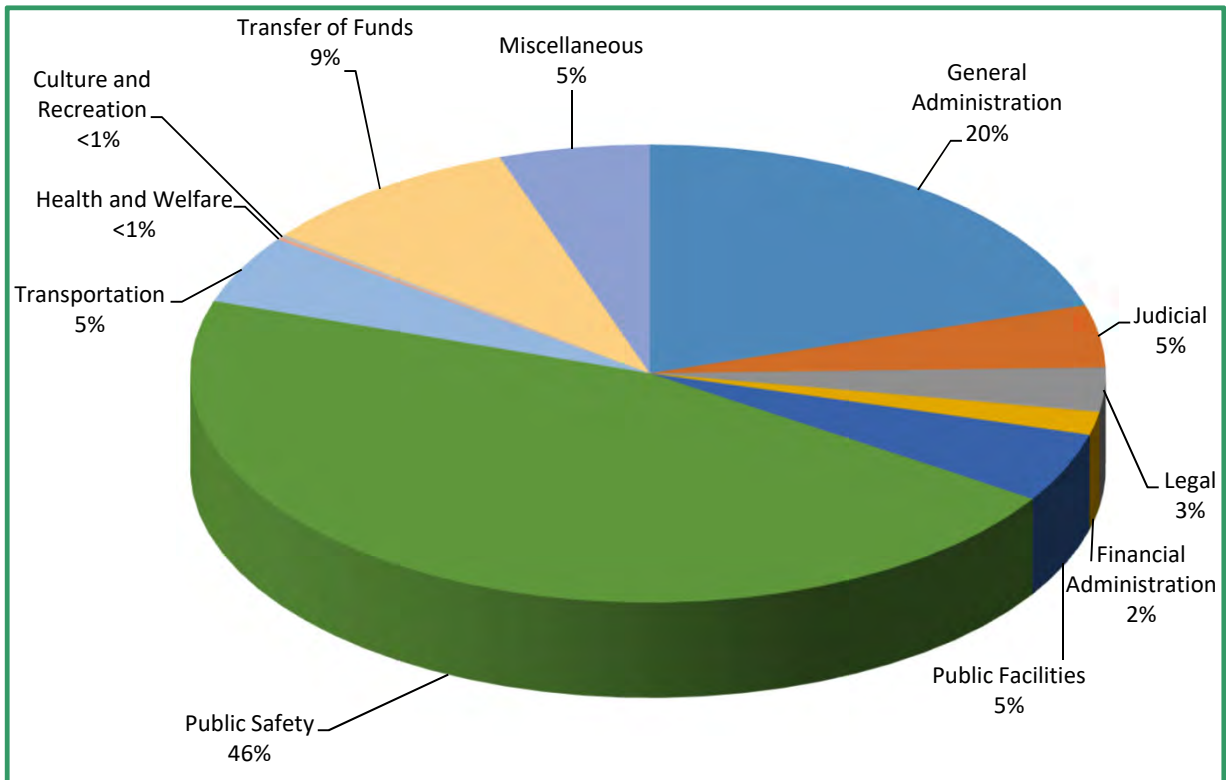
	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Tax Collections	\$ 110,462,644	\$ 119,439,179	\$ 136,452,227
Intergovernmental	12,660,582	9,456,138	48,826,997
Fees	5,761,975	5,355,634	5,393,368
Commissions	4,319,482	4,465,893	4,550,641
Charges for Service	6,725,949	6,454,982	6,567,530
Fines/Forfeitures	652,491	910,158	754,692
Interest	381,915	455,504	455,811
Other Revenue	58,975,159	18,652,453	72,809,088
Licenses/Permits	178,802	192,092	194,419
Transfers In	15,805,954	22,747,667	36,855,120
Draw from Reserves	-	82,402,370	48,740,347
Total Revenue	\$ 215,924,952	\$ 270,532,070	\$ 361,600,240



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

WHERE DOES THE MONEY GO?

	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
General Administration	\$ 26,679,011	\$ 72,675,877	\$ 72,952,088
Judicial	19,693,071	15,545,268	15,939,094
Legal	9,054,765	10,516,562	11,281,840
Financial Administration	4,489,030	5,208,327	5,889,805
Public Facilities	10,170,279	13,806,477	17,757,154
Public Safety	63,122,782	102,240,011	165,874,954
Transportation	12,427,607	10,679,329	17,495,501
Health and Welfare	709,956	1,941,461	591,723
Culture and Recreation	678,695	1,043,729	827,796
Transfer of Funds	15,476,517	22,747,667	33,813,074
Miscellaneous	10,599,498	14,127,362	19,177,211
Total Expenditures	\$ 173,101,210	\$ 270,532,070	\$ 361,600,240



LUBBOCK COUNTY, TEXAS
2021 ACTUAL REVENUES AND EXPENDITURES
ALL FUNDS

Fund	2021 Actual Revenues	2021 Actual Expenditures	Revenues Over/(Under)
			Expenditures
011 GENERAL FUND	112,253,437	106,793,578	5,459,859
020 CONSOLIDATED ROAD AND BRIDGE	9,488,753	11,190,254	(1,701,501)
031 PRECINCT 1 PARK	120,923	206,175	(85,253)
032 SLATON/ROOSEVELT PARK	116,813	149,810	(32,997)
033 IDALOU/NEW DEAL PARK	119,524	91,226	28,298
034 SHALLOWATER PARK	118,623	96,447	22,176
041 PERMANENT IMPROVEMENT	4,865,036	4,301,550	563,486
043 LCETRZ NO1 TAX INCREMENT FUND	167,678	703,090	(535,412)
046 TJJD (P) JJAEP GRANT	33,600	33,600	-
047 TJJD (R) REG DIVERSION GRANT	12,421	12,421	-
050 JUVENILE STAR PROGRAM	494,029	494,029	-
051 JUVENILE PROBATION	4,235,356	4,927,157	(691,801)
054 TJJD (A) JUV PROB COMM GRANT	1,803,473	1,803,473	-
055 JUVENILE DETENTION	3,343,539	3,343,539	-
057 JUVENILE FOOD SERVICE	328,905	328,905	-
064 TJJD (E) TITLE IV E GRANT	36,177	36,177	-
066 CJD RE ENTRY DRUG COURT GRANT	27,478	27,478	-
067 CJD DWI COURT GRANT	21,396	21,396	-
070 ON LINE ACCESS	34,610	9,643	24,967
072 CJD DRUG COURT GRANT	20,545	20,545	-
074 COUNTY DRUG COURT COURT COST	18,692	812	17,880
075 DISPUTE RESOLUTION	379,807	375,435	4,373
076 USDA AG MEDIATION GRANT	202,768	202,718	50
077 DOMESTIC RELATIONS OFFICE	189,990	175,615	14,375
078 MEDIATION & MENTAL HEALTH GRANT	6,181	6,181	-
079 VENUE HOT & STVR TAX	2,836,072	(2,374,575)	5,210,647
081 LAW LIBRARY	210,224	198,412	11,813
083 ELECTION SERVICES	759,070	759,070	-
084 HELP AMERICA VOTE ACT	54,685	54,685	-
085 ELECTION ADMINISTRATION	104,878	27,006	77,872
086 ELECTION EQUIPMENT	170,261	111,334	58,927
090 DIST CLK RECORDS MGT. AND PRES.	19,658	15,160	4,497
091 CTY CLK RECORDS MGT. AND PRES.	702,040	82,254	619,786
092 CTY RECORDS MGT. AND PRES.	53,219	73,062	(19,843)
093 COURTHOUSE SECURITY	121,604	105,621	15,983
094 COURT RECORD PRESERVATION	53,961	9,357	44,604
095 LOCAL TRUANCY PREVENT & DIVERS.	15,262	160	15,102
096 HISTORICAL COMMISSION	6,704	6,072	632
097 CHILD ABUSE PREVENTION	813	-	813
099 CTY/DIST COURT TECHNOLOGY	3,437	-	3,437
102 DIST COURT RECORDS TECHNOLOGY	37,522	36,514	1,008
103 COUNTY CLERK RECORDS ARCHIVES	696,169	52,681	643,487
105 COMMUNITY/ECONOMIC DEV PRG	181,360	18,225	163,136
106 AMERICAN RESCUE PLAN ACT	-	-	-
108 JP1 JUSTICE COURT TECHNOLOGY	5,731	8,378	(2,647)
109 JP2 JUSTICE COURT TECHNOLOGY	3,042	-	3,042
110 JP3 JUSTICE COURT TECHNOLOGY	2,013	1,994	18
111 JP4 JUSTICE COURT TECHNOLOGY	5,424	4,346	1,078
112 COURT FACILITY FEE	-	-	-
113 REGIONAL PUBLIC DEFENDER GRANT	2,816,273	5,826,014	(3,009,741)
114 JUDICIAL EDUCATION	-	-	-
115 LANGUAGE ACCESS	-	-	-
122 SHERIFF CONTRABAND	188,874	88,336	100,538
124 INMATE SUPPLY	1,362,386	895,806	466,580
126 VINE GRANT	30,123	30,123	-
128 HOMELAND SECURITY GRANT	192,105	192,105	-
129 HAZARD MITIGATION	-	-	-
130 PROJECT SAFE NEIGHBORHOOD	36,930	36,930	-
142 LEOSE SHERIFF	22,201	-	22,201
145 SHERIFF COMMISSARY SALARY	632,909	623,840	9,070
146 LECD EMER COMMUNICATION GRANT	-	-	-
148 MAT RE-ENTRY PROGRAM	5,216	5,216	-
150 TAG GRANT	715,519	715,519	-
161 CDA BUSINESS CRIMES	47,554	24,771	22,783
163 CDA CONTRABAND	147,801	107,365	40,436
164 CDA SPATTF GRANT	727,491	727,491	-
166 CDA JAG GRANT	86,424	86,424	-
168 CDA BORDER PROSECUTION UNIT	126,933	126,933	-
171 CDA VOCA VICTIM ADV PROJECT	138,311	138,311	-
201 GEN OB REFUNDING BOND SRS 2016	6,148,188	5,737,693	410,495
202 UNLIMITED TAX ROAD BONDS	2,022,751	2,064,923	-
203 GEN OB REFUNDING SRS 2021	-	-	-
204 TAX NOTES, SERIES 2013	(1,709)	344,916	(346,626)
206 GEN OB REFUNDING BOND SRS 2013	873,388	798,675	74,713
208 SPECIAL TAX REVENUE BONDS 2020	(283,391)	604,567	(887,958)
301 MPO ROAD CONSTRUCTION FUND	1,162,555	1,163,289	(734)
302 TAX ROAD BOND CONSTRUCTION	41,305,703	3,154,972	38,150,731
307 CRTX RENOVATIONS #2	1,958,974	333,330	1,625,643
308 VENUE CAPITAL PROJECT	(2,085,365)	1,595,790	(3,681,155)
401 EMPLOYEE HEALTH BENEFIT	11,251,733	13,142,631	(1,890,897)
403 WORKERS COMPENSATION	1,812,174	339,146	1,473,028
640 PRE TRIAL RELEASE	-	-	-
SUB-TOTALS	215,924,952	173,446,126	42,520,997
DRAW FROM RESERVES			
TOTALS	215,924,952	173,446,126	42,520,997

LUBBOCK COUNTY, TEXAS
2022 BUDGETED REVENUES AND EXPENDITURES
ALL FUNDS

Fund	2022 Budgeted		Revenues Over/(Under)	
	Revenues	Expenditures	Expenditures	
011 GENERAL FUND	\$ 122,332,519	\$ 126,070,730	\$	(3,738,211)
020 CONSOLIDATED ROAD AND BRIDGE	9,078,273	10,015,870		(937,597)
031 PRECINCT 1 PARK	135,768	184,166		(48,398)
032 SLATON/ROOSEVELT PARK	128,768	309,924		(181,156)
033 IDALOU/NEW DEAL PARK	126,968	192,260		(65,292)
034 SHALLOWATER PARK	123,018	295,726		(172,708)
041 PERMANENT IMPROVEMENT	5,298,125	7,298,125		(2,000,000)
043 LCETRZ NO1 TAX INCREMENT FUND	189,025	189,025		-
046 TJD (P) JJAEP GRANT	80,000	80,000		-
047 TJD (R) REG DIVERSION GRANT	15,628	15,628		-
050 JUVENILE STAR PROGRAM	625,490	625,490		-
051 JUVENILE PROBATION	8,048,144	8,048,144		-
054 TJD (A) JUV PROB COMM GRANT	2,110,453	2,110,453		-
055 JUVENILE DETENTION	5,103,377	5,103,377		-
057 JUVENILE FOOD SERVICE	388,412	388,412		-
064 TJD (E) TITLE IV E GRANT	204,400	204,400		-
066 CJD RE ENTRY DRUG COURT GRANT	40,943	40,943		-
067 CJD DWI COURT GRANT	32,951	32,951		-
070 ON LINE ACCESS	39,000	185,000		(146,000)
072 CJD DRUG COURT GRANT	44,092	44,092		-
074 COUNTY DRUG COURT COURT COST	19,220	33,240		(14,020)
075 DISPUTE RESOLUTION	371,350	371,350		-
076 USDA AG MEDIATION GRANT	420,000	420,000		-
077 DOMESTIC RELATIONS OFFICE	227,110	227,110		-
078 MEDIATION & MENTAL HEALTH GRANT	14,602	14,602		-
079 VENUE HOT & STVR TAX	2,345,000	2,345,000		-
081 LAW LIBRARY	202,875	202,875		-
083 ELECTION SERVICES	769,775	769,775		-
084 HELP AMERICA VOTE ACT	-	-		-
085 ELECTION ADMINISTRATION	64,000	64,000		-
086 ELECTION EQUIPMENT	75,000	75,100		(100)
090 DIST CLK RECORDS MGT. AND PRES.	19,400	41,701		(22,301)
091 CTY CLK RECORDS MGT. AND PRES.	555,725	645,992		(90,267)
092 CTY RECORDS MGT. AND PRES.	64,000	82,948		(18,948)
093 COURTHOUSE SECURITY	110,000	110,000		-
094 COURT RECORD PRESERVATION	48,600	48,600		-
095 LOCAL TRUANCY PREVENT & DIVERS.	10,015	19,333		(9,318)
096 HISTORICAL COMMISSION	6,150	6,150		-
097 CHILD ABUSE PREVENTION	1,025	5,025		(4,000)
099 CTY/DIST COURT TECHNOLOGY	6,850	7,000		(150)
102 DIST COURT RECORDS TECHNOLOGY	33,500	64,250		(30,750)
103 COUNTY CLERK RECORDS ARCHIVES	560,000	1,440,000		(880,000)
105 COMMUNITY/ECONOMIC DEV PRG	16,700	23,500		(6,800)
106 AMERICAN RESCUE PLAN ACT	-	30,162,197		(30,162,197)
108 JP1 JUSTICE COURT TECHNOLOGY	9,000	58,153		(49,153)
109 JP2 JUSTICE COURT TECHNOLOGY	2,333	42,812		(40,479)
110 JP3 JUSTICE COURT TECHNOLOGY	2,101	15,700		(13,599)
111 JP4 JUSTICE COURT TECHNOLOGY	7,630	8,550		(920)
112 COURT FACILITY FEE	-	-		-
113 REGIONAL PUBLIC DEFENDER GRANT	-	-		-
114 JUDICIAL EDUCATION	-	-		-
115 LANGUAGE ACCESS	-	-		-
122 SHERIFF CONTRABAND	263,500	263,500		-
124 INMATE SUPPLY	864,000	864,000		-
126 VINE GRANT	30,171	30,171		-
128 HOMELAND SECURITY GRANT	25,000	25,000		-
129 HAZARD MITIGATION	-	-		-
130 PROJECT SAFE NEIGHBORHOOD	89,839	89,839		-
142 LEOSE SHERIFF	120,688	120,688		-
145 SHERIFF COMMISSARY SALARY	680,525	680,525		-
146 LECD EMER COMMUNICATION GRANT	-	-		-
148 MAT RE-ENTRY PROGRAM	214,049	214,049		-
150 TAG GRANT	845,891	845,891		-
161 CDA BUSINESS CRIMES	108,500	108,500		-
163 CDA CONTRABAND	76,500	76,500		-
164 CDA SPATTF GRANT	886,980	886,980		-
166 CDA JAG GRANT	153,235	153,235		-
168 CDA BORDER PROSECUTION UNIT	273,772	273,772		-
171 CDA VOCA VICTIM ADV PROJECT	149,963	149,963		-
201 GEN OB REFUNDING BOND SRS 2016	5,198,298	5,733,250		(534,952)
202 UNLIMITED TAX ROAD BONDS	1,407,631	1,567,088		(159,457)
203 GEN OB REFUNDING SRS 2021	-	-		-
204 TAX NOTES, SERIES 2013	-	-		-
206 GEN OB REFUNDING BOND SRS 2013	721,250	796,050		(74,800)
208 SPECIAL TAX REVENUE BONDS 2020	609,952	609,952		-
301 MPO ROAD CONSTRUCTION FUND	904,441	904,441		-
302 TAX ROAD BOND CONTRUCTION	60,000	38,846,657		(38,786,657)
307 CRTC RENOVATIONS #2	700	60,700		(60,000)
308 VENUE CAPITAL PROJECT	5,000	3,005,000		(3,000,000)
401 EMPLOYEE HEALTH BENEFIT	12,807,000	13,961,140		(1,154,140)
403 WORKERS COMPENSATION	1,525,500	1,525,500		-
640 PRE TRIAL RELEASE	-	-		-
SUB-TOTALS	188,129,700	270,532,070		(82,402,370)
DRAW FROM RESERVES	82,402,370			82,402,370
TOTALS	\$ 270,532,070	\$ 270,532,070	\$	-

LUBBOCK COUNTY, TEXAS
2023 BUDGETED REVENUES AND EXPENDITURES
ALL FUNDS

Fund	2023 Budgeted		Revenues Over/(Under)	
	Revenues	Expenditures	Revenues	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		-
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		-
066 CJD RE ENTRY DRUG COURT GRANT	-	-		-
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	387,256	420,000		(32,744)
077 DOMESTIC RELATIONS OFFICE	212,344	212,344		-
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		-
113 REGIONAL PUBLIC DEFENDER GRANT	-	-		-
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		-
204 TAX NOTES, SERIES 2013	-	-		-
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 CRTX 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
FY 2023 BUDGET - TOTAL COMPARATIVE REVENUES
ALL FUNDS

Fund	FY 2021 Actual	FY 2022 Budget	% Change FY21		FY 2023 Budget	% Change FY22
			Actual VS FY22	Budget		
011 GENERAL FUND	\$ 112,253,437	\$ 122,332,519	8.98%		\$ 140,414,717	14.78%
020 CONSOLIDATED ROAD AND BRIDGE	9,488,753	9,078,273	-4.33%		15,927,556	75.45%
031 PRECINCT 1 PARK	120,923	135,768	12.28%		154,933	14.12%
032 SLATON/ROOSEVELT PARK	116,813	128,768	10.23%		145,183	12.75%
033 IDALOU/NEW DEAL PARK	119,524	126,968	6.23%		143,633	13.13%
034 SHALLOWATER PARK	118,623	123,018	3.71%		139,683	13.55%
041 PERMANENT IMPROVEMENT	4,865,036	5,298,125	8.90%		6,856,266	29.41%
043 LCETRZ NO1 TAX INCREMENT FUND	167,678	189,025	12.73%		191,000	1.04%
046 TJJD (P) JJAEP GRANT	33,600	80,000	138.10%		80,000	0.00%
047 TJJD (R) REG DIVERSION GRANT	12,421	15,628	25.82%		15,628	0.00%
050 JUVENILE STAR PROGRAM	494,029	625,490	26.61%		661,495	5.76%
051 JUVENILE PROBATION	4,235,356	8,048,144	90.02%		8,475,221	5.31%
054 TJJD (A) JUV PROB COMM GRANT	1,803,473	2,110,453	17.02%		2,201,578	4.32%
055 JUVENILE DETENTION	3,343,539	5,103,377	52.63%		5,432,696	6.45%
057 JUVENILE FOOD SERVICE	328,905	388,412	18.09%		419,096	7.90%
064 TJJD (E) TITLE IV E GRANT	36,177	204,400	465.00%		204,400	0.00%
066 CJD RE ENTRY DRUG COURT GRANT	27,478	40,943	49.00%		-	-100.00%
067 CJD DWI COURT GRANT	21,396	32,951	54.00%		32,951	0.00%
070 ON LINE ACCESS	34,610	39,000	12.68%		36,000	-7.69%
072 CJD DRUG COURT GRANT	20,545	44,092	114.61%		44,092	0.00%
074 COUNTY DRUG COURT COURT COST	18,692	19,220	2.82%		20,700	7.70%
075 DISPUTE RESOLUTION	379,807	371,350	-2.23%		354,565	-4.52%
076 USDA AG MEDIATION GRANT	202,768	420,000	107.13%		387,256	-7.80%
077 DOMESTIC RELATIONS OFFICE	189,990	227,110	19.54%		212,344	-6.50%
078 MEDIATION & MENTAL HEALTH GRANT	6,181	14,602	136.22%		-	-100.00%
079 VENUE HOT & STVR TAX	2,836,072	2,345,000	-17.32%		2,735,000	16.63%
081 LAW LIBRARY	210,224	202,875	-3.50%		201,110	-0.87%
083 ELECTION SERVICES	759,070	769,775	1.41%		769,775	0.00%
084 HELP AMERICA VOTE ACT	54,685	-	-100.00%		4,024,697	100.00%
085 ELECTION ADMINISTRATION	104,878	64,000	-38.98%		64,000	0.00%
086 ELECTION EQUIPMENT	170,261	75,000	-55.95%		75,000	0.00%
090 DIST CLK RECORDS MGT. AND PRES.	19,658	19,400	-1.31%		19,400	0.00%
091 CTY CLK RECORDS MGT. AND PRES.	702,040	555,725	-20.84%		555,725	0.00%
092 CTY RECORDS MGT. AND PRES.	53,219	64,000	20.26%		64,000	0.00%
093 COURTHOUSE SECURITY	121,604	110,000	-9.54%		115,171	4.70%
094 COURT RECORD PRESERVATION	53,961	48,600	-9.94%		48,600	0.00%
095 LOCAL TRUANCY PREVENT & DIVERS.	15,262	10,015	-34.38%		20,015	99.85%
096 HISTORICAL COMMISSION	6,704	6,150	-8.26%		6,150	0.00%
097 CHILD ABUSE PREVENTION	813	1,025	26.00%		1,525	48.78%
099 CTY/DIST COURT TECHNOLOGY	3,437	6,850	99.32%		3,600	-47.45%
102 DIST COURT RECORDS TECHNOLOGY	37,522	33,500	-10.72%		20,500	-38.81%
103 COUNTY CLERK RECORDS ARCHIVES	696,169	560,000	-19.56%		560,000	0.00%
105 COMMUNITY/ECONOMIC DEV PRG	181,360	16,700	-90.79%		16,700	0.00%
106 AMERICAN RESCUE PLAN ACT	-	-	0.00%		34,372,468	100.00%
108 JP1 JUSTICE COURT TECHNOLOGY	5,731	9,000	57.05%		6,800	-24.44%
109 JP2 JUSTICE COURT TECHNOLOGY	3,042	2,333	-23.32%		2,333	0.00%
110 JP3 JUSTICE COURT TECHNOLOGY	2,013	2,101	4.40%		2,101	0.00%
111 JP4 JUSTICE COURT TECHNOLOGY	5,424	7,630	40.66%		7,630	0.00%
112 COURT FACILITY FEE	-	-	0.00%		95,000	100.00%
113 REGIONAL PUBLIC DEFENDER GRANT	2,816,273	-	-100.00%		-	0.00%
114 JUDICIAL EDUCATION	-	-	0.00%		5,568	100.00%
115 LANGUAGE ACCESS	-	-	0.00%		33,414	100.00%
122 SHERIFF CONTRABAND	188,874	263,500	39.51%		263,500	0.00%
124 INMATE SUPPLY	1,362,386	864,000	-36.58%		1,114,000	28.94%
126 VINE GRANT	30,123	30,171	0.16%		30,171	0.00%
128 HOMELAND SECURITY GRANT	192,105	25,000	-86.99%		150,700	502.80%
129 HAZARD MITIGATION	-	-	0.00%		243,600	100.00%
130 PROJECT SAFE NEIGHBORHOOD	36,930	89,839	143.27%		81,753	-9.00%
142 LEOSE SHERIFF	22,201	120,688	443.62%		50,500	-58.16%
145 SHERIFF COMMISSARY SALARY	632,909	680,525	7.52%		771,814	13.41%
146 LECD EMER COMMUNICATION GRANT	-	-	0.00%		-	0.00%
148 MAT RE-ENTRY PROGRAM	5,216	214,049	4003.60%		-	-100.00%
150 TAG GRANT	715,519	845,891	18.22%		1,859,810	119.86%
161 CDA BUSINESS CRIMES	47,554	108,500	128.16%		108,500	0.00%
163 CDA CONTRABAND	147,801	76,500	-48.24%		76,500	0.00%
164 CDA SPATTF GRANT	727,491	886,980	21.92%		895,216	0.93%
166 CDA JAG GRANT	86,424	153,235	77.31%		153,256	0.01%
168 CDA BORDER PROSECUTION UNIT	126,933	273,772	115.68%		149,762	-45.30%
171 CDA VOCA VICTIM ADV PROJECT	138,311	149,963	8.42%		155,108	3.43%
201 GEN OB REFUNDING BOND SRS 2016	6,148,188	5,198,298	-15.45%		5,735,375	10.33%
202 UNLIMITED TAX ROAD BONDS	2,022,751	1,407,631	-30.41%		1,888,063	34.13%
203 GEN OB REFUNDING SRS 2021	-	-	0.00%		742,300	100.00%
204 TAX NOTES, SERIES 2013	(1,709)	-	-100.00%		-	0.00%
206 GEN OB REFUNDING BOND SRS 2013	873,388	721,250	-17.42%		721,250	0.00%
208 SPECIAL TAX REVENUE BONDS 2020	(283,391)	609,952	-315.23%		599,740	-1.67%
301 MPO ROAD CONSTRUCTION FUND	1,162,555	904,441	-22.20%		1,410,200	55.92%
302 TAX ROAD BOND CONSTRUCTION	41,305,703	60,000	-99.85%		53,585,000	89208.33%
307 CRTX RENOVATIONS #2	1,958,974	700	-99.96%		1,014,000	144757.14%
308 VENUE CAPITAL PROJECT	(2,085,365)	5,000	-100.24%		-	-100.00%
401 EMPLOYEE HEALTH BENEFIT	11,251,733	12,807,000	13.82%		12,837,000	0.23%
403 WORKERS COMPENSATION	1,812,174	1,525,500	-15.82%		1,830,500	19.99%
640 PRE TRIAL RELEASE	-	-	0.00%		15,000	100.00%
DRAW FROM RESERVES	-	82,402,370	100.00%		48,740,347	-40.85%
TOTAL REVENUES	\$ 215,924,952	\$ 270,532,070			\$ 361,600,240	

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

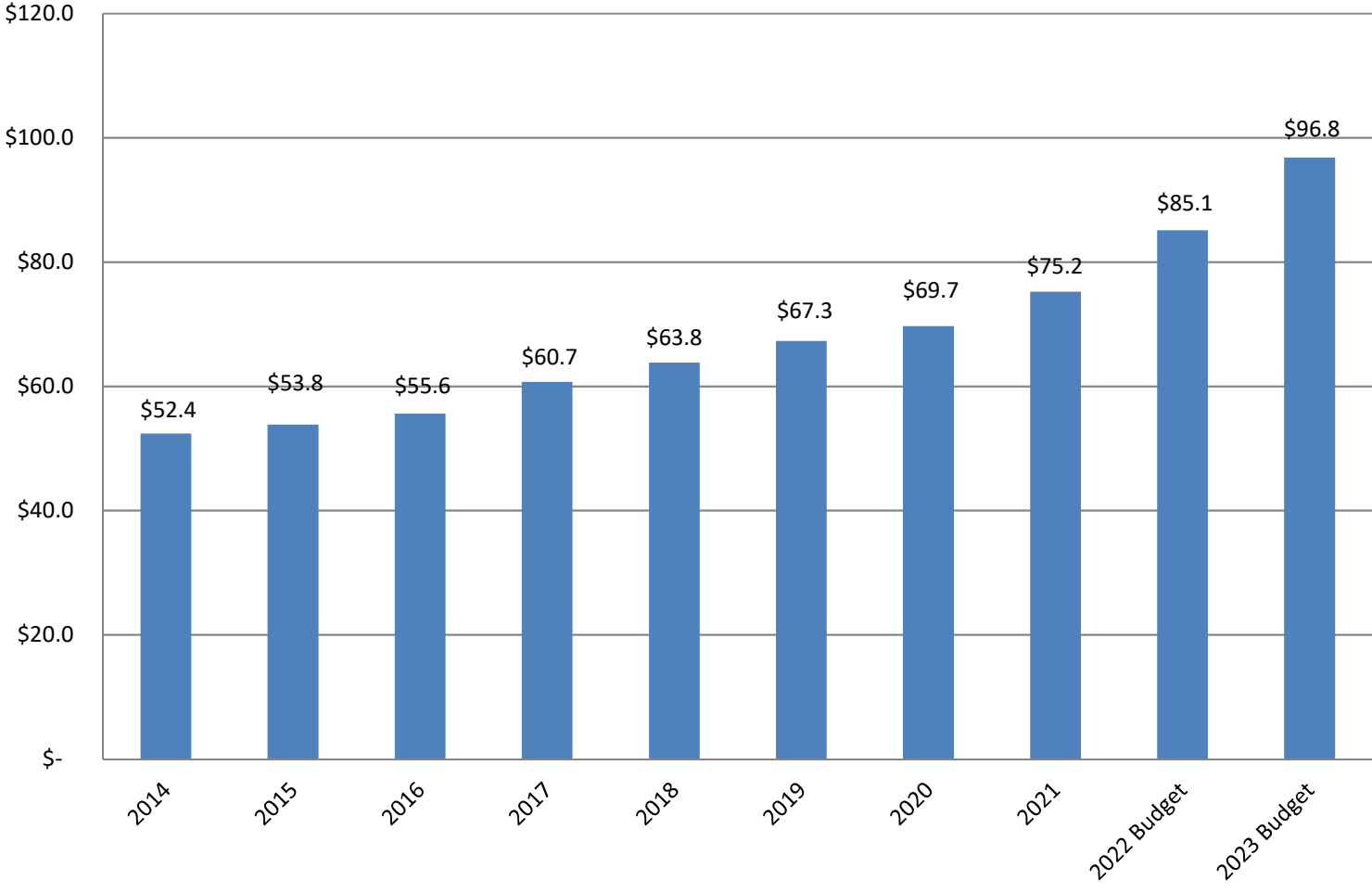
The 2023 budget includes ad valorem tax revenue in the amount of \$96,765,781 or 27% of all revenue. The following factors are considered: (1) the tax base increased by an average of 15.26% or \$3,224,964,454 to an adjusted taxable valuation of \$25,191,211,155. The tax rate was \$0.359990 per \$100 valuation in 2022 and Commissioners' Court has adopted \$0.347720 per \$100 valuation in fiscal year 2023. (2) New property added to the tax roll provides approximately \$2,727,541 in additional revenues. (3) "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 total tax levy, and is adjusted for current year changes in existing property valuation and lost property from the tax roll.

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

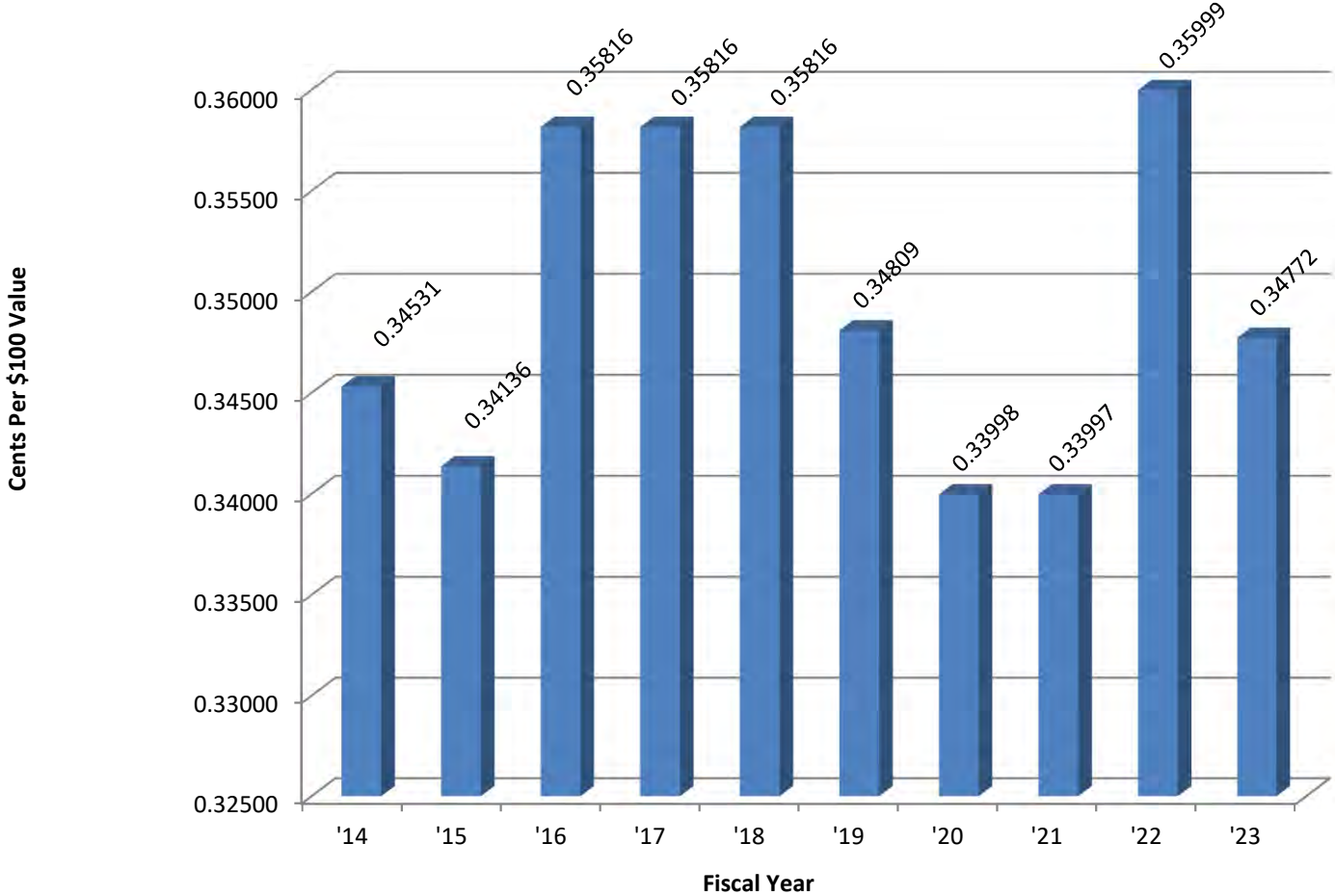
Lubbock County maintains a high collection of property tax. Historically, tax collections total approximately 99% of the tax levy. The County encourages the Lubbock Central Appraisal District (LCAD) to follow an aggressive policy of collecting property tax revenues.

The chart on page 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**



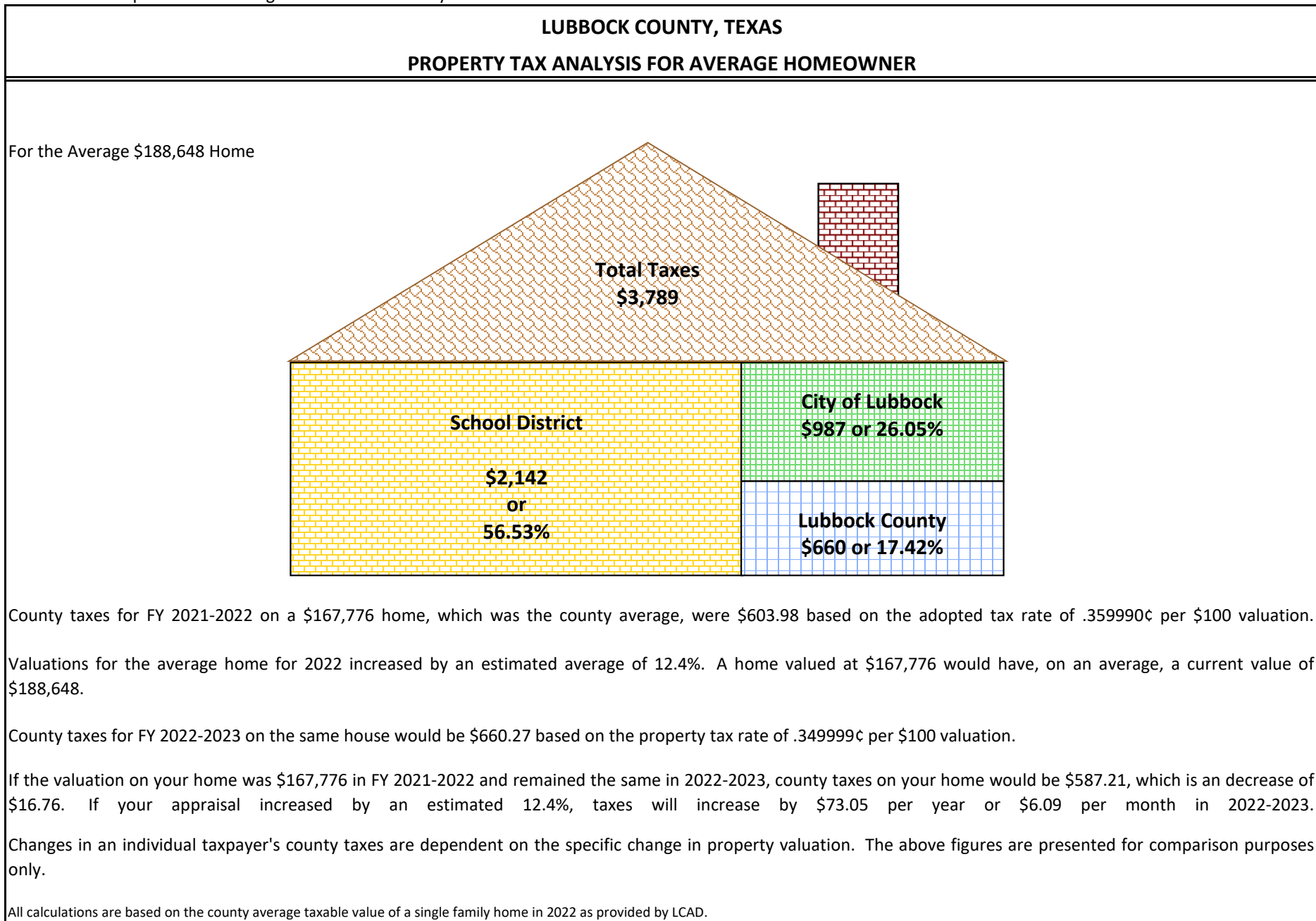
**LUBBOCK COUNTY, TEXAS
TEN YEAR TAX RATE HISTORY**



LUBBOCK COUNTY, TEXAS
ADOPTED BUDGET 2013-2022
TAX RATES BY FUND

Funds	Tax Rate 2013	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
General Fund	0.286094	0.283969	0.302542	0.303168	0.309104	0.296757	0.288650	0.289342	0.317655	0.302422
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	0.047216	0.045389	0.043616	0.042990	0.037054	0.039329	0.039329	0.038636	0.030335	0.033298
TOTAL	0.345310	0.341358	0.358158	0.358158	0.358158	0.348086	0.339979	0.339978	0.359990	0.347720

The following chart displays a summary of taxes paid by the average homeowner including city, school, and county taxes for FY 2022-2023. The chart shows that only 17.42% of taxes paid on the average home are for County taxes.



LUBBOCK COUNTY, TEXAS
ADOPTED BUDGET 2022-2023
ANALYSIS OF REVENUE DERIVED BY TAX RATE

ADJUSTED TAXABLE VALUE		\$	25,191,211,155.00		
M & O TAX RATE / \$100 VALUATION	0.314422			\$	79,206,709.94
I & S TAX RATE / \$100 VALUATION					
Certificates of Obligation		\$	25,191,211,155.00		
TOTAL I & S	<u>0.033298</u>			\$	8,388,169.49
PROJECTED LEVY W/O OVER 65				\$	87,594,879.43
ESTIMATED LEVY OF OVER 65				\$	<u>6,041,433.00</u>
TOTAL GROSS LEVY	<u>0.347720</u>			\$	<u>93,636,312.43</u>

FUND NAME	TAX RATE	DISTRIBUTION FOR OVER 65 LEVY	REV BY FUND OVER 65	ESTIMATED REVENUE	TOTAL TAX REVENUE
GENERAL FUND	0.302422	86.9729%	\$ 5,254,406.56	\$ 76,183,764.60	\$ 81,438,171.16
PERMANENT IMPROVEMENT FUND	0.010000	2.8759%	\$ 173,744.19	\$ 2,519,121.12	\$ 2,692,865.31
PRECINCT 1 PARK	0.000500	0.1438%	\$ 8,687.21	\$ 125,956.06	\$ 134,643.27
SLATON/ROOSEVELT PARKS	0.000500	0.1438%	\$ 8,687.21	\$ 125,956.06	\$ 134,643.27
IDALOU/NEW DEAL PARKS	0.000500	0.1438%	\$ 8,687.21	\$ 125,956.06	\$ 134,643.27
SHALLOWATER PARKS	0.000500	0.1438%	\$ 8,687.21	\$ 125,956.06	\$ 134,643.27
<hr/>					
SUBTOTAL for M & O	0.314422	90.4239%	\$ 5,462,899.59	\$ 79,206,709.94	\$ 84,669,609.53
INTEREST & SINKING FUND	<u>0.033298</u>	<u>9.5761%</u>	<u>\$ 578,533.41</u>	<u>\$ 8,388,169.49</u>	<u>\$ 8,966,702.90</u>
ESTIMATED LEVY OF OVER 65			\$ 6,041,433.00	\$ 6,041,433.00	
TOTAL TAXES BUDGETED	<u>0.347720</u>	100.0000%		<u>\$ 93,636,312.43</u>	<u>\$ 93,636,312.43</u>

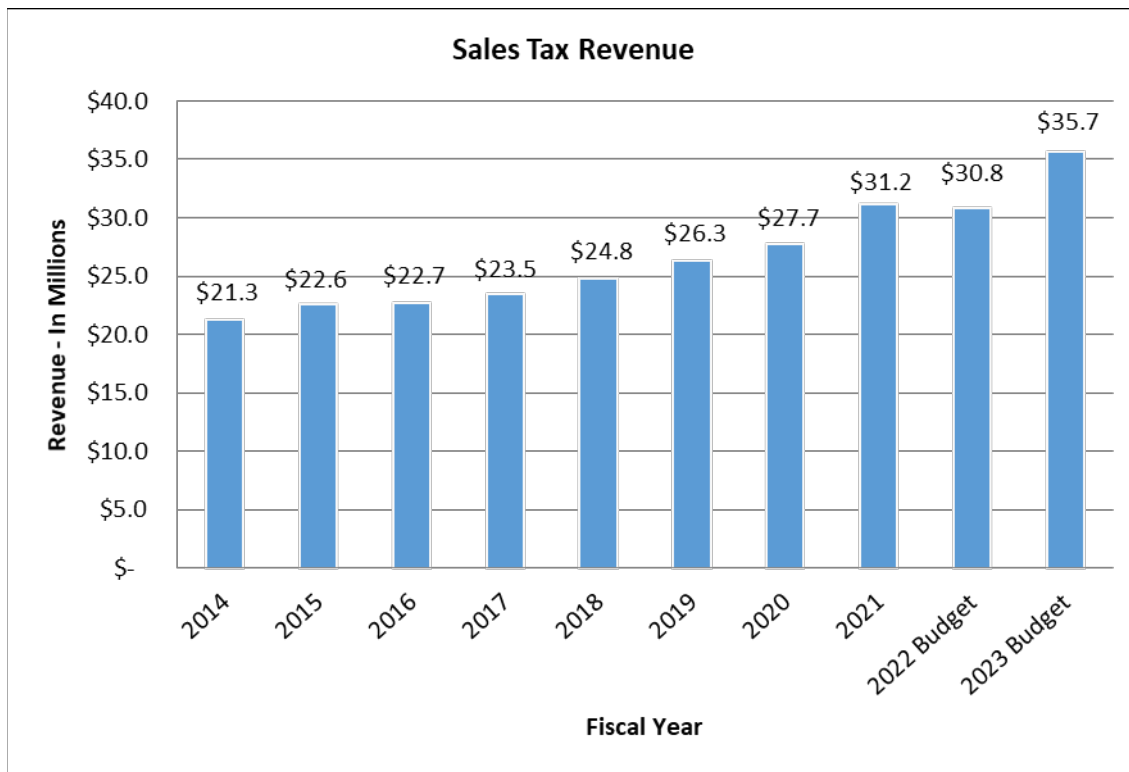
**LUBBOCK COUNTY, TEXAS
ADOPTED BUDGET 2022-2023
TAX DISTRIBUTION BY FUND**

Description of Fund	Tax Rate	Total Gross Taxes	Tax Distribution
General Fund	0.302422	\$ 81,438,171.16	86.97%
Permanent Improvement	0.010000	\$ 2,692,865.31	2.88%
Precinct 1 Park	0.000500	\$ 134,643.27	0.14%
Slaton/Roosevelt Parks	0.000500	\$ 134,643.27	0.14%
Idalou/New Deal Parks	0.000500	\$ 134,643.27	0.14%
Shallowater Parks	0.000500	\$ 134,643.27	0.14%
Debt Service	0.033298	\$ 8,966,702.90	9.58%
TOTAL TAX RATE/TAX LEVY	0.347720	\$ 93,636,312.43	100.00%

Sales and Use Tax

A sales and use tax of one-half of one percent, which is collected by the State of Texas, was approved by voters of Lubbock County and went into effect on January 1, 1988. This tax is imposed on the value of taxable items sold and is enforced and collected by the Comptroller of Public Accounts of the State of Texas. Proceeds are remitted monthly less a small service fee. The proceeds are credited to the General Fund. The tax is used to fund operations, which helps defray county property tax. Actual county sales and use tax received in FY 2021 was \$31,244,160. Budgeted county sales tax for the 2023 budget increased by \$4,837,779 from \$20,854,754 in the 2022 budget to \$35,692,533 in the 2023 budget. Sales and use tax revenue accounts for approximately 10% 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 2023, Lubbock County anticipates that this revenue source will make up about 14.0% of total budgeted revenue. In special circumstances, the County may receive one-time funding from other governmental entities and this revenue source is used to account for those special funds. There is a increase in 2023 in this type of revenue.

Fees

This source of revenue comes from the fee offices throughout the County who are responsible to impose and collect various fees. Examples of these fees include marriage licenses, filing fees, on-line access and record preservation fees. The majority of these fees are set by the Local Government Code. Fees are expected to increase by \$37,734.

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 is the most common commission received. All commissions are anticipated to increase in 2023 by \$84,748.

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 2.0% 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 less than 1% of budgeted revenue. The Judicial Compliance department is responsible for actively collecting fines and fees due to the County. In an effort 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 in accordance with the Lubbock County Investment Policy. Interest earnings are credited to Pooled Cash and then distributed to each fund in the ratio of their total cash balance in the pooled cash account. Operating interest may be used for any County purpose. Bond interest earnings must be used for debt service. Most earnings come from interest-bearing bank accounts, investments in government backed securities, and from investments purchased through TexPool. Interest income accounts for approximately 1% of budgeted revenues.

Other Revenue

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

Transfers In

This category is used to account for revenues that will be transferred from one fund to another at some time during the year. Transfers increased in FY 2023.

Draw from Reserves

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

Committed Fund Balance Reserves

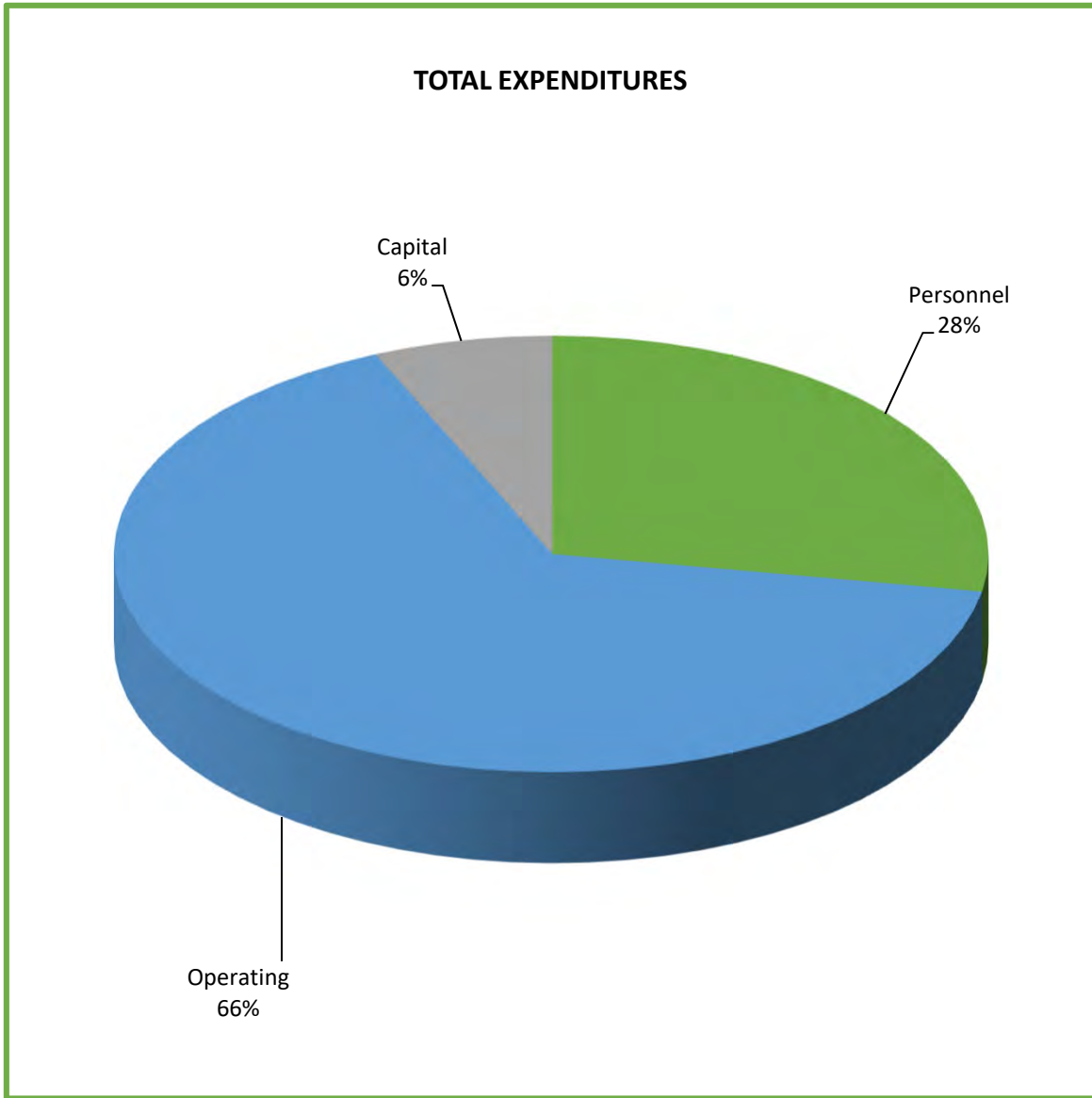
This category represents the amount of fund balance that is “earmarked” for projects in future years.

LUBBOCK COUNTY, TEXAS
FY 2023
BUDGET - TOTAL COMPARATIVE EXPENDITURES *
ALL FUNDS

Fund	FY 2021 Actual	FY 2022 Budget	% Change FY21		% Change FY22	
			Actual VS FY22	Budget	FY 2023 Budget	Budget VS FY23
011 GENERAL FUND	\$ 106,793,578	\$ 126,070,730	18.05%	\$	142,556,377	13.08%
020 CONSOLIDATED ROAD AND BRIDGE	11,190,254	10,015,870	-10.49%		16,727,556	67.01%
031 PRECINCT 1 PARK	206,175	184,166	-10.68%		202,744	10.09%
032 SLATON/ROOSEVELT PARK	149,810	309,924	106.88%		145,183	-53.16%
033 IDALOU/NEW DEAL PARK	91,226	192,260	110.75%		164,032	-14.68%
034 SHALLOWATER PARK	96,447	295,726	206.62%		199,631	-32.49%
041 PERMANENT IMPROVEMENT	4,301,550	7,298,125	69.66%		9,619,149	31.80%
043 LCETRZ NO1 TAX INCREMENT FUND	703,090	189,025	-73.12%		191,000	1.04%
046 TJD (P) JJAEP GRANT	33,600	80,000	138.10%		80,000	0.00%
047 TJD (R) REG DIVERSION GRANT	12,421	15,628	25.82%		15,628	0.00%
050 JUVENILE STAR PROGRAM	494,029	625,490	26.61%		661,495	5.76%
051 JUVENILE PROBATION	4,927,157	8,048,144	63.34%		12,085,221	50.16%
054 TJD (A) JUV PROB COMM GRANT	1,803,473	2,110,453	17.02%		2,201,578	4.32%
055 JUVENILE DETENTION	3,343,539	5,103,377	52.63%		5,432,696	6.45%
057 JUVENILE FOOD SERVICE	328,905	388,412	18.09%		419,096	7.90%
064 TJD (E) TITLE IV E GRANT	36,177	204,400	465.00%		204,400	0.00%
066 CJD RE ENTRY DRUG COURT GRANT	27,478	40,943	49.00%		-	-100.00%
067 CJD DWI COURT GRANT	21,396	32,951	54.00%		32,951	0.00%
070 ON LINE ACCESS	9,643	185,000	1818.44%		185,000	0.00%
072 CJD DRUG COURT GRANT	20,545	44,092	114.61%		44,092	0.00%
074 COUNTY DRUG COURT COURT COST	812	33,240	3994.40%		33,240	0.00%
075 DISPUTE RESOLUTION	375,435	371,350	-1.09%		379,026	2.07%
076 USDA AG MEDIATION GRANT	202,718	420,000	107.18%		420,000	0.00%
077 DOMESTIC RELATIONS OFFICE	175,615	227,110	29.32%		212,344	-6.50%
078 MEDIATION & MENTAL HEALTH GRANT	6,181	14,602	136.22%		-	-100.00%
079 VENUE HOT & STVR TAX	(2,374,575)	2,345,000	-198.75%		2,735,000	16.63%
081 LAW LIBRARY	198,412	202,875	2.25%		201,110	-0.87%
083 ELECTION SERVICES	759,070	769,775	1.41%		769,775	0.00%
084 HELP AMERICA VOTE ACT	54,685	-	-100.00%		4,024,697	100.00%
085 ELECTION ADMINISTRATION	27,006	64,000	136.98%		64,000	0.00%
086 ELECTION EQUIPMENT	111,334	75,100	-32.55%		75,100	0.00%
090 DIST CLK RECORDS MGT. AND PRES.	15,160	41,701	175.07%		43,302	3.84%
091 CTY CLK RECORDS MGT. AND PRES.	82,254	645,992	685.36%		648,458	0.38%
092 CTY RECORDS MGT. AND PRES.	73,062	82,948	13.53%		86,201	3.92%
093 COURTHOUSE SECURITY	105,621	110,000	4.15%		115,171	4.70%
094 COURT RECORD PRESERVATION	9,357	48,600	419.40%		48,600	0.00%
095 LOCAL TRUANCY PREVENT & DIVERS.	160	19,333	11983.13%		20,015	3.53%
096 HISTORICAL COMMISSION	6,072	6,150	1.29%		18,300	197.56%
097 CHILD ABUSE PREVENTION	-	5,025	100.00%		1,525	-69.65%
099 CTY/DIST COURT TECHNOLOGY	-	7,000	100.00%		4,500	-35.71%
102 DIST COURT RECORDS TECHNOLOGY	36,514	64,250	75.96%		60,000	-6.61%
103 COUNTY CLERK RECORDS ARCHIVES	52,681	1,440,000	2633.43%		1,480,000	2.78%
105 COMMUNITY/ECONOMIC DEV PRG	18,225	23,500	28.95%		24,710	5.15%
106 AMERICAN RESCUE PLAN ACT	-	30,162,197	100.00%		34,372,468	13.96%
108 JP1 JUSTICE COURT TECHNOLOGY	8,378	58,153	594.13%		28,801	-50.47%
109 JP2 JUSTICE COURT TECHNOLOGY	-	42,812	100.00%		20,000	-53.28%
110 JP3 JUSTICE COURT TECHNOLOGY	1,994	15,700	687.20%		20,518	30.69%
111 JP4 JUSTICE COURT TECHNOLOGY	4,346	8,550	96.71%		8,550	0.00%
112 COURT FACILITY FEE	-	-	0.00%		95,000	100.00%
113 REGIONAL PUBLIC DEFENDER GRANT	5,826,014	-	-100.00%		-	100.00%
114 JUDICIAL EDUCATION	-	-	0.00%		5,568	100.00%
115 LANGUAGE ACCESS	-	-	0.00%		33,414	100.00%
122 SHERIFF CONTRABAND	88,336	263,500	198.29%		390,000	48.01%
124 INMATE SUPPLY	895,806	864,000	-3.55%		1,114,000	28.94%
126 VINE GRANT	30,123	30,171	0.16%		30,171	0.00%
128 HOMELAND SECURITY GRANT	192,105	25,000	-86.99%		150,700	502.80%
129 HAZARD MITIGATION	-	-	0.00%		243,600	100.00%
130 PROJECT SAFE NEIGHBORHOOD	36,930	89,839	143.27%		81,753	-9.00%
142 LEOSE SHERIFF	-	120,688	100.00%		125,000	3.57%
145 SHERIFF COMMISSARY SALARY	623,840	680,525	9.09%		771,814	13.41%
146 LECD EMER COMMUNICATION GRANT	-	-	0.00%		-	0.00%
148 MAT RE-ENTRY PROGRAM	5,216	214,049	4003.60%		-	-100.00%
150 TAG GRANT	715,519	845,891	18.22%		1,859,810	119.86%
161 CDA BUSINESS CRIMES	24,771	108,500	338.01%		108,500	0.00%
163 CDA CONTRABAND	107,365	76,500	-28.75%		76,500	0.00%
164 CDA SPATTF GRANT	727,491	886,980	21.92%		895,216	0.93%
166 CDA JAG GRANT	86,424	153,235	77.31%		153,256	0.01%
168 CDA BORDER PROSECUTION UNIT	126,933	273,772	115.68%		149,762	-45.30%
171 CDA VOCA VICTIM ADV PROJECT	138,311	149,963	8.42%		155,108	3.43%
201 GEN OB REFUNDING BOND SRS 2016	5,737,693	5,733,250	-0.08%		5,735,375	0.04%
202 UNLIMITED TAX ROAD BONDS	2,064,923	1,567,088	-24.11%		1,888,063	20.48%
203 GEN OB REFUNDING SRS 2021	-	-	0.00%		742,300	100.00%
204 TAX NOTES, SERIES 2013	344,916	-	-100.00%		-	0.00%
206 GEN OB REFUNDING BOND SRS 2013	798,675	796,050	-0.33%		796,050	0.00%
208 SPECIAL TAX REVENUE BONDS 2020	604,567	609,952	0.89%		1,210,556	98.47%
301 MPO ROAD CONSTRUCTION FUND	1,163,289	904,441	-22.25%		1,410,200	55.92%
302 TAX ROAD BOND CONSTRUCTION	3,154,972	38,846,657	1131.28%		86,641,624	123.03%
307 CRTX RENOVATIONS #2	333,330	60,700	-81.79%		2,914,000	4700.66%
308 VENUE CAPITAL PROJECT	1,595,790	3,005,000	88.31%		169,160	-94.37%
401 EMPLOYEE HEALTH BENEFIT	13,142,631	13,961,140	6.23%		14,725,000	5.47%
403 WORKERS COMPENSATION	339,146	1,525,500	349.81%		1,830,500	19.99%
640 PRE TRIAL RELEASE	-	-	0.00%		15,000	100.00%
TOTAL EXPENDITURES - ALL LUBBOCK COUNTY FUNDS	\$ 173,446,126	\$ 270,532,070	55.97%	\$	361,600,240	33.66%

* INCLUDING INTERFUND TRANSFERS

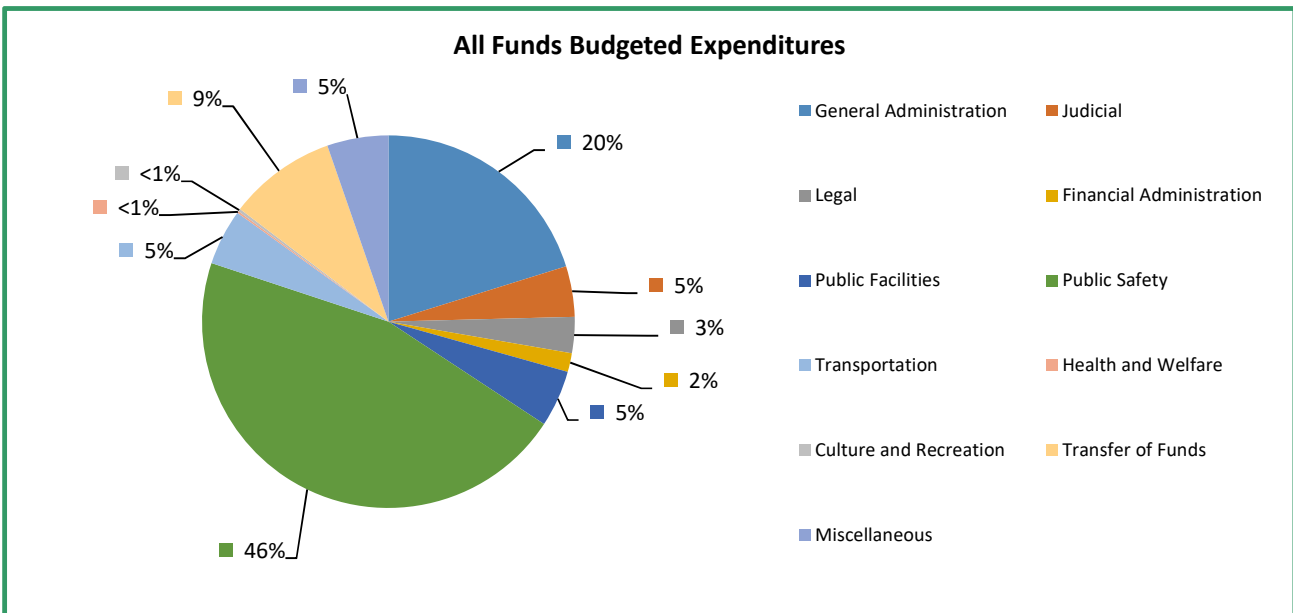
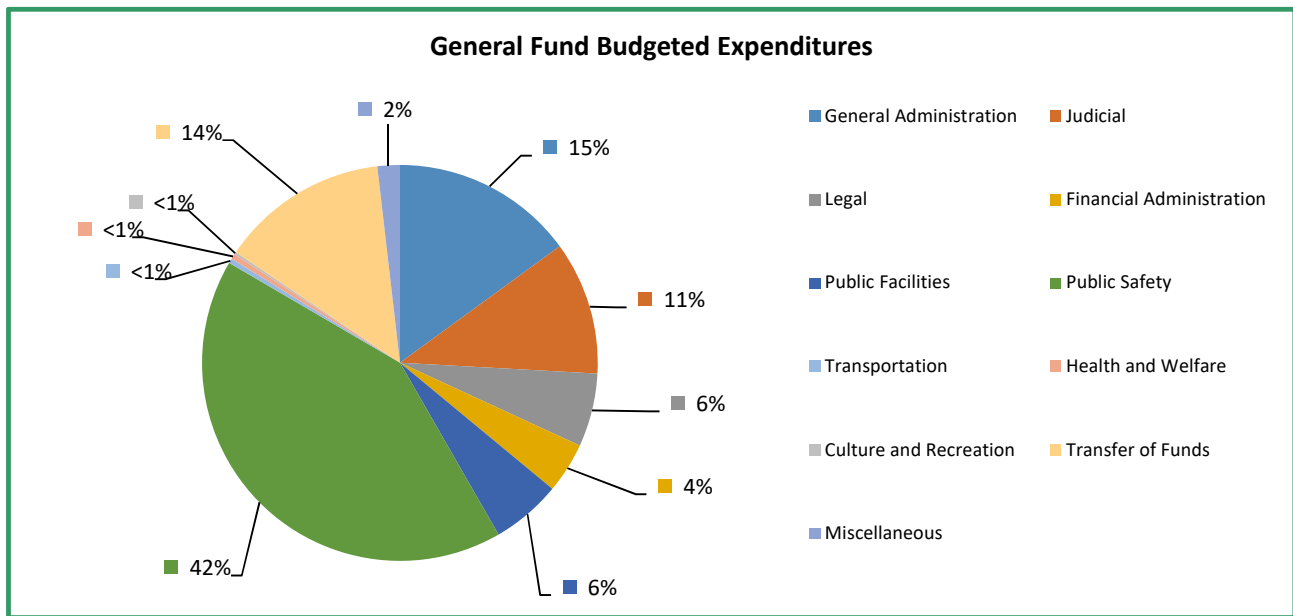
LUBBOCK COUNTY, TEXAS
EXPENDITURE SUMMARY BY CATEGORY
ALL FUNDS



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	\$ 21,346,386	\$ 72,952,088
Judicial	15,538,984	15,939,094
Legal	8,531,018	11,281,840
Financial Administration	5,889,805	5,889,805
Public Facilities	8,138,005	17,757,154
Public Safety	59,485,607	165,874,954
Transportation	576,945	17,495,501
Health and Welfare	591,723	591,723
Culture and Recreation	291,658	827,796
Transfer of Funds	19,555,178	33,813,074
Miscellaneous	2,611,068	19,177,211
Total Expenditures	\$ 142,556,377	\$ 361,600,240



Uses of Funds

The 2023 budget includes expenditures of \$361,600,240 as compared to the 2022 budget of \$270,532,070. This represents an increase of 34% over last year's budget.

General Fund

The FY2023 general fund budget increased to \$142,556,377 from \$126,070,730 in fiscal year 2022. A difference of \$16,485,647 or 13.1%. 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 2023 budget the overall general administration function decreased by \$88,869. Non Departmental had a decreased of \$4.9 million 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 \$441,013. Most of the increase in the judicial function is due to increases to the personnel line items.

Legal

The legal function is made up of the District Attorney's Office. The budget increased by \$905,451 or 12% 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 the Human Resources departments. These departments are responsible for collecting, safeguarding, investing, disbursing, and budgeting funds as well as financial reporting. The financial administration function increased overall by \$681,478 or 13.1% due to new positions granted.

Public Facilities

Maintenance of county facilities is an essential service that must be provided. The department increased by \$1,629,653. The majority of this increase can be attributed to the increase in utility cost 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 2023 Public Works Department budget increased by \$102,511. The increase can be attributed to increased personnel line items.

Public Safety

Public Safety departments include the Constables 1-4, Medical Examiner, County Sheriff, Lubbock County Detention Center, and Public Safety. The total for all Public Safety departments is \$59,485,607 which is an increase of \$12,012,397 or 25%. This significant increase is due to the FY2022 revised budget when the Lubbock County voters approved a \$5.2 million salary increase for the Sheriff's Office. The additional increase is due to personnel line items and capital outlay.

Health and Welfare

Health and Welfare is comprised of the following functions: General Assistance, and Veteran's Affairs. The division decreased by \$1,349,738 or (69.52%) due to the Federal funding for COVID-19 related Rental Assistance program ending in FY2022.

Culture and Recreation

Culture and Recreation is made up of Museum and Library services. For FY2023, this division saw an increase of \$54,553 or 23% due to an increase 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 increased in 2023 a total of \$19,555,178 or 15.98%. The majority of this the increase can be attributed to the increase in the transfer to Consolidated Road and Bridge and Road Construction Funds by a 49% increase.

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 increased by \$640,533 due to the increase 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 FY2023 Consolidated Road and Bridge budget increased by \$6,711,686. The majority of that increase can be attributed to 10 new positions, 4 new vehicles, and 10 new pieces of heavy equipment.

Park Funds

There are four park funds and they include expenditures for the operation, repair, maintenance, and upkeep associated with public county parks. These expenditures include salaries, materials, building maintenance, utilities, and purchases of equipment. Precinct 1 Park expenditures increased by \$18,578, this can be attributed to a reduction in Staff expenses. Precinct 2 Park decreased by \$164,741 due to a decrease in fund balance. Precinct 3 Park budget decreased by \$28,228. The majority of that decrease can be attributed to reduction in operating expenses. Precinct 4 Park expenditures decreased by \$96,095 or (23%).

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 increased by \$2,321,024 in FY 2023. This increase can be attributed to public safety and Juvenile Justice Center renovations to Lubbock County facilities.

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 Re-Entry Drug Court Grant

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

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 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 for the purpose of maintaining 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 for the purpose of providing 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 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.

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 in regards to 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 as 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 of time for the County and District Clerks. The fee is used to provide professional services related to microfilming and for the identification, storage and preservation of local government records, as well as, other expenses related to the preservation of these records.

Courthouse Security

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. 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. 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 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 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.

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 2023 budget at \$390,000. 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 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.

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, promote public safety and support the rights of victims of crime. Funds are used to pay for the County's cost of its portion of the statewide crime victim notification service.

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 2022 and 2023. 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 to stabilize 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 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.

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 & 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.

Pre Trial Release Fund

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.

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 2022 - 2023



General Fund
Revenue & Expenditure
Summaries



Lubbock County TX

Adopted Budget Revenues

For Fiscal: 2022 - 2023 Period Beginning 10/01/2022

<u>Account Number</u>	<u>Account Name</u>	2020-2021 Activity	2021-2022 Budget	2022-2023 Budget
011 - GENERAL FUND				
011-4001000	CURRENT AD VALOREM TAXES	63,978,978	75,091,294	84,581,753
011-4004000	PEN & INT - CURRENT LEVY	301,264	307,874	346,785
011-4005000	DELIQ TAXES - PRIOR YEARS	542,653	458,057	515,949
011-4006000	PEN & INT - PRIOR YEARS	222,714	232,783	262,203
011-4010000	COUNTY SALES & USE TAX	31,244,160	30,854,754	35,692,533
	40 - TAX COLLECTIONS	\$ 96,289,769	\$ 106,944,762	\$ 121,399,223
011-4101000	COUNTY CLERK	62,322	59,426	63,599
011-4102000	BEER & LIQUOR PERMITS	116,480	132,666	130,820
	41 - LICENSES/PERMITS	\$ 178,802	\$ 192,092	\$ 194,419
011-420120	CARES ACT COVID-19	169,473	0	0
011-420146	CORONA EMERGENCY SUPPLEMENT	8,408	0	0
011-420168	EMERGENCY RENTAL ASSISTANCE	262,968	0	0
011-420210	STATE MIXED DRINK TAX	1,565,849	1,211,776	1,752,468
011-420320	EMERGENCY MGT GRANT	9,174	29,208	0
011-420500	BINGO TAX PROCEEDS	242,158	275,000	243,273
011-420900	STATE - COUNTY COURTS	286,282	289,466	284,045
011-421210	STRADUS A/G CHILD SUPPORT	1,202	1,400	1,300
011-422020	INTER LOCAL AGREEMENT-CITY OF	517,331	367,000	582,265
011-424600	REGIONAL PUBLIC DEFENDER ADMIN	75,078	0	0
011-424800	GRANT ADMINISTRATION REVENUE	11,203	2,500	2,500
011-425000	INDIGENT DEFENSE GRANT	285,202	286,519	255,056
011-425100	INDIGENT ATTY MENTORING GRANT	36,578	0	0
	42 - INTERGOVERNMENTAL	\$ 3,470,907	\$ 2,462,869	\$ 3,120,907
011-430200	COUNTY JUDGE	8,088	7,998	8,664
011-430300	COUNTY CLERK	1,810,239	1,612,576	1,731,871
011-430520	J.E.P.J. FEES	5,755	5,031	4,712
011-430600	VRED - TAPE	119	321	150
011-430700	TRAFFIC	6,259	8,670	5,880
011-430800	CHILD SAFETY - CS	1,655	1,258	1,039
011-431000	TAX ASSESSOR/COLLECTOR	52,084	38,589	41,404
011-431100	TAX OFFICE DPS DL RENEWAL FEE	1,745	0	5,000
011-431300	AG FILING FEE	0	1,258	0
011-431500	INDIGENT DEFENSE FEE	225	646	150
011-431600	JURY FEE COUNTY	918	800	1,109
011-432200	PASSPORT FEE - DIST CLERK	0	21,271	30,000
011-432300	DISTRICT CLERK FEES	427,909	398,271	398,271
011-432500	PROSECUTOR'S FEES	5,003	4,600	6,787
011-433100	JP PRECINCT 1	41,399	42,450	42,450
011-433200	JP PRECINCT 2	38,540	41,000	42,570
011-433300	JP PRECINCT 3	51,329	51,063	55,750
011-433400	JP PRECINCT 4	25,212	26,439	26,000
011-434000	DISTRICT ATTORNEY	1,335	2,678	850
011-434500	MEDICAL EXAMINER	0	200	0
011-434600	SHERIFF	523,914	515,118	300,000
011-434800	CONSTABLES	382,373	365,283	397,671
011-435000	DEFENSIVE DRIVING FEE	4,699	6,796	4,700
011-435100	SS FEE-INMATE	9,600	27,359	10,000
011-435200	ISSUED WARRANT EXECUTION	45,345	48,104	30,000
011-435300	ARREST FEES - COUNTY	8,193	4,790	8,000
011-435410	FAMILY PROTECTION FEE	6,018	6,507	2,000
011-435600	COURT INITIATED GUARDIANSHIP	0	0	35,000
011-436000	CMIT FINE COMMISSION	619	0	200
011-436100	CMI FINE COMMISSION	0	0	1
011-436200	BAT COMMISSIONS	3	0	5
011-437400	VITAL STATISTICS PRESERVATION	4,917	4,623	5,221
	43 - FEES	\$ 3,463,496	\$ 3,243,699	\$ 3,195,455

<u>Account Number</u>	<u>Account Name</u>	2020-2021 Activity	2021-2022 Budget	2022-2023 Budget
011-440100	MOTOR VEHICLE SALES TAX COMM	3,105,686	3,206,821	3,311,337
011-440200	CERTIFICATE OF TITLE COMM	429,420	431,263	408,110
011-440300	MOTOR VEHICLE COMMISSION	590,201	617,613	617,613
011-440500	(CVC) COMP TO VICTIMS OF CRIME	89	133	111
011-440600	LEOA COMMISSION	1	0	1
011-440800	BEER & LIQUOR COMMISSION	1,409	1,185	800
011-441100	CJC COMMISSION	12	10	10
011-441200	JCPT COMMISSION	4	5	5
011-441400	JPD COMM	106	75	100
011-441600	ARREST FEES - COMM	9,109	11,109	8,834
011-441700	LEMI COMMISSION	0	0	1
011-441800	CRIMESTOPPERS-COMM	1	0	1
011-442000	GENERAL REVENUE COMM GR	0	0	1
011-442200	DNA TESTING FEE	53	0	75
011-442400	SEPTIC INSPECTION	108,085	110,019	129,200
011-442500	FLSI COMM	4,586	4,310	2,000
011-442600	FA COMM	24	38	25
011-442700	CCC COMM	137	150	150
011-442800	JCD COMM	1	0	1
011-442900	TP COMM (40%)	2,783	4,180	1,800
011-443000	JE COMM (10%)	4,174	7,077	2,700
011-443500	NEW CCC COMM	7,613	14,242	6,134
011-443600	EMS TRAUMA FUND COMM	1,163	2,000	1,920
011-444000	STF COMM	279	2,800	147
011-444100	STF_COMM	3,758	4,200	3,500
011-444200	DNA (CS)	30	200	50
011-444300	CIVIL DATA JUSTICE FEE	3	5	5
011-444500	BAIL BOND FEE COMM	5,672	5,226	5,756
011-444600	COMM DC JUDICIAL FUND	724	4,288	518
011-444700	JURY REIMBURSEMENT FEE COMM	464	2,944	252
011-445000	TIME PAYMENT - COUNTY	14,663	14,000	14,000
011-445400	CCC STATE COMM	29,234	22,000	35,484
	44 - COMMISSIONS	\$ 4,319,482	\$ 4,465,893	\$ 4,550,641
011-450200	JURY FEES	17,653	18,911	31,771
011-450400	BOARD BILLS - INMATE	1,985,625	2,024,990	2,055,155
011-452100	COURT REPORTER FEES	79,389	75,106	87,629
011-455000	SCAAP- JAIL	0	0	0
011-455200	IV-E LEGAL SERVICES	0	0	0
	45 - CHARGES FOR SERVICES	\$ 2,082,667	\$ 2,119,007	\$ 2,174,555
011-460100	JP PRECINCT 1	167,729	185,337	156,306
011-460200	JP PRECINCT 2	91,740	62,643	40,596
011-460300	JP PRECINCT 3	62,531	63,845	62,434
011-460400	JP PRECINCT 4	134,769	161,939	161,939
011-460800	COUNTY COURT AT LAW 1	3,190	6,302	2,130
011-460900	COUNTY COURT AT LAW 2	6,505	8,771	2,000
011-461100	DISTRICT CLERK FINES	12,603	9,817	11,768
011-461210	FORFEITURES	60,791	161,504	67,519
	46 - FINES/FORF	\$ 539,858	\$ 660,158	\$ 504,692

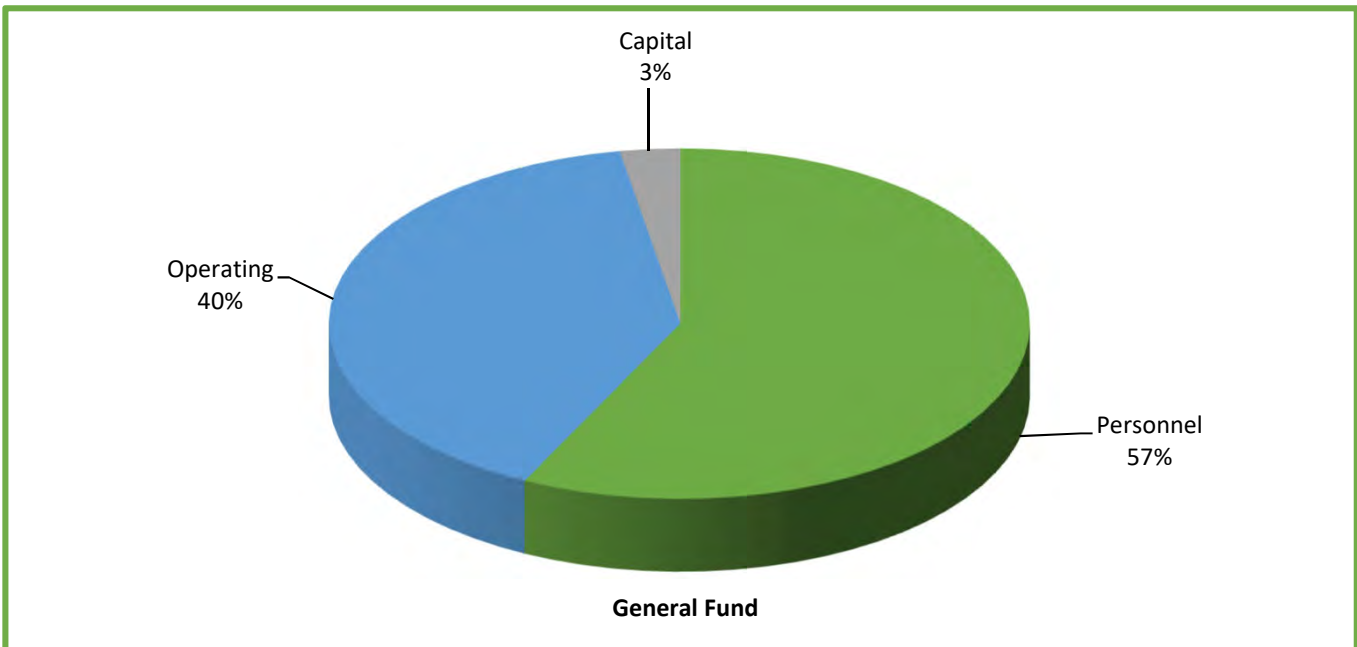
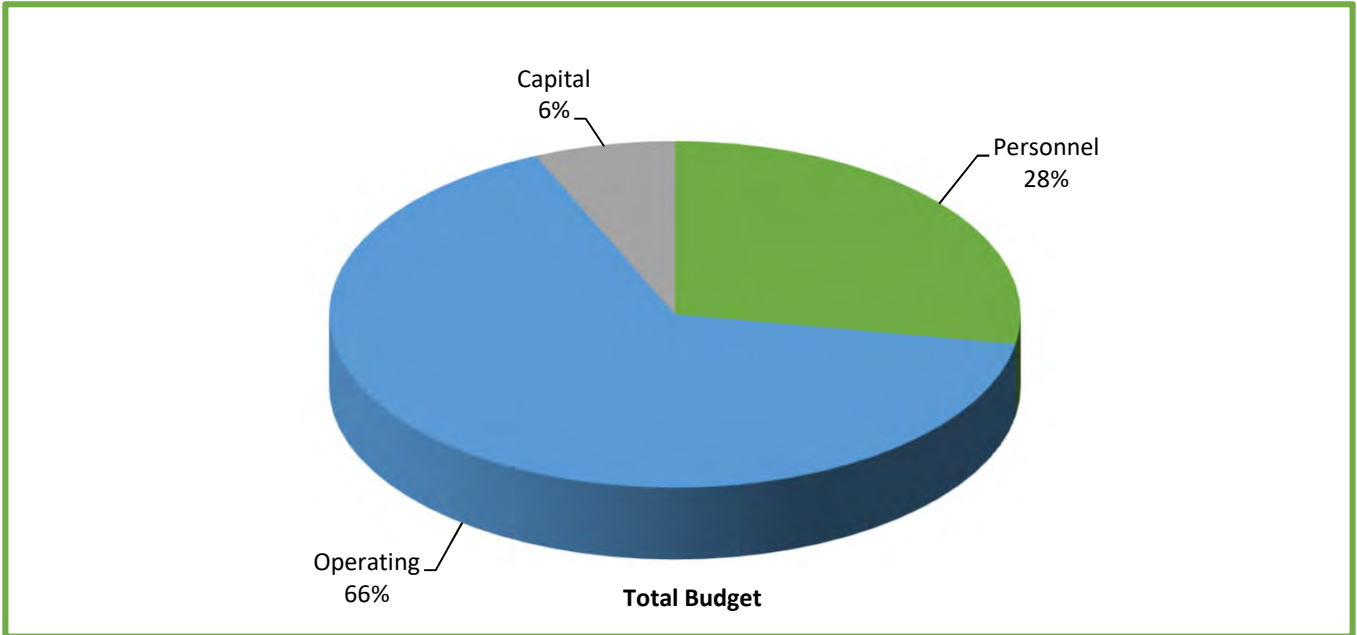
<u>Account Number</u>	<u>Account Name</u>	<u>2020-2021 Activity</u>	<u>2021-2022 Budget</u>	<u>2022-2023 Budget</u>
011-470000	INTEREST INCOME	98,036	100,000	197,197
	47 - INTEREST	\$ 98,036	\$ 100,000	\$ 197,197
011-480200	RENTALS-BUILDINGS	423,250	391,000	452,970
011-480300	PARKING LOTS	55,986	62,130	54,643
011-480510	DISPOSAL OF PROPERTY	48,134	50,000	50,000
011-480600	INSURANCE REIMBURSEMENTS	0	50,000	50,000
011-480700	JURY REIMBURSEMENTS FROM STATE	39,576	55,726	73,707
011-481100	REIMBURSEMENTS-TELETYPE	988	1,000	1,000
011-481300	REFUND - ATTORNEY FEES	27,416	50,000	50,000
011-481500	OTHER REFUNDS/REIMBURSE	0	50,000	50,000
011-481710	PAY PHONE COMMISSION	1,042,771	873,875	835,000
011-482600	ELECTION REVENUES	36	100	100
011-483000	INTEREST-LCAD	12,283	19,216	19,216
011-484200	REIMB-INMATE TRANSPORTATION	32,360	40,992	40,992
011-485000	GAIN/LOSS SALE OF INVESTMENTS	(198,462)	0	0
011-489900	OTHER REVENUE	326,085	500,000	500,000
011-736100	DRAW FROM RESERVES	0	1,354,184	2,141,660
011-736200	DRAW FROM COMMITTED FB	0	2,384,027	0
011-840300	XFER FROM WORKERS COMP	0	0	2,900,000
	48 - OTHER REVENUE	\$ 1,810,422	\$ 5,882,250	\$ 7,219,288
	011 - GENERAL FUND Totals	\$ 112,253,437	\$ 126,070,730	\$ 142,556,377

LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
GENERAL FUND

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ 96,289,769	\$ 106,944,762	\$ 121,399,223
Licenses/Permits	178,802	192,092	194,419
Intergovernmental	3,470,907	2,462,869	3,120,907
Fees	3,463,496	3,243,699	3,195,455
Commissions	4,319,482	4,465,893	4,550,641
Charges for Service	2,082,667	2,119,007	2,174,555
Fines/Forfeitures	539,858	660,158	504,692
Interest	98,036	100,000	197,197
Other Revenue	1,810,422	2,144,039	2,177,628
OTHER REVENUE SOURCES			
Transfers In	-	-	2,900,000
TOTAL REVENUE	\$ 112,253,437	\$ 122,332,519	\$ 140,414,717
EXPENDITURES			
Personnel	65,004,840	69,755,687	81,678,782
Operating	25,546,125	31,483,735	37,374,217
Capital	1,444,647	2,144,500	3,948,200
OTHER SOURCES (USES)			
Transfers out	14,797,967	16,360,504	19,555,178
NET REVENUE (EXPENDITURES)	\$ 5,459,859	\$ 2,588,093	\$ (2,141,660)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	39,959,027	45,418,886	48,006,979
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 45,418,886	\$ 48,006,979	\$ 45,865,319

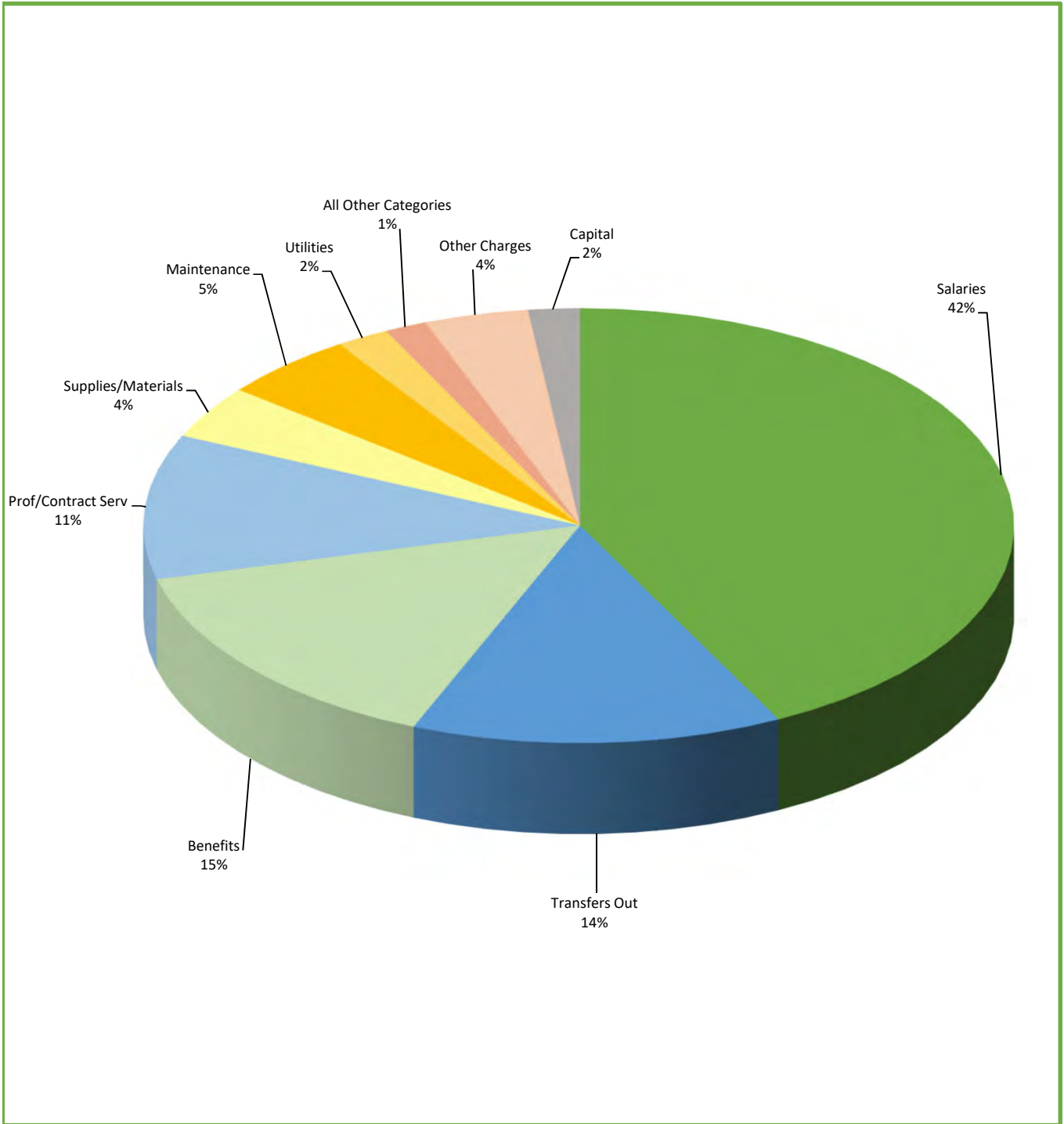
LUBBOCK COUNTY, TEXAS
TOTAL BUDGET ALL FUNDS vs. GENERAL FUND

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.



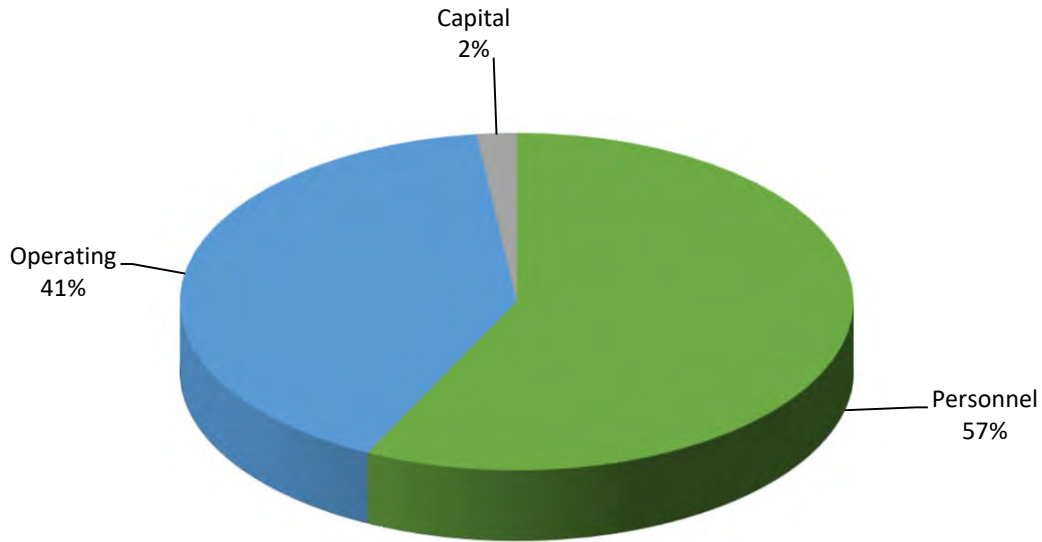
**LUBBOCK COUNTY, TEXAS
GENERAL FUND EXPENDITURE SUMMARY
BY CATEGORY DETAIL**

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.

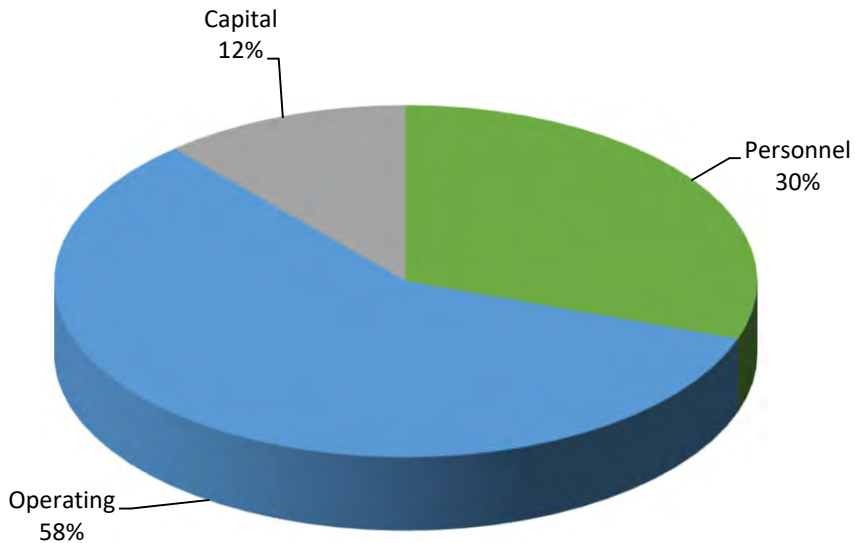


LUBBOCK COUNTY, TEXAS
GENERAL FUND EXPENDITURE SUMMARY
GENERAL ADMINISTRATION

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.



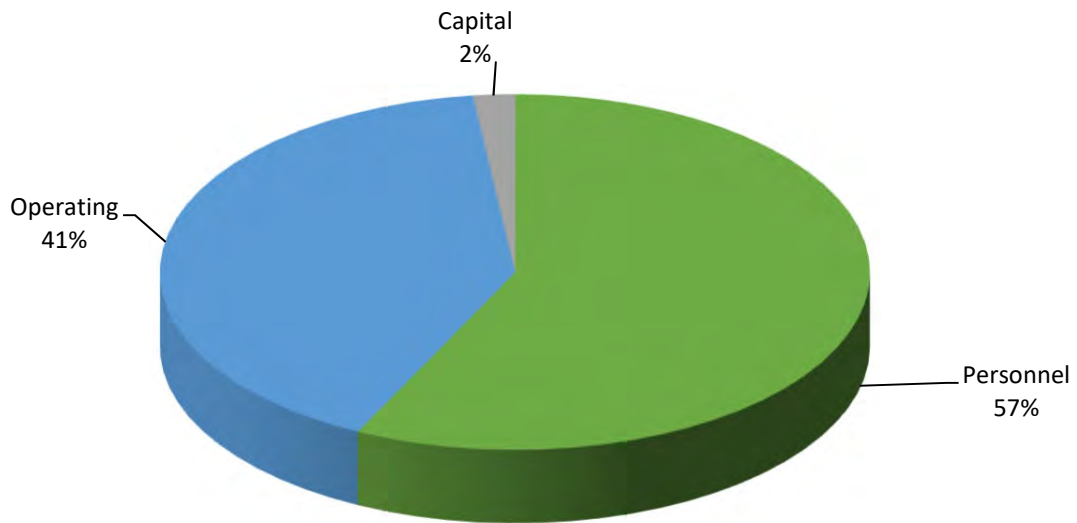
General Fund Budget



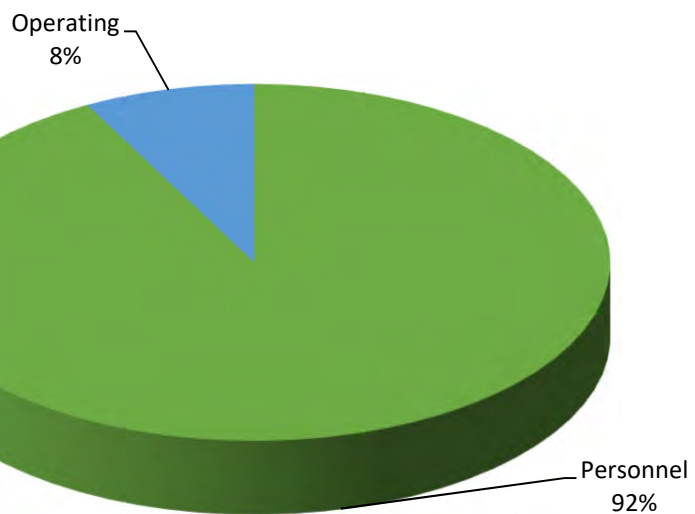
General Administration

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.



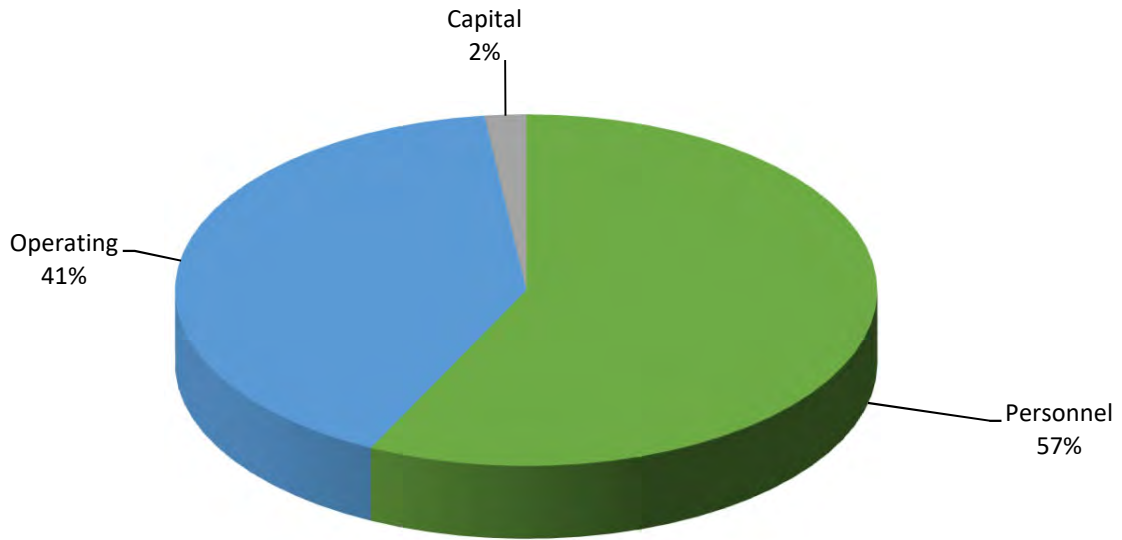
General Fund Budget



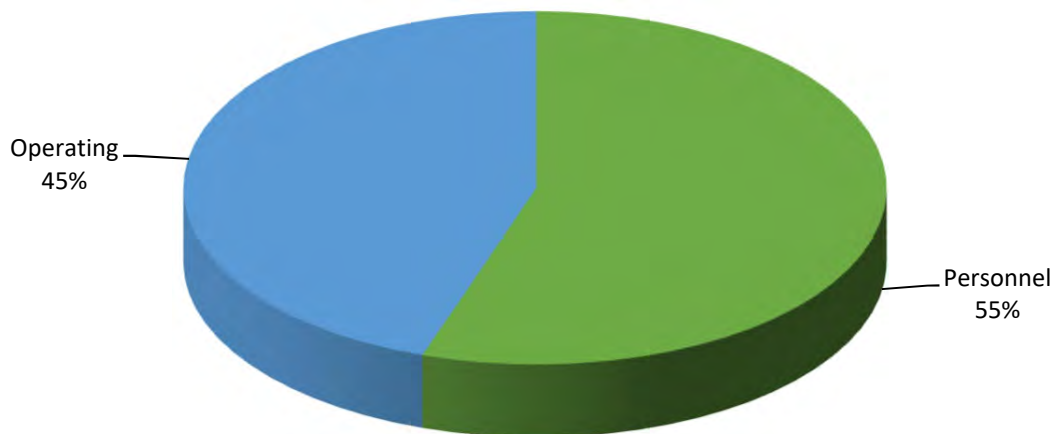
Financial Administration

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.



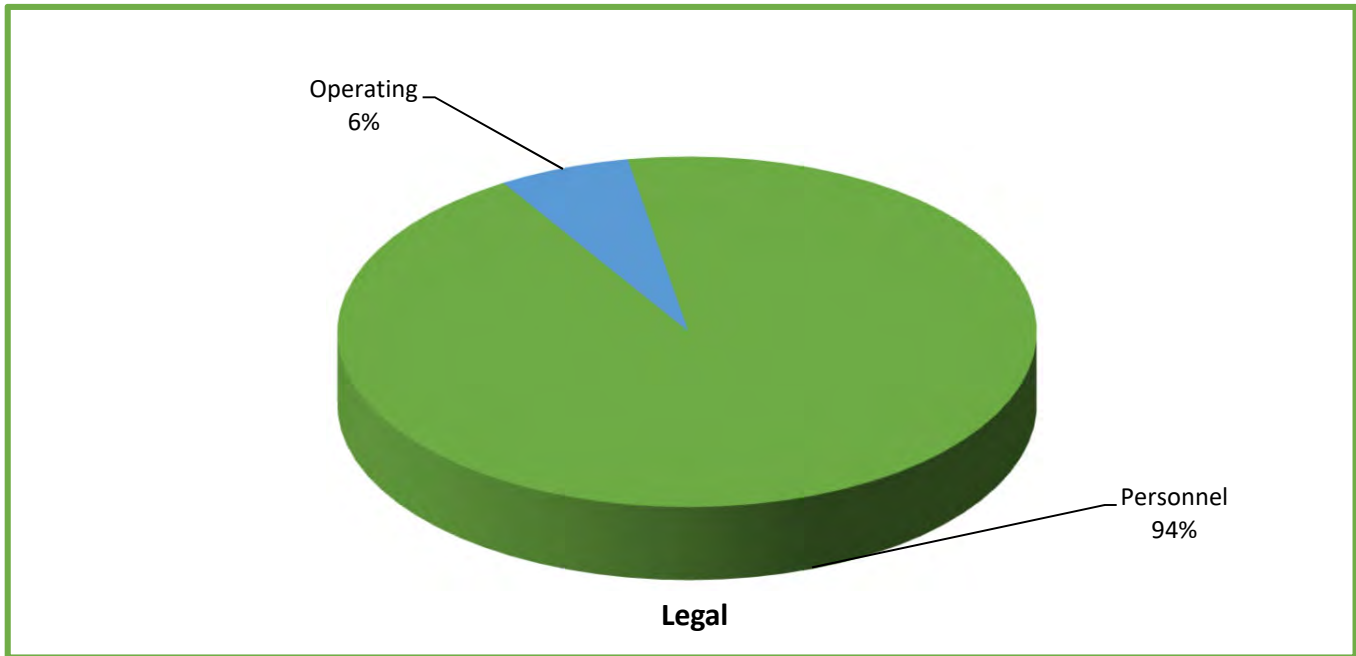
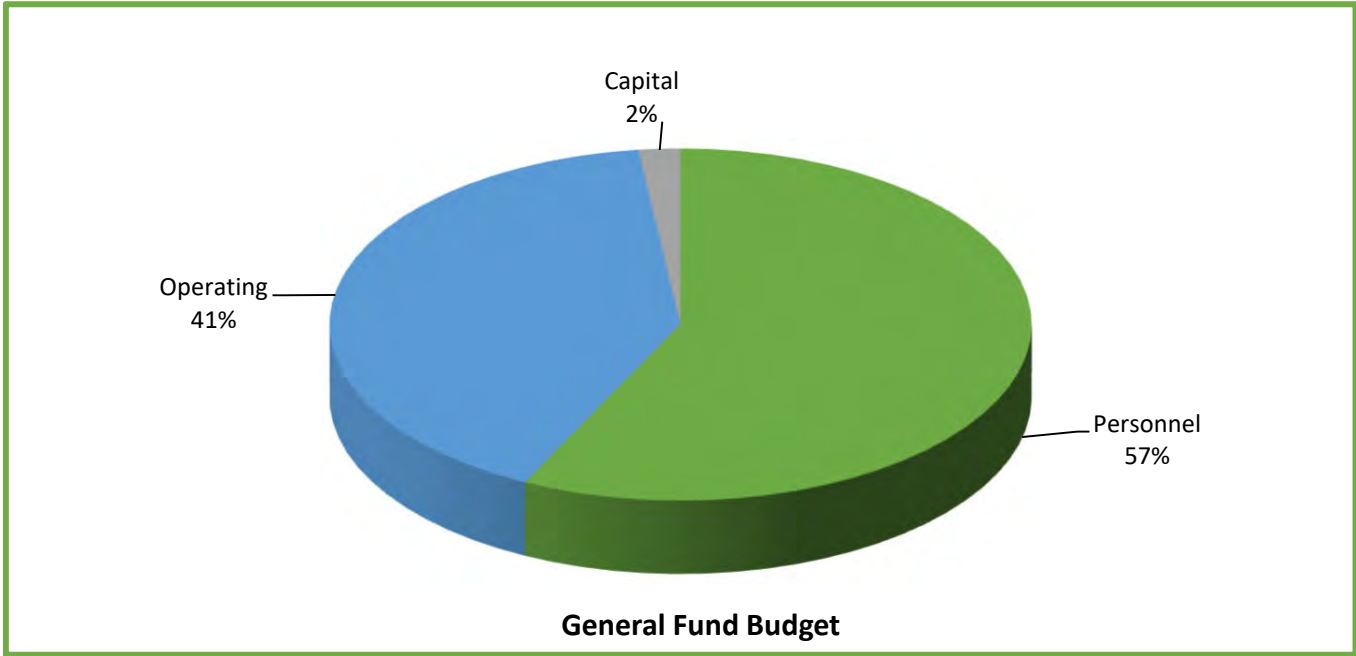
General Fund Budget



Judicial

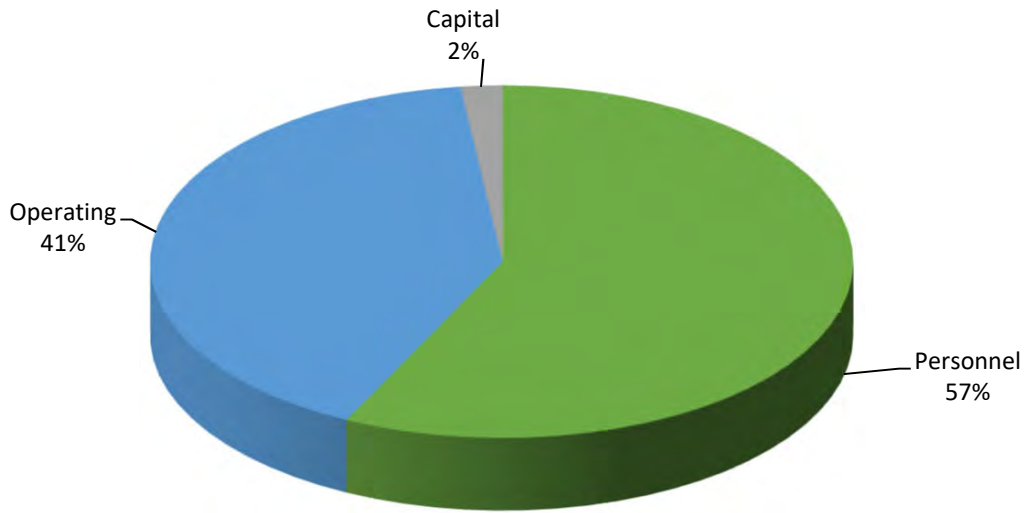
LUBBOCK COUNTY, TEXAS
GENERAL FUND EXPENDITURE SUMMARY
LEGAL

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

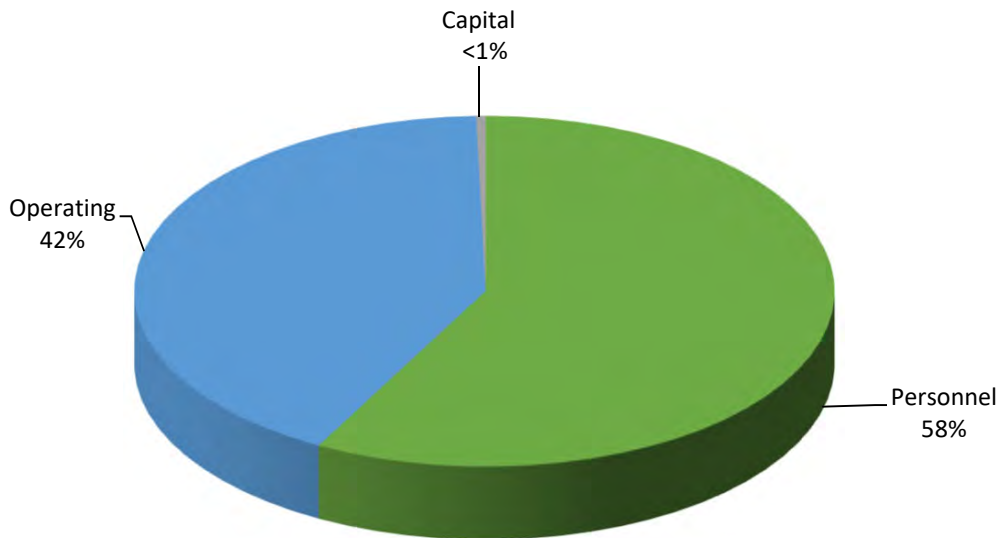


LUBBOCK COUNTY, TEXAS
GENERAL FUND EXPENDITURE SUMMARY
PUBLIC FACILITIES

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



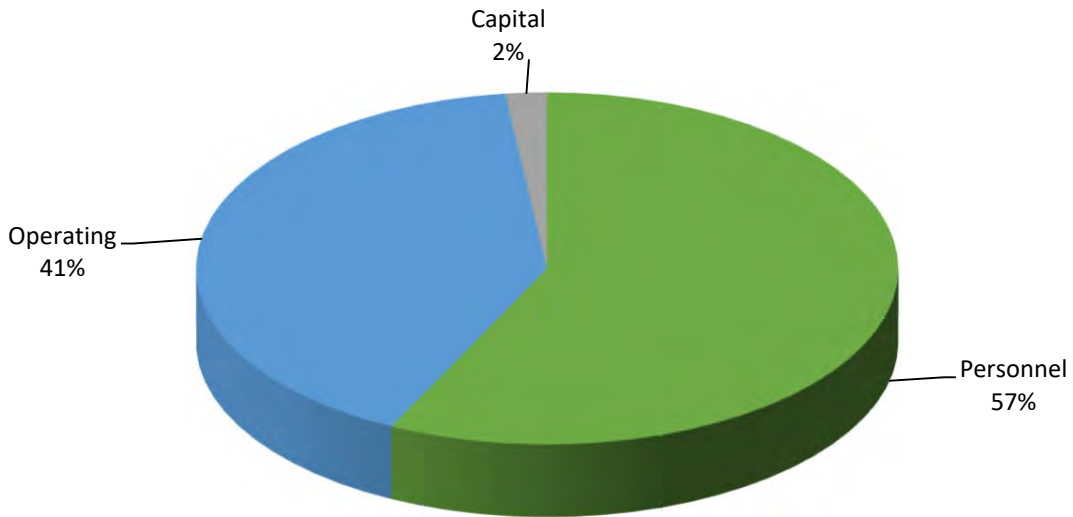
General Fund Budget



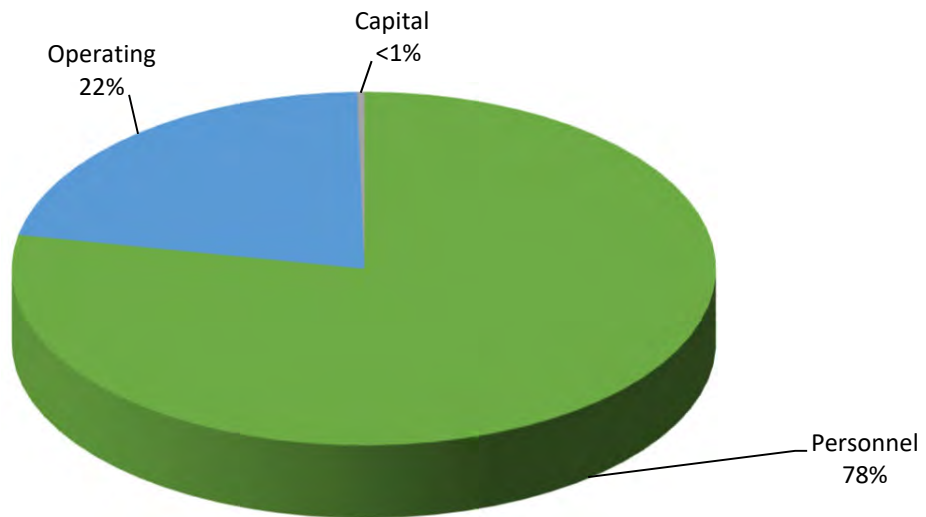
Public Facilities

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.



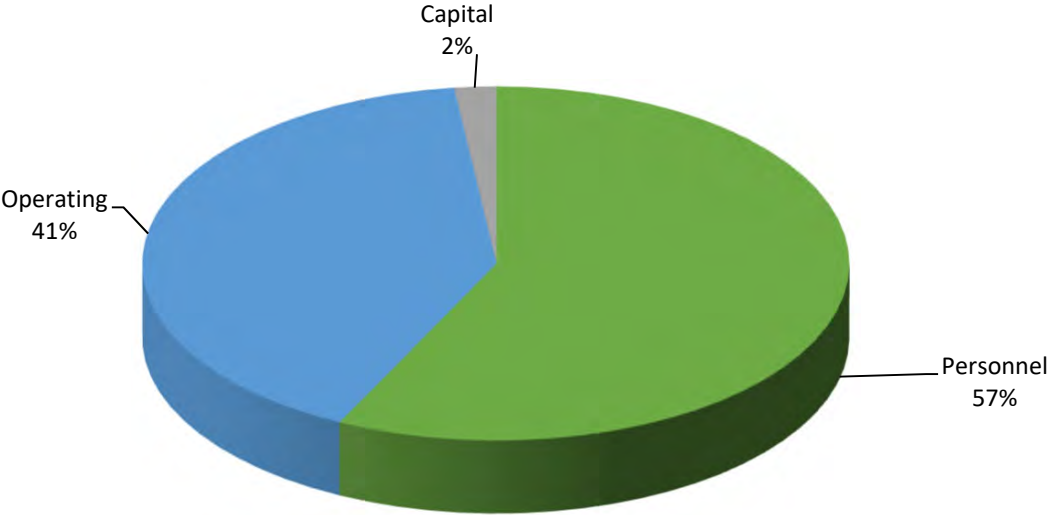
General Fund Budget



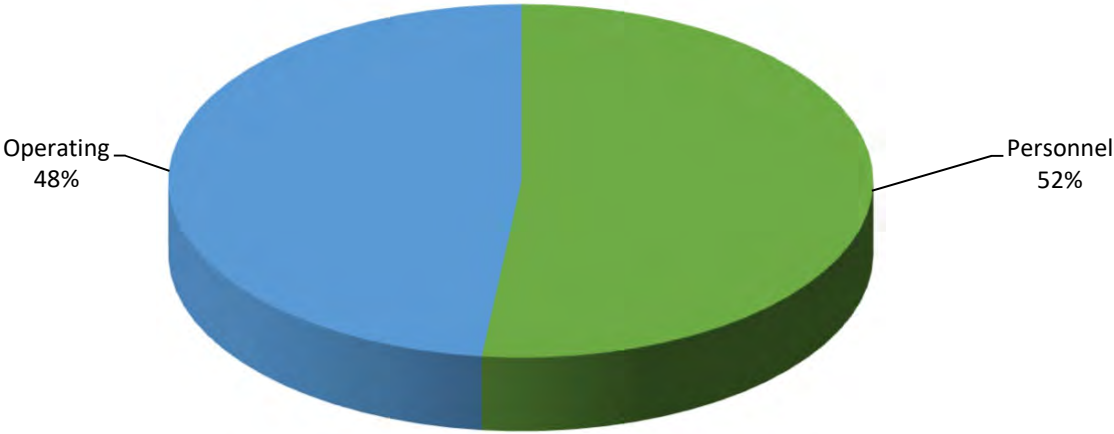
Public Safety

LUBBOCK COUNTY, TEXAS
GENERAL FUND EXPENDITURE SUMMARY
HEALTH AND WELFARE

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



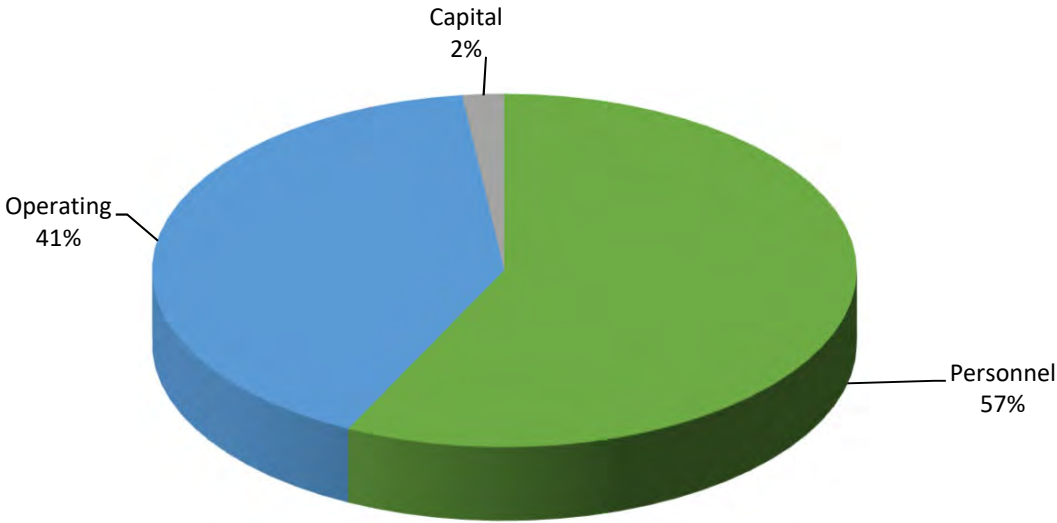
General Fund Budget



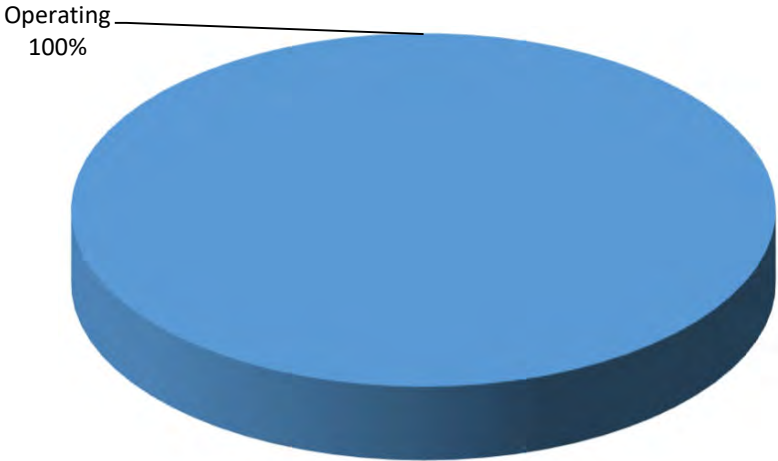
Health and Welfare

LUBBOCK COUNTY, TEXAS
GENERAL FUND EXPENDITURE SUMMARY
CULTURE AND RECREATION

Culture and Recreation function includes the Library Services Department.



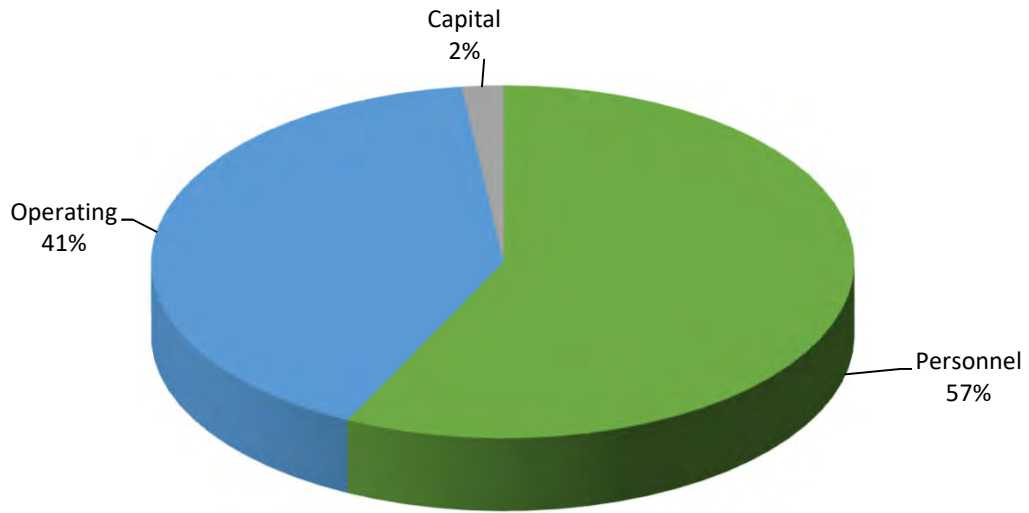
General Fund Budget



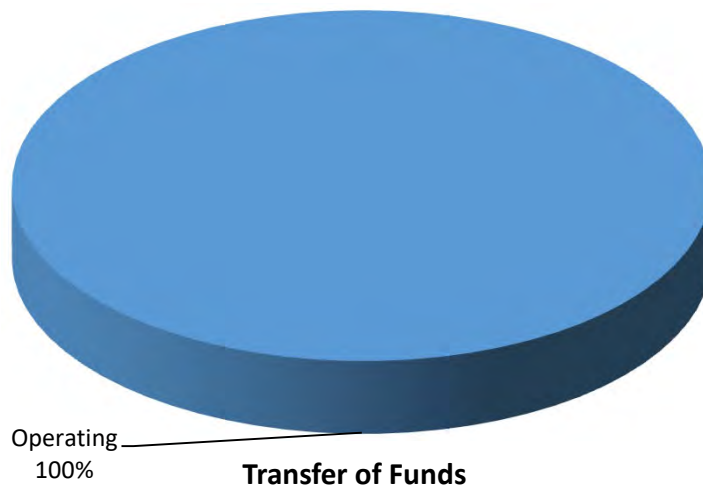
Culture and Recreation

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.



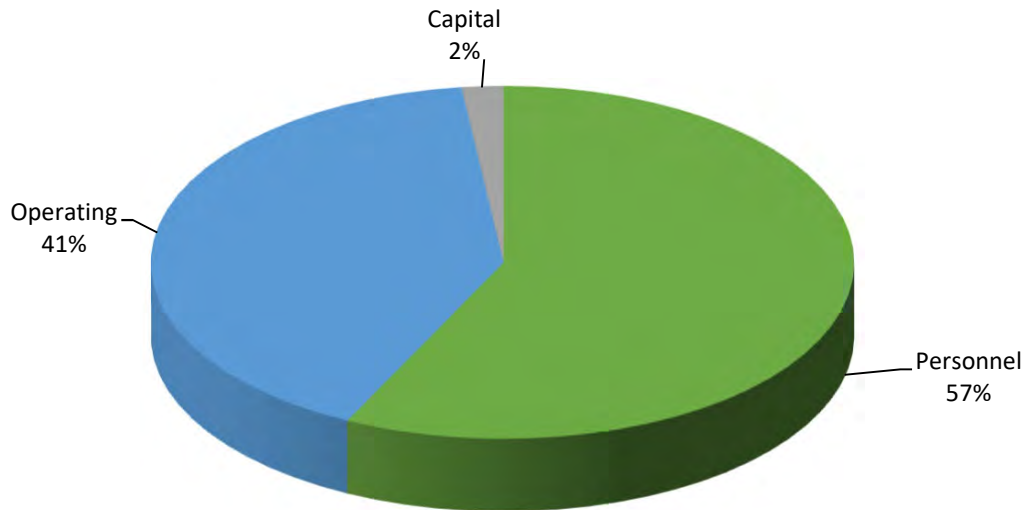
General Fund Budget



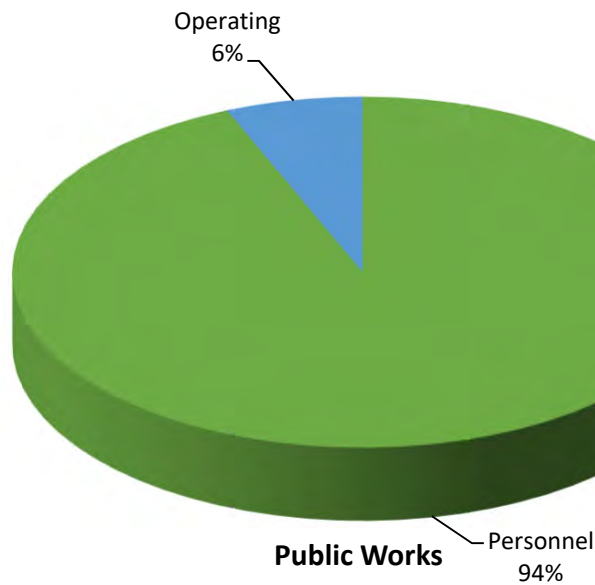
Transfer of Funds

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.



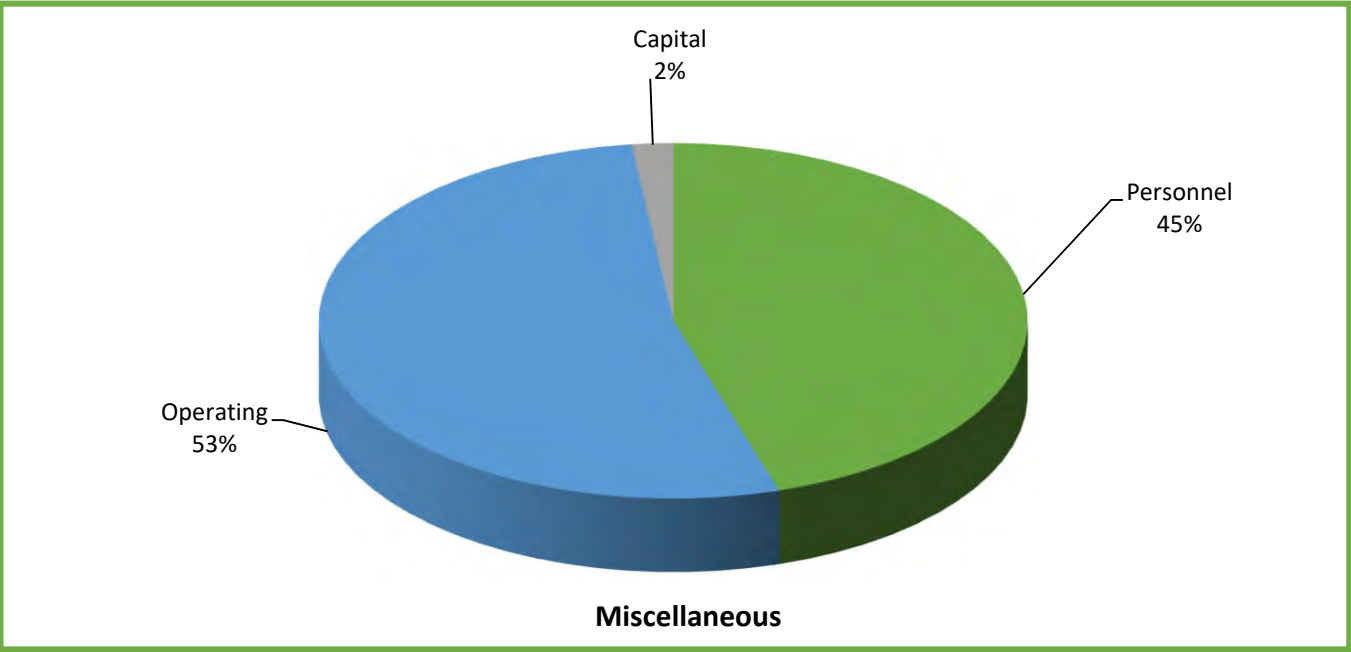
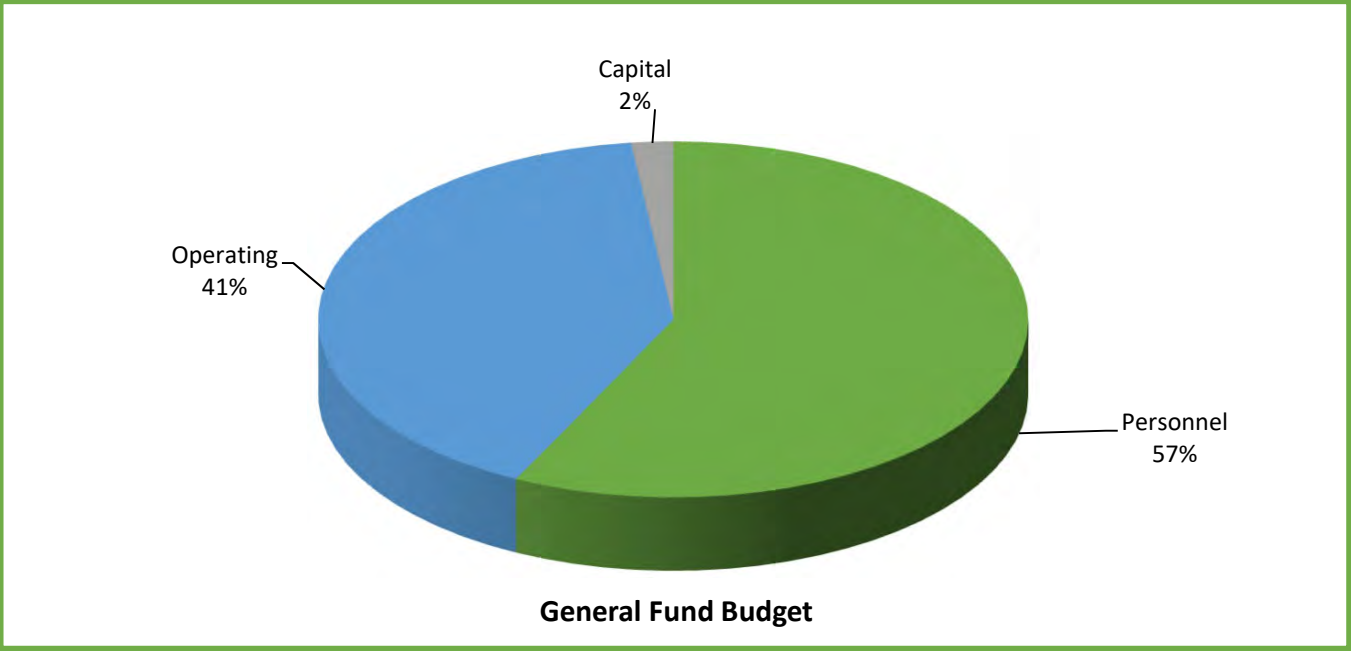
General Fund Budget



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.



Lubbock County, Texas

Adopted Budget

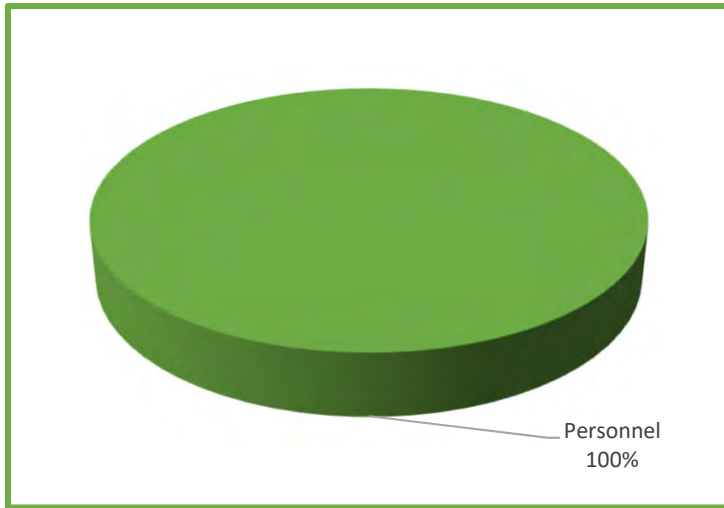
FY 2022- 2023



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 2022-2023			
	FY 21 Actual	FY 22 Estimates	FY 23 Budget
Personnel	\$ 22,984.72	\$ 23,604.00	\$ 23,604.00
Operating	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 22,984.72	\$ 23,604.00	\$ 23,604.00



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

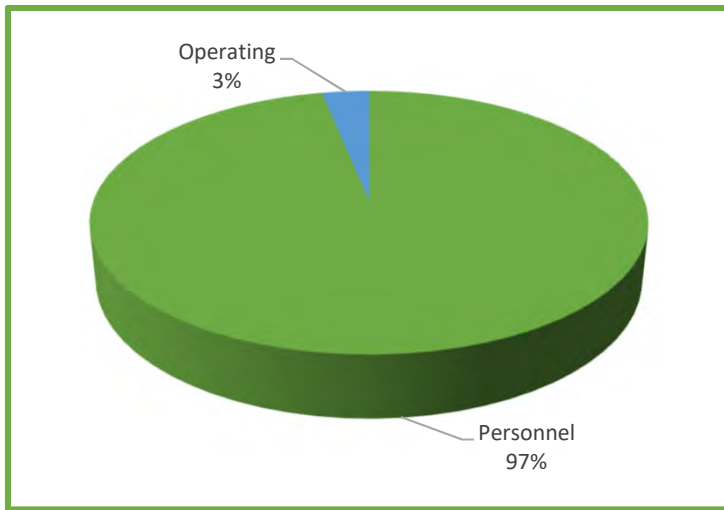
Justice Seventh Court of Appeals Place 4
 Lawrence M. Doss



Staff by Classification	FY21	FY22	FY23
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 2022-2023			
	<u>FY 21 Actual</u>	<u>FY 22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 958,326.57	\$ 1,225,415.00	\$ 1,477,225.00
Operating Capital	\$ 26,914.06	\$ 48,785.00	\$ 48,785.00
Total Budget	\$ 985,240.63	\$ 1,274,200.00	\$ 1,526,010.00



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 2022:

- Maintained the Distinguished Budget Presentation and the Certificate of Achievement Award for Excellence in Financial Reporting awarded by Government Finance Officers Association (GFOA)
- Developed and implemented end user training programs manuals for Odyssey Financial Manager systems. Reconciled converted financial data from legacy.
- Implemented procedures for the payroll process to include employee and supervisor verification of data entered in the time keeping system.

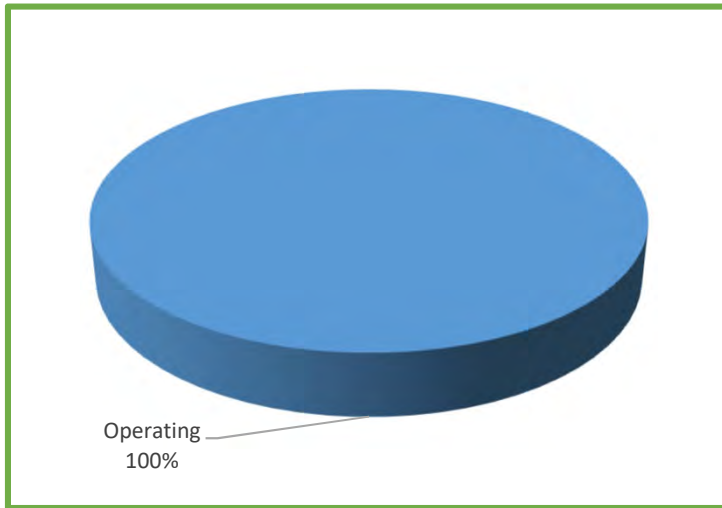
Goals for 2023:

- Maintain Distinguished Budget Presentation and the Certificate of Achievement Award for Excellence in Financial Reporting awarded by Government Finance Officers Association (GFOA).
- Develop website page 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.

Performance Measures	FY20	FY21	FY22
Accounts Payable Payments Issued	7,325	6,688	7,370
Credit Card Transactions Processed	7,149	6,042	6,472
Payroll EFT/Checks Issued	37,162	33,808	33,620
Grants Processed	91	93	88
Bank Reconciliations Completed	821	790	666
Cash Counts Performed	72	172	268
Budget Adjustments Processed	150	143	191
Quarterly Reviews Performed	56	41	66
Audits Performed	0	8	4
Staff by Classification	FY21	FY22	FY23
Appointed	1	1	1
Administrative	1	1	1
Professional	8	8	9
Clerical	4	4	5
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 2022-2023					
	FY 21 Actual		FY 22 Estimates		FY 23 Budget
Personnel	\$	-	\$	-	\$ -
Operating	\$	100,734.94	\$	404,950.00	\$ 377,260.00
Capital	\$	-	\$	-	\$ -
Total Budget	\$	100,734.94	\$	404,950.00	\$ 377,260.00



Elected Official
District Clerk
Sara Smith

Major Accomplishments in 2022:

- 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.

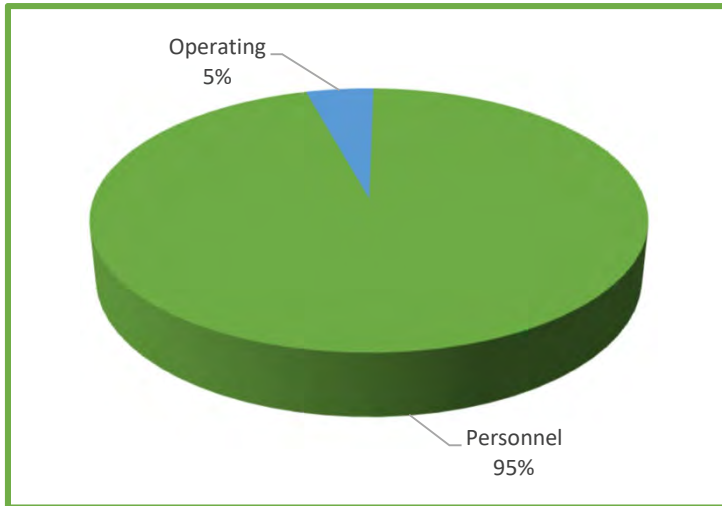
Goals for 2023:

- Continue to investigate ways to improve juror turnout percentages.
- 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.

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 2022-2023

	<u>FY 21 Actual</u>	<u>FY 22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 623,499.05	\$ 659,963.00	\$ 685,486.00
Operating	\$ 23,111.98	\$ 31,940.00	\$ 32,815.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 646,611.03	\$ 691,903.00	\$ 718,301.00



Elected Officials

Commissioner - Precinct #1
Terence Kovar

Commissioner - Precinct #2
Jason Corley

Commissioner - Precinct #3
Gilbert Flores

Commissioner - Precinct #4
Chad Seay



Major Accomplishments in 2022:

- Managed the Lubbock County Transportation Road Bond and Plan, including completion of the Indian Phase with the City of Lubbock.
- Funding secured for Election equipment to comply with the Elections mandate.
- Creation of Lubbock City & County Health Department.
- Collaborated with City of Lubbock, Texas Tech University, and LEDA to attract a \$1 billion investment from Leprino Foods.
- Adopted new county precinct boundaries and the County-wide Hazard Mitigation Plan.
- American Rescue Plan Act monies were distributed to non-profits, small businesses and Volunteer Fire Dept.

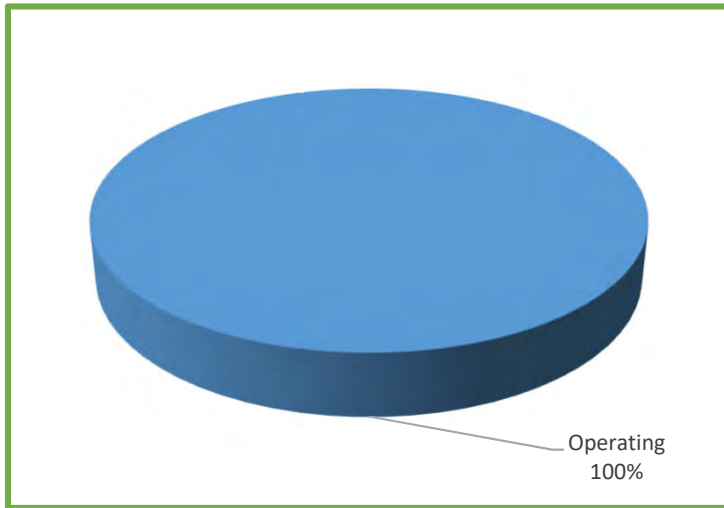
Goals for 2023:

- Finalize Designs, construction and financing plan of the Lubbock County Expo Center.
- Continue to implement new software solutions for Lubbock County.
- Continue working with local, state and federal officials to effectively serve all of the citizens of Lubbock County.

Performance Measures	FY20	FY21	FY22
Number of Courts Held	24	24	24
Number of Additional Meetings Held	17	25	16
Staff by Classification	FY21	FY22	FY23
Elected Official	4	4	4
Administrative	1	1	1
Professional	1	1	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 2022-2023					
	FY 21 Actual		FY 22 Estimates		FY 23 Budget
Personnel	\$	-	\$	-	\$ -
Operating	\$	8,024.77	\$	29,504.00	\$ 123,000.00
Capital	\$	-	\$	-	\$ -
Total Budget	\$	8,024.77	\$	29,504.00	\$ 123,000.00



Appointed Official
Director
David Rowan

Major Accomplishments in 2022:

- Replaced old and worn office chairs in the CSCD waiting area.
- Replaced old and worn chairs for staff.
- Purchased a new printer for better functionality.

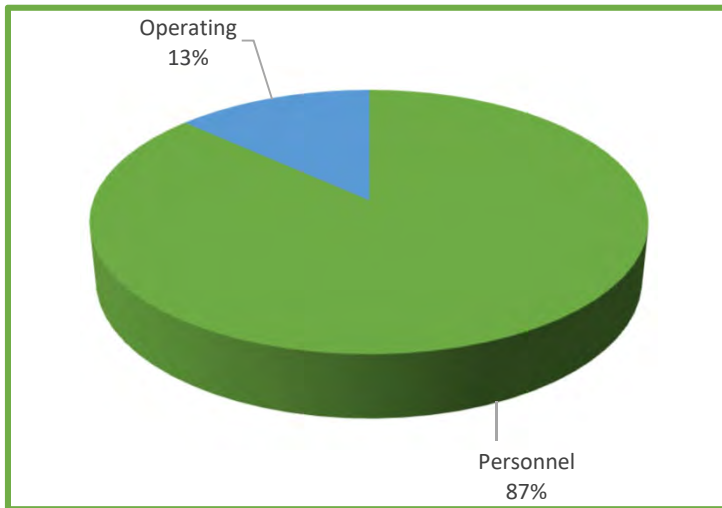
Goals for 2023:

- Evaluate and replace desks for staff.
- Evaluate and replace new printers for better functionality.
- Evaluate and purchase training desks and equipment.

Performance Measures	FY20	FY21	FY22
Average Supervised Monthly	61	57	74
Average Probationers Added Monthly	2,771	2,458	2428

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 2022-2023			
	FY 21 Actual	FY 22 Estimates	FY 23 Budget
Personnel	\$ 69,355.04	\$ 73,355.00	\$ 87,831.00
Operating Capital	\$ 11,908.85	\$ 32,847.00	\$ 13,490.00
Total Budget	\$ 81,263.89	\$ 106,202.00	\$ 101,321.00



Elected Official
Constable Precinct 1
 Paul Hanna

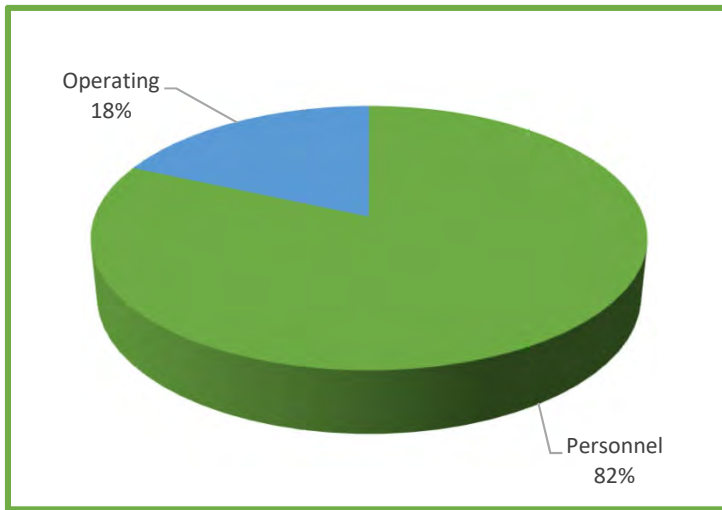
- Major Accomplishments in 2022:**
- Implemented new Civil Serve and CAD program in the department to increase efficiency in the department.
 - Worked hard to maintain efficiency in a one man office with growing demands.

- Goals for 2023:**
- Acquire deputy constables 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.

Performance Measures	FY20	FY21	FY22
Civils Processed	1,064	1,141	799
Staff by Classification	FY21	FY22	FY23
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 2022-2023			
	FY 21 Actual	FY 22 Estimates	FY 23 Budget
Personnel	\$ 75,778.49	\$ 73,355.00	\$ 81,243.00
Operating Capital	\$ 10,269.91	\$ 12,202.00	\$ 18,345.00
Total Budget	\$ 86,048.40	\$ 85,557.00	\$ 99,588.00



Elected Official
Constable Precinct 2
 Jody Barnes

Major Accomplishments in 2022:

- 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.

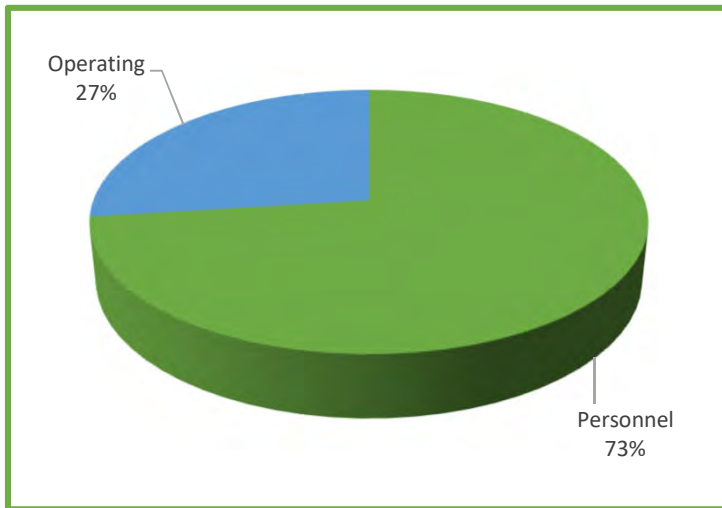
Goals for 2023:

- 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	FY20	FY21	FY22
Civils Processed	612	N/A	N/A
Staff by Classification	FY21	FY22	FY23
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 2022-2023			
	<u>FY 21 Actual</u>	<u>FY 22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 68,668.85	\$ 73,355.00	\$ 74,682.00
Operating Capital	\$ 6,414.15	\$ 13,485.00	\$ 27,600.00
Total Budget	\$ 75,083.00	\$ 86,840.00	\$ 102,282.00



Elected Official
Constable Precinct 3
 Marina Garcia

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 2022:

- CPR certification obtained.
- COVID Vaccination.

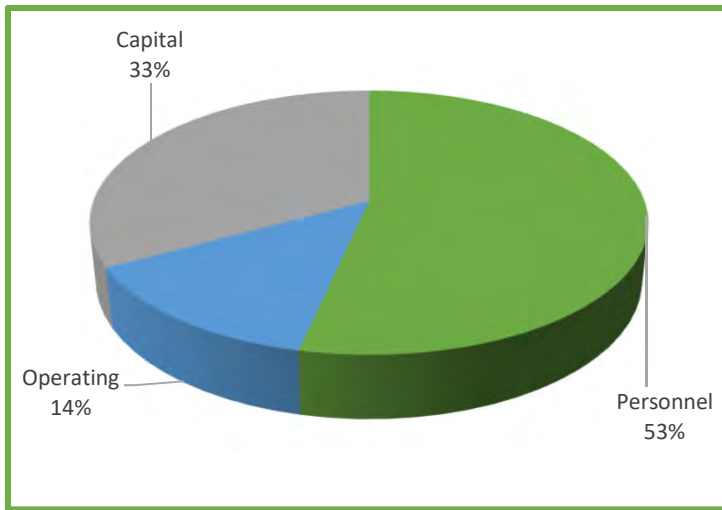
Goals for 2023:

- Finish any Law Enforcement TCOLE Classes to obtain the Intermediate license.
- Serve everything in my box.
- Exercise to save my health.

Staff by Classification	FY21	FY22	FY23
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 2022-2023			
	<u>FY 21 Actual</u>	<u>FY 22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 75,906.12	\$ 73,355.00	\$ 81,451.00
Operating	\$ 9,070.21	\$ 15,339.00	\$ 20,740.00
Capital	\$ -	\$ 46,060.00	\$ 50,210.00
Total Budget	\$ 84,976.33	\$ 134,754.00	\$ 152,401.00



Elected Official
Constable Precinct 4
 Tony Jackson

Major Accomplishments in 2022:

- 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.

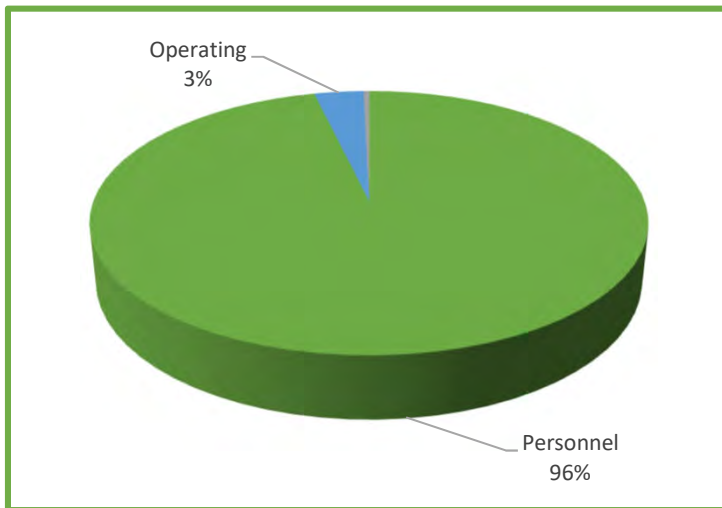
Goals for 2023:

- Continue and build upon the accomplishments of FY2022.
- 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	FY20	FY21	FY22
Civils Processed	846	N/A	N/A
Staff by Classification	FY21	FY22	FY23
Elected Official	1 113	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 2022-2023			
	FY 21 Actual	FY 22 Estimates	FY 23 Budget
Personnel	\$ 1,142,155.95	\$ 1,343,948.00	\$ 1,381,605.00
Operating	\$ 77,812.91	\$ 37,112.00	\$ 47,912.00
Capital	\$ -	\$ 5,500.00	\$ 5,500.00
Total Budget	\$ 1,219,968.86	\$ 1,386,560.00	\$ 1,435,017.00



Elected Officials
County Clerk
Kelly Pinion

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Major Accomplishments in 2022:

- Customers assisted with searching utilizing screen sharing while Public Portal was shut down.
- Utilized digital and email options more to assist customers to reduce foot traffic post COVID.
- Expanded historical indexing, records preservation & customer service utilizing web site.

Goals for 2023:

- Review legislative changes for laws applicable to our office and make any needed changes.
- Work towards successful Odyssey issues resolution.
- Continue to provide excellent customer service.

Performance Measures	FY20	FY21	FY22
Civil Cases Filed	1,157	2,490	1,016
Criminal Cases Filed	2,833	1,114	2,412
Guardianship Cases Filed	89	1,190	75
Mental Cases Filed	173	91	109
Formal Marriage Licenses Filed	1,920	138	2,272
Informal Marriage License Filed	84	2,140	61
Probate Cases	829	50	1,022
OPR Documents Recorded	56,635	66,810	61,794

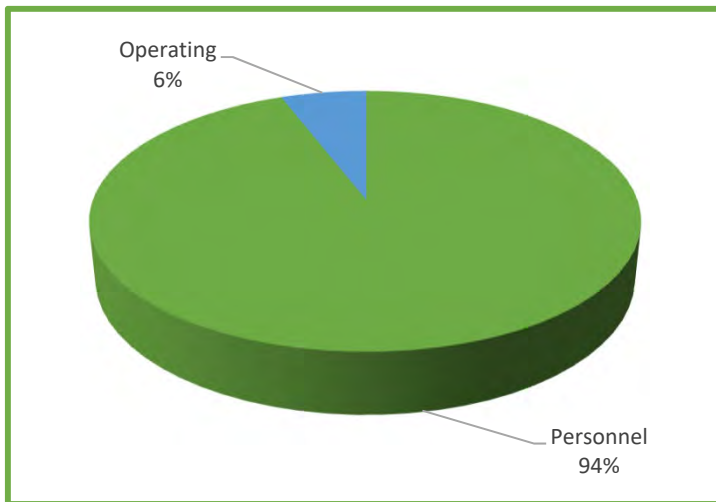
LUBBOCK COUNTY, TEXAS
COUNTY CLERK

G/L 011-003

Staff by Classification	FY21	FY22	FY23
Elected Official	1	1	1
Administrative	1	1	1
Clerical	20	20	20

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 2022-2023			
	FY 21 Actual	FY 22 Estimates	FY 23 Budget
Personnel	\$ 282,284.70	\$ 257,721.00	\$ 260,699.00
Operating	\$ 7,017.94	\$ 11,175.00	\$ 16,190.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 289,302.64	\$ 268,896.00	\$ 276,889.00



Elected Officials
County Judge
Curtis Parrish

Major Accomplishments in 2022:

- Collaborated with city of Lubbock, Texas Tech University, and LEDA to attract a one billion dollar investment from Leprino Foods.
- Distributed American Rescue Plan Act monies to non-profits, small businesses and volunteer fire departments.
- Worked with local, state and federal leaders to secure Congressional designation of I-27 from Texas to Canada.

Goals for 2023:

- 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.
- Work with West Texas Legislators on issues effecting Lubbock County in the 88th Legislative Session.

Performance Measures	FY20	FY21	FY22
Probate Cases Filed	829	932	949
Mental Health Cases Filed	173	108	106
Guardianship Cases Filed	89	72	67
Hearings Filed	854	1,080	951

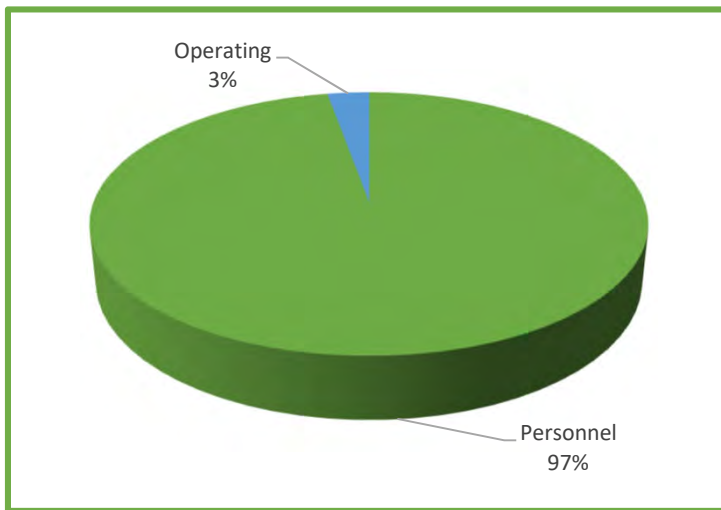
LUBBOCK COUNTY, TEXAS
COUNTY JUDGE

G/L 011-002

Staff by Classification	FY21	FY22	FY23
Elected Official	1	1	1
Appointed	0	0	1
Clerical	1	1	0

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 2022-2023			
	FY 21 Actual	FY 22 Estimates	FY 23 Budget
Personnel	\$ 4,114,163.41	\$ 4,522,312.00	\$ 5,170,774.00
Operating Capital	\$ 80,363.13	\$ 128,120.00	\$ 150,370.00
Total Budget	\$ 4,194,526.54	\$ 4,650,432.00	\$ 5,321,144.00



District Judges
72ND District - Ann-Marie Carruth
99TH District - Phillip Hays
137TH District - John McClendon III
140TH District - Douglas Freitag
237TH District - Leslie Hatch
364TH District - William R. Eichman II
County Court at Law Judges
Court at Law #1 - Mark Hocker
Court at Law #2 - Drue Farmer
Court at Law #3 - Benjamin Webb

Major Accomplishments in 2022:

- 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 2023:

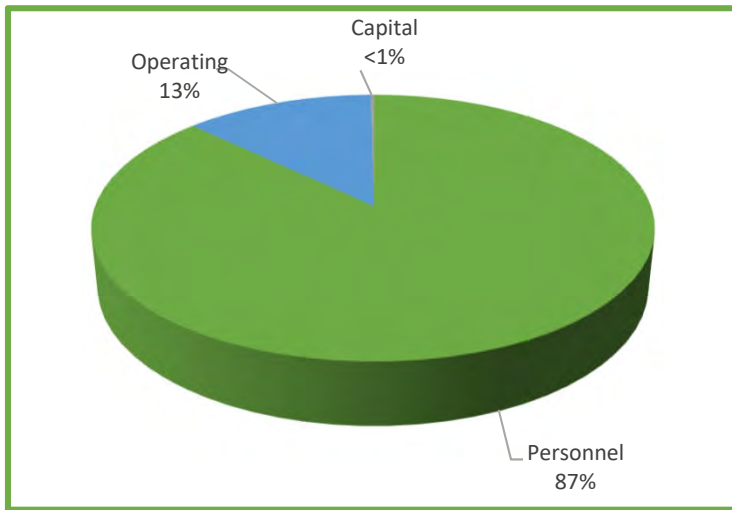
- The Courts would like to continue expanding and enhancing courtroom technology, including continuing to utilize remote capabilities for proceedings.
- The Courts would like to have great strides made with data integrity within Tyler Odyssey and move toward a paperless environment.

Performance Measures	FY20	FY21	FY22
Criminal Cases Disposed	7,804	6,537	4,649
Staff by Classification	FY21	FY22	FY23
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 2022-2023

	<u>FY 21 Actual</u>	<u>FY 22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 24,309,810.25	\$ 24,470,485.00	\$ 29,668,743.00
Operating	\$ 2,364,365.63	\$ 2,553,428.00	\$ 4,319,990.00
Capital	\$ 28,214.61	\$ 67,700.00	\$ 72,500.00
Total Budget	\$ 26,702,390.49	\$ 27,091,613.00	\$ 34,061,233.00



Elected Official
Sheriff
Kelly Rowe

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Major Accomplishments in 2022:

- 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 2023:

- 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.

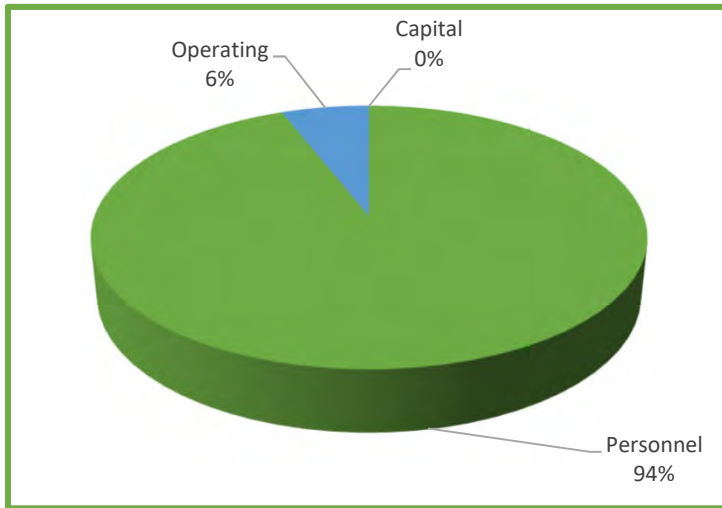
LUBBOCK COUNTY, TEXAS
DETENTION CENTER

G/L 011-047

Performance Measures	FY20	FY21	FY22
Average Daily Jail Population	1,256	1,284	1,378
Average Daily Number of Fed. Inmates	66	64	62
Housed Out of County ADP	N/A	N/A	10
Staff by Classification	FY21	FY22	FY23
Administrative	3	3	3
Public Safety	287	333	334
Clerical	61	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 2022-2023			
	FY 21 Actual	FY 22 Estimates	FY 23 Budget
Personnel	\$ 6,633,916.32	\$ 7,218,221.00	\$ 8,013,312.00
Operating	\$ 251,490.46	\$ 326,266.00	\$ 507,866.00
Capital	\$ -	\$ 71,240.00	\$ -
Total Budget	\$ 6,885,406.78	\$ 7,615,727.00	\$ 8,521,178.00



Elected Official
District Attorney
Sunshine Stanek

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Major Accomplishments in 2022:

- Continued to operate smoothly amid increased scrutiny of law enforcement, rise of violent crime, and COVID-19. Great cooperation between courts, law enforcement, the DA's office, and the defense attorneys led to successful navigation of the pandemic.
- Moved to Zoom court hearings and pleas and used additional non-jury trial time for training and reviewing old cases.
- Did our part in keeping cases moving and the jail from exceeding capacity.

Goals for 2023:

- Continue to place a special emphasis on the prosecution of violent crimes and sexual offenses, including those committed by juvenile offenders.
- Explore the prospect of expanding our records division and streamlining our discovery process in criminal cases, allowing for more efficient processing of evidence through the DA's office, as well as, a more efficient transfer of discovery to criminal defendants.
- Committed to training opportunities and community volunteer activities to be active participants in our community.

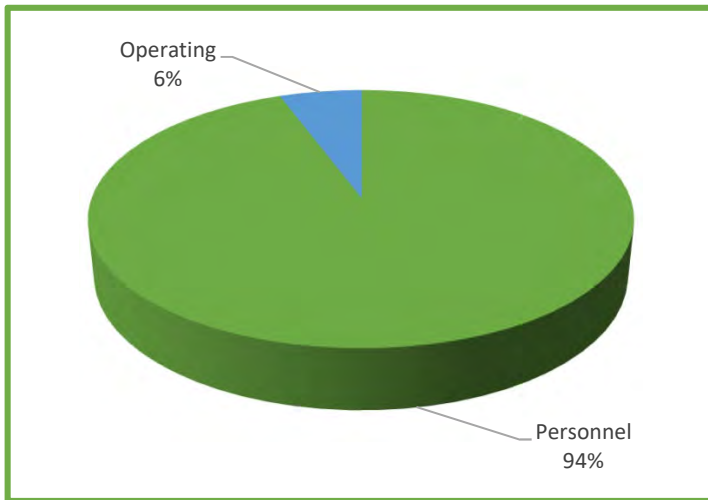
LUBBOCK COUNTY, TEXAS
DISTRICT ATTORNEY

G/L 011-040

Performance Measures	FY20	FY21	FY22
Cases Received	12,505	10,544	12,695
Felony Cases Filed	2,835	2,018	2,598
Misdemeanor Cases Filed	2,833	1,813	2,398
Felony Cases Closed	N/A	N/A	5,426
Misdemeanor Cases Closed	N/A	N/A	5,251
Total Jury Trials	20	20	43
Staff by Classification	FY21	FY22	FY23
Elected Official	1	1	1
Appointed	2	2	2
Administrative	1	1	1
Professional	34	34	37
Public Safety	15	15	15
Clerical	23	21	24
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 2022-2023			
	FY 21 Actual	FY 22 Estimates	FY 23 Budget
Personnel	\$ 1,664,601.05	\$ 1,812,248.00	\$ 1,886,117.00
Operating Capital	\$ 43,540.25	\$ 81,825.00	\$ 113,765.00
Total Budget	\$ 1,708,141.30	\$ 1,894,073.00	\$ 1,999,882.00



Elected Official
District Clerk
Sara Smith

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Major Accomplishments in 2022:

- Completed transition of a new District Clerk.
- 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.

Goals for 2023:

- Complete record retention plan for civil and criminal court shucks and destroy records as allowed by applicable State Library guidelines.
- Continue collection of fines and court costs from inmates.
- Continue to escheat funds on a regular basis to reduce the outstanding liability of assets on deposit with the District Clerk's office.
- Improve employee retention and address any in-house problems.
- Retain a vendor to go through all images to redact sensitive data such as SSN, DL numbers, etc.
- Purchase new office furniture to improve morale and for the most beneficial use of space.
- Continue to improve the overall experience for jurors for online reporting and on qualification days.

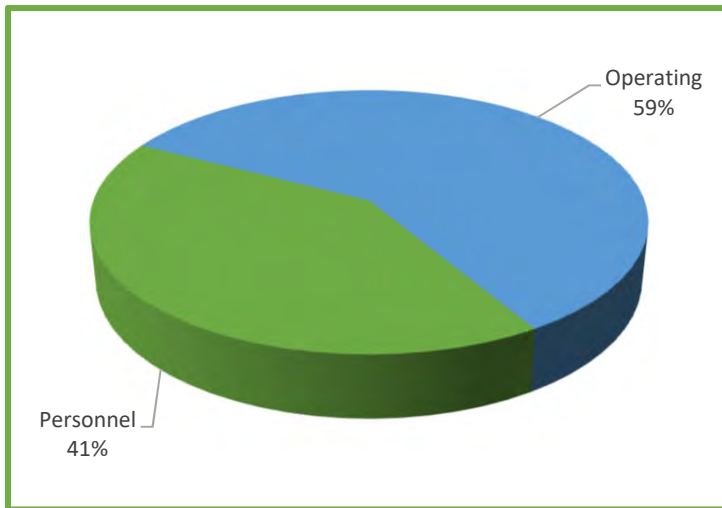
LUBBOCK COUNTY, TEXAS
DISTRICT CLERK

G/L 011-023

Performance Measures	FY20	FY21	FY22
Civil Law Cases Filed	1,861	1,656	1,745
Family Law Cases Filed	2,395	2,032	2,677
Tax Law Cases Filed	129	35	100
Child Support Garnishments Filed	387	302	297
Juvenile Cases	220	156	336
Passports	1,346	803	N/A
Jury Summons	60,935	38,699	72,423
Staff by Classification	FY21	FY22	FY23
Elected Official	1	1	1
Administrative	1	1	1
Clerical	28	28	28

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 2022-2023			
	<u>FY 21 Actual</u>	<u>FY 22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 678,974.10	\$ 817,888.00	\$ 830,474.00
Operating	\$ 638,520.73	\$ 1,039,412.00	\$ 1,184,191.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 1,317,494.83	\$ 1,857,300.00	\$ 2,014,665.00



Department Head
Elections Administrator
Roxzine Stinson

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Major Accomplishments in 2022:

- Successfully conducted November 2021 Constitutional Amendment election, City, and School Elections March 1, 2022 Joint Party Primary Elections, May 2022 City, School and Special Constitutional Amendment Elections, and May 24, 2022 Joint Party Primary Runoff Elections.
- Worked with the County Judge to secure grant funding to retrofit current voting equipment to begin voting on paper this fall.
- Staff worked together through all changes to the ballots by mail by working with VOTEC and Texas Secretary of State's Office.

Goals for 2023:

- Conduct secure and transparent elections for Lubbock County and all entities that will contract with Lubbock County for the 2022/2023 election cycle.
- Work with Commissioners' Court to evaluate our current equipment and supply fees that are allowable under the Texas Election Code Chapter 123.
- Continue working with staff and cross training in voter registration and election processes.
- To implement all legislative changes from the 2022 legislative session and any changes that will come from the 2023 legislative session as cost effective and as efficiently as possible to be ready for the 2023/2024 election cycle.

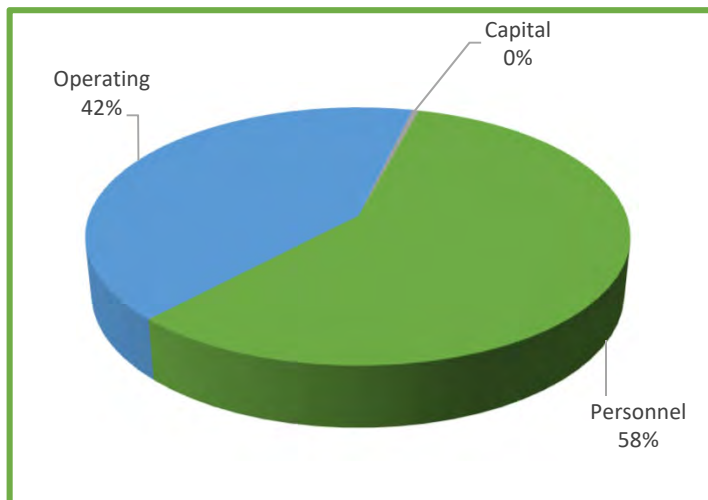
LUBBOCK COUNTY, TEXAS
ELECTIONS

G/L 011-077

Performance Measures	FY20	FY21	FY22
Total Mail Handled	109,678	53,205	92,720
Total Mail Ballot Requests	3,618	10,778	4,400
Election Workers Trained	409	478	334
Staff by Classification	FY21	FY22	FY23
Appointed	1	1	1
Administrative	1	1	1
Professional	1	1	0
Trades and Technical	2	2	3
Clerical	4	4	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 2022-2023			
	FY 21 Actual	FY 22 Estimates	FY 23 Budget
Personnel	\$ 3,587,794.76	\$ 4,127,018.00	\$ 4,709,193.00
Operating	\$ 2,244,342.90	\$ 2,342,334.00	\$ 3,393,312.00
Capital	\$ 36,591.54	\$ 39,000.00	\$ 35,500.00
Total Budget	\$ 5,868,729.20	\$ 6,508,352.00	\$ 8,138,005.00



Department Head
Director
Natalie Harvill

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Major Accomplishments in 2022:

- Transitioned to a new web based construction management software.
- Keeping up with work orders while consistently being understaffed. (currently ten open positions).
- Accounted for all of our non-building assets (HVAC/electrical/life safety/plumbing) and creating preventative maintenance schedules for this equipment.

Goals for 2023:

- Focusing on adjusting our culture to be proactive and not reactive.
- Work on improving customer relations by communicating with customers when work orders are being completed and meeting with department heads on a regular basis to make sure we are meeting their needs.
- Establish a relationship with SPEC to provide continuing education tailored to the needs of our staff.
- Cross training the downtown crew for foundational knowledge of general maintenance and construction practices.

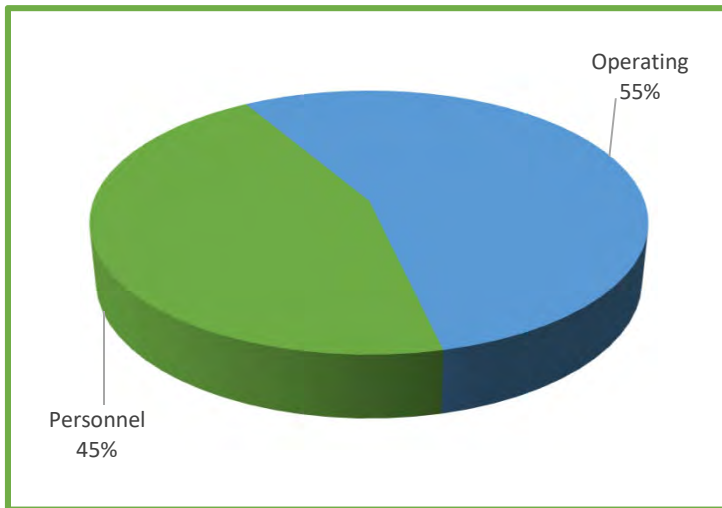
LUBBOCK COUNTY, TEXAS
 FACILITY MAINTENANCE

G/L 011-061

Performance Measures	FY20	FY21	FY22
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	FY21	FY22	FY23
Administrative	2	2	2
Professional	0	0	1
Trades and Technical	59	59	61
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 2022-2023			
	<u>FY 21 Actual</u>	<u>FY 22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 224,765.47	\$ 237,540.00	\$ 234,213.00
Operating	\$ 419,124.73	\$ 1,638,924.00	\$ 285,250.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 643,890.20	\$ 1,876,464.00	\$ 519,463.00



Department Head
Director
Diana Gurule-Copado

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Major Accomplishments in 2022:

- Successfully continued operations by serving our clients, while keeping the staff and consumers safe in the new normal.
- With the continued guidance of our County Auditor and Grant Auditor, we are successfully working & disbursing finds from an emergency rent and utility grant from the USDT for Lubbock County residents directly affected by COVID-19.

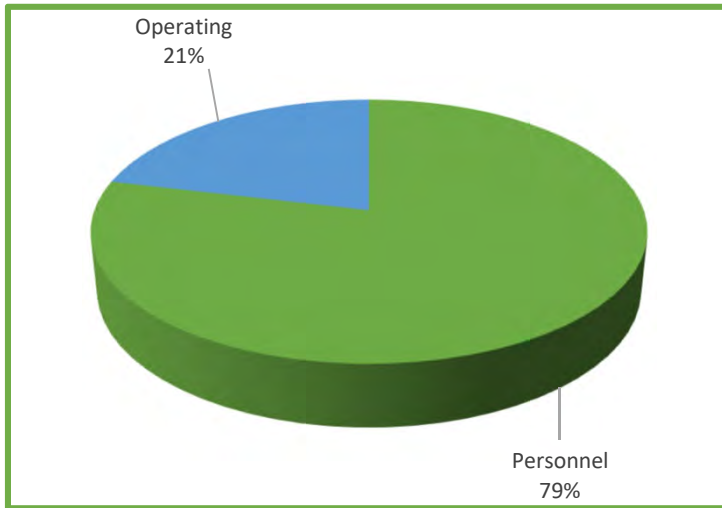
Goals for 2023:

- Continue providing a safe and secure environment for our staff and the public who visit our office daily.
- Continue providing the public with precise and helpful information/direction to other County departments, as well as other agencies and city offices.
- Complete the year without any accident reports or injuries.

Performance Measures	FY20	FY21	FY22
Residents Assisted	904	874	902
Pauper Cremations	124	132	95
Staff by Classification	FY21	FY22	FY23
Administrative	1	1	1
Professional	2	2	2
Part-Time	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 2022-2023			
	<u>FY 21 Actual</u>	<u>FY 22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 452,774.39	\$ 571,222.00	\$ 762,182.00
Operating Capital	\$ 259,437.30	\$ 341,450.00	\$ 206,477.00
Total Budget	\$ 712,211.69	\$ 912,672.00	\$ 968,659.00



Department Head
Director
Greg George

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Major Accomplishments in 2022:

- Converted major departments to Munis Personnel Actions Entry.
- Delivered Total Compensation Statements to workforce via Employee Self Service (ESS).
- Fully staffed HR Department May 2022.

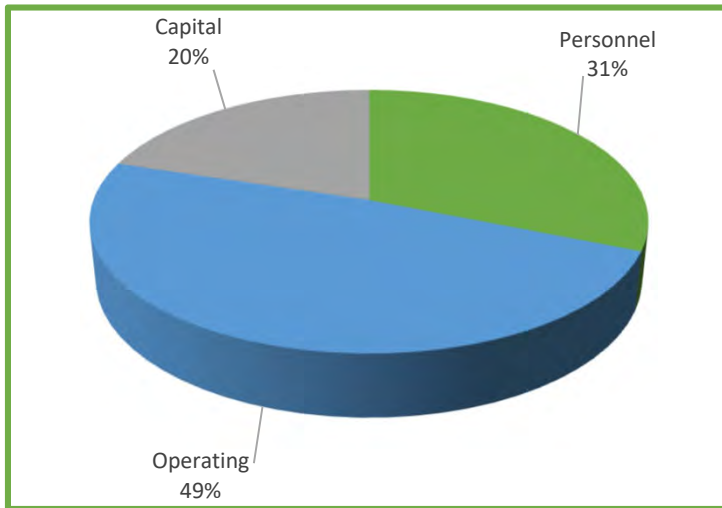
Goals for 2023:

- Create and Populate the Human Capital Management Functionality.
- Complete Training Today products launch.
- Leverage the Recruiter position to better service departments recruitment efforts. Obtain an HR Coordinator position and Benefits Coordinator position.

Performance Measures	FY20	FY21	FY22
Applications Accepted	9,588	5,380	5,266
New Hires Processed	305	254	301
Separations Processed	294	315	296
Staff by Classification	FY21	FY22	FY23
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 2022-2023			
	FY 21 Actual	FY 22 Estimates	FY 23 Budget
Personnel	\$ 2,151,527.88	\$ 3,436,999.00	\$ 3,752,131.00
Operating	\$ 4,370,010.94	\$ 4,366,090.00	\$ 5,868,826.00
Capital	\$ 1,113,751.42	\$ 1,012,000.00	\$ 2,435,000.00
Total Budget	\$ 7,635,290.24	\$ 8,815,089.00	\$ 12,055,957.00



Department Head
Director
 Isaac Badu



Major Accomplishments in 2022:

- 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: Built redundant and implemented resilient network internet connectivity stabilizing regular internet outages of lengthy down to over 98% uptime.
- Establish Backup and Restore Environment: Continual improvement of backup processes to improve county data retention, systems integrity, resiliency and scalability.
- Continual Implement and Enhance Security Camera Infrastructure.
- Single sign-on: Ease of login for users to multiple applications.
- Implement and deployed county wide Time entry system to include remote sites.
- Securely connect remote sites into main County infrastructure.
- Consolidate County technology solutions improving visibility and security compliance.

Goals for 2023:

- Complete implementation of remaining Tyler ERP products
- Build reliable enterprise service delivery environment to improve user experience and usability.
- Upgrade Surveillance and access control infrastructure.
- 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.

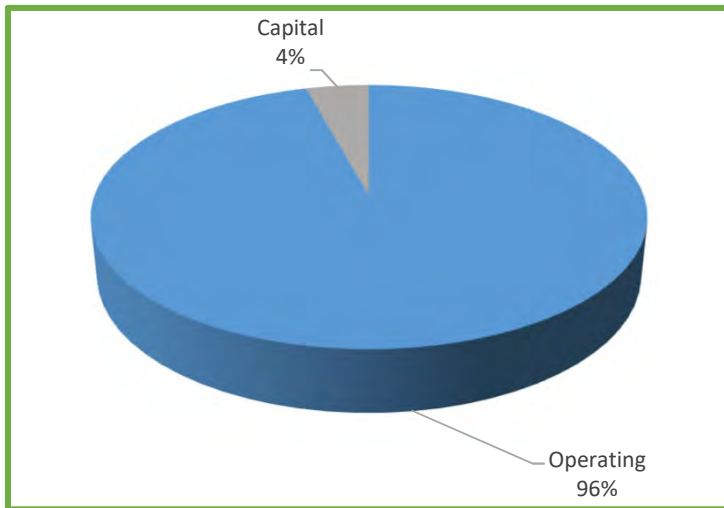
LUBBOCK COUNTY, TEXAS
 INFORMATION TECHNOLOGY SERVICES

G/L 011-005

Performance Measures	FY20	FY21	FY22
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	FY21	FY22	FY23
Administrative	1	1	1
Clerical	1	2	2
Trades and Technical	27	29	48

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 2022-2023			
	<u>FY 21 Actual</u>	<u>FY 22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 92,023.30	\$ 118,100.00	\$ 807,290.00
Capital	\$ 30,473.00	\$ 33,000.00	\$ 36,000.00
Total Budget	\$ 122,496.30	\$ 151,100.00	\$ 843,290.00

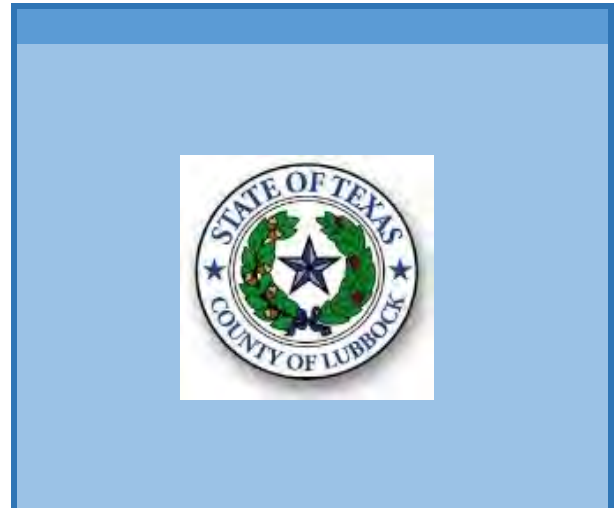
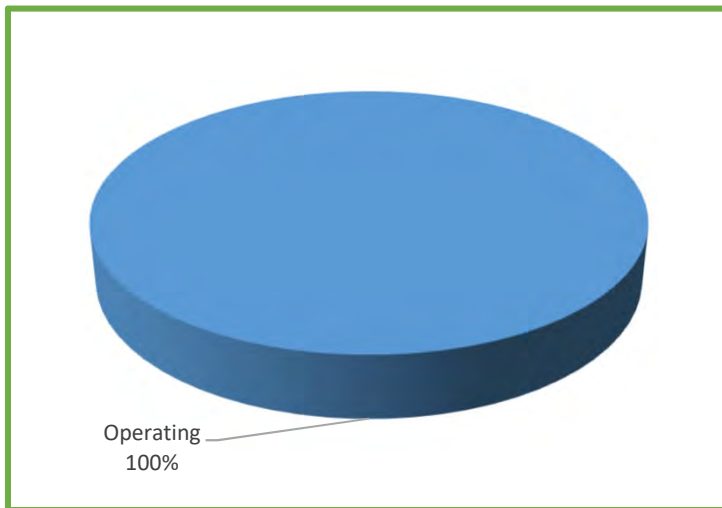


Elected Official
Sheriff
 Kelly Rowe

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

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 2022-2023				
	FY 21 Actual	FY 22 Estimates	FY 23 Budget	
Personnel	\$ -	\$ -	\$ -	
Operating	\$ 6,361,162.96	\$ 6,712,608.00	\$ 6,267,898.00	
Capital	\$ -	\$ -	\$ -	
Total Budget	\$ 6,361,162.96	\$ 6,712,608.00	\$ 6,267,898.00	



Major Accomplishments in 2022:

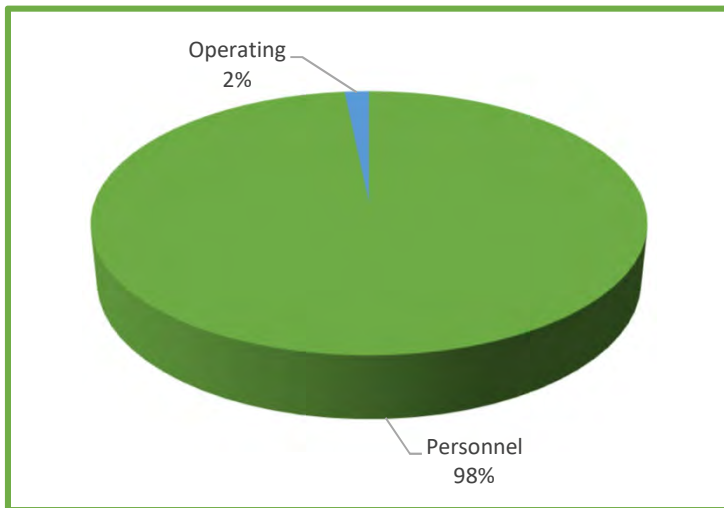
- The criminal courts continue to move cases as jury trials have increased.
- The guardianship caseload management continues to improve resulting in a greater percentage of compliance among guardians and quicker outcomes for wards.

Goals for 2023:


- 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 2022-2023			
	FY 21 Actual	FY 22 Estimates	FY 23 Budget
Personnel	\$ 305,619.59	\$ 380,509.00	\$ 395,854.00
Operating Capital	\$ 15,693.65	\$ 21,900.00	\$ 6,650.00
Total Budget	\$ 321,313.24	\$ 402,409.00	\$ 402,504.00



Department Head
Director
 Lorrie Jarnagin



Major Accomplishments in 2022:

- Revised department training and operational manual with updated policies and procedures that included Odyssey navigation and implementation.
- Worked with other Lubbock County departments in the conversion process to Odyssey.
- Completed audit of all finalized payment agreements ensuring required documents were successfully converted into Odyssey and properly disposed of paper files.

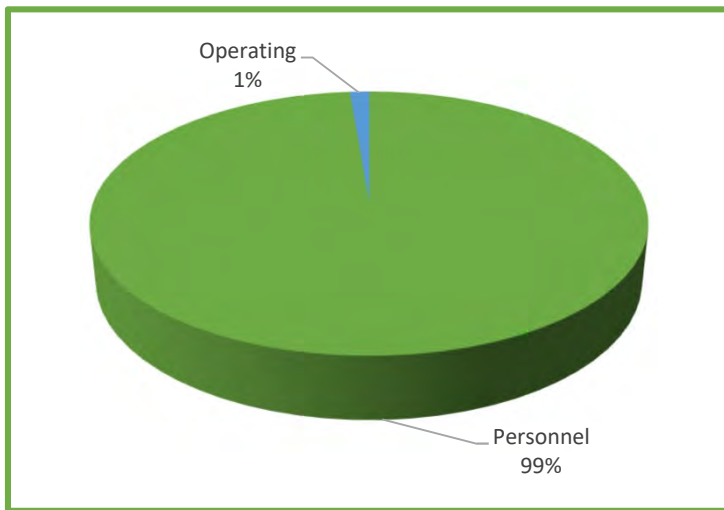
Goals for 2023:

- 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.
- Test 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.

Performance Measures	FY20	FY21	FY22
Total Number of Cases	3,770	3,343	5,901
Total Dollars Collected	\$743,742.14	\$732,073.42	\$983,303.03
Staff by Classification	FY21	FY22	FY23
Administrative	1	1	1
Clerical	5	5	5
Part Time	1	1	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 2022-2023			
	FY 21 Actual	FY 22 Estimates	FY 23 Budget
Personnel	\$ 348,379.01	\$ 345,264.00	\$ 378,953.00
Operating Capital	\$ 2,882.39	\$ 5,050.00	\$ 5,050.00
Total Budget	\$ 351,261.40	\$ 350,314.00	\$ 384,003.00



Elected Official
Justice of the Peace Precinct 1
 Jim Hansen

Major Accomplishments in 2022:

- Kept public informed regarding Texas Supreme Court COVID/EVICTION laws by updating forms and the website.
- Updated 7500 warrants and 75,000 cases for the OCA report in Odyssey.
- Served as J. P. point person in obtaining 1.5 million dollars in rental assistance program with Lubbock County General Assistance and the City of Lubbock.

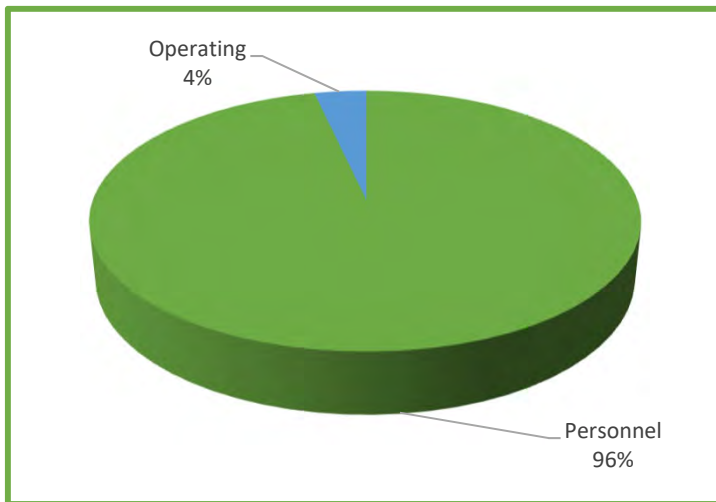
Goals for 2023:

- Continue working on Odyssey completion and any issues that arise.
- Continue working on Efiling functions.
- Work with Commissioners' Court to move some of the J.P.'s offices out in the county due to inadequacies.

Performance Measures	FY20	FY21	FY22
Civil Cases Filed	2,980	2,736	1,934
Criminal Cases Filed	4,940	4,006	1,922
Staff by Classification	FY21	FY22	FY23
Elected Official	1	1	1
Clerical	4	4	4

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Adopted Budget for the Fiscal Year 2022-2023			
	FY 21 Actual	FY 22 Estimates	FY 23 Budget
Personnel	\$ 296,109.65	\$ 317,916.00	\$ 340,846.00
Operating Capital	\$ 5,857.77	\$ 12,515.00	\$ 12,515.00
Total Budget	\$ 301,967.42	\$ 330,431.00	\$ 353,361.00



Elected Official
Justice of the Peace Precinct 2
 Susan Rowley

The seal of the State of Texas, County of Lubbock, is displayed below the official'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.

Major Accomplishments in 2022:

- Near completion of scanning all old tickets into the system. Succeeded in dismissing thousands of old tickets. We scanned or disposed of the "paper" accompanying those dismissals making us paperless.
- Developed and are instigating a new scheduling system with civil cases to make sure every pending case has a setting. Of the thousands of opened cases, we are finishing the process of assigning a setting to each case individually. All new debt collection and small cases are now paperless.
- Hired a part-time clerk to help with scanning the old shucks.
- In a collaborative effort with ODR and Gene Valentini, Lubbock received the NACO achievement award for mediating debt collection cases.

Goals for 2021:

- Complete the scanning of debt collection and small claims tickets to move us to paperless. Implement the new scheduling system.
- Dispose of Parent Contributing and Truancies case starting a new plan of action for the 2022-2023 school year.
- Continue working on old tax cases that have been closed out and reissuing dismissals.
- Continue going through cases to make payments to Parks and Wildlife, the school and Buffalo Lake that were not issued in the past.
- Reissue all warrants "lost" in the conversion process.

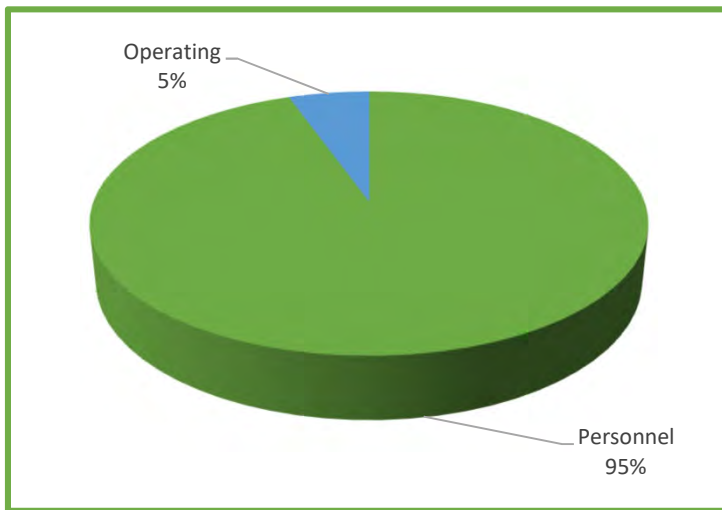
LUBBOCK COUNTY, TEXAS
JUSTICE OF THE PEACE PRECINCT 2

G/L 011-032


Performance Measures	FY20	FY21	FY22
Civil Cases Filed	1,394	1,086	1,468
Criminal Cases Filed	693	634	997
Staff by Classification	FY21	FY22	FY23
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 2022-2023			
	FY 21 Actual	FY 22 Estimates	FY 23 Budget
Personnel	\$ 326,074.72	\$ 351,505.00	\$ 387,323.00
Operating Capital	\$ 9,555.24	\$ 22,415.00	\$ 22,415.00
Total Budget	\$ 335,629.96	\$ 373,920.00	\$ 409,738.00



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



Major Accomplishments in 2022:

- Continuation of pandemic COVID-19 implementation of operating plan to ensure safety of attorneys, litigants, and public (facial coverings, social distancing, sneeze guard door and marked seating areas and floors).
- Fair and Impartial Administration of Justice met for 2021-2022 and improve customer service to the public.
- Use of Dispute Resolution Center for Debt Claim Cases - National Recognition.

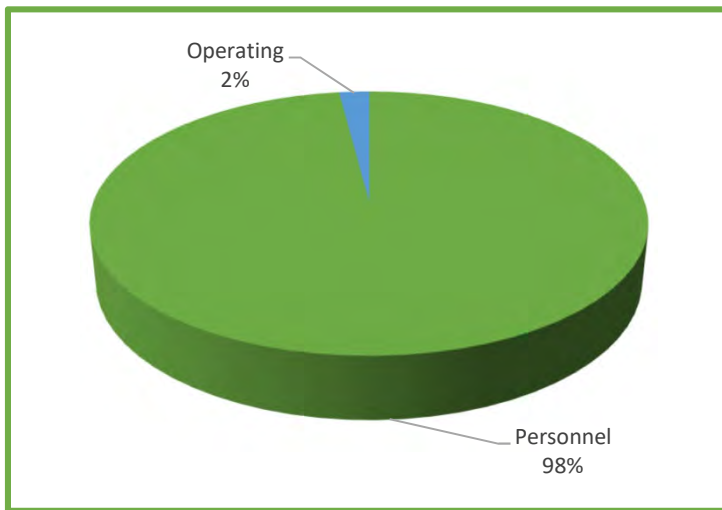
Goals for 2023:

- Fair and impartial administration of justice. Improve customer service to the public and ensure quality of Justice provided by the Court.
- Collect, receipt and report fines and fees to Auditor and State Agencies. Continued accessibility to the public, while working through extensive back log of Civil and Criminal trials.
- Odyssey execution as we continue to streamline its use and work with the influx of evictions and debt collection cases.

Performance Measures	FY20	FY21	FY22
Civil Cases Filed	N/A	1,884	2,322
Criminal Cases Filed	N/A	782	868
Staff by Classification	FY21	FY22	FY23
Elected Official	1	1	1
Clerical	3	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 2022-2023			
	FY 21 Actual	FY 22 Estimates	FY 23 Budget
Personnel	\$ 355,190.63	\$ 349,534.00	\$ 393,894.00
Operating Capital	\$ 3,908.39	\$ 8,200.00	\$ 8,200.00
Total Budget	\$ 359,099.02	\$ 357,734.00	\$ 402,094.00



Elected Official
Justice of the Peace Precinct 4
 Lance Cansino

Major Accomplishments in 2022:

- 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.

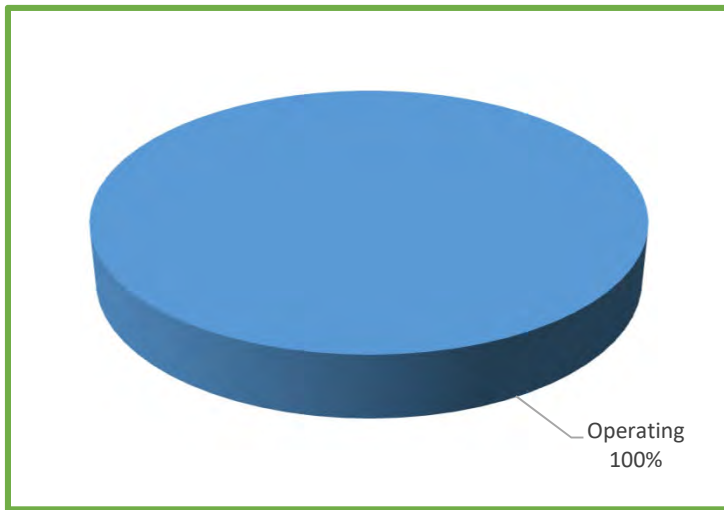
Goals for 2023:

- 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	FY20	FY21	FY22
Civil Cases Filed	N/A	N/A	988
Criminal Cases Filed	N/A	N/A	2,887
Staff by Classification	FY21	FY22	FY23
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.

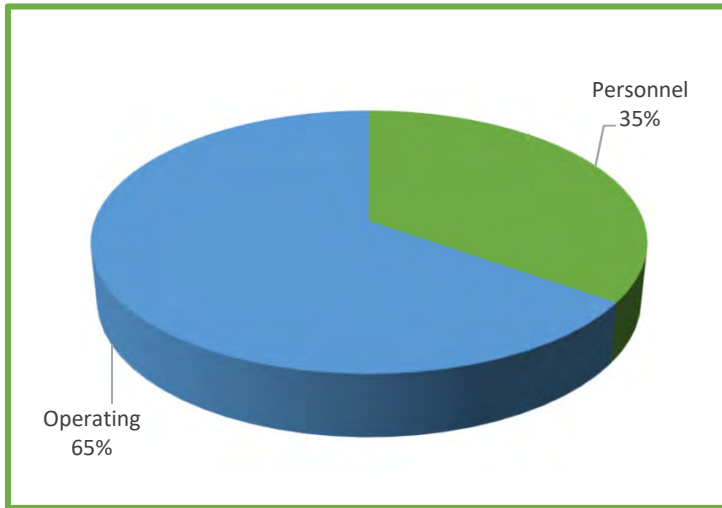
Adopted Budget for the Fiscal Year 2022-2023			
	<u>FY 21 Actual</u>	<u>FY 22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 235,036.00	\$ 237,105.00	\$ 291,658.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 235,036.00	\$ 237,105.00	\$ 291,658.00



Performance Measures	FY20	FY21	FY22
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 2022-2023			
	FY 21 Actual	FY 22 Estimates	FY 23 Budget
Personnel	\$ 765,760.47	\$ 916,771.00	\$ 961,174.00
Operating	\$ 1,620,290.97	\$ 1,774,885.00	\$ 1,799,681.00
Capital	\$ 7,350.00	\$ -	\$ -
Total Budget	\$ 2,393,401.44	\$ 2,691,656.00	\$ 2,760,855.00



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

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

Major Accomplishments in 2022:

- All Death Investigators have obtained their ABMDI certification.
- Continued retention policy for specimens, property, and toxicology.
- Body Hold Policy initiated and has generated excellent results.
- Continued improvements with the office and making sure staff morale continues to be a priority.

Goals for 2023:

- Development of New ME Facility.
- Continued working relationship with the Tarrant County ME Office.
- Increase training for all Staff.
- Coordinate efforts with the General Assistance office to assist with an upgraded county cremation policy.

Performance Measures	FY20	FY21	FY22
Cases	598	691	483
Investigation	3,009	3,285	3,032
Autopsy Report Requests	321	244	298
Cremation	1,278	1,509	1,490

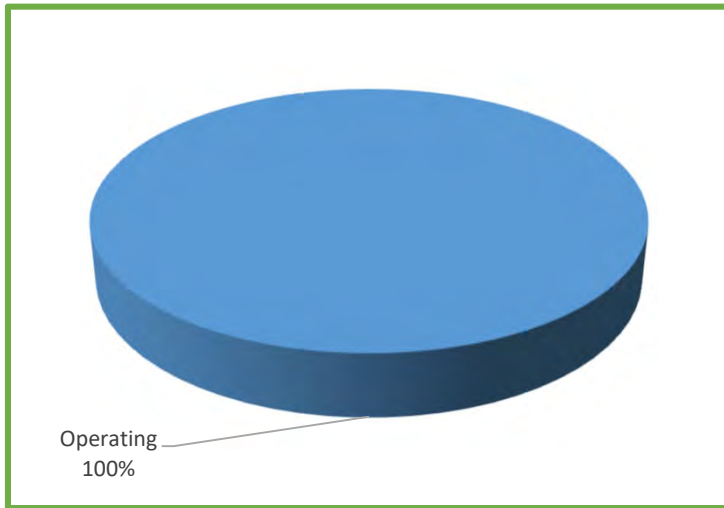
LUBBOCK COUNTY, TEXAS
MEDICAL EXAMINER

G/L 011-045

Staff by Classification	FY21	FY22	FY23
Appointed	1	1	1
Administrative	0	0	1
Public Safety	1	0	0
Trades & Technical	8	7	7
Clerical	3	3	2

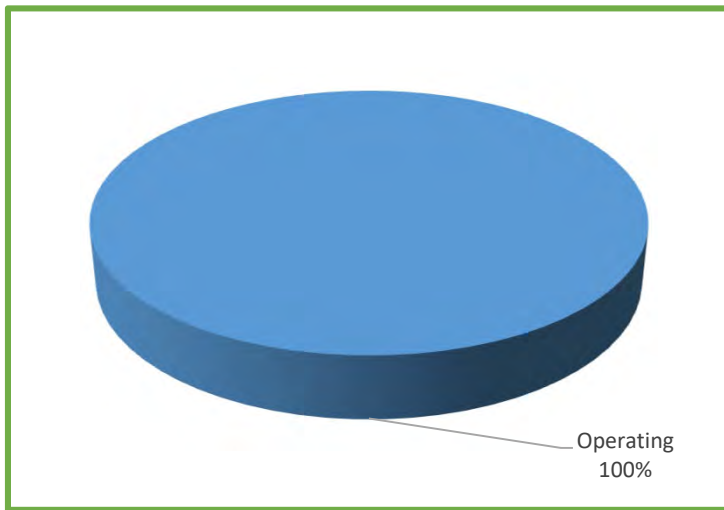
The Non-Departmental is used to handle overall general administrative expenses not attributable to any one department. To list a few expenses: utilities, county-wide association dues, independent audit, and an inter-local agreement with the Appraisal District.

Adopted Budget for the Fiscal Year 2022-2023					
	FY 21 Actual		FY 22 Estimates		FY 23 Budget
Personnel	\$	-	\$	-	\$ -
Operating	\$	2,823,133.72	\$	11,328,397.00	\$ 6,457,718.00
Capital	\$	-	\$	-	\$ -
Total Budget	\$	2,823,133.72	\$	11,328,397.00	\$ 6,457,718.00



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 2022-2023			
	FY 21 Actual	FY 22 Estimates	FY 23 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 1,547,243.50	\$ 1,757,443.00	\$ 2,076,412.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 1,547,243.50	\$ 1,757,443.00	\$ 2,076,412.00

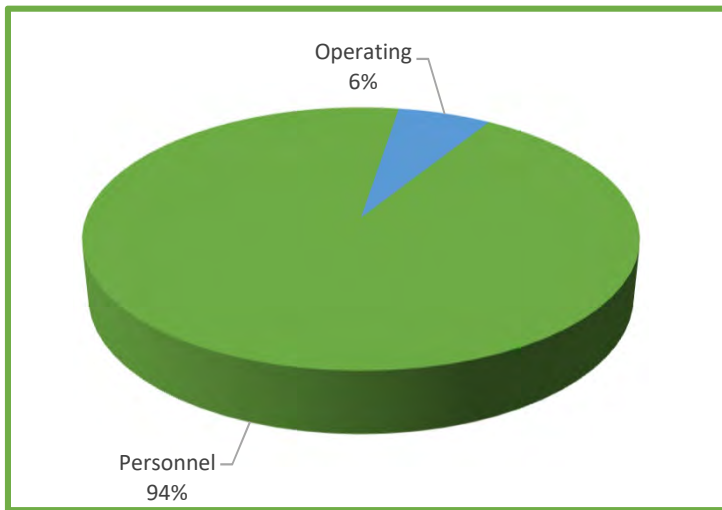


Performance Measures	FY20	FY21	FY22
Fire Departments Supported	11	11	11
Other Agencies Supported	3	3	3


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 2022-2023

	<u>FY 21 Actual</u>	<u>FY 22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 371,597.03	\$ 440,085.00	\$ 540,420.00
Operating Capital	\$ 162,665.52	\$ 34,349.00	\$ 36,525.00
Total Budget	\$ 534,262.55	\$ 474,434.00	\$ 576,945.00



Department Head
Director
Jennifer Davidson



Major Accomplishments in 2022:

- Implemented online payment options for financial transactions for the department.
- Septic permits were organized and converted to a digital format in support of new permitting software.
- Updated or created departmental operating policies and procedures.

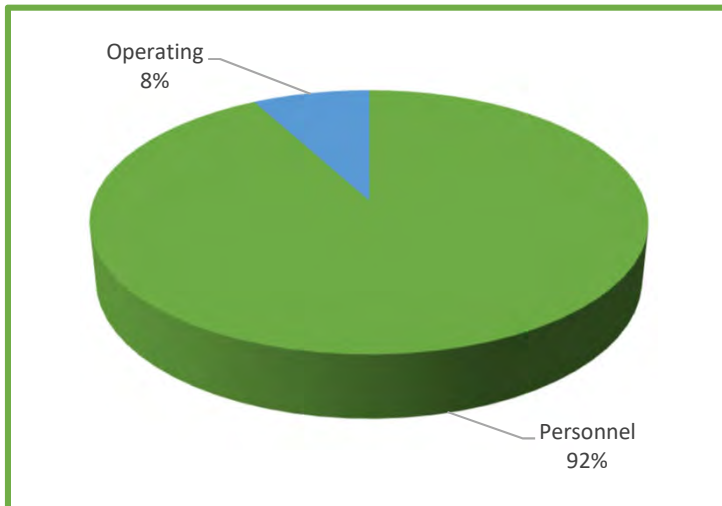
Goals for 2023:

- Complete implementation of new permitting software.
- Complete transition to digital Septic Permitting for public consumption through GIS interactive map.
- Complete transition to digital GIS inventory for Septic Permits.

Performance Measures	FY20	FY21	FY22
Culvert Applications	27	N/A	35
Concrete Drive Applications	6	N/A	2
Utility Permit Application	68	N/A	31
Plats - Subdivisions	15	N/A	7
Staff by Classification	FY21	FY22	FY23
Administrative	1	1	1
Professional	1	1	1
Trades and Technical	1	1	1
Clerical	2	2	2

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 2022-2023			
	<u>FY 21 Actual</u>	<u>FY 22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 421,147.08	\$ 472,383.00	\$ 548,232.00
Operating Capital	\$ 46,285.54	\$ 47,440.00	\$ 47,208.00
Total Budget	\$ 467,432.62	\$ 519,823.00	\$ 595,440.00



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 olive and live oak branches, and the words "STATE OF TEXAS" and "COUNTY OF LUBBOCK" around the perimeter.

Major Accomplishments in 2022:

- One staff member obtained dual certification (CTCD &CTCM) renewal and another obtained their CTCD renewal through the use of on-line webinars at no cost to Lubbock County.
- Successfully utilized the Purchasing Department group email to provide quality service to each department requests, increasing communication and processing throughout the county departments.
- Increased the number of auctions to assist in asset management which helped to alleviate the storage of surplus property for extended periods.

Goals for 2023:

- Review and update the Purchasing Policy along with the Purchasing Card Program Policy and Procedures Manual.
- Create a Contract Management Group email box to streamline and coordinate requests for contract actions from user departments.
- Create a policy for the management of county fixed assets along with adding a position of Fixed Asset Manager to administer said policy.

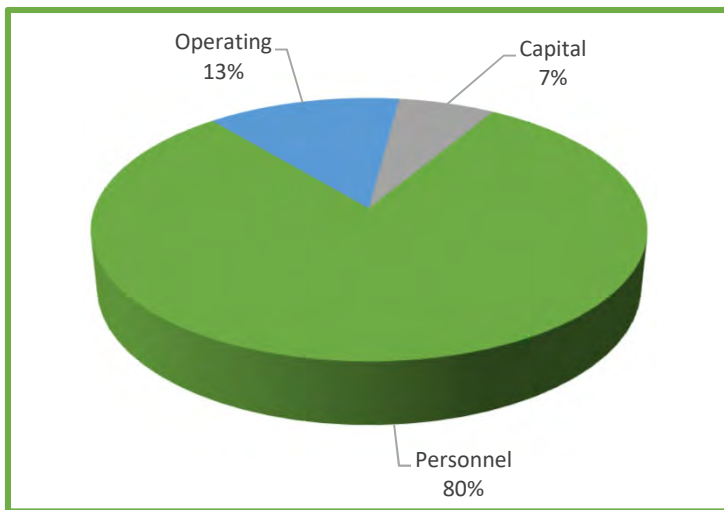
LUBBOCK COUNTY, TEXAS
PURCHASING

G/L 011-011

Performance Measures	FY20	FY21	FY22
Purchase Orders	2,369	1,706	1,743
Formal RFPs/Bids	26	15	42
Informal Bids/Quotes	100	193	352
New Contracts	102	84	68
Contract Renewals	155	143	188
Contract Modifications	12	13	13
Staff by Classification	FY21	FY22	FY23
Administrative	1	1	2
Professional	3	3	3
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 2022-2023			
	<u>FY 21 Actual</u>	<u>FY 22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 12,148,394.23	\$ 12,412,711.00	\$ 15,485,546.00
Operating	\$ 1,548,460.37	\$ 2,085,334.00	\$ 2,538,679.00
Capital	\$ 186,291.07	\$ 870,000.00	\$ 1,264,000.00
Total Budget	\$ 13,883,145.67	\$ 15,368,045.00	\$ 19,288,225.00



Elected Official
Sheriff
Kelly Rowe



Major Accomplishments in 2022:

- 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 2023:

- 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.

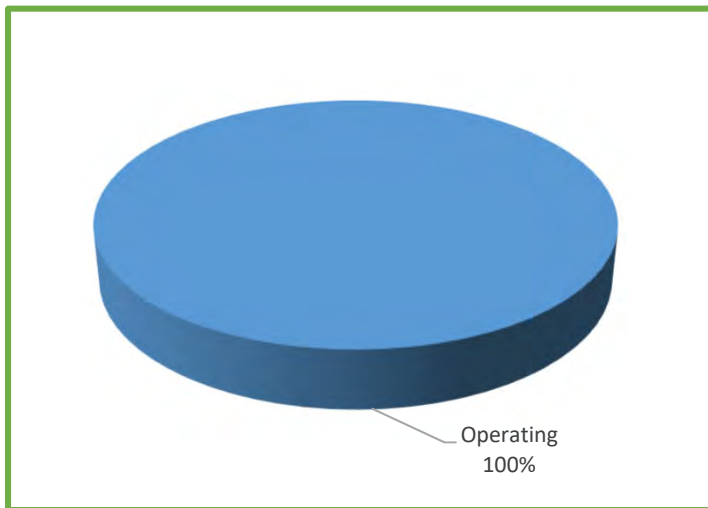
LUBBOCK COUNTY, TEXAS
SHERIFF

G/L 011-046

Performance Measures	FY20	FY21	FY22
Active Warrants	15,199	36,340	13,661
Calls for Service - Patrol	12,183	15,430	16,469
Calls Received by Communications	215,166	219,368	140,503
Staff by Classification	FY21	FY22	FY23
Elected Official	1	1	1
Administrative	2	2	2
Public Safety	124	123	143
Trades & Technical	1	1	2
Clerical	25	25	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 2022-2023					
	FY 21 Actual		FY 22 Estimates		FY 23 Budget
Personnel	\$	-	\$	-	\$ -
Operating	\$	-	\$	17,000.00	\$ 9,840.00
Capital	\$	-	\$	-	\$ -
Total Budget	\$	-	\$	17,000.00	\$ 9,840.00



Department Head
Director
Doug Clements

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 2022:

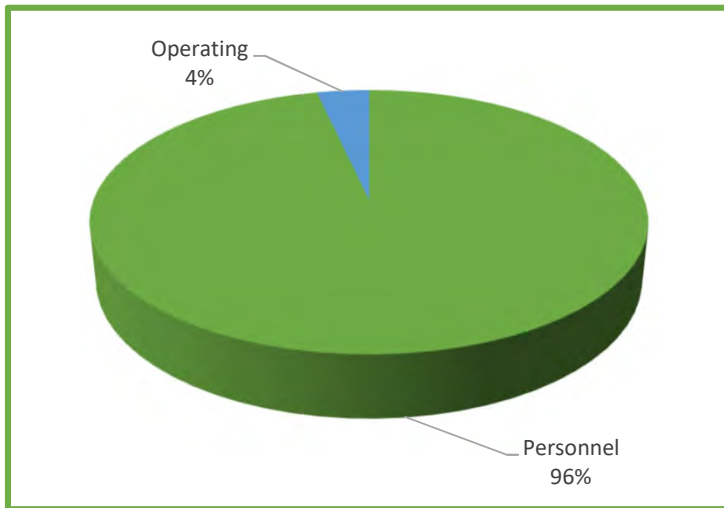
- The South Plains Auto Theft Task Force met all MVCPA goals, strategies and activities for FY21.
- The Task Force is currently projected to accomplish all goals, strategies and activities for FY22.
- The Task Force is projected to meet all state TCOLE required training and qualification standards for FY22.

Goals for 2023:

- Purchase ammunition, both duty and training and other miscellaneous supplies needed 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 firearms. These purchases are not permissible under the South Plains Auto Theft Task Force grant awarded from MVCPA.
- Acquire 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.

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 2022-2023			
	FY 21 Actual	FY 22 Estimates	FY 23 Budget
Personnel	\$ 1,872,973.00	\$ 2,021,106.00	\$ 2,227,946.00
Operating Capital	\$ 66,589.18	\$ 74,754.00	\$ 81,890.00
Total Budget	\$ 1,939,562.18	\$ 2,095,860.00	\$ 2,309,836.00



Elected Official
Tax Assessor
Ronnie Keister



Major Accomplishments in 2022:

- Due to the high volume at the Slaton location, we are opening a new DPS licensing location at the main office.
- Continued to provide the best customer service at our 3 locations.
- Acclimated to fluctuating protocols and procedures in order to keep our customers safe.

Goals for 2023:

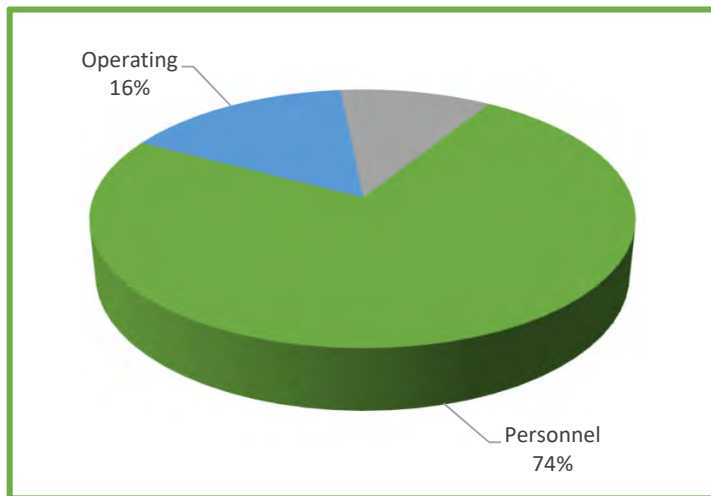
- Add an additional location to accommodate our growing population in the new areas of our city.
- Audit Venue Tax Submissions, as well as WebSub.
- Continue training the staff to provide the best customer service.

Performance Measures	FY20	FY21	FY22
Registrations	249,353	263,129	265,016
Title Transactions	81,357	86,936	83,681
Beer and Liquor Fees	357	292	324
Venue Tax Collection	971	964	1,016
Staff by Classification	FY21	FY22	FY23
Elected Official	1	1	1
Administrative	2	2	2
Clerical	32	32	32
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 2022-2023

	<u>FY 21 Actual</u>	<u>FY 22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 219,838.13	\$ 282,187.00	\$ 349,615.00
Operating	\$ 38,681.44	\$ 74,299.00	\$ 74,298.00
Capital	\$ 41,975.00	\$ -	\$ 49,490.00
Total Budget	\$ 300,494.57	\$ 356,486.00	\$ 473,403.00



Department Head
Director
Ronda Alexander

Major Accomplishments in 2022:

- 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>. 814 volunteers contributed 9,391 volunteer hours to Lubbock County and is valued at \$268,040.
- Three Lubbock County 4-H'ers received a total of \$40,000 in scholarships from the Texas 4-H Scholarship Foundation. Five 4-H Livestock Exhibitors received a \$41,500 exhibitor scholarship from the San Antonio and Houston Livestock Shows. For the 2020-21 4-H year, Lubbock County 4-H has had a traditional 4-H club membership reaching 335 youth, in six Lubbock County 4-H Clubs; 1,906 Lubbock County youth were reached through youth outreach programming.
- The CEA-Horticulture position supported the county Master Gardener and horticulture programming working with different agencies that support community/school gardens, local food producers, and providing education to consumers.

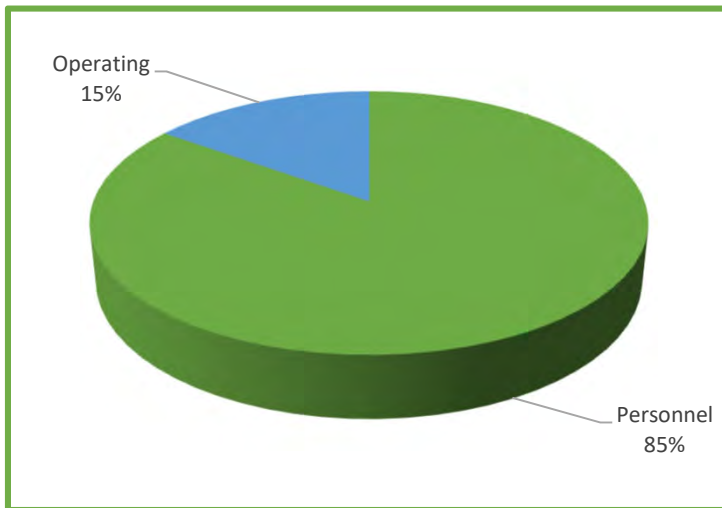
Goals for 2023:

- 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	FY20	FY21	FY22
Educational Contacts by Newsletters	8,656	8,538	9,762
Total Attendance at Group Meetings	14,140	16,029	13,744
Contact Hours	47,964	135,497	49,768
Total 4-H Enrollment-Lubbock County	2,316	1,906	1,999
Number of Traditional 4-H Members	374	335	372
Staff by Classification	FY21	FY22	FY23
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 2022-2023			
	FY 21 Actual	FY 22 Estimates	FY 23 Budget
Personnel	\$ 370,403.58	\$ 382,715.00	\$ 415,754.00
Operating Capital	\$ 14,178.94	\$ 23,057.00	\$ 74,106.00
Total Budget	\$ 384,582.52	\$ 405,772.00	\$ 489,860.00



Elected Official
Treasurer
Chris Winn

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 2022:

- Proficiency in Odyssey and communication across the judicial system produced progress and success since the conversion.
- With the statute changes in civil fees by Senate Bill 41, we further explored the capabilities of the Munis software.
- With the help of summer interns and a sudden move from the 11th floor, we made advancements in our goal of organizing and consolidating records.

Goals for 2023:

- Serve the County with further statutory responsibilities.
- Get reestablished on the 11th floor in a clean and healthy environment.
- Integrate and expedite the bail bod process.

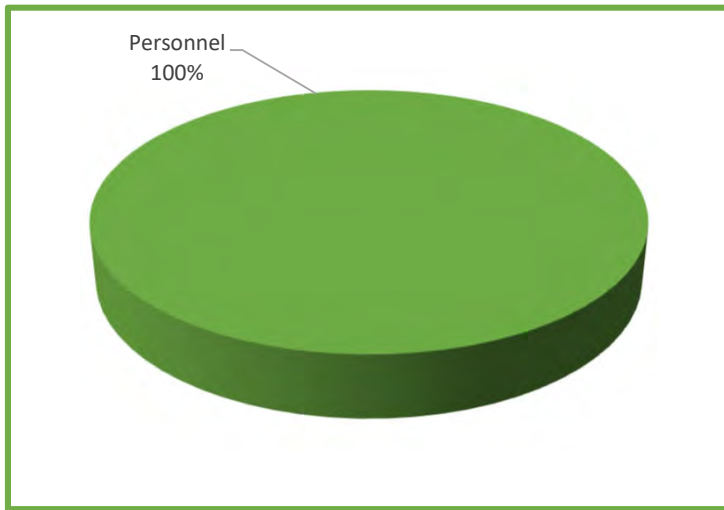
LUBBOCK COUNTY, TEXAS
TREASURER

G/L 011-009


Performance Measures	FY20	FY21	FY22
Cash Receipts Processed	5,185	5,725	5,797
Jury Checks Issued	2,386	669	4,357
Staff by Classification	FY21	FY22	FY23
Elected Official	1	1	1
Administrative	1	1	1
Professional	0	0	1
Clerical	2	2	1
Part-Time	1	1	1

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

Adopted Budget for the Fiscal Year 2022-2023			
	<u>FY 21 Actual</u>	<u>FY 22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 66,065.37	\$ 64,997.00	\$ 72,260.00
Operating	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 66,065.37	\$ 64,997.00	\$ 72,260.00



Department Head
Director
 Nick Sisk



Major Accomplishments in 2022:

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

Goals for 2023:

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

Staff by Classification	FY21	FY22	FY23
Clerical	1	1	1

Lubbock County, Texas

Adopted Budget

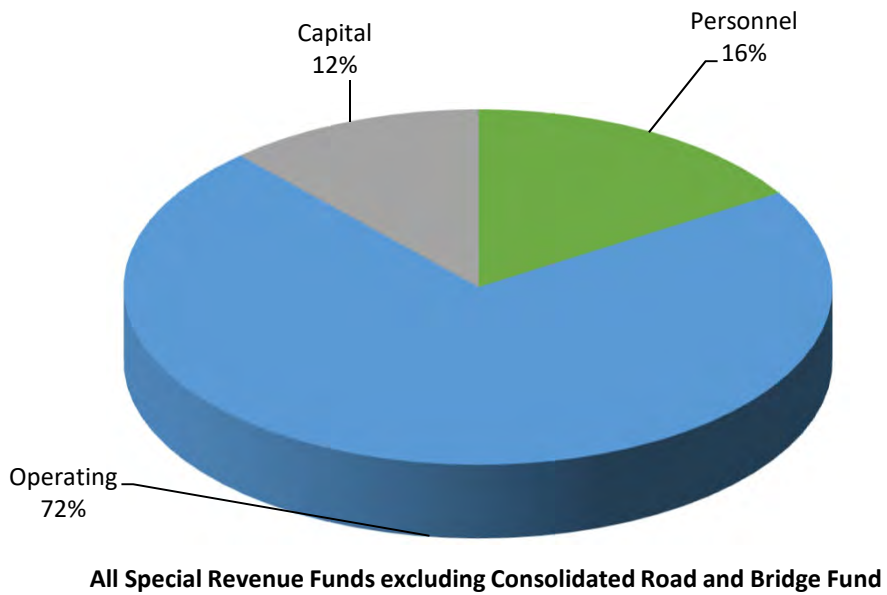
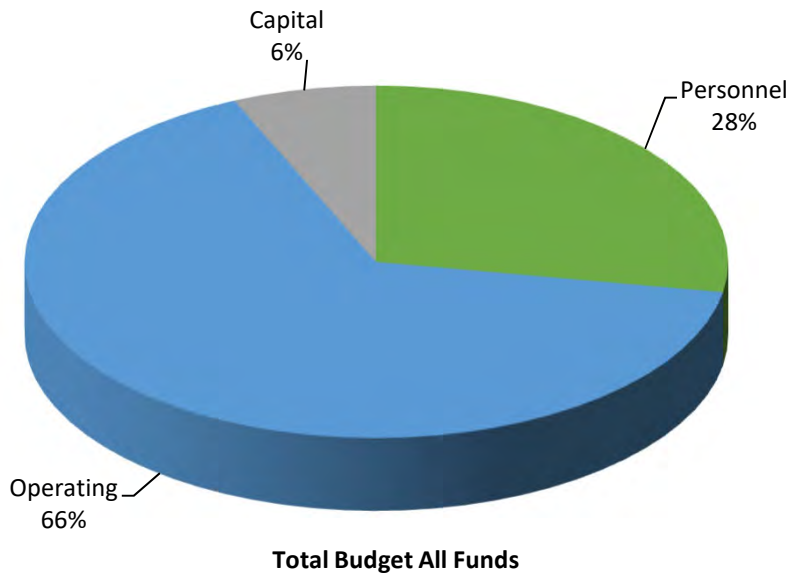
FY 2022 - 2023



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.



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

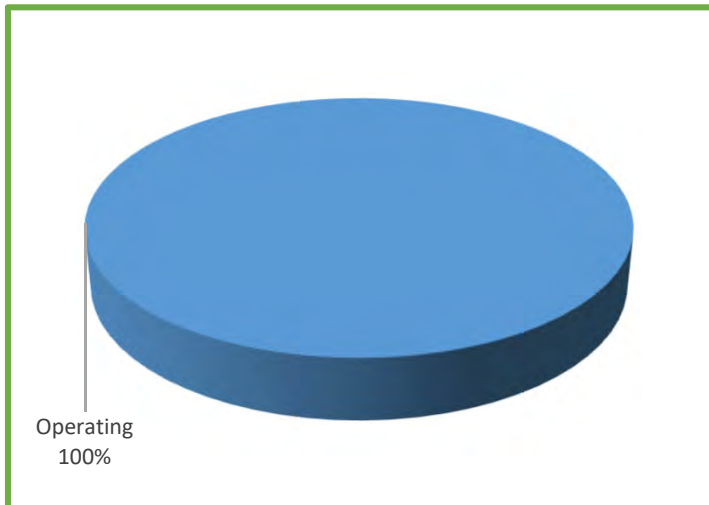
G/L 106

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	60,531,807	34,372,468
Fees			
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest			
Other Revenue			
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ -	\$ 60,531,807	\$ 34,372,468
EXPENDITURES			
Personnel	-	77,875	597,632
Operating	-	29,103,301	29,496,093
Capital	-	1,385,000	278,743
OTHER SOURCES (USES)			
Transfers out	-	-	4,000,000
NET REVENUE (EXPENDITURES)	\$ -	\$ 29,965,631	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	29,965,631
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ 29,965,631	\$ 29,965,631

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 2022-2023

	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	- \$	77,875.00 \$	597,632.00 \$
Operating	- \$	29,103,301.00 \$	29,496,093.00 \$
Capital	- \$	1,385,000.00 \$	278,743.00 \$
Total Budget	\$ -	\$ 30,566,176.00	\$ 30,372,468.00



Goals for 2023:

- 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	FY21	FY22	FY23
Administrative	0	1	1

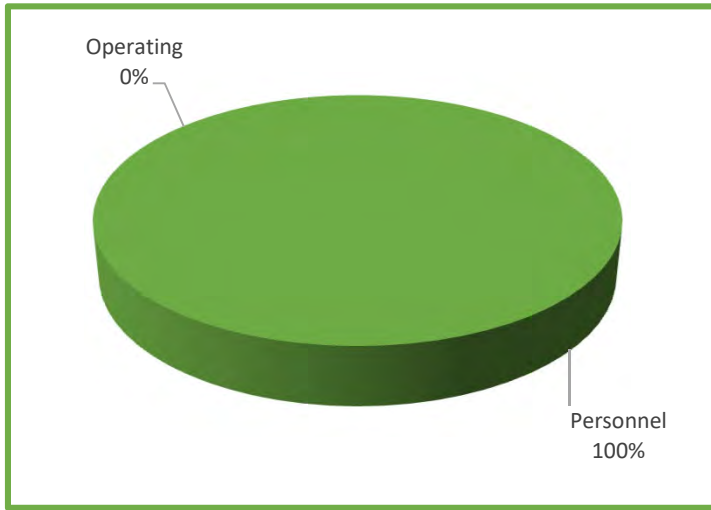
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 CDA BORDER PROSECUTION UNIT

G/L 168

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	126,933	273,772	149,762
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In			
TOTAL REVENUE	\$ 126,933	\$ 273,772	\$ 149,762
EXPENDITURES			
Personnel	125,697	273,772	149,762
Operating	1,236	-	-
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

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 2022-2023			
	FY21 Actual	FY22 Estimates	FY 23 Budget
Personnel	\$ 125,696.70	\$ 273,772.00	\$ 149,762.00
Operating	\$ 1,236.09	\$ -	\$ -
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 126,932.79	\$ 273,772.00	\$ 149,762.00



Elected Official
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'.

Staff by Classification	FY21	FY22	FY23
Professional	1	1	1

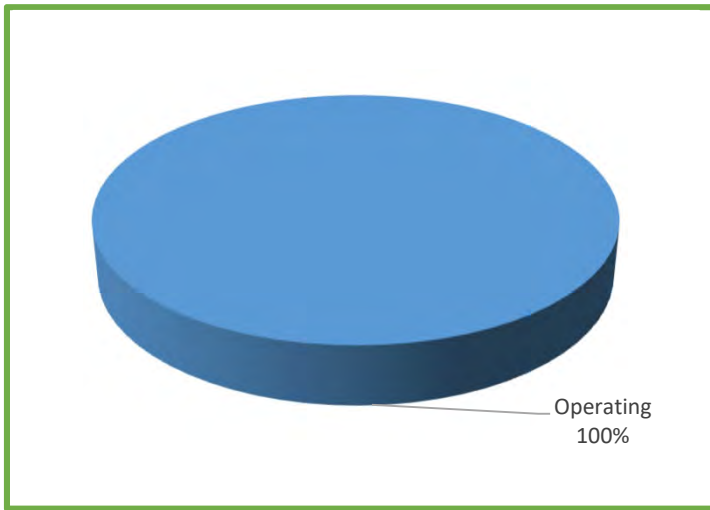
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 CDA BUSINESS CRIMES

G/L 161

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	38,456	60,000	60,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	571	380	380
Other Revenue	8,527	48,120	48,120
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 47,554	\$ 108,500	\$ 108,500
EXPENDITURES			
Personnel	3,239	-	-
Operating	21,532	108,500	108,500
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 22,783	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	67,049	89,832	89,832
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 89,832	\$ 89,832	\$ 89,832

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 2022-2023			
	FY21 Actual	FY22 Estimates	FY 23 Budget
Personnel	\$ 3,238.92	\$ -	\$ -
Operating	\$ 21,532.34	\$ 108,500.00	\$ 108,500.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 24,771.26	\$ 108,500.00	\$ 108,500.00



Elected Official
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.

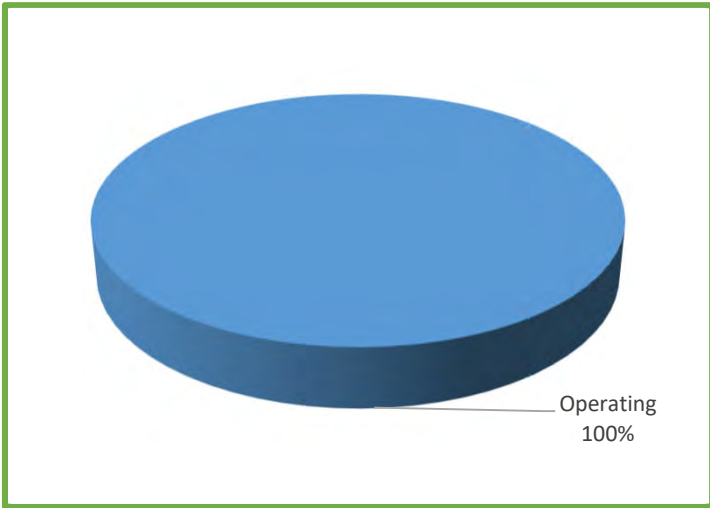
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 CDA CONTRABAND

G/L 163

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	778	500	500
Other Revenue	147,023	76,000	76,000
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In			
TOTAL REVENUE	\$ 147,801	\$ 76,500	\$ 76,500
EXPENDITURES			
Personnel			
Operating	107,365	76,500	76,500
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 40,436	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	71,432	111,868	111,868
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 111,868	\$ 111,868	\$ 111,868

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 2022-2023				
	FY21 Actual	FY22 Estimates	FY 23 Budget	
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 107,365.29	\$ 76,500.00	\$ 76,500.00	\$ 76,500.00
Capital	\$ -	\$ -	\$ -	\$ -
Total Budget	\$ 107,365.29	\$ 76,500.00	\$ 76,500.00	\$ 76,500.00



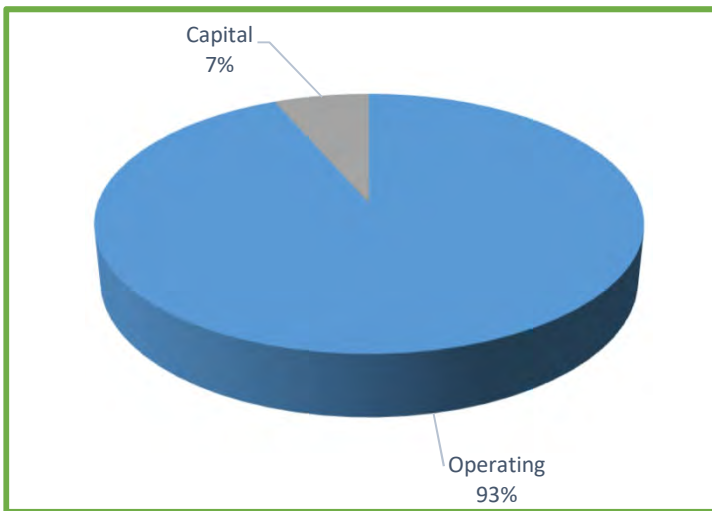
Elected Official
Sunshine Stanek

The seal of the County of Lubbock, State of Texas, is centered. It features a five-pointed star in the center, 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.

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	86,424	153,235	153,256
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 86,424	\$ 153,235	\$ 153,256
EXPENDITURES			
Personnel			
Operating	86,424	143,235	143,256
Capital	-	10,000	10,000
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 86,424.33	\$ 143,235.00	\$ 143,256.00
Capital	\$ -	\$ 10,000.00	\$ 10,000.00
Total Budget	\$ 86,424.33	\$ 153,235.00	\$ 153,256.00



Elected Official
Sunshine Stanek

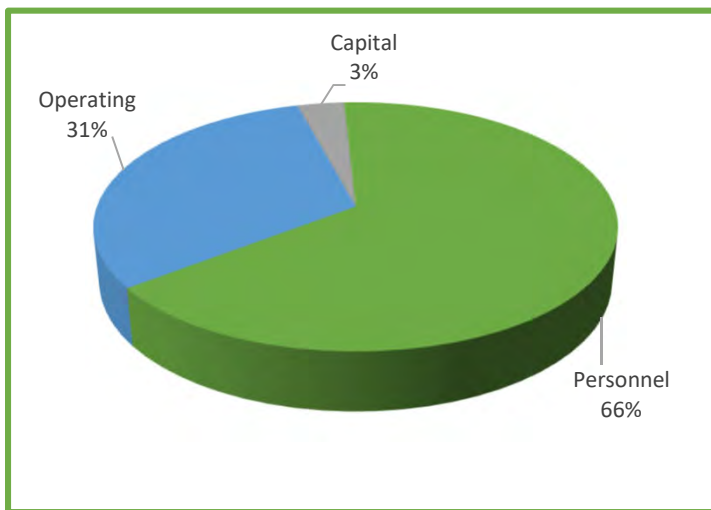
The seal of the State of Texas, County of Lubbock, featuring a central five-pointed star surrounded by a wreath of olive and live oak branches, with the words 'STATE OF TEXAS' and 'COUNTY OF LUBBOCK' inscribed around the perimeter.

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	370,472	446,785	446,785
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	194,763	221,726	227,158
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	162,256	218,469	221,273
TOTAL REVENUE	\$ 727,491	\$ 886,980	\$ 895,216
EXPENDITURES			
Personnel	482,720	591,115	586,018
Operating	244,771	262,265	279,038
Capital	-	33,600	30,160
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

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

Adopted Budget for the Fiscal Year 2022-2023

	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 482,720.02	\$ 591,115.00	\$ 586,018.00
Operating	\$ 244,770.85	\$ 262,265.00	\$ 279,038.00
Capital	\$ -	\$ 33,600.00	\$ 30,160.00
Total Budget	\$ 727,490.87	\$ 886,980.00	\$ 895,216.00



Project Manager
Doug Clements

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" around the perimeter.

Major Accomplishments in 2022:

- 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.
- Secured two Automatic License Plate Readers through a Rapid Strike Force Grant from MVCPA in addition to regular MVCPA funding resulting in an increase in recoveries, arrests, and charges filed.
- 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 2023:

- The Task Force has submitted our FY23 grant application and secured MVCPA funding.
- Acquire to 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.

Staff by Classification	FY21	FY22	FY23
Administrative	1	1	1
Public Safety	4	4	5
Clerical	1	1	1

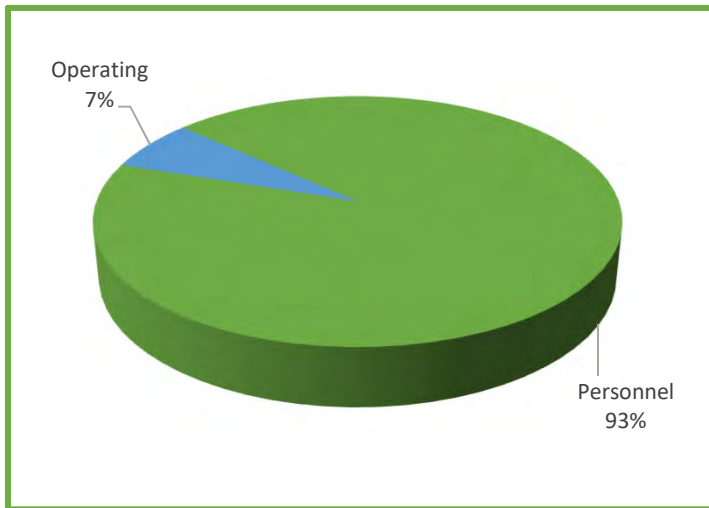
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 CDA VOCA VICTIM ADVOCACY GRANT

G/L 171

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	110,649	119,970	124,086
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	27,662	29,993	31,022
TOTAL REVENUE	\$ 138,311	\$ 149,963	\$ 155,108
EXPENDITURES			
Personnel	137,511	137,963	144,845
Operating	800	12,000	10,263
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

The 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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 137,510.88	\$ 137,963.00	\$ 144,845.00
Operating	\$ 800.00	\$ 12,000.00	\$ 10,263.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 138,310.88	\$ 149,963.00	\$ 155,108.00



Elected Official
Sunshine Stanek

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.

Staff by Classification	FY21	FY22	FY23
Clerical	2	2	2

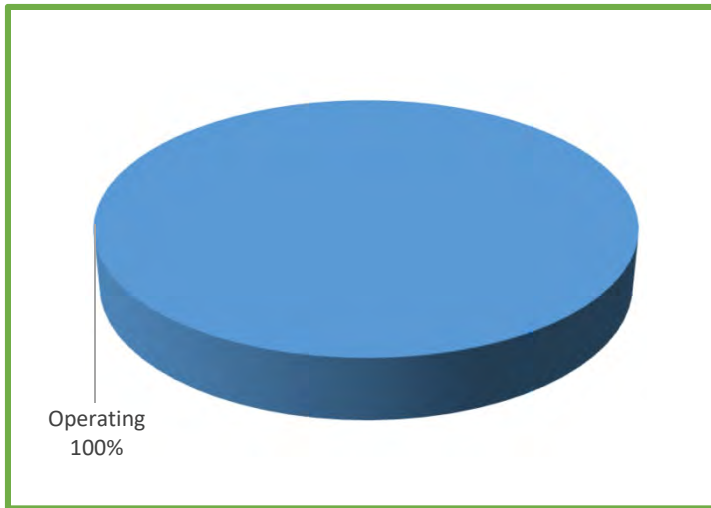
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 CHILD ABUSE PREVENTION

G/L 097

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	807	1,000	1,500
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	7	25	25
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 813	\$ 1,025	\$ 1,525
EXPENDITURES			
Personnel	-	-	-
Operating	-	5,025	1,525
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 813	\$ (4,000)	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	3,565	4,378	378
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 4,378	\$ 378	\$ 378

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 2022-2023				
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>	
Personnel	\$ -	\$ -	\$ -	
Operating	-	\$ 5,025.00	\$ 1,525.00	
Capital	\$ -	\$ -	\$ -	
Total Budget	\$ -	\$ 5,025.00	\$ 1,525.00	

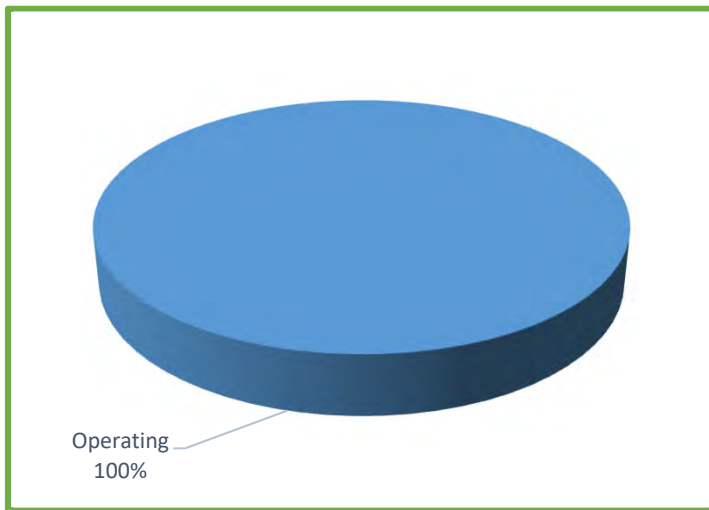


Appointed Official
D. Gene Valentini

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	20,545	44,092	44,092
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 20,545	\$ 44,092	\$ 44,092
EXPENDITURES			
Personnel			
Operating	20,545	44,092	44,092
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

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

Adopted Budget for the Fiscal Year 2022-2023					
	FY21 Actual		FY22 Estimates		FY 23 Budget
Personnel	\$	-	\$	-	\$ -
Operating	\$	20,545.38	\$	44,092.00	\$ 44,092.00
Capital	\$	-	\$	-	\$ -
Total Budget	\$	20,545.38	\$	44,092.00	\$ 44,092.00

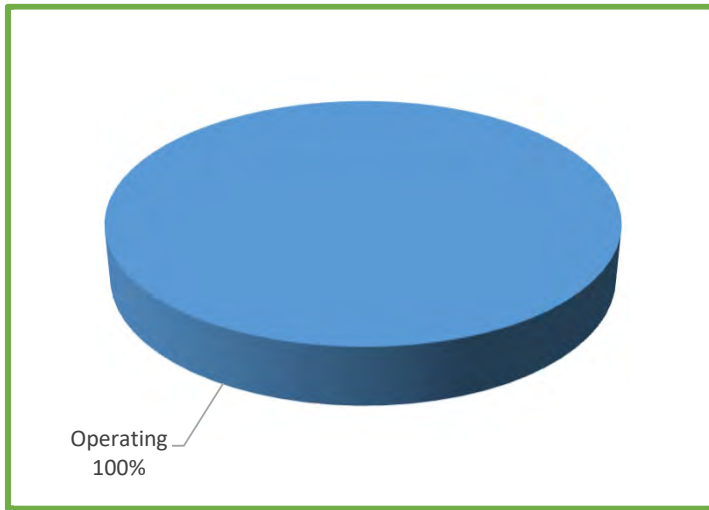


Project Manager
Dean Stanzione

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	21,396	32,951	32,951
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 21,396	\$ 32,951	\$ 32,951
EXPENDITURES			
Personnel			
Operating	21,396	32,951	32,951
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

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

Adopted Budget for the Fiscal Year 2022-2023					
	FY21 Actual		FY22 Estimates		FY 23 Budget
Personnel	\$	-	\$	-	\$ -
Operating	\$	21,396.10	\$	32,951.00	\$ 32,951.00
Capital	\$	-	\$	-	\$ -
Total Budget	\$	21,396.10	\$	32,951.00	\$ 32,951.00



Project Manager
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, and the words 'STATE OF TEXAS' and 'COUNTY OF LUBBOCK' around the perimeter.

LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 CJD RE ENTRY DRUG COURT GRANT

G/L 066

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	27,478	40,943	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 27,478	\$ 40,943	\$ -
EXPENDITURES			
Personnel			
Operating	27,478	40,943	-
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

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

Adopted Budget for the Fiscal Year 2022-2023					
	FY21 Actual		FY22 Estimates		FY 23 Budget
Personnel	\$	-	\$	-	\$ -
Operating	\$	27,478.10	\$	40,943.00	-
Capital	\$	-	\$	-	\$ -
Total Budget	\$	27,478.10	\$	40,943.00	\$ -



Performance Measures	FY20	FY21	FY22
Number of Graduates	44	N/A	N/A

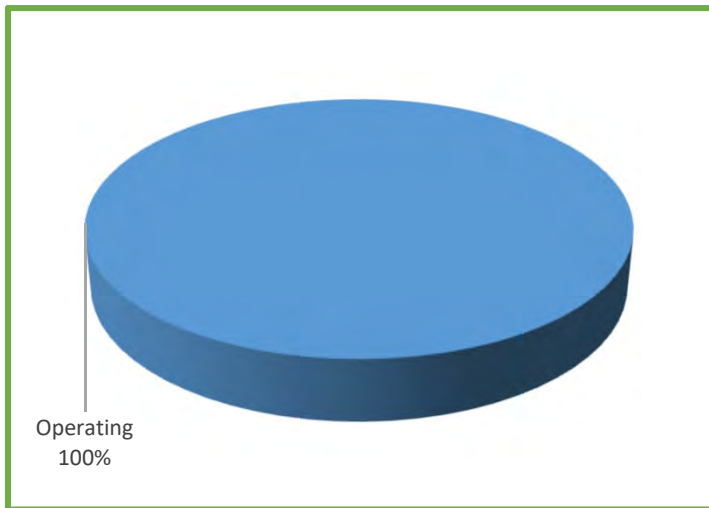
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 COMMUNITY/ECONOMIC DEVELOPMENT PROGRAM

G/L 105

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	16,000	16,000
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	468	700	700
Other Revenue	180,893	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 181,360	\$ 16,700	\$ 16,700
EXPENDITURES			
Personnel	-	-	-
Operating	18,225	23,500	24,710
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 163,136	\$ (6,800)	\$ (8,010)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	258,574	421,710	414,910
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 421,710	\$ 414,910	\$ 406,900

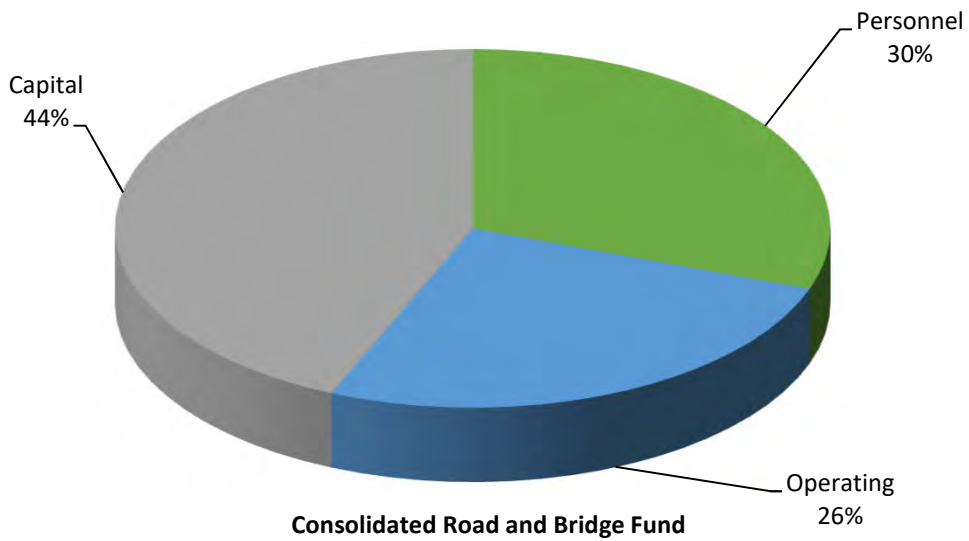
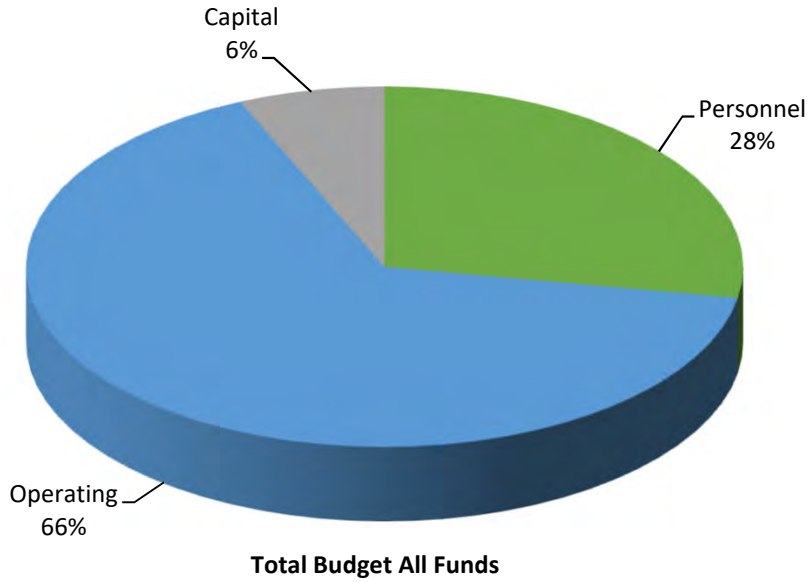
The community Economic Development Program Fund receives funds appropriated by the state legislature per LGC 381.004. These funds may be used for specific purposes to stimulate business and commercial activity including the encouragement, promotion, improvement, and application of the arts.

Adopted Budget for the Fiscal Year 2022-2023				
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>	
Personnel	\$ -	\$ -	\$ -	
Operating	\$ 18,224.53	\$ 23,500.00	\$ 24,710.00	
Capital	\$ -	\$ -	\$ -	
Total Budget	\$ 18,224.53	\$ 23,500.00	\$ 24,710.00	



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

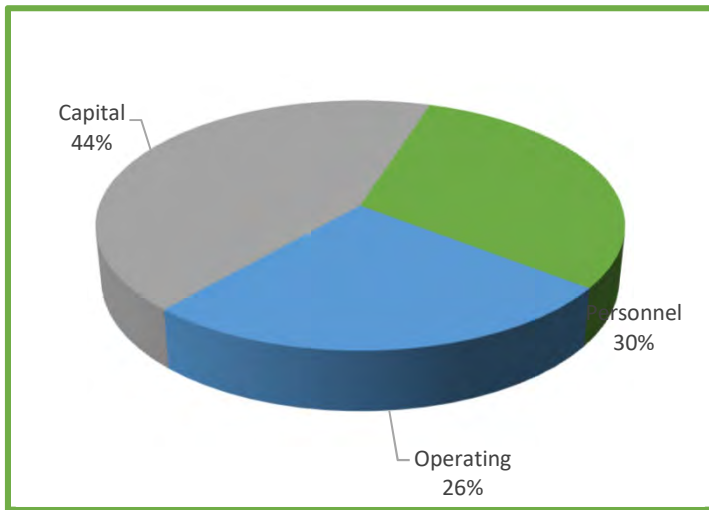
G/L 020

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections			
Intergovernmental	412,154	432,500	412,500
Fees			
Commissions			
Charges for Service	2,840,520	2,750,000	2,757,000
Fines/Forfeitures			
Interest	5,966	20,000	10,000
Other Revenue	360,506	147,442	372,500
Licenses/Permits			
OTHER REVENUE SOURCES			
Transfers In	5,869,607	5,503,273	12,375,556
TOTAL REVENUE	\$ 9,488,753	\$ 8,853,215	\$ 15,927,556
EXPENDITURES			
Personnel	3,173,686	4,094,690	5,099,776
Operating	5,016,544	1,921,069	4,346,280
Capital	3,000,024	2,592,950	7,281,500
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (1,701,501)	\$ 244,506	\$ (800,000)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	3,016,648	1,315,147	1,559,653
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 1,315,147	\$ 1,559,653	\$ 759,653

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 2022-2023

	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 3,173,686.38	\$ 4,094,690.00	\$ 5,099,776.00
Operating	\$ 5,016,543.68	\$ 1,921,069.00	\$ 4,346,280.00
Capital	\$ 3,000,023.91	\$ 2,592,950.00	\$ 7,281,500.00
Total Budget	\$ 11,190,253.97	\$ 8,608,709.00	\$ 16,727,556.00



Supervisor
Jennifer Davidson, PE, CFM

Major Accomplishments in 2022:

- Completed 25 miles of Seal Coat.
- Completed 33 miles of Caliche Program.
- Reclaimed/rebuilt 19 different roadway locations totaling 9 miles.
- Completed 2.5 miles of crack seal.

Goals for 2023:

- Increase Seal Coat program by 20% to complete 30 miles.
- Complete 2 major dirt projects.

Performance Measures	FY20	FY21	FY22
Work Orders Completed	1,558	1,354	1,248
Miles of County Road Maintained	1,122	1,122	1,122
Miles of Road Caliched	28	29	33
Miles of Road Seal Coated	22	22	26

Staff by Classification	FY21	FY22	FY23
Administrative	1	1	1
Professional	0	1	1
Trades & Technical	48	53	63
Clerical	2	4	4

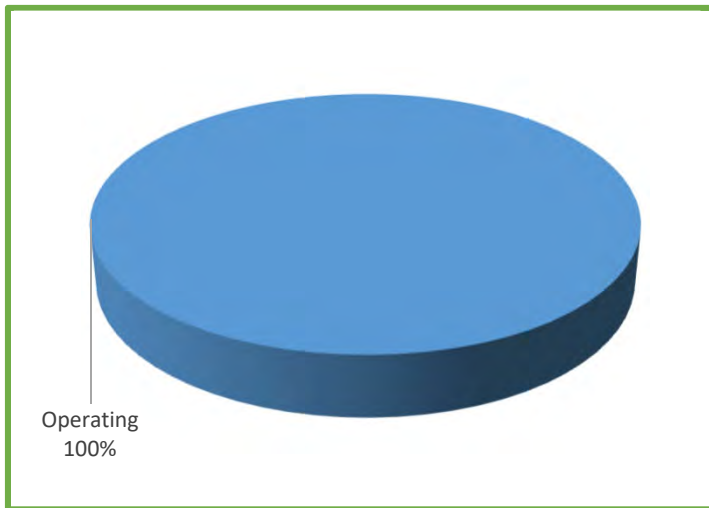
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
COUNTY AND DISTRICT COURT TECHNOLOGY

G/L 099

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	3,305	6,100	3,300
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	132	750	300
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 3,437	\$ 6,850	\$ 3,600
EXPENDITURES			
Personnel	-	-	-
Operating	-	7,000	4,500
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 3,437	\$ (150)	\$ (900)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	74,378	77,815	77,665
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 77,815	\$ 77,665	\$ 76,765

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 2022-2023				
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>	
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	-	\$ 7,000.00	\$ 4,500.00	
Capital	\$ -	\$ -	\$ -	\$ -
Total Budget	\$ -	\$ 7,000.00	\$ 4,500.00	



Elected Officials
 Kelly Pinion
 Sara Smith

Major Accomplishments in 2022:

- 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.
- Continued to collect the underlying criminal court cost of \$4 per conviction.

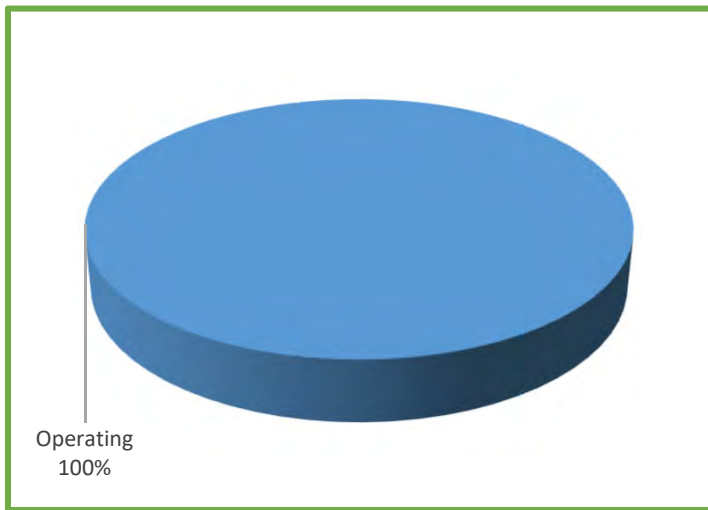
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 COUNTY CLERK RECORDS ARCHIVES

G/L 103

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	691,075	650,668	550,000
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	5,094	10,000	10,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 696,169	\$ 660,668	\$ 560,000
EXPENDITURES			
Personnel	-	-	-
Operating	52,681	50,014	1,480,000
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 643,487	\$ 610,654	\$ (920,000)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	2,506,096	3,149,583	3,760,237
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 3,149,583	\$ 3,760,237	\$ 2,840,237

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 2022-2023				
	FY21 Actual	FY22 Estimates	FY 23 Budget	
Personnel	\$ -	\$ -	\$ -	
Operating	\$ 52,681.15	\$ 50,014.00	\$ 1,480,000.00	
Capital	\$ -	\$ -	\$ -	
Total Budget	\$ 52,681.15	\$ 50,014.00	\$ 1,480,000.00	



Major Accomplishments in 2022:

- 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 2023:

- Identify damaged books needing recreation and preservation.
- Complete warehouse project for cleanup and archival of records.
- Continue indexing audit of historical documents.

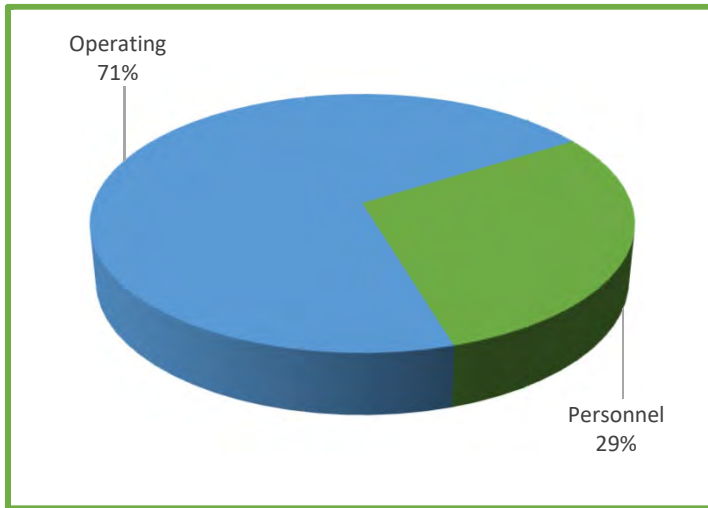
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 COUNTY CLERK RECORDS MGT AND PRESERVATION

G/L 091

	2020-2021 Actuals		2021-2022 Estimates		2022-2023 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental	-		-		-
Fees	694,541		545,725		545,725
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	7,499		10,000		10,000
Other Revenue	-		-		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 702,040		\$ 555,725		\$ 555,725
EXPENDITURES					
Personnel	82,254		186,992		189,458
Operating	-		459,000		459,000
Capital					
OTHER SOURCES (USES)					
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ 619,786		\$ (90,267)		\$ (92,733)
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	4,009,364		4,629,150		4,538,883
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ 4,629,150		\$ 4,538,883		\$ 4,446,150

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 2022-2023			
	FY21 Actual	FY22 Estimates	FY 23 Budget
Personnel	\$ 82,254.41	\$ 186,992.00	\$ 189,458.00
Operating	-	\$ 459,000.00	\$ 459,000.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 82,254.41	\$ 645,992.00	\$ 648,458.00



- Major Accomplishments in 2022:**
- Increased digital data clean up.
 - Birth & Death records indexed and downloaded for customer searching.
 - Identified next group of books for preservation and repair.

- Goals for 2023:**
- Improve index information available on public system.
 - Identify books needing repair, preservation, or reproduction.
 - Continue to audit and monitor the process of proper records retention and preservation.

Staff by Classification	FY21	FY22	FY23
Clerical	2	2	2
Regular Part-Time	1	1	1

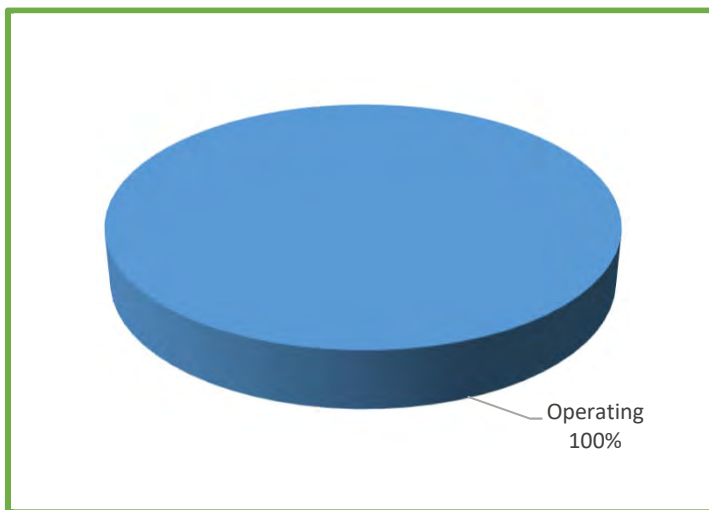
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 COUNTY DRUG COURT COURT COST

G/L 074

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	18,260	23,436	20,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	432	700	700
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 18,692	\$ 24,136	\$ 20,700
EXPENDITURES			
Personnel			
Operating	812	674	33,240
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 17,880	\$ 23,462	\$ (12,540)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	241,102	258,982	282,444
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 258,982	\$ 282,444	\$ 269,904

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 2022-2023					
	FY21 Actual		FY22 Estimates		FY 23 Budget
Personnel	\$	-	\$	-	\$ -
Operating	\$	811.84	\$	674.00	\$ 33,240.00
Capital	\$	-	\$	-	\$ -
Total Budget	\$	811.84	\$	674.00	\$ 33,240.00



Project Manager
Dean Stanzione

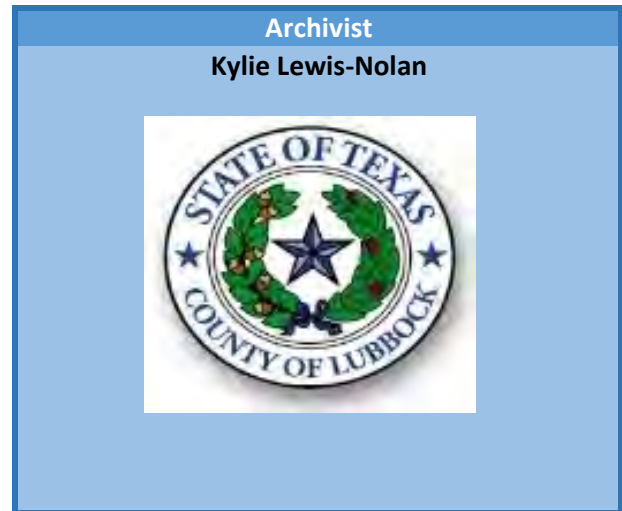
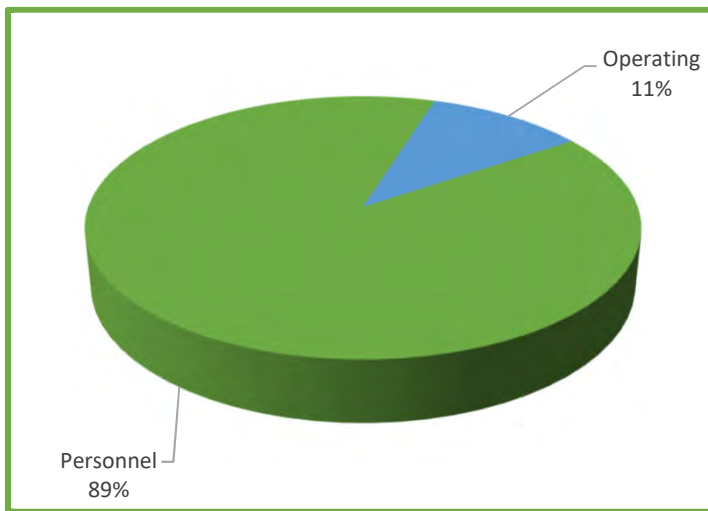
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 COUNTY RECORDS MGT AND PRESERVATION

G/L 092

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	52,540	58,000	58,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	679	6,000	6,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 53,219	\$ 64,000	\$ 64,000
EXPENDITURES			
Personnel	73,062	73,755	77,008
Operating	-	9,193	9,193
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (19,843)	\$ (18,948)	\$ (22,201)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	382,053	382,053	363,105
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 382,053	\$ 363,105	\$ 340,904

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 2022-2023			
	FY21 Actual	FY22 Estimates	FY 23 Budget
Personnel	\$ 73,062.32	\$ 73,755.00	\$ 77,008.00
Operating	-	\$ 9,193.00	\$ 9,193.00
Capital	-	-	-
Total Budget	\$ 73,062.32	\$ 82,948.00	\$ 86,201.00



Major Accomplishments in 2022:

- Continued scheduled work days with departments to transfer records series from records boxes and file cabinets into open-shelf filing system.
- Continued scheduled work days with department to transfer record series from record boxes and file cabinets into open-shelf filing system.
- Began to work with departments to catch up on substantial backlogs for destruction.

Goals for 2023:

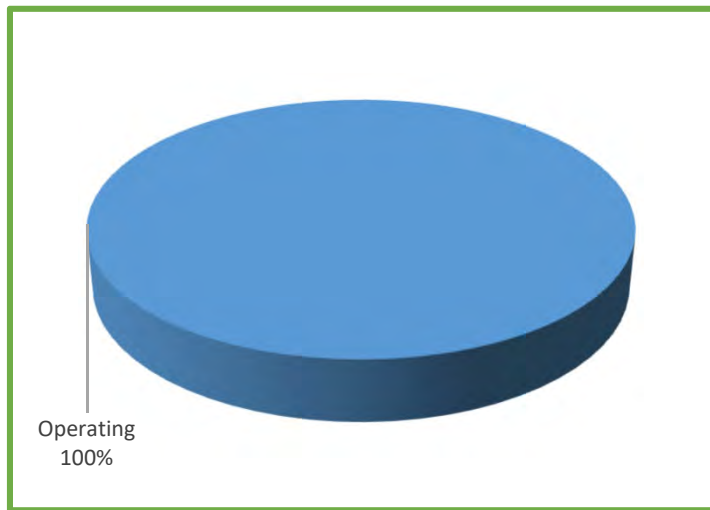
- Continue working with department to move record series from boxes and file cabinets to mobile open-filing system.
- Continue working with individual departments on management of physical record storage, focusing on backlogs, and budgeting for their secure destruction and other issues that may arise.
- 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 developing more effective performance measures to reflect growing transition to digital record keeping by various departments.
- Finish implementation of the reorganization plan for the materials held within the warehouse SpaceSaver units.

Performance Measures	FY20	FY21	FY22
Records Requests	193	269	170
Number of Boxes of Records	3,826	4,082	4,246
Cubic Feet of Records Destroyed	27	226	206
Staff by Classification	FY21	FY22	FY23
Professional	1	1	1

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental Fees	-	-	95,000
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest			
Other Revenue			
Licenses/Permits			
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ 95,000
EXPENDITURES			
Personnel			
Operating	-	-	95,000
Capital			
OTHER SOURCES (USES)			
Transfers out			
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

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 2022-2023				
	FY21 Actual	FY22 Estimates	FY 23 Budget	
Personnel	\$ -	\$ -	\$ -	-
Operating	\$ -	\$ -	\$ 95,000.00	95,000.00
Capital	\$ -	\$ -	\$ -	-
Total Budget	\$ -	\$ -	\$ 95,000.00	95,000.00



Elected Official
Commissioners' Court

The seal of the State of Texas, County of Lubbock, is centered. 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.

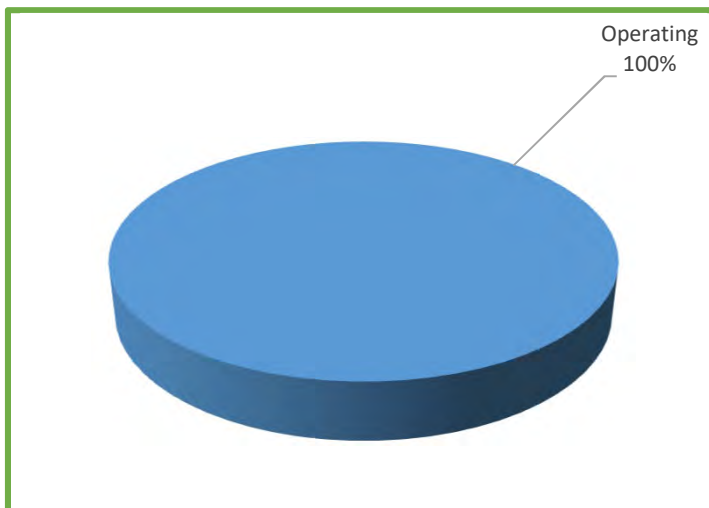
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 COURT RECORD PRESERVATION

G/L 094

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	53,492	48,000	48,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	470	600	600
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 53,961	\$ 48,600	\$ 48,600
EXPENDITURES			
Personnel			
Operating	9,357	48,600	48,600
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 44,604	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	245,393	289,997	289,997
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 289,997	\$ 289,997	\$ 289,997

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 2022-2023			
	FY21 Actual	FY22 Estimates	FY 23 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 9,357.00	\$ 48,600.00	\$ 48,600.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 9,357.00	\$ 48,600.00	\$ 48,600.00



Elected Officials
Kelly Pinion
Sara Smith

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

Major Accomplishments in 2022:

- Continued back scanning of old case files as they are retrieved from records center.
- Replaced some banker boxes with archival quality storage boxes.
- Cleaned up and reorganized records at the records center.
- At a cost of \$20,000.00, record/judgment books stored at the warehouse were restored and preserved due to deterioration 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/

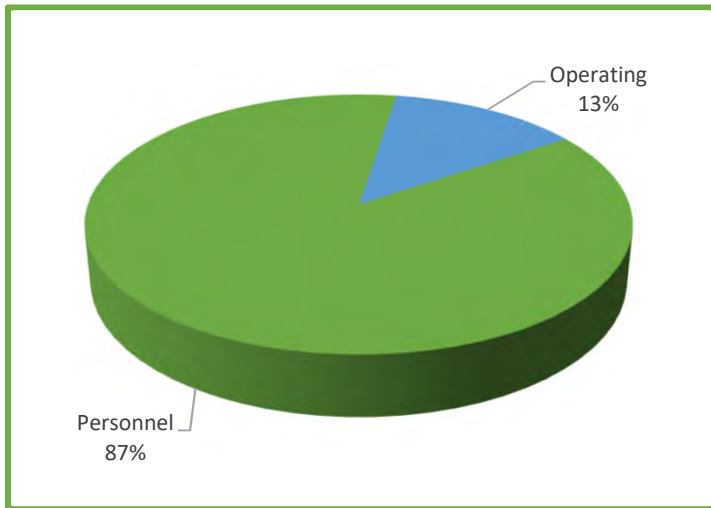
Goals for 2023:

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

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	121,584	110,000	115,111
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	20	-	60
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 121,604	\$ 110,000	\$ 115,171
EXPENDITURES			
Personnel	94,872	94,956	100,127
Operating	10,749	15,044	15,044
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 15,983	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	15,124	31,107	31,107
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 31,107	\$ 31,107	\$ 31,107

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 2022-2023			
	FY21 Actual	FY22 Estimates	FY 23 Budget
Personnel	\$ 94,871.59	\$ 94,956.00	\$ 100,127.00
Operating	\$ 10,749.45	\$ 15,044.00	\$ 15,044.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 105,621.04	\$ 110,000.00	\$ 115,171.00



Elected Official
Kelly Rowe

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.

Staff by Classification	FY21	FY22	FY23
Public Safety	3	3	3

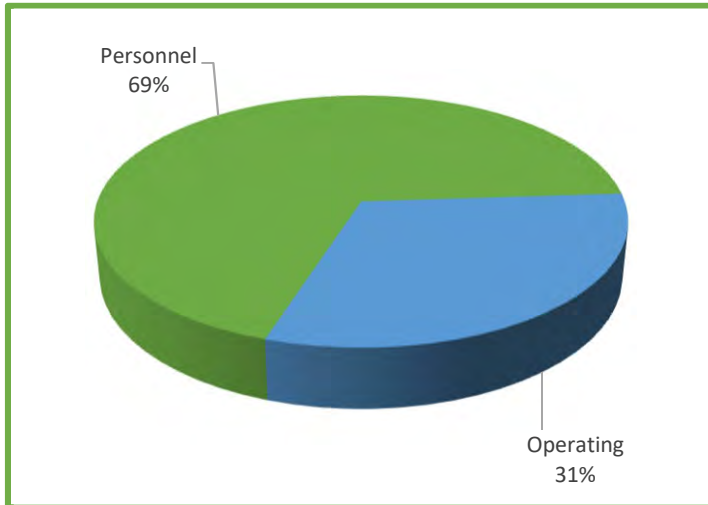
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 DISPUTE RESOLUTION

G/L 075

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	312,122	371,350	354,565
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	(0)	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	67,686	64,488	-
TOTAL REVENUE	\$ 379,807	\$ 435,838	\$ 354,565
EXPENDITURES			
Personnel	290,455	264,778	261,461
Operating	84,681	143,858	117,565
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	299	1,052	-
NET REVENUE (EXPENDITURES)	\$ 4,373	\$ 26,150	\$ (24,461)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	62,670	5,422	31,572
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 5,422	\$ 31,572	\$ 7,111

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 2022-2023			
	FY21 Actual	FY22 Estimates	FY 23 Budget
Personnel	\$ 290,455.40	\$ 264,778.00	\$ 261,461.00
Operating	\$ 84,681.03	\$ 143,858.00	\$ 117,565.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 375,136.43	\$ 408,636.00	\$ 379,026.00



Appointed Official
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 2022:

- As part of the State Justice Institute grant, created and published a Best Practices Guide for mental health and mediation.
- Implemented agreement with Vet Star for providing dispute resolution services to veterans.

Goals for 2023:

- Expand virtual training and meditation services for Texas with emphasis on areas lacking dispute resolution services.
- Improve resolution rate for mediated family cases and research variables.
- Expand partnership with Texas Tech University for support services, such as informational videos.
- Collaboration with the Texas Criminal Defense Lawyers Association on more webinars.
- Collaboration with Texas Municipal Court Education Center on more webinars.
- Collaboration with Court of Criminal Appeals on more webinars.

Performance Measures	FY20	FY21	FY22
Inquiries and referrals	N/A	2,480	2,548
Number Assisted	N/A	4,960	5,096
Average Monthly Collections	N/A	\$83,452	\$55,320
Training Participants	N/A	576	315
Number of Training Sessions	N/A	10	11
Training Hours Provided	N/A	158	141
Staff by Classification	FY21	FY22	FY23
Appointed	1	1	1
Professional	1	1	1
Clerical	2	2	3

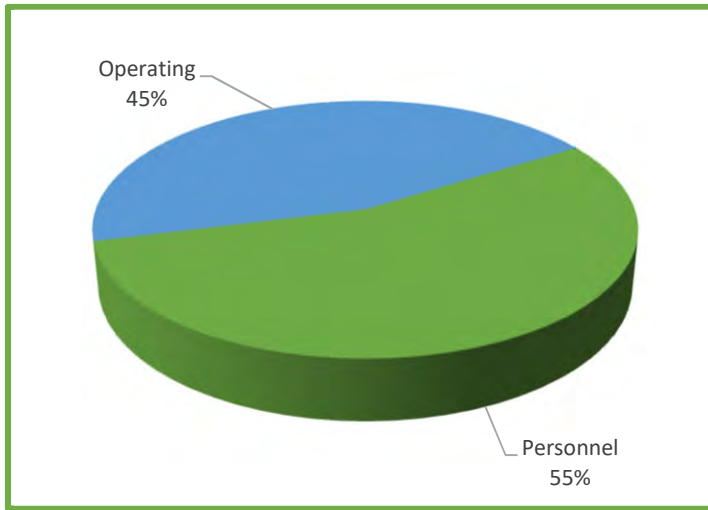
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 DISTRICT CLERK RECORDS MGT AND PRESERVATION

G/L 090

	2020-2021 Actuals		2021-2022 Estimates		2022-2023 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		-		-	-
Fees		19,546		4,904	18,800
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest		111		600	600
Other Revenue		-		-	-
Licenses/Permits		-		-	-
OTHER REVENUE SOURCES					
Transfers In		-		-	-
TOTAL REVENUE	\$	19,658	\$	5,504	\$ 19,400
EXPENDITURES					
Personnel		13,788		12,442	23,802
Operating		15,160		-	19,500
Capital		-		-	-
OTHER SOURCES (USES)					
Transfers out		-		-	-
NET REVENUE (EXPENDITURES)	\$	(9,291)	\$	(6,938)	\$ (23,902)
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance		80,314		71,023	64,085
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
ENDING FUND BALANCE	\$	71,023	\$	64,085	\$ 40,183

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 2022-2023			
	FY21 Actual	FY22 Estimates	FY 23 Budget
Personnel	\$ 13,788.23	\$ 12,442.00	\$ 23,802.00
Operating	\$ 15,160.23	\$ -	\$ 19,500.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 28,948.46	\$ 12,442.00	\$ 43,302.00



Major Accomplishments in 2022:

- 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 2023:

- 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 nonessential records at the warehouse as the budget allows.

District Clerk Records Preservation employs temporary staff, which is not a counted classification.

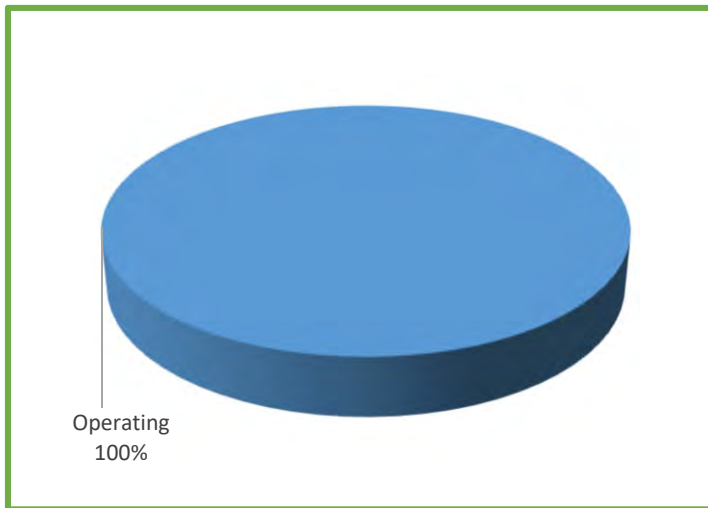
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 DISTRICT COURT RECORD TECHNOLOGY

G/L 102

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	37,318	8,415	20,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	204	1,500	500
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 37,522	\$ 9,915	\$ 20,500
EXPENDITURES			
Personnel	-	-	-
Operating	36,514	-	60,000
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 1,008	\$ 9,915	\$ (39,500)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	117,930	105,515	115,430
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 105,515	\$ 115,430	\$ 75,930

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 2022-2023				
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>	
Personnel	\$ -	\$ -	\$ -	
Operating	\$ 36,513.84	\$ -	\$ 60,000.00	
Capital	\$ -	\$ -	\$ -	
Total Budget	\$ 36,513.84	\$ -	\$ 60,000.00	



Elected Official
Sara Smith

Major Accomplishments in 2022:

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

Goals for 2023:

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

LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 DOMESTIC RELATIONS OFFICE

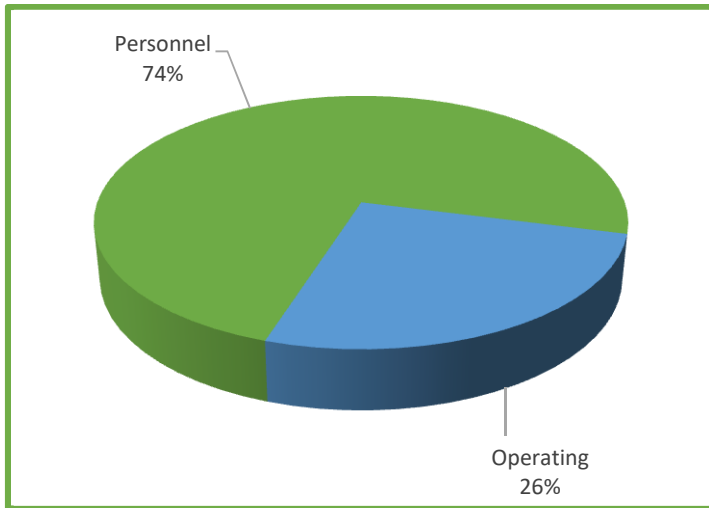
G/L 077

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	189,977	184,762	179,600
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	12	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 189,990	\$ 184,762	\$ 179,600
EXPENDITURES			
Personnel	108,040	154,971	157,034
Operating	67,575	11,279	55,310
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 14,375	\$ 18,512	\$ (32,744)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	13,287	27,662	46,174
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 27,662	\$ 46,174	\$ 13,430

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 2022-2023

	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 108,040.22	\$ 154,971.00	\$ 157,034.00
Operating	\$ 67,574.84	\$ 11,279.00	\$ 55,310.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 175,615.06	\$ 166,250.00	\$ 212,344.00



Appointed Official
D. Gene Valentini

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 2022:

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

Goals for 2023:

- Increase collection rate for Community Supervision by requiring more virtual reporting.
- Offer more employment opportunities for those in supervised visitation.
- Increase referrals from Office of the Attorney General.
- Provide new virtual education opportunities for Community Supervision participants.

Staff by Classification	FY21	FY22	FY23
Clerical	2	2	3

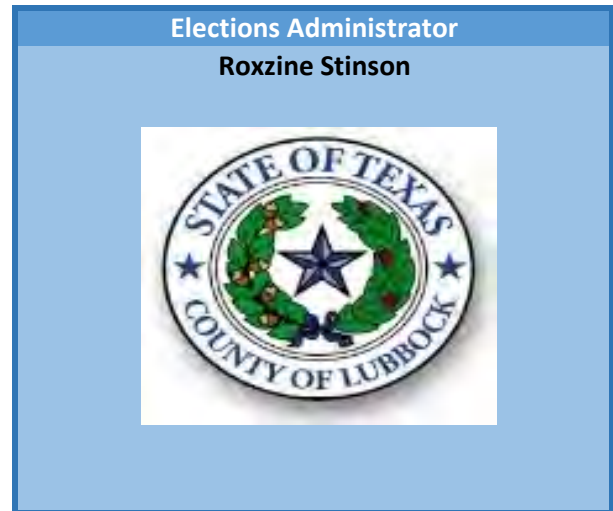
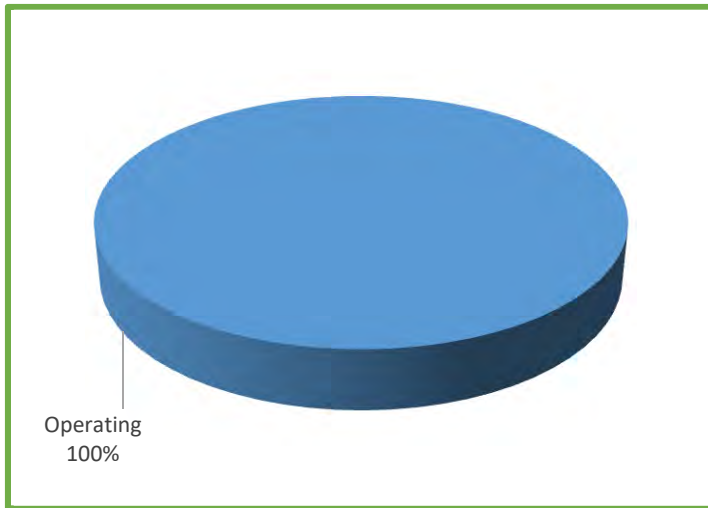
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 ELECTION ADMINISTRATION

G/L 085

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	104,580	64,000	64,000
Fines/Forfeitures	-	-	-
Interest	298	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 104,878	\$ 64,000	\$ 64,000
EXPENDITURES			
Personnel	-	-	-
Operating	27,006	64,000	64,000
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 77,872	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	272,319	243,633	243,633
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 243,633	\$ 243,633	\$ 243,633

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 2022-2023			
	FY21 Actual	FY22 Estimates	FY 23 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 27,006.02	\$ 64,000.00	\$ 64,000.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 27,006.02	\$ 64,000.00	\$ 64,000.00



Major Accomplishments in 2022:

- 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 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 2023:

- Continue using funds from this account to maintain Elections Department website and items associated with it.
- Use funds to help fund travel and/or online continuing education classes and conferences to achieve and/or maintain staff's 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.
- Work with the Commissioners' Court to evaluate our current equipment and supply fees that are allowable.

**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.

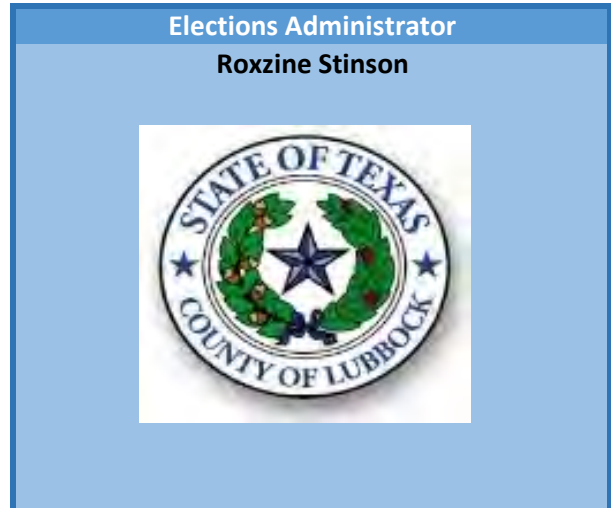
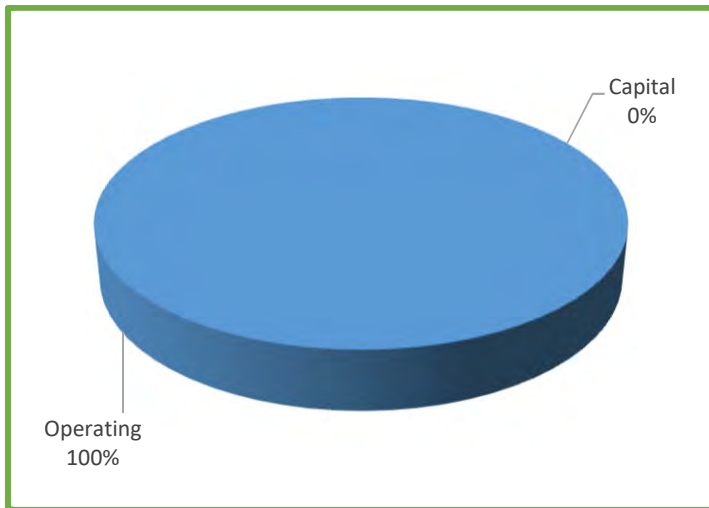
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 ELECTION EQUIPMENT

G/L 086

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	169,877	75,000	75,000
Fines/Forfeitures	-	-	-
Interest	384	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 170,261	\$ 75,000	\$ 75,000
EXPENDITURES			
Personnel	-	-	-
Operating	83,584	75,100	75,100
Capital	27,750	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 58,927	\$ (100)	\$ (100)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	434,902	308,501	308,401
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 308,501	\$ 308,401	\$ 308,301

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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 83,583.95	\$ 75,100.00	\$ 75,100.00
Capital	\$ 27,750.00	-	-
Total Budget	\$ 111,333.95	\$ 75,100.00	\$ 75,100.00



Major Accomplishments in 2022:

- Our department was able to use some funds from election contracts to pay for an Extended Warranty for the Hart Verity election equipment.

Goals for 2023:

- Continue using a portion of the contracted funds to pay for future Extended Warranties for the County election equipment.
- To be able to use some of these funds to help meet the required changes that will come from the 2023 legislative session in regards to election equipment and election services.
- Work with the Commissioners court and evaluate our current equipment and supply fees that are allowable.

LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 ELECTION SERVICES

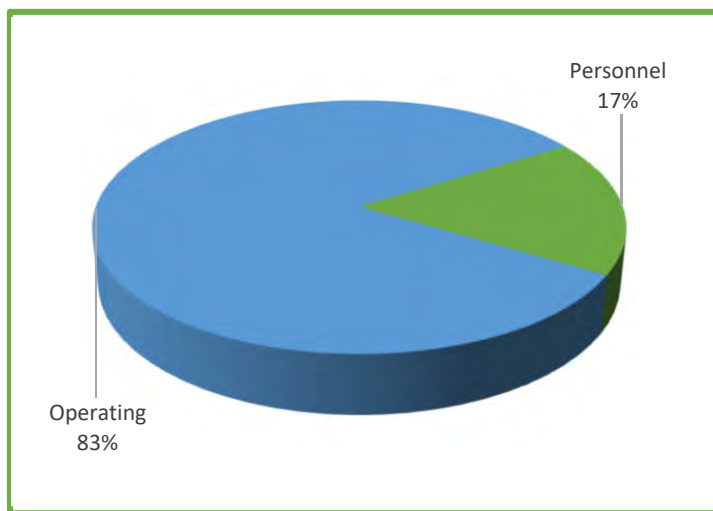
G/L 083

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	759,070	769,775	769,775
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 759,070	\$ 769,775	\$ 769,775
EXPENDITURES			
Personnel	105,678	128,828	133,774
Operating	653,392	640,947	636,001
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	119,333	119,332	119,332
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 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 2022-2023

	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 105,678.07	\$ 128,828.00	\$ 133,774.00
Operating	\$ 653,391.73	\$ 640,947.00	\$ 636,001.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 759,069.80	\$ 769,775.00	\$ 769,775.00



Elections Administrator
Roxzine Stinson

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 2022:

- Successfully conducted November 2021 City and School Elections sharing the ballot. City of Lubbock held a Road Bond Election and New Deal ISD held a Bond Election.
- Successfully conducted the May 7, 2022 Joint Election with the Cities of Lubbock, New Deal, Abernathy, Shallowater, Wolfforth, LISD, Abernathy ISD, Shallowater ISD, Idalou ISD and Slaton ISD.

Goals for 2023:

- Conduct secure and transparent elections for those 20 entities that will contract with Lubbock County.
- Successfully conduct secure and transparent elections with the Hart Verity Duo voting equipment after we make the conversion back to paper.
- Continue to cross train staff in documenting , auditing, and maintaining receipts in order to bill contracting entities for their elections.
- Work on putting together a comprehensive list of instructions on how to document, audit, and maintaining receipts and election documents for entity elections.
- Work with Commissioner's Court to evaluate our current equipment and supply fees that are allowable.

Performance Measures	FY20	FY21	FY22
Number of Contracted Elections	4	21	14
Election Workers Trained	475	187	399
Total Mail Ballot Requests	9,998	4,545	5,750

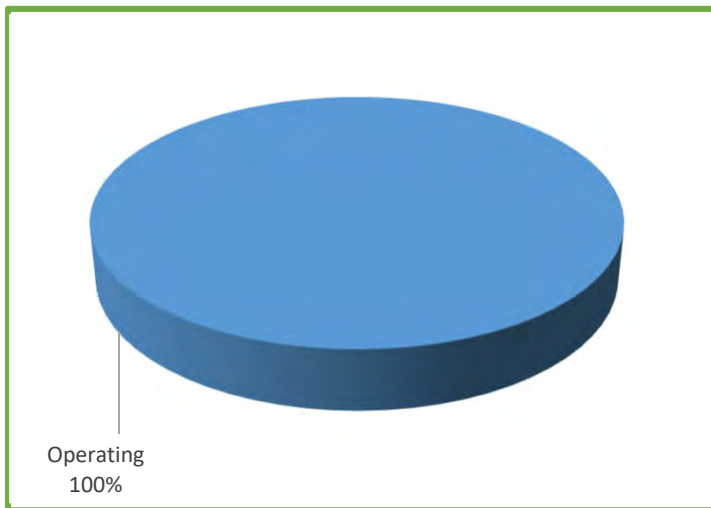
* Staff is composed of County employees (already counted in other departmental funds) and non-County staff from a third party.

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	54,685	-	4,024,697
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 54,685	\$ -	\$ 4,024,697
EXPENDITURES			
Personnel	-	-	-
Operating	54,685	-	4,024,697
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

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 2022-2023

	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY23 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 54,685.36	\$ -	\$ 4,024,697.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 54,685.36	\$ -	\$ 4,024,697.00



Elections Administrator
Roxzine Stinson

Major Accomplishments in 2022:

- Worked with County Judge and the Texas Secretary of States' Office to secure grant funding to retrofit our Hart Verity Equipment to Hart Verity Duo.

Goals for 2023:

- Implement the retrofitted voting equipment by receiving, testing, conducting as much outreach as possible.
- Implement new policy and procedures to accompany the voting system changes for all future elections that will serve and meet the guidelines of the grand funding to convert all electronic voting to paper based voting.

Performance Measures	FY20	FY21	FY22
Number of Contracted Elections	4	21	14
Election Workers Trained	475	187	399
Total Mail Ballot Requests	9,998	4,545	5,750

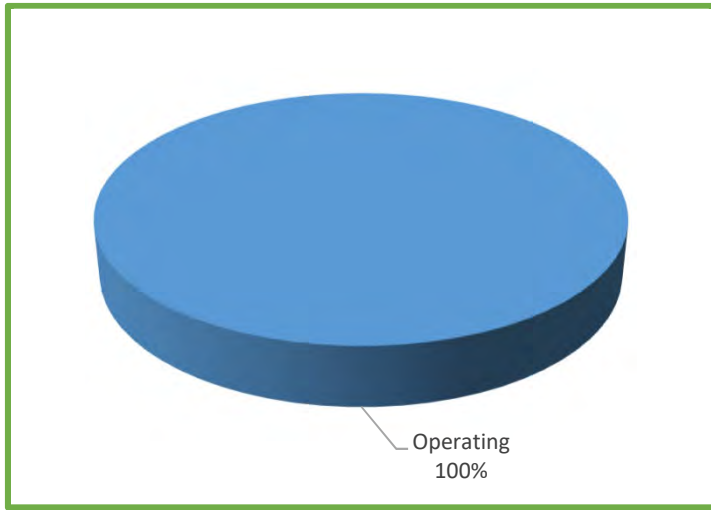
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 HAZARD MITIGATION GRANT-EM

G/L 129

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	243,600
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ 243,600
EXPENDITURES			
Personnel	-	-	-
Operating	-	-	243,600
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

The 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 2022-2023			
	FY21 Actual	FY22 Estimates	FY 23 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ -	\$ -	\$ 243,600.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ -	\$ -	\$ 243,600.00



Elected Official
Kelly Rowe

The seal of the State of Texas, County of Lubbock, is centered. 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.

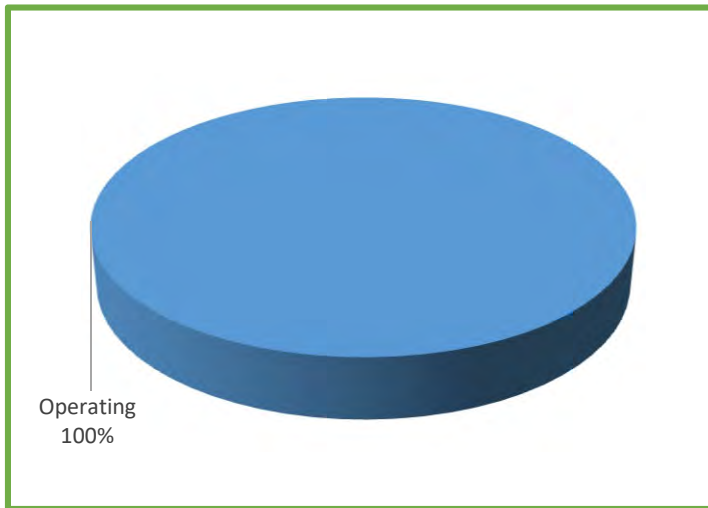
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 HISTORICAL COMMISSION

G/L 096

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	954	600	600
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	5,750	5,045	5,550
TOTAL REVENUE	\$ 6,704	\$ 5,645	\$ 6,150
EXPENDITURES			
Personnel	-	-	-
Operating	6,072	3,823	18,300
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 632	\$ 1,822	\$ (12,150)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	13,494	14,126	15,948
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 14,126	\$ 15,948	\$ 3,798

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 2022-2023				
	FY21 Actual	FY22 Estimates	FY 23 Budget	
Personnel	\$ -	\$ -	\$ -	
Operating	\$ 6,071.53	\$ 3,823.00	\$ 18,300.00	
Capital	\$ -	\$ -	\$ -	
Total Budget	\$ 6,071.53	\$ 3,823.00	\$ 18,300.00	



Historical Commission Liaison
Lindsey Diaz

Major Accomplishments in 2022:

- 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 2023:

- Because of backlog at the foundry, LCHC expects 5 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 plus any 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	FY20	FY21	FY22
Number of Markers Unveiled	2	N/A	2

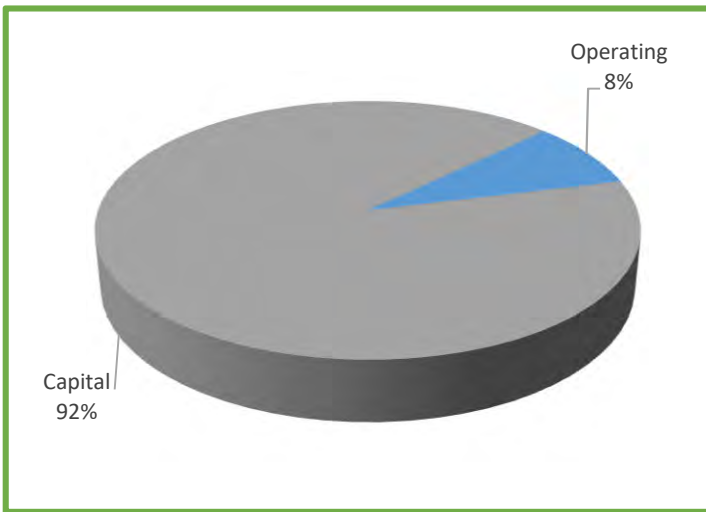
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 HOMELAND SECURITY GRANT

G/L 128

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	192,105	25,000	150,700
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 192,105	\$ 25,000	\$ 150,700
EXPENDITURES			
Personnel			
Operating	9,600	-	12,700
Capital	182,505	25,000	138,000
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

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 2022-2023			
	FY21 Actual	FY22 Estimates	FY 23 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 9,600.00	\$ -	\$ 12,700.00
Capital	\$ 182,504.81	\$ 25,000.00	\$ 138,000.00
Total Budget	\$ 192,104.81	\$ 25,000.00	\$ 150,700.00



Project Manager
Clinton Thetford

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
 HOT AND SHORT TERM VEHICLE RENTAL TAX

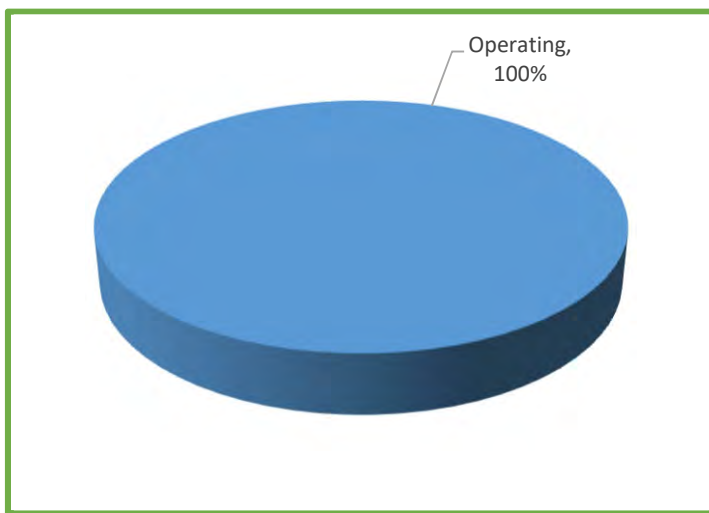
G/L 079

	2020-2021 Actuals		2021-2022 Estimates		2022-2023 Budget
REVENUES					
Tax Collections	\$ 2,787,350	\$	2,305,000	\$	2,705,000
Intergovernmental	-		-		-
Fees	-		-		-
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	41,461		40,000		30,000
Other Revenue	7,261		-		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 2,836,072	\$	2,345,000	\$	2,735,000
EXPENDITURES					
Personnel					
Operating	5,085		1,735,048		2,135,099
Capital					
OTHER SOURCES (USES)					
Transfers out	(2,379,660)		609,952		599,901
NET REVENUE (EXPENDITURES)	\$ 5,210,647	\$	-	\$	-
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	-		5,210,647		5,210,647
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ 5,210,647	\$	5,210,647	\$	5,210,647

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 2022-2023

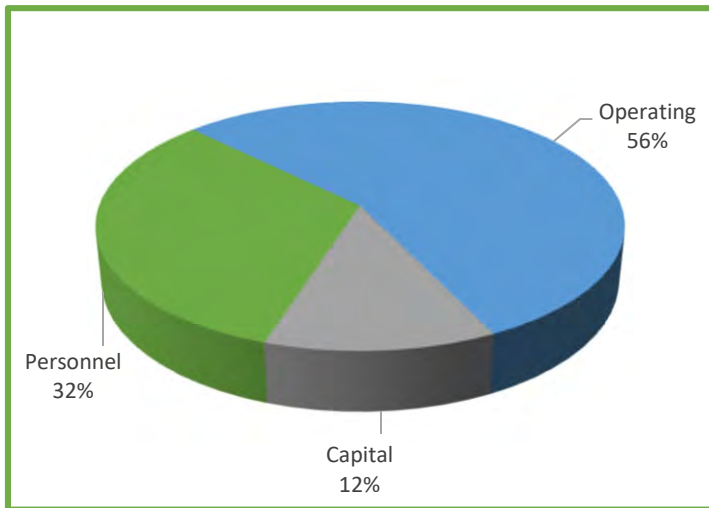
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 5,085.00	\$ 1,735,048.00	\$ 2,135,099.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 5,085.00	\$ 1,735,048.00	\$ 2,135,099.00



	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ 112,409	\$ 119,768	\$ 136,433
Intergovernmental	-		
Fees	-		
Commissions	-		
Charges for Service	-		
Fines/Forfeitures	-		
Interest	525	1,000	1,000
Other Revenue	6,590	6,200	6,200
Licenses/Permits	-		
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 119,524	\$ 126,968	\$ 143,633
EXPENDITURES			
Personnel	79,873	51,532	53,048
Operating	11,353	32,244	32,500
Capital	-	50,000	20,000
OTHER SOURCES (USES)			
Transfers out	-	58,484	58,484
NET REVENUE (EXPENDITURES)	\$ 28,298	\$ (65,292)	\$ (20,399)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	262,501	290,799	225,507
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 290,799	\$ 225,507	\$ 205,108

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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 79,873.14	\$ 51,532.00	\$ 53,048.00
Operating	\$ 11,352.91	\$ 90,728.00	\$ 90,984.00
Capital	\$ -	\$ 50,000.00	\$ 20,000.00
Total Budget	\$ 91,226.05	\$ 192,260.00	\$ 164,032.00



Elected Official
Gilbert Flores

- Goals for 2023:**
- Replace A/C units in New Deal.
 - Replace A/C units in Idalou.

Staff by Classification	FY21	FY22	FY23
Regular Part-Time	1	1	1

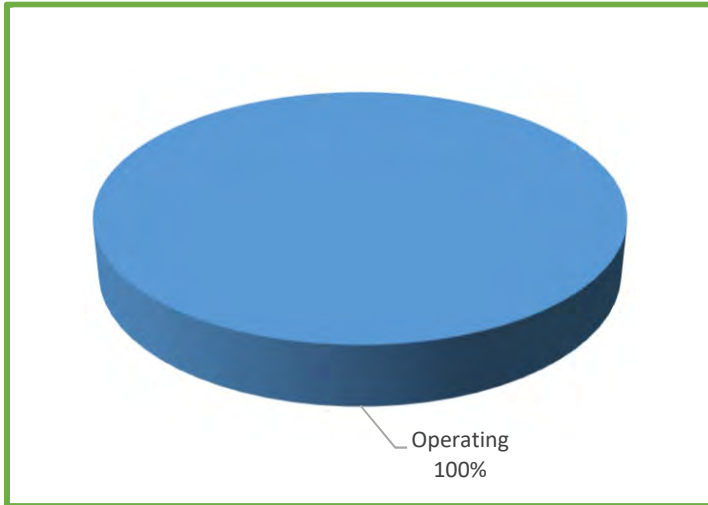
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 INMATE SUPPLY

G/L 124

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	32,122	17,000	14,000
Other Revenue	1,330,264	847,000	1,100,000
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 1,362,386	\$ 864,000	\$ 1,114,000
EXPENDITURES			
Personnel			
Operating	895,806	854,000	1,104,000
Capital		10,000	
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 466,580	\$ -	\$ 10,000
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	3,471,857	3,938,437	3,938,437
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 3,938,437	\$ 3,938,437	\$ 3,948,437

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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 895,806.10	\$ 854,000.00	\$ 1,104,000.00
Capital	\$ -	\$ 10,000.00	\$ -
Total Budget	\$ 895,806.10	\$ 864,000.00	\$ 1,104,000.00



Elected Official
Kelly Rowe

The seal of the State of Texas, County of Lubbock, is centered. 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 of the circular seal.

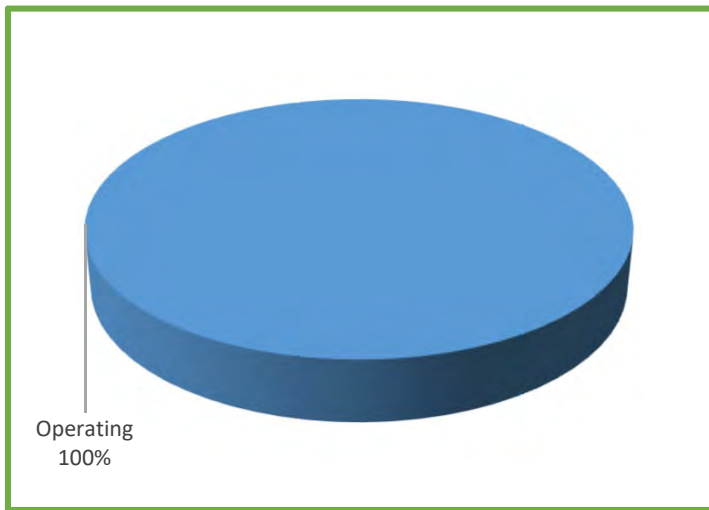
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 JUDICIAL EDUCATION SUPPORT

G/L 114

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental			
Fees	-	-	5,568
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest			
Other Revenue			
Licenses/Permits			
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ 5,568
EXPENDITURES			
Personnel			
Operating	-	-	5,568
Capital			
OTHER SOURCES (USES)			
Transfers out			
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

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 2022-2023				
	FY21 Actual	FY22 Estimates	FY 23 Budget	
Personnel	\$ -	\$ -	\$ -	
Operating	\$ -	\$ -	\$ 5,568.00	
Capital	\$ -	\$ -	\$ -	
Total Budget	\$ -	\$ -	\$ 5,568.00	



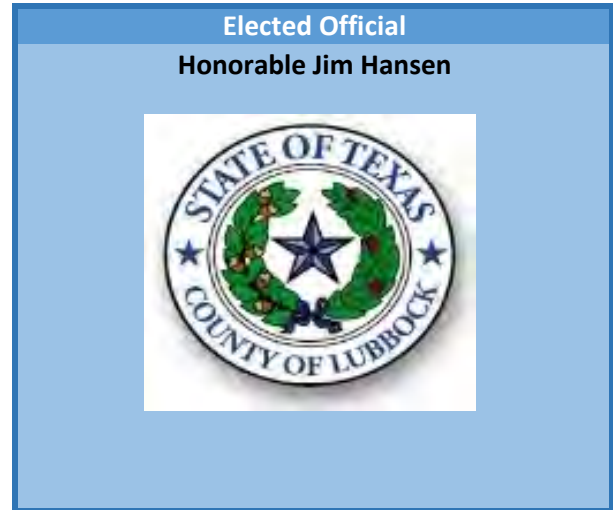
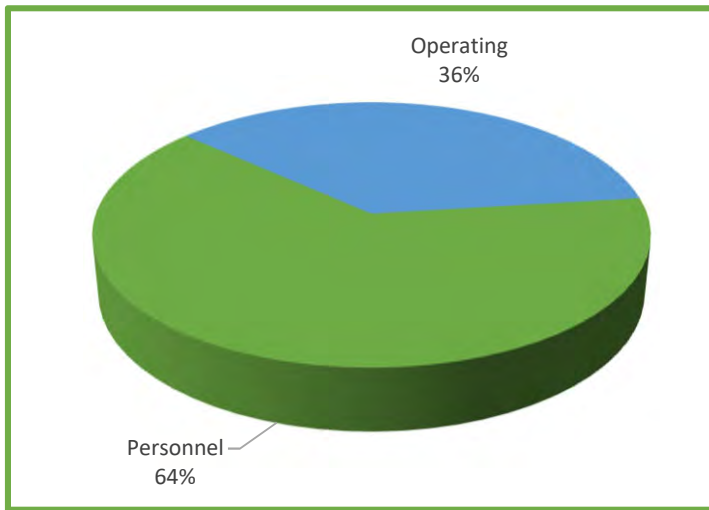
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 JUSTICE COURT TECHNOLOGY JP#1

G/L 108

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	5,596	3,585	6,500
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	135	1,500	300
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 5,731	\$ 5,085	\$ 6,800
EXPENDITURES			
Personnel	6,697	17,983	18,301
Operating	1,681	1,000	10,500
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (2,647)	\$ (13,898)	\$ (22,001)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	78,943	76,296	62,398
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 76,296	\$ 62,398	\$ 40,397

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 2022-2023			
	FY21 Actual	FY22 Estimates	FY 23 Budget
Personnel	\$ 6,697.08	\$ 17,983.00	\$ 18,301.00
Operating	\$ 1,680.76	\$ 1,000.00	\$ 10,500.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 8,377.84	\$ 18,983.00	\$ 28,801.00



- Major Accomplishments in 2022:**
- Added needed Office Equipment upgrade.
 - Implemented Odyssey and e-filing.
 - Conquered Telephonic and Zoom hearings.

- Goals for 2023:**
- Continually using technology to streamline the filing process and timely hearings.
 - Continually assisting the other three Courts concerning Odyssey functioning and protocol.
 - Continue to upgrade and integrate Technology on the website.

Note: Personnel budget is for a Temporary Position.

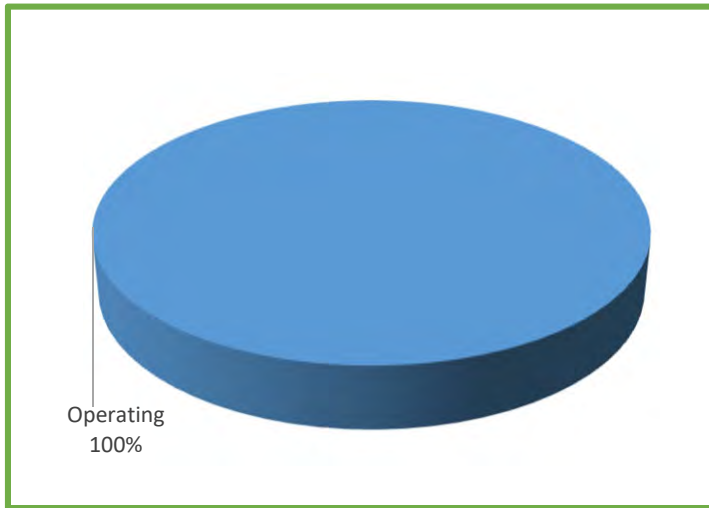
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 JUSTICE COURT TECHNOLOGY JP#2

G/L 109

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	2,853	2,384	2,000
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	189	333	333
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 3,042	\$ 2,717	\$ 2,333
EXPENDITURES			
Personnel	-	12,572	-
Operating	-	2,800	20,000
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 3,042	\$ (12,655)	\$ (17,667)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	107,798	110,840	98,185
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 110,840	\$ 98,185	\$ 80,518

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 2022-2023				
	FY21 Actual	FY22 Estimates	FY 23 Budget	
Personnel	-	\$ 12,572.00	-	
Operating	-	\$ 2,800.00	\$ 20,000.00	
Capital	\$ -	\$ -	\$ -	
Total Budget	\$ -	\$ 15,372.00	\$ 20,000.00	



Elected Official
Honorable Susan Rowley

Major Accomplishments in 2022:

- Successfully navigated Zoom. We transitioned back to in-person hearings on our evictions and any hearings where there was no attorney representation.
- Transitioned to Odyssey.
- We started e-filing.

Goals for 2023:

- Set up a Justice of Peace 2 website with the help of IT.
- Perfect the e-filing process so it is user friendly.
- Work with IT to make paying online with a credit card possible again for our constituents.

Staff by Classification	FY21	FY22	FY23
Regular Part-Time	0	0	0

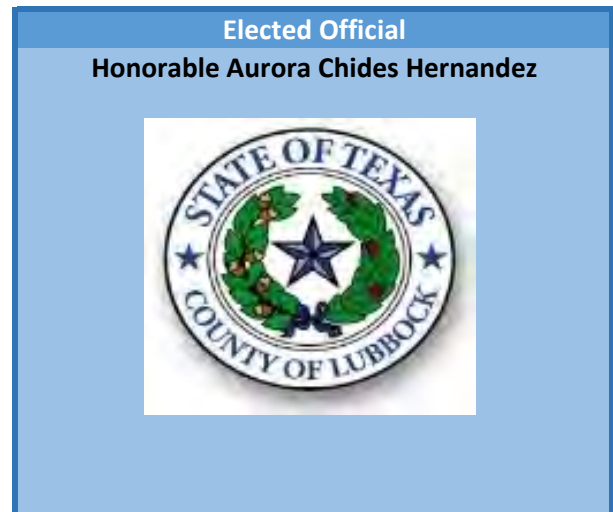
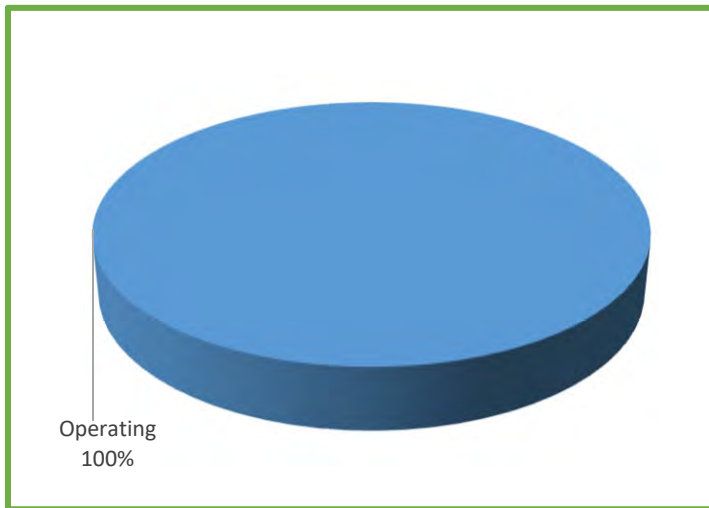
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 JUSTICE COURT TECHNOLOGY JP#3

G/L 110

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	1,957	2,067	2,000
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	56	101	101
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	32,297	-	-
TOTAL REVENUE	\$ 34,310	\$ 2,168	\$ 2,101
EXPENDITURES			
Personnel			
Operating	1,994	3,674	20,518
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 32,316	\$ (1,506)	\$ (18,417)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	1	32,317	30,811
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 32,317	\$ 30,811	\$ 12,394

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 2022-2023				
	FY21 Actual	FY22 Estimates	FY 23 Budget	
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 1,994.42	\$ 3,674.00	\$ 20,518.00	\$ 20,518.00
Capital	\$ -	\$ -	\$ -	\$ -
Total Budget	\$ 1,994.42	\$ 3,674.00	\$ 20,518.00	\$ 20,518.00



- Major Accomplishments in 2022:**
- Odyssey implementation and integration for all staff.
 - Constant website updates due to pandemic COVID 19 and Supreme Court Orders now on 51st.
 - E-filing initiated, continuation of Zoom/Hybrid hearings.

- Goals for 2023:**
- Continue to integrate office video and teleconferencing., TAC education, cybersecurity by all departments.
 - Continue accessibility to Public via electronic method-remote/hybrid hearing.
 - OCA report completion.

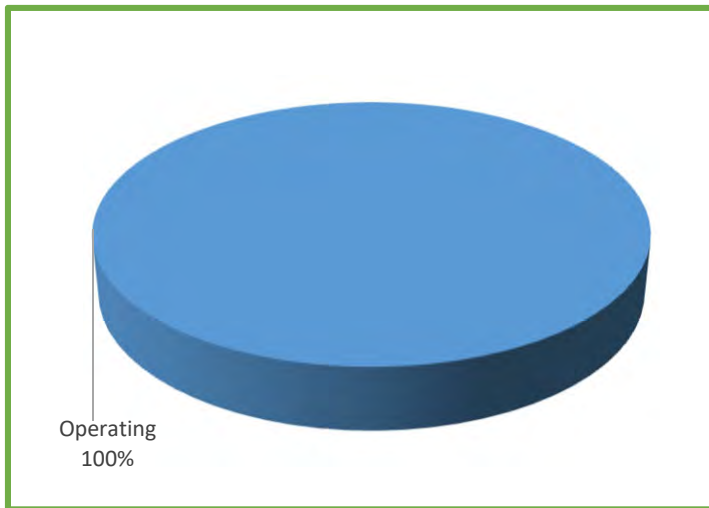
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 JUSTICE COURT TECHNOLOGY JP#4

G/L 111

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	5,258	5,609	7,330
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	167	300	300
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	96,986	-	-
TOTAL REVENUE	\$ 102,410	\$ 5,909	\$ 7,630
EXPENDITURES			
Personnel	-	-	-
Operating	4,346	2,320	8,550
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 98,064	\$ 3,589	\$ (920)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	6	98,070	101,659
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 98,070	\$ 101,659	\$ 100,739

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 2022-2023				
	FY21 Actual	FY22 Estimates	FY 23 Budget	
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 4,346.47	\$ 2,320.00	\$ 8,550.00	\$ -
Capital	\$ -	\$ -	\$ -	\$ -
Total Budget	\$ 4,346.47	\$ 2,320.00	\$ 8,550.00	\$ -



Major Accomplishments in 2022:

- WE made it through the Tyler Odyssey conversion and can finally function with the new system.
- We have had a 100% retention of our 4 clerks for 32 months.
- We began receiving citations from the UMC Police department in large numbers.

Goals for 2023:

- Complete the transition to E-filing.
- We would like to see the DPS begin E-filing their citations again as that would help reduce our ticket clerks work load.
- We are seeking some extra overtime allowance for our ticket clerks because the manual entry of citations in Odyssey is longer with more key strokes required.

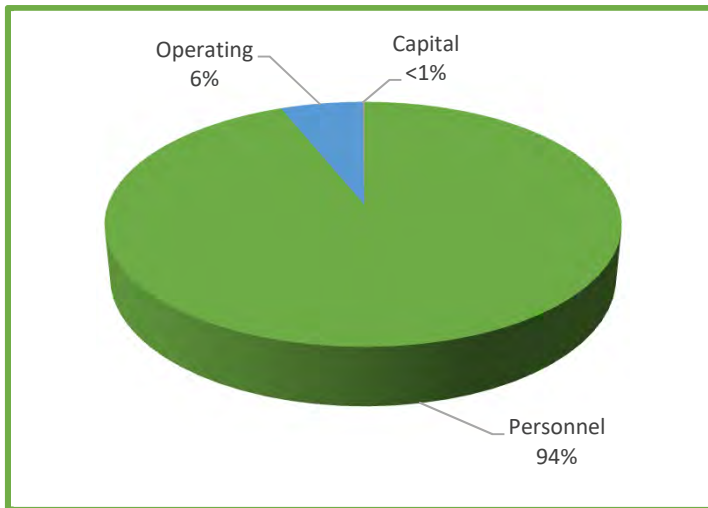
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 JUVENILE DETENTION

G/L 055

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	337,925	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	580,025	500,000	550,000
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	2,425,589	4,603,377	4,882,696
TOTAL REVENUE	\$ 3,343,539	\$ 5,103,377	\$ 5,432,696
EXPENDITURES			
Personnel	3,197,310	4,779,305	5,101,624
Operating	146,229	324,072	324,072
Capital	-	-	7,000
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

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

Adopted Budget for the Fiscal Year 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 3,197,309.70	\$ 4,779,305.00	\$ 5,101,624.00
Operating	\$ 146,228.82	\$ 324,072.00	\$ 324,072.00
Capital	-	-	\$ 7,000.00
Total Budget	\$ 3,343,538.52	\$ 5,103,377.00	\$ 5,432,696.00



Appointed Official
William A. Carter II

Major Accomplishments in 2022:

- 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 2023:

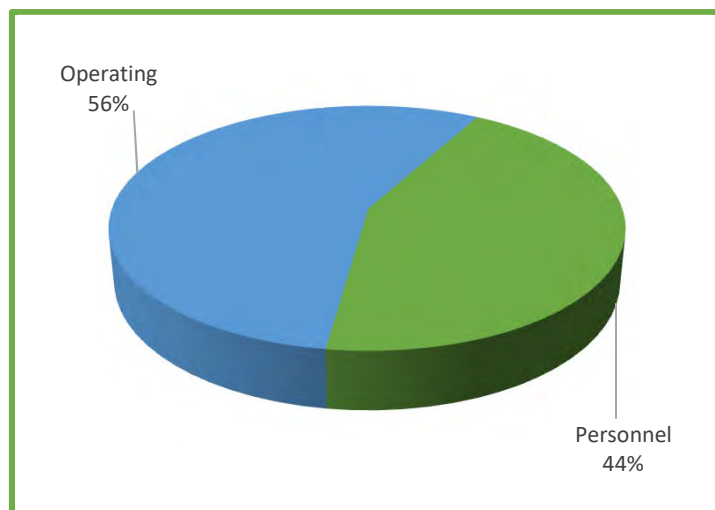
- Continue to work with a larger population of juveniles than in recent past years.

Staff by Classification	FY21	FY22	FY23
Administrative	1	2	2
Professional	3	4	3
Public Safety	59	63	62
Clerical	1	1	1
Regular Part-Time	3	3	3

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	114,503	157,449	157,449
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	6,405
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	214,401	230,963	255,242
TOTAL REVENUE	\$ 328,905	\$ 388,412	\$ 419,096
EXPENDITURES			
Personnel	136,065	177,462	185,146
Operating	187,218	210,950	233,950
Capital	5,621	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

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

Adopted Budget for the Fiscal Year 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 136,064.70	\$ 177,462.00	\$ 185,146.00
Operating	\$ 187,218.46	\$ 210,950.00	\$ 233,950.00
Capital	\$ 5,621.37	-	-
Total Budget	\$ 328,904.53	\$ 388,412.00	\$ 419,096.00



Appointed Official
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 2022:

- 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 2023:

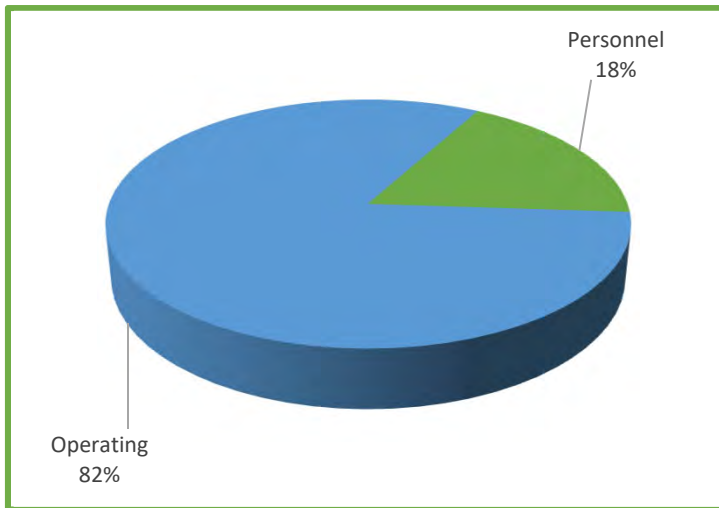
- Continue to meet all the National School Lunch Program requirements to provide healthy food for the juveniles in our care.

Staff by Classification	FY21	FY22	FY23
Trades & Technical	3	3	3

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections			
Intergovernmental			
Fees			
Commissions			
Charges for Service	5,680	5,000	5,000
Fines/Forfeitures			
Interest	10,545	75,000	10,000
Other Revenue	2,976	2,000	2,000
Licenses/Permits			
OTHER REVENUE SOURCES			
Transfers In	4,216,154	7,966,144	8,458,221
TOTAL REVENUE	\$ 4,235,356	\$ 8,048,144	\$ 8,475,221
EXPENDITURES			
Personnel	1,726,040	2,040,466	2,174,707
Operating	243,205	406,971	427,971
Capital			
OTHER SOURCES (USES)			
Transfers out	2,957,912	3,181,678	9,482,543
NET REVENUE (EXPENDITURES)	\$ (691,801)	\$ 2,419,029	\$ (3,610,000)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	6,326,987	5,635,186	8,054,215
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 5,635,186	\$ 8,054,215	\$ 4,444,215

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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 1,726,040.37	\$ 2,040,466.00	\$ 2,174,707.00
Operating	\$ 3,201,116.17	\$ 3,588,649.00	\$ 9,910,514.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 4,927,156.54	\$ 5,629,115.00	\$ 12,085,221.00



Appointed Official
William A. Carter II

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 2022:

- 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 2023:

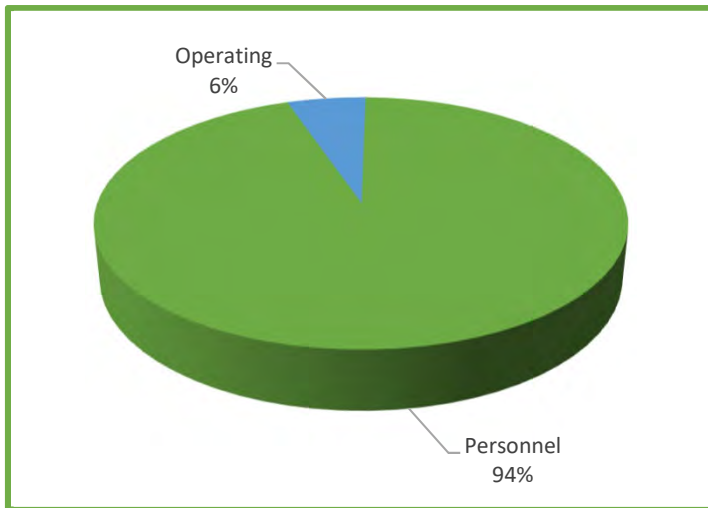
- Continue to develop a vocational education program designed to provide job skills to young adults, both male and female, by providing instruction in wood working, metal working and nursing skills.
- Continue to work with at risk youth in an effort to divert them from the criminal justice system.

Performance Measures	FY20	FY21	FY22
Juveniles Served	21,166	7,155	16,063
Community Service Hours Performed	10,094	6,135	8,686
Staff by Classification	FY21	FY22	FY23
Appointed	1	1	1
Administrative	2	1	1
Professional	16	15	17
Trades & Technical	1	1	1
Public Safety	4	4	6
Clerical	3	4	4

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections			
Intergovernmental	354,353	425,000	425,000
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	1,895	1,895
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	139,676	198,595	234,600
TOTAL REVENUE	\$ 494,029	\$ 625,490	\$ 661,495
EXPENDITURES			
Personnel	484,233	588,899	624,904
Operating	9,796	36,591	36,591
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

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

Adopted Budget for the Fiscal Year 2022-2023			
	FY21 Actual	FY22 Estimates	FY 23 Budget
Personnel	\$ 484,233.03	\$ 588,899.00	\$ 624,904.00
Operating	\$ 9,796.42	\$ 36,591.00	\$ 36,591.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 494,029.45	\$ 625,490.00	\$ 661,495.00



Appointed Official
William A. Carter II

Major Accomplishments in 2022:

- 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 2023:

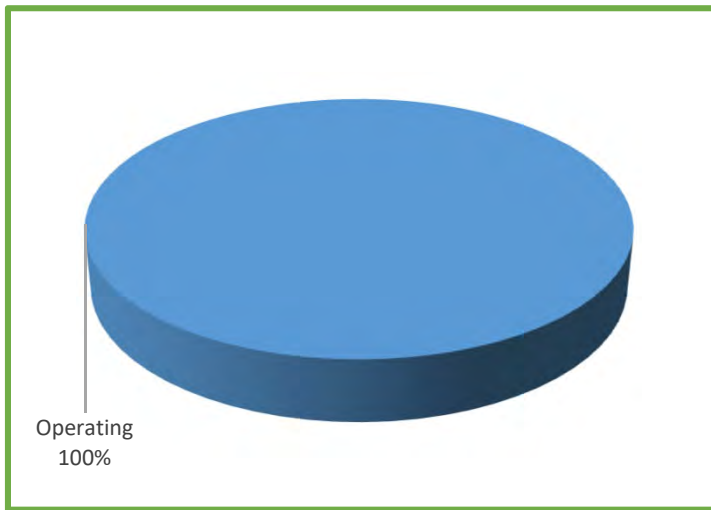
- Continue to provide juveniles who have been expelled for any discretionary offense from their regular campus a place to continue their education.
- Continue to work with "at-risk" youth who are referrals from their home campus or parents but not yet committed a delinquent act.
- Focus on service learning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

Staff by Classification	FY21	FY22	FY23
Professional	0	0	1
Public Safety	8	8	6

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental			
Fees	-	-	33,414
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest			
Other Revenue			
Licenses/Permits			
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ 33,414
EXPENDITURES			
Personnel			
Operating	-	-	33,414
Capital			
OTHER SOURCES (USES)			
Transfers out			
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

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 2022-2023					
	FY21 Actual		FY22 Estimates		FY 23 Budget
Personnel	\$	-	\$	-	\$ -
Operating	\$	-	\$	-	\$ 33,414.00
Capital	\$	-	\$	-	\$ -
Total Budget	\$	-	\$	-	\$ 33,414.00



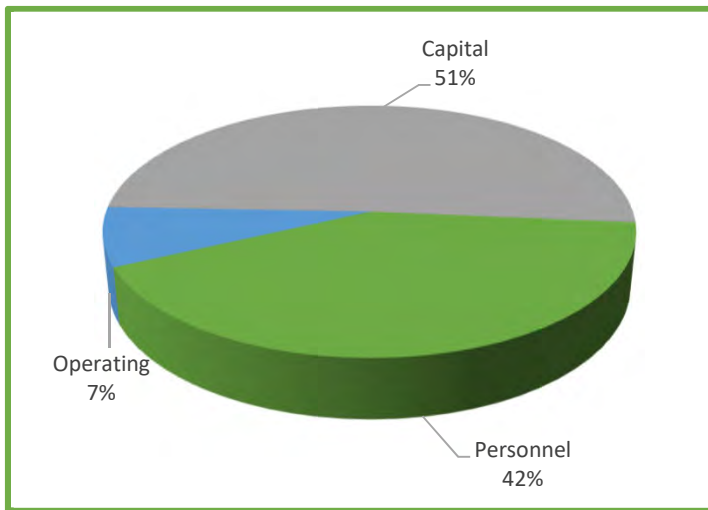
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 LAW LIBRARY

G/L 081

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	183,531	172,200	172,200
Fines/Forfeitures	-	-	-
Interest	12	-	-
Other Revenue	177	200	200
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	26,505	30,475	28,710
TOTAL REVENUE	\$ 210,224	\$ 202,875	\$ 201,110
EXPENDITURES			
Personnel	77,236	80,133	83,757
Operating	22,645	23,056	15,207
Capital	98,531	99,686	102,146
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 11,813	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	28,737	22,223	22,223
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 22,223	\$ 22,223	\$ 22,223

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 2022-2023			
	FY21 Actual	FY22 Estimates	FY 23 Budget
Personnel	\$ 77,235.95	\$ 80,133.00	\$ 83,757.00
Operating	\$ 22,645.01	\$ 23,056.00	\$ 15,207.00
Capital	\$ 98,530.68	\$ 99,686.00	\$ 102,146.00
Total Budget	\$ 198,411.64	\$ 202,875.00	\$ 201,110.00



Librarian
Michele Campbell



Major Accomplishments in 2022:

- Negotiated two new contracts (significant savings) with Thomson Reuters LMA Agreement for Print Materials and LexisNexis Patron Access Database and continued partnership with Legal Aid of NorthWest Texas by hosting weekly, free, legal workshops.
- Launched the Law Library on Twitter; Produced a digital newsletter "Law Library 411"; Continued producing "The Golden Gavel" monthly newsletter.
- Expanded "Free Resources" section for pro se patrons with added signage and materials available in Spanish; Hosted 1st Annual Pumpkin Decorating Contest: Sponsored a raffle benefiting United Way and won 1st Place in the Chili Cook Off.

Goals for 2023:

- Significantly update the *Law Library Operating Procedures Manual*.
- Further expand the Pro Se section with books, brochures and services and contact local attorneys to keep them informed of the Law Library's abundant collection.
- Participate in continuing education to incorporate "best practices" into the daily operations.

Performance Measures	FY20	FY21	FY22
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	FY21	FY22	FY23
Professional	1	1	1

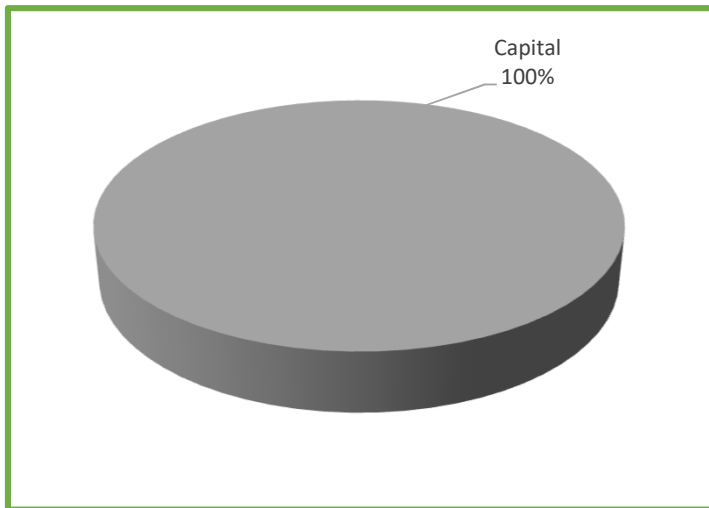
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 LCETRZ NO1 TAX INCREMENT FUND

G/L 043

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections			
Intergovernmental			
Fees			
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	867	1,000	1,000
Other Revenue			
Licenses/Permits			
OTHER REVENUE SOURCES			
Transfers In	166,811	188,025	190,000
TOTAL REVENUE	\$ 167,678	\$ 189,025	\$ 191,000
EXPENDITURES			
Personnel	-	-	-
Operating	-	-	-
Capital	703,090	189,025	191,000
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (535,412)	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	560,568	25,156	25,156
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 25,156	\$ 25,156	\$ 25,156

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 2022-2023				
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>	
Personnel	\$ -	\$ -	\$ -	-
Operating	\$ -	\$ -	\$ -	-
Capital	\$ 703,090.00	\$ 189,025.00	\$ 191,000.00	
Total Budget	\$ 703,090.00	\$ 189,025.00	\$ 191,000.00	



Major Accomplishments in 2022:

- Completed construction on Indiana Ave/CR 2100 from FM 1585 to Woodrow Road.

Goals for 2023:

- Evaluate potential roadway projects for improvements within the established LCETRZ zone for FY24.

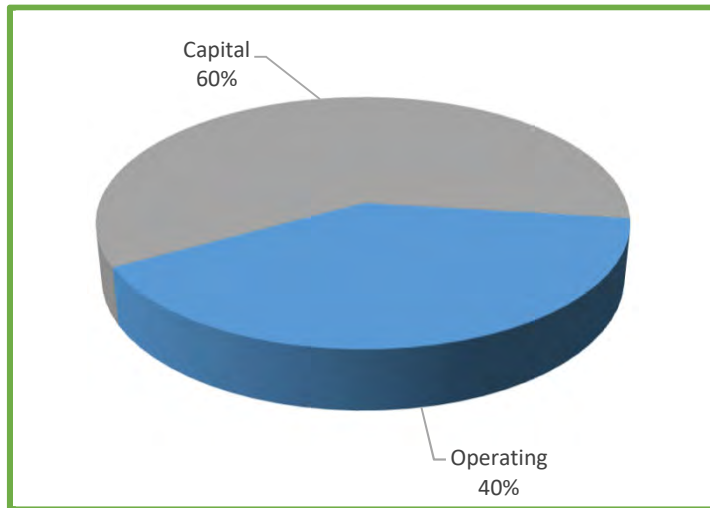
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 LEOSE SHERIFF

G/L 142

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	21,943	20,674	50,000
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	258	1,500	500
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 22,201	\$ 22,174	\$ 50,500
EXPENDITURES			
Personnel			
Operating	-	2,549	50,000
Capital	-	20,688	75,000
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 22,201	\$ (1,063)	\$ (74,500)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	134,573	156,774	155,711
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 156,774	\$ 155,711	\$ 81,211

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 2022-2023				
	FY21 Actual	FY22 Estimates	FY 23 Budget	
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ -	\$ 2,549.00	\$ 50,000.00	
Capital	\$ -	\$ 20,688.00	\$ 75,000.00	
Total Budget	\$ -	\$ 23,237.00	\$ 125,000.00	



Elected Official
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.

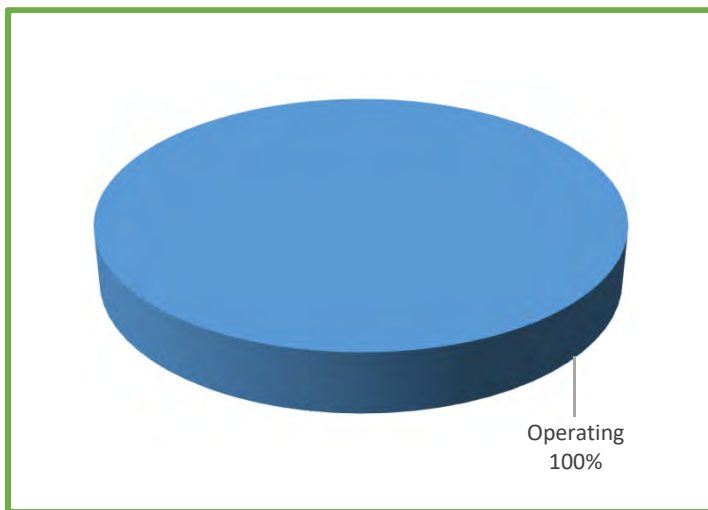
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 LOCAL TRUANCY PREVENTION AND DIVERSION

G/L 095

	2020-2021 Actuals		2021-2022 Estimates		2022-2023 Budget	
REVENUES						
Tax Collections	\$	-	\$	-	\$	-
Intergovernmental		-		-		-
Fees		15,235		10,000		20,000
Commissions		-		-		-
Charges for Service		-		-		-
Fines/Forfeitures		-		-		-
Interest		27		15		15
Other Revenue		-		-		-
Licenses/Permits		-		-		-
OTHER REVENUE SOURCES						
Transfers In		-		-		-
TOTAL REVENUE	\$	15,262	\$	10,015	\$	20,015
EXPENDITURES						
Personnel		-		-		-
Operating		160		19,333		20,015
Capital						
OTHER SOURCES (USES)						
Transfers out		-		-		-
NET REVENUE (EXPENDITURES)	\$	15,102	\$	(9,318)	\$	-
TRANSFERS TO (FROM) FUND BALANCE						
Beginning Fund Balance		9,318		24,420		15,102
Unrealized Gain		-		-		-
Prior Period Adjustment		-		-		-
Ending Fund Balance	\$	24,420	\$	15,102	\$	15,102

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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 160.00	\$ 19,333.00	\$ 20,015.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 160.00	\$ 19,333.00	\$ 20,015.00



Department Head
William A. Carter, II

- Goals for 2023:**
- Explore program options for projects that will prevent or reduce the number of juvenile referrals to the court.

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	5,216	214,049	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 5,216	\$ 214,049	\$ -
EXPENDITURES			
Personnel	2,847	47,130	-
Operating	2,369	166,919	-
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 2,847.22	\$ 47,130.00	\$ -
Operating	\$ 2,368.91	\$ 166,919.00	\$ -
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 5,216.13	\$ 214,049.00	\$ -



LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 MEDIATION MENTAL HEALTH GRANT

G/L 078

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections			
Intergovernmental	4,741	8,759	-
Fees			
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest			
Other Revenue	1,141	4,791	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	299	1,052	-
TOTAL REVENUE	\$ 6,181	\$ 14,602	\$ -
EXPENDITURES			
Personnel			
Operating	6,181	14,602	-
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

The 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.

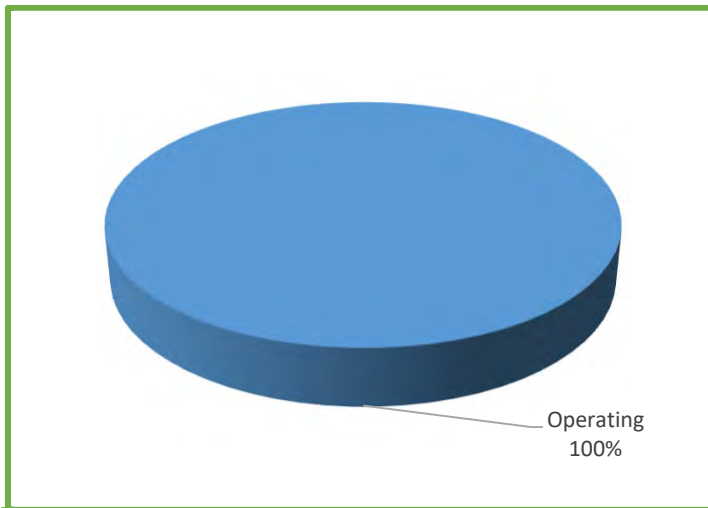
Adopted Budget for the Fiscal Year 2022-2023				
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>	
Personnel	\$ -	\$ -	\$ -	-
Operating	\$ 6,181.49	\$ 14,602.00		-
Capital	\$ -	\$ -	\$ -	-
Total Budget	\$ 6,181.49	\$ 14,602.00	\$ -	-



	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	34,021	4,872	35,000
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	589	4,000	1,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 34,610	\$ 8,872	\$ 36,000
EXPENDITURES			
Personnel			
Operating	9,643	13,655	185,000
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 24,967	\$ (4,783)	\$ (149,000)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	319,677	344,644	339,861
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 344,644	\$ 339,861	\$ 190,861

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 2022-2023			
	FY21 Actual	FY22 Estimates	FY 23 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 9,643.23	\$ 13,655.00	\$ 185,000.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 9,643.23	\$ 13,655.00	\$ 185,000.00



Project Manager
Dean Stanzione

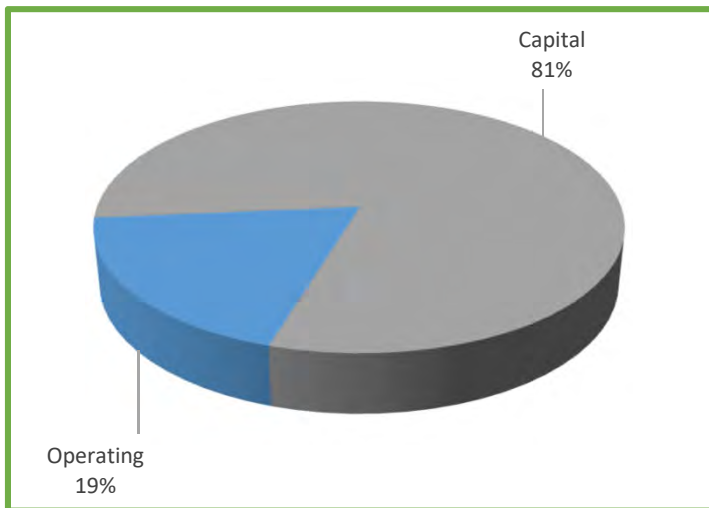
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 PERMANENT IMPROVEMENT

G/L 041

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ 2,248,180	\$ 2,395,366	\$ 2,727,534
Intergovernmental			
Fees			
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	64,181	35,000	35,000
Other Revenue	483,732	483,732	483,732
Licenses/Permits			
OTHER REVENUE SOURCES			
Transfers In	2,068,943	2,384,027	3,610,000
TOTAL REVENUE	\$ 4,865,036	\$ 5,298,125	\$ 6,856,266
EXPENDITURES			
Personnel	-	-	-
Operating	1,236,693	1,325,000	1,817,149
Capital	3,064,857	1,512,197	7,802,000
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 563,486	\$ 2,460,928	\$ (2,762,883)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	2,848,710	3,412,196	5,873,124
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 3,412,196	\$ 5,873,124	\$ 3,110,241

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 2022-2023			
	FY21 Actual	FY22 Estimates	FY 23 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 1,236,693.29	\$ 1,325,000.00	\$ 1,817,149.00
Capital	\$ 3,064,856.76	\$ 1,512,197.00	\$ 7,802,000.00
Total Budget	\$ 4,301,550.05	\$ 2,837,197.00	\$ 9,619,149.00



Department Head
Natalie Harvill

The image shows the official seal of the County of Lubbock, Texas. It features a central five-pointed star surrounded by a wreath of green leaves and red berries. The words "STATE OF TEXAS" are written in a circle above the star, and "COUNTY OF LUBBOCK" is written in a circle below it.

Major Accomplishments in 2022:

- Renovated and upgraded property conveyor at LCDC (contracted & in-house).
- Completed the roof replacement of 916 Main (contracted).
- Resealed doors and windows, repointed and sealed top 44' of limestone at the Courthouse (contracted).
- Started roof replacement at LCJJC (contracted).
- Completed design and began construction for a Ten Classroom Addition at LCJJC.
- Renovated the 11th floor at 916 Main for IT and Treasurer (in-house).
- Start Phase II of Facility Improvement Measure Projects with Johnson Controls including roof replacements, VFD Replacements, Central Plant upgrades, HVAC Controls upgrades, replace Archives HVAC units, and new light poles at the Courthouse lawn.

Goals for 2023:

- Start and complete Third Floor Renovation of 916 Main (contracted).
- Complete construction of the Ten Classroom Addition at LCJJC (contracted).
- Complete Phase II of Facility Improvement Measure Projects with Johnson Controls.
- Complete LCDC IT Server Room HVAC Replacement & Redundancy (contracted).
- Remodel two complete pods at the LCDC (contracted & in-house).
- Upgrade fire alarm & sprinkler system at LCDC (contracted).
- Replace emergency generator at LCJJC (contracted).
- Replace exterior wood timber at 915 Buddy Holly (contracted).
- Start replacing carpet in the Courthouse (in-house).

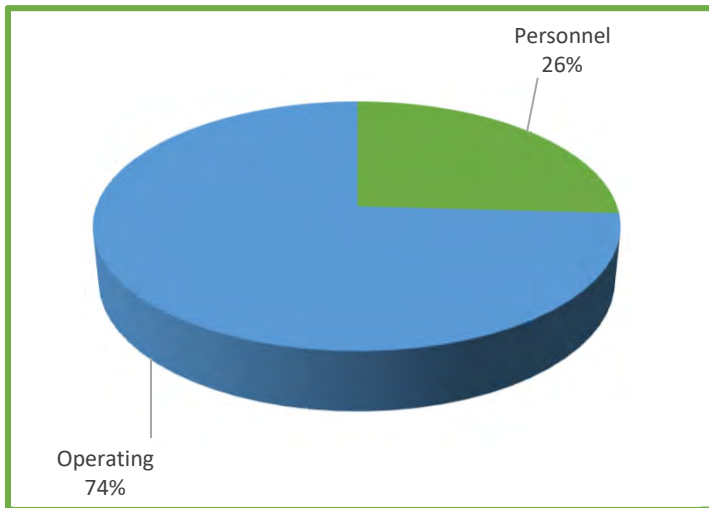
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 PRECINCT 1 PARK

G/L 031

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ 112,409	\$ 119,768	\$ 136,433
Intergovernmental			
Fees			
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	1,114	8,000	2,500
Other Revenue	7,400	8,000	16,000
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 120,923	\$ 135,768	\$ 154,933
EXPENDITURES			
Personnel	93,503	50,682	52,460
Operating	12,673	75,000	91,800
Capital			
OTHER SOURCES (USES)			
Transfers out	100,000	58,484	58,484
NET REVENUE (EXPENDITURES)	\$ (85,253)	\$ (48,398)	\$ (47,811)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	678,207	592,954	544,556
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 592,954	\$ 544,556	\$ 496,745

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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 93,502.75	\$ 50,682.00	\$ 52,460.00
Operating	\$ 112,672.63	\$ 133,484.00	\$ 150,284.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 206,175.38	\$ 184,166.00	\$ 202,744.00



Elected Official
Terence Kovar

The seal of Lubbock County, 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 2022:

- Continue to provide an affordable well maintained venue for the Lubbock County residents.
- Finish the online rental service and implement.
- Continue to paint the building and look at fresh ideas for decorating.

Goals for 2023:

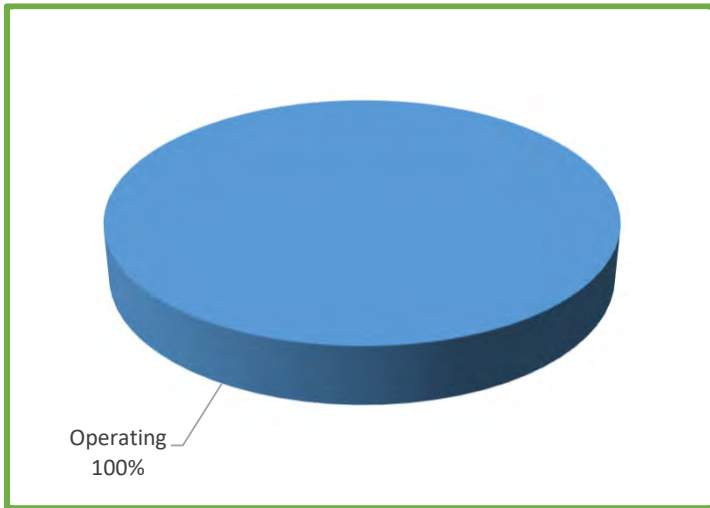
- Work with the City of Wolfforth to create a parking plan for the Community Center and Park.
- Make the online rental service easy to access through Lubbock County, City of Lubbock and the City of Wolfforth websites.
- Continue to paint and create new non-destructive ways to decorate the center.

Staff by Classification	FY21	FY22	FY23
Trades & Technical	1	1	1
Regular Part-Time	1	1	1

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental Fees	13,624	15,000	15,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 13,624	\$ 15,000	\$ 15,000
EXPENDITURES			
Personnel Operating Capital	-	15,000	15,000
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 13,624	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

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 2022-2023					
	FY21 Actual		FY22 Estimates		FY 23 Budget
Personnel	\$	-	\$	-	\$ -
Operating	\$	-	\$	15,000.00	\$ 15,000.00
Capital	\$	-	\$	-	\$ -
Total Budget	\$	-	\$	15,000.00	\$ 15,000.00



Project Manager
Dean Stanzione

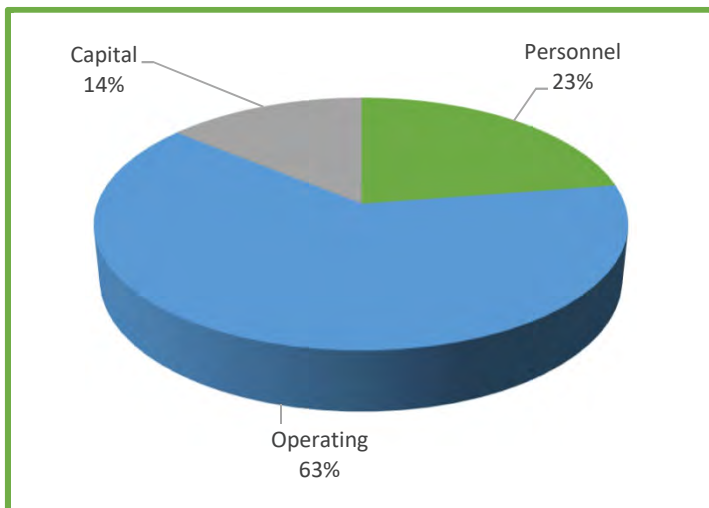
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 PROJECT SAFE NEIGHBORHOOD GRANT

G/L 130

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	36,930	89,839	81,753
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 36,930	\$ 89,839	\$ 81,753
EXPENDITURES			
Personnel	16,128	13,902	18,449
Operating	15,370	59,798	51,827
Capital	5,432	16,139	11,477
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

The 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 2022-2023			
	FY21 Actual	FY22 Estimates	FY 23 Budget
Personnel	\$ 16,127.94	\$ 13,902.00	\$ 18,449.00
Operating	\$ 15,370.01	\$ 59,798.00	\$ 51,827.00
Capital	\$ 5,431.58	\$ 16,139.00	\$ 11,477.00
Total Budget	\$ 36,929.53	\$ 89,839.00	\$ 81,753.00



Elected Official
Kelly Rowe

LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 REGIONAL PUBLIC DEFENDER GRANT

G/L 113

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	2,711,124	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	1,785	-	-
Other Revenue	251	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	103,114	-	-
TOTAL REVENUE	\$ 2,816,273	\$ -	\$ -
EXPENDITURES			
Personnel	1,254,164	-	-
Operating	4,571,850	-	-
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (3,009,741)	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	3,009,741	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

In FY 2008, Lubbock County was awarded a grant from the Task Force for Capital Murder Cases. The office is based in Lubbock County and currently has inter-local agreements with 181 counties to provide public defense for capital murders. Each county pays a pre-determined rate based on historical information relating to capital murders in that respective county.

Adopted Budget for the Fiscal Year 2022-2023				
	FY21 Actual	FY22 Estimates	FY23 Budget	
Personnel	\$ 1,254,164.37	\$ -	\$ -	-
Operating	\$ 4,571,849.87	\$ -	\$ -	-
Capital	\$ -	\$ -	\$ -	-
Total Budget	\$ 5,826,014.24	\$ -	\$ -	-

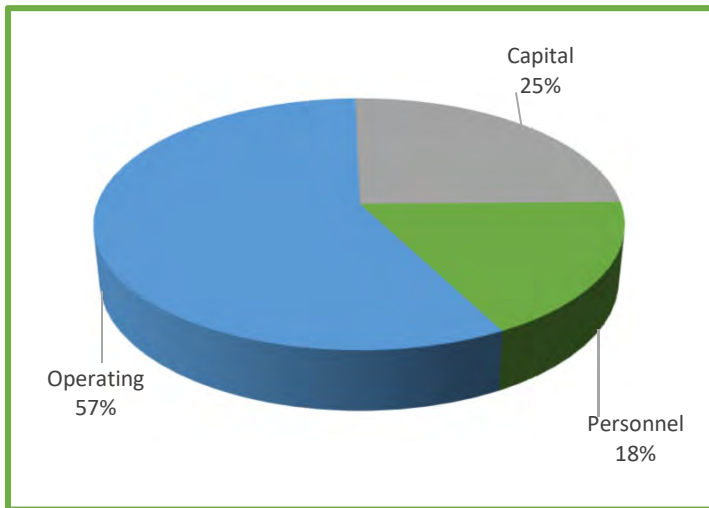


Note: The Regional Public Defender's office separated from Lubbock County on December 31, 2020 and became their own entity.

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ 112,409	\$ 119,768	\$ 136,433
Intergovernmental			
Fees			
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	564	1,000	1,000
Other Revenue	5,650	7,325	2,250
Licenses/Permits			
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 118,623	\$ 128,093	\$ 139,683
EXPENDITURES			
Personnel	52,554	32,542	35,147
Operating	21,818	3,140	56,000
Capital	22,075	-	50,000
OTHER SOURCES (USES)			
Transfers out	-	58,484	58,484
NET REVENUE (EXPENDITURES)	\$ 22,176	\$ 33,927	\$ (59,948)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	276,716	298,892	332,819
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 298,892	\$ 332,819	\$ 272,871

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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY23 Budget</u>
Personnel	\$ 52,553.98	\$ 32,542.00	\$ 35,147.00
Operating	\$ 21,817.94	\$ 61,624.00	\$ 114,484.00
Capital	\$ 22,075.00	\$ -	\$ 50,000.00
Total Budget	\$ 96,446.92	\$ 94,166.00	\$ 199,631.00



Major Accomplishments in 2022:

- Finish water system.
- Fixed leaks in the building.

Goals for 2023:

- Give a \$2 per hour raise to the caretaker.
- Repaint inside of Clubhouse.

Staff by Classification	FY21	FY22	FY23
Trades & Technical	1	1	0
Regular Part-Time	1	1	1

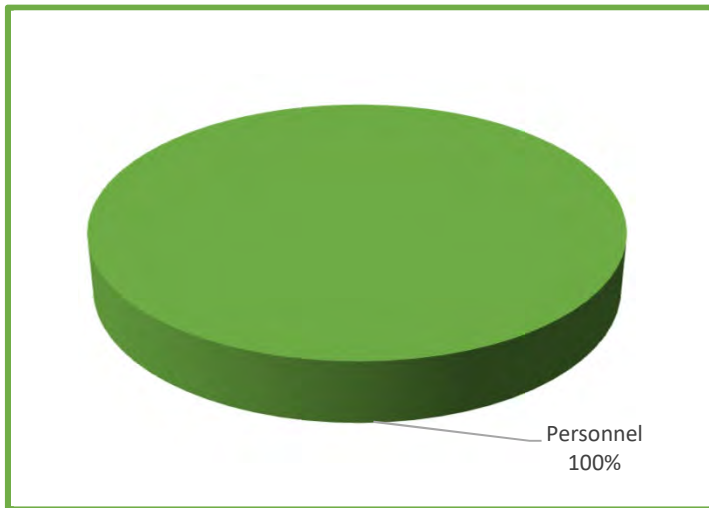
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 SHERIFF COMMISSARY SALARY

G/L 145

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	632,909	680,525	771,814
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 632,909	\$ 680,525	\$ 771,814
EXPENDITURES			
Personnel	623,840	680,525	771,814
Operating			
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 9,070	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	215,345	224,415	224,415
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 224,415	\$ 224,415	\$ 224,415

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 2022-2023				
	FY21 Actual	FY22 Estimates	FY 23 Budget	
Personnel	\$ 623,839.58	\$ 680,525.00	\$	771,814.00
Operating	\$ -	\$ -	\$	-
Capital	\$ -	\$ -	\$	-
Total Budget	\$ 623,839.58	\$ 680,525.00	\$	771,814.00



Elected Official
Kelly Rowe

Staff by Classification	FY21	FY22	FY23
Professional	3	5	6
Public Safety	1	2	2
Trades & Technical	2	1	1
Clerical	1	1	1
Regular Part-Time	1	0	0

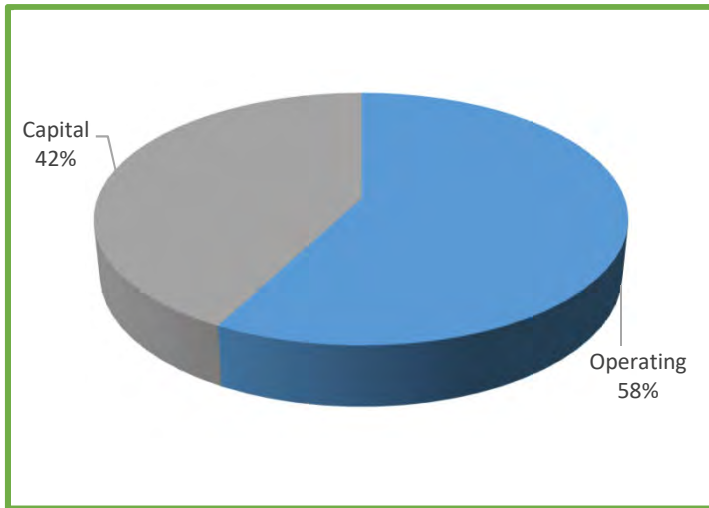
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 SHERIFF CONTRABAND

G/L 122

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	112,633	213,120	250,000
Interest	1,927	3,500	3,500
Other Revenue	74,315	10,000	10,000
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 188,874	\$ 226,620	\$ 263,500
EXPENDITURES			
Personnel			
Operating	88,336	184,978	225,000
Capital	-	100,000	165,000
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 100,538	\$ (58,358)	\$ (126,500)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	546,990	647,528	589,170
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 647,528	\$ 589,170	\$ 462,670

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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 88,336.08	\$ 184,978.00	\$ 225,000.00
Capital	-	\$ 100,000.00	\$ 165,000.00
Total Budget	\$ 88,336.08	\$ 284,978.00	\$ 390,000.00



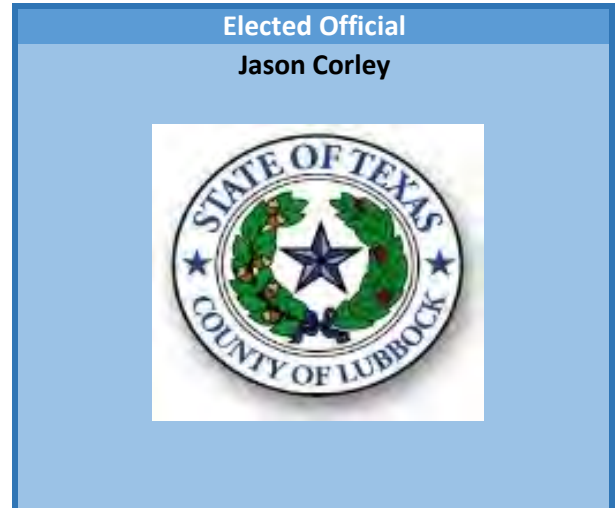
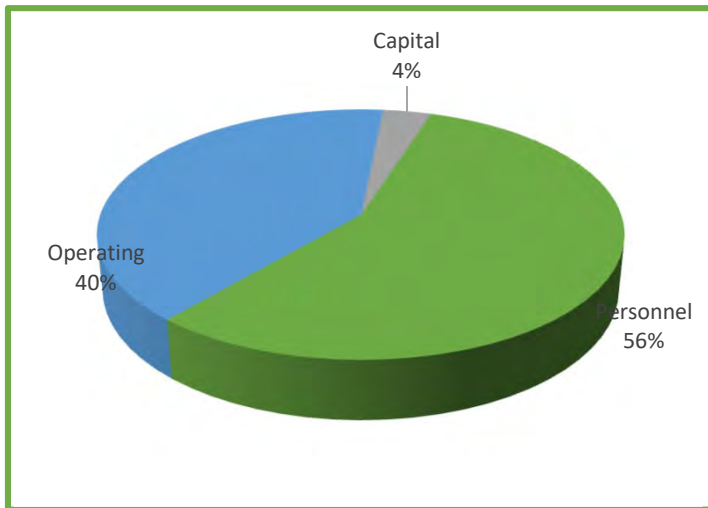
Elected Official
Kelly Rowe

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.

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ 112,409	\$ 119,768	\$ 136,433
Intergovernmental			
Fees			
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	204	1,000	750
Other Revenue	4,200	9,900	8,000
Licenses/Permits			
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 116,813	\$ 130,668	\$ 145,183
EXPENDITURES			
Personnel	76,156	42,166	81,783
Operating	73,654	47,247	58,400
Capital	-	50,000	5,000
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (32,997)	\$ (8,745)	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	101,551	68,554	59,809
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 68,554	\$ 59,809	\$ 59,809

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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 76,155.84	\$ 42,166.00	\$ 81,783.00
Operating	\$ 73,654.35	\$ 47,247.00	\$ 58,400.00
Capital	\$ -	\$ 50,000.00	\$ 5,000.00
Total Budget	\$ 149,810.19	\$ 139,413.00	\$ 145,183.00



Major Accomplishments in 2022:

- Installed the new playground to replace the aging playground and added swings and a merry-go-round.
- Installed a 200 ft. shade structure in the center of the park with 10 picnic tables and 4 RV 50amp plugs.
- Completed the 3rd phase of the sprinkler system.

Goals for 2023:

- Improve landscaping by leveling the soccer fields.
- Replace aging A/C units on the Clubhouse.
- Develop a maintenance plan for the aging trees in the park.

Staff by Classification	FY21	FY22	FY23
Trades & Technical	1	1	1
Regular Part-Time	1	1	1

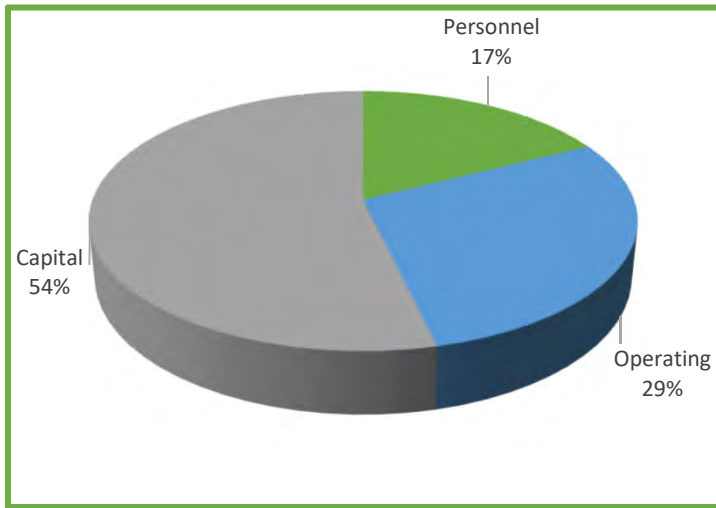
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 TAG GRANT

G/L 150

	2020-2021 Actuals		2021-2022 Estimates		2022-2023 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental	715,519		845,891		1,859,810
Fees	-		-		-
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	-		-		-
Other Revenue	-		-		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 715,519		\$ 845,891		\$ 1,859,810
EXPENDITURES					
Personnel	303,191		294,043		325,772
Operating	384,401		531,135		535,360
Capital	27,927		20,713		998,678
OTHER SOURCES (USES)					
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ -		\$ -		\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	-		-		-
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ -		\$ -		\$ -

The 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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 303,190.56	\$ 294,043.00	\$ 325,772.00
Operating	\$ 384,400.63	\$ 531,135.00	\$ 535,360.00
Capital	\$ 27,927.40	\$ 20,713.00	\$ 998,678.00
Total Budget	\$ 715,518.59	\$ 845,891.00	\$ 1,859,810.00



Elected Official
Kelly Rowe

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.

Staff by Classification	FY21	FY22	FY23
Administrative	1	1	1
Clerical	1	2	2

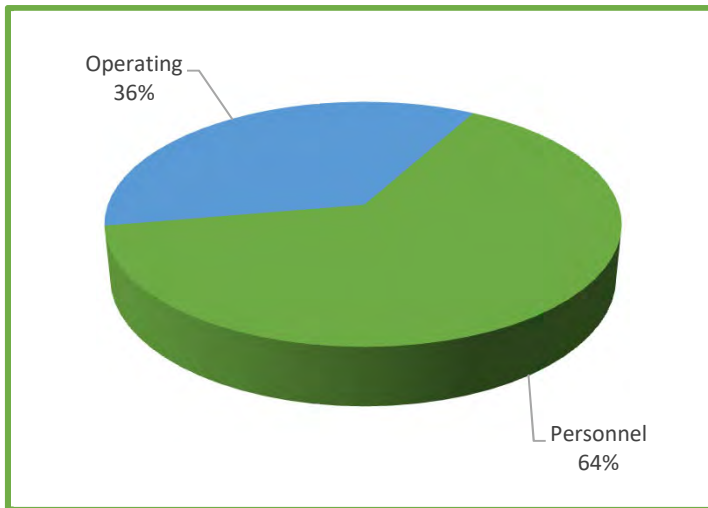
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 TJJJ (A) JUVENILE PROBATION COMMISSION GRANT

G/L 054

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	1,639,898	1,649,081	1,665,568
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	163,575	461,372	536,010
TOTAL REVENUE	\$ 1,803,473	\$ 2,110,453	\$ 2,201,578
EXPENDITURES			
Personnel	1,124,610	1,322,816	1,413,941
Operating	678,863	787,637	787,637
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

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

Adopted Budget for the Fiscal Year 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ 1,124,610.26	\$ 1,322,816.00	\$ 1,413,941.00
Operating	\$ 678,862.61	\$ 787,637.00	\$ 787,637.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 1,803,472.87	\$ 2,110,453.00	\$ 2,201,578.00



Appointed Official
William A. Carter II

The seal of Lubbock County, Texas, 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 2022:

- 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 2023:

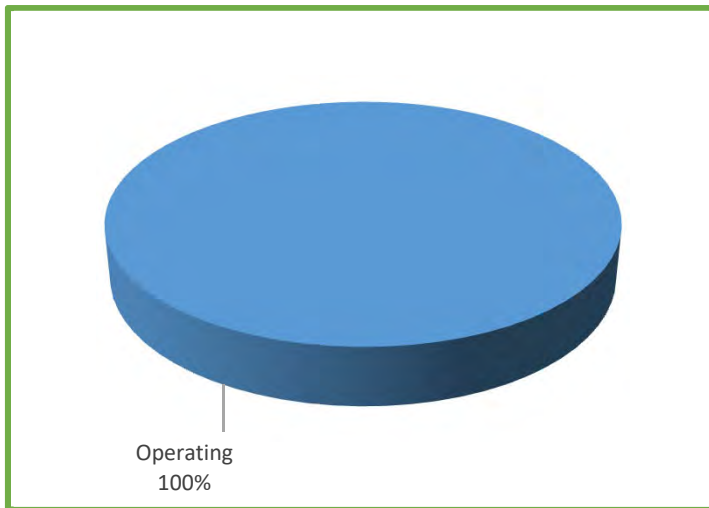
- Continue to work with an ever decreasing state funding stream.

Staff by Classification	FY21	FY22	FY23
Professional	8	8	9
Public Safety	6	6	7

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	21,507	98,000	98,000
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	14,670	106,400	106,400
TOTAL REVENUE	\$ 36,177	\$ 204,400	\$ 204,400
EXPENDITURES			
Personnel			
Operating	36,177	204,400	204,400
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

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

Adopted Budget for the Fiscal Year 2022-2023				
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>	
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 36,177.27	\$ 204,400.00	\$ 204,400.00	\$ 204,400.00
Capital	\$ -	\$ -	\$ -	\$ -
Total Budget	\$ 36,177.27	\$ 204,400.00	\$ 204,400.00	\$ 204,400.00



Appointed Official
William A. Carter II

Major Accomplishments in 2022:

- Continued to screen juveniles for eligibility to be placed utilizing these federal funding streams, which continues to be reduced.

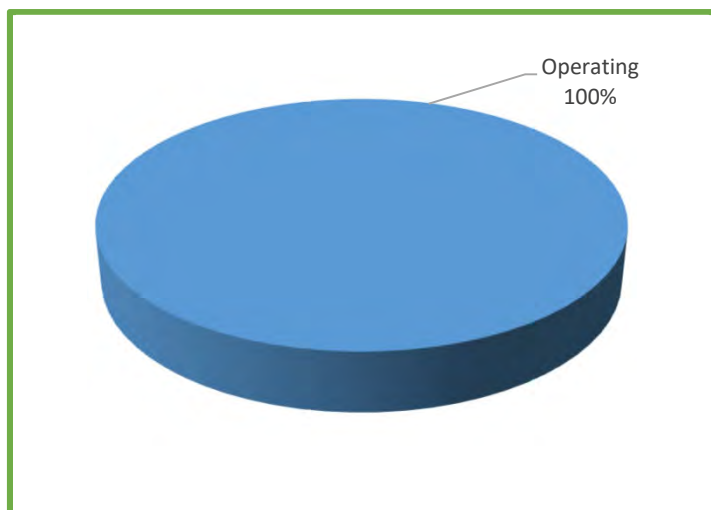
Goals for 2023:

- Continue to screen juveniles for eligibility to be placed utilizing these federal funding streams.

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections			
Intergovernmental	33,600	80,000	80,000
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 33,600	\$ 80,000	\$ 80,000
EXPENDITURES			
Personnel	-	-	-
Operating	33,600	80,000	80,000
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

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 2022-2023				
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>	
Personnel	\$ -	\$ -	\$ -	
Operating	\$ 33,600.00	\$ 80,000.00	\$ 80,000.00	
Capital		\$ -	\$ -	
Total Budget	\$ 33,600.00	\$ 80,000.00	\$ 80,000.00	



Appointed Official
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 2022:

- 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 revisions to our education process which has continued through the 2022 school year.

Goals for 2023:

- 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.

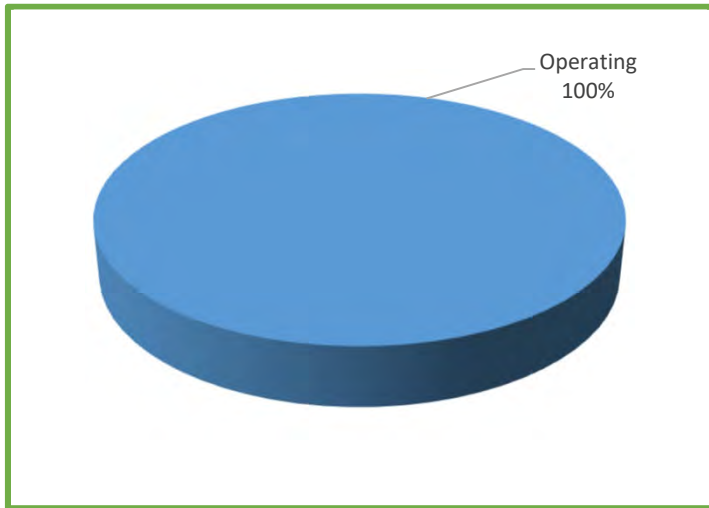
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 TJJJ (R) REGIONAL DIVERSION GRANT

G/L 047

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections			
Intergovernmental	12,421	15,628	15,628
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In			
TOTAL REVENUE	\$ 12,421	\$ 15,628	\$ 15,628
EXPENDITURES			
Personnel	-	-	-
Operating	12,421	15,628	15,628
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

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 2022-2023				
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>	
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 12,421.34	\$ 15,628.00	\$ 15,628.00	\$ 15,628.00
Capital	\$ -	\$ -	\$ -	\$ -
Total Budget	\$ 12,421.34	\$ 15,628.00	\$ 15,628.00	\$ 15,628.00



Appointed Official
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. The words 'STATE OF TEXAS' are at the top and 'COUNTY OF LUBBOCK' are at the bottom.

Major Accomplishments in 2022:

- The Lubbock County Juvenile Justice Center continues to utilize this grant to divert juvenile 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.

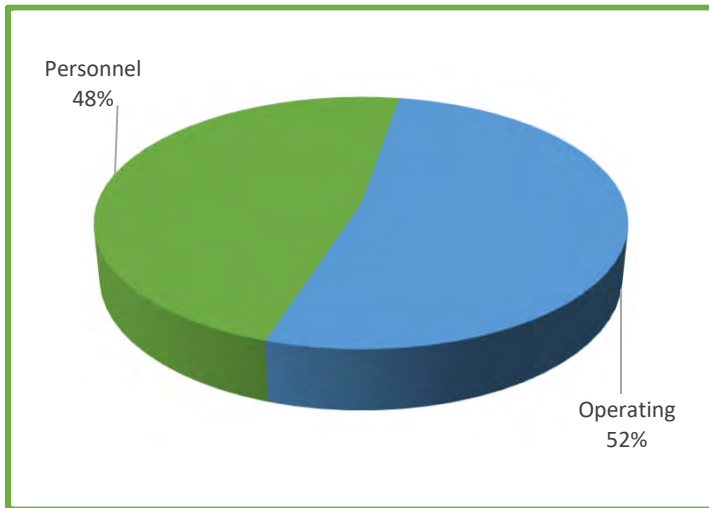
Goals for 2023:

- 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.

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	141,562	300,000	300,000
Fees	538	1,500	1,500
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	60,669	118,500	118,500
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 202,768	\$ 420,000	\$ 420,000
EXPENDITURES			
Personnel	131,121	237,562	200,000
Operating	71,597	182,489	220,000
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ (51)	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	51	51	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 51	\$ -	\$ -

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 2022-2023			
	FY21 Actual	FY22 Estimates	FY 23 Budget
Personnel	\$ 131,121.42	\$ 237,562.00	\$ 200,000.00
Operating	\$ 71,596.84	\$ 182,489.00	\$ 220,000.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 202,718.26	\$ 420,051.00	\$ 420,000.00



Appointed Official
D. Gene Valentini

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 2022:

- Revive outreach efforts throughout the state using debt mediation as the tool to access unserved communities.
- Enhanced Collaboration with Texas Department of Agriculture.

Goals for 2023:

- Provide two virtual workshops for rural Justice Courts, attorneys, and residents about available services.
- Conduct two in-person workshops in rural communities about services provided by ODR.

Staff by Classification	FY21	FY22	FY23
Professional	0	1	1
Clerical	2	2	0

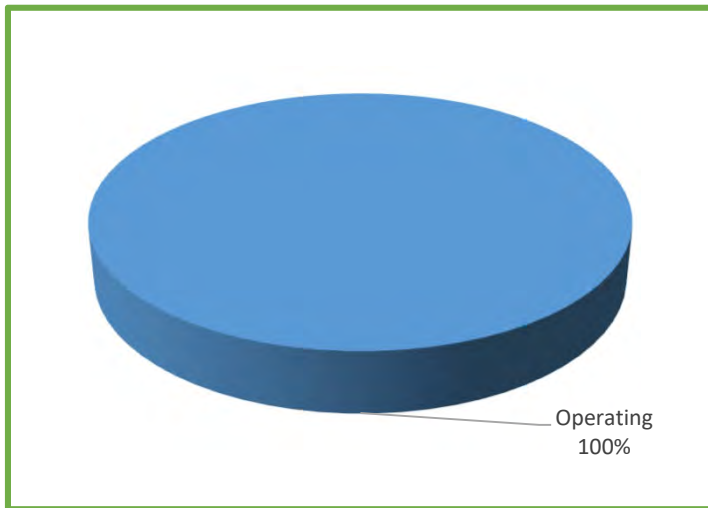
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 VINE GRANT

G/L 126

	2020-2021 Actuals		2021-2022 Estimates		2022-2023 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		30,123		30,171	30,171
Fees		-		-	-
Commissions		-		-	-
Charges for Service		-		-	-
Fines/Forfeitures		-		-	-
Interest		-		-	-
Other Revenue		-		-	-
Licenses/Permits		-		-	-
OTHER REVENUE SOURCES					
Transfers In		-		-	-
TOTAL REVENUE	\$	30,123	\$	30,171	\$
EXPENDITURES					
Personnel		-		-	-
Operating		30,123		30,171	30,171
Capital		-		-	-
OTHER SOURCES (USES)					
Transfers out		-		-	-
NET REVENUE (EXPENDITURES)	\$	-	\$	-	\$
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance		-		-	-
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
ENDING FUND BALANCE	\$	-	\$	-	\$

The 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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 30,122.52	\$ 30,171.00	\$ 30,171.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 30,122.52	\$ 30,171.00	\$ 30,171.00



Project Manager
Daniel Corbin

Lubbock County, Texas

Adopted Budget

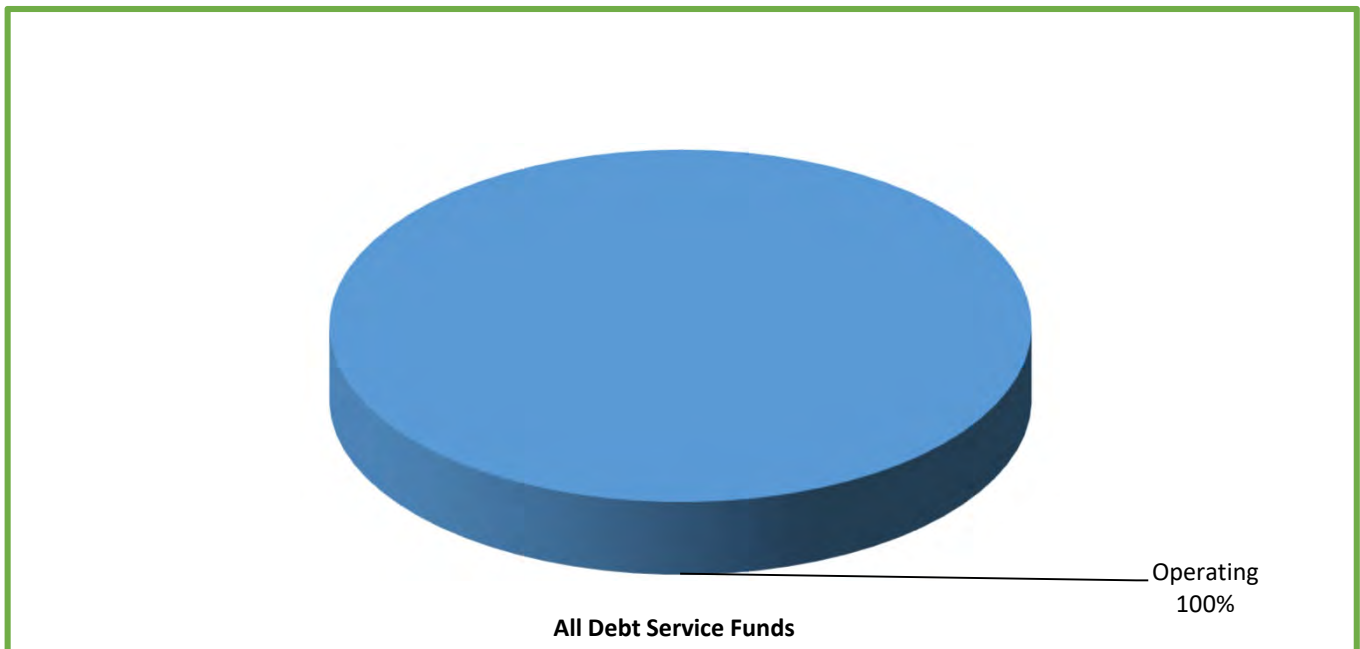
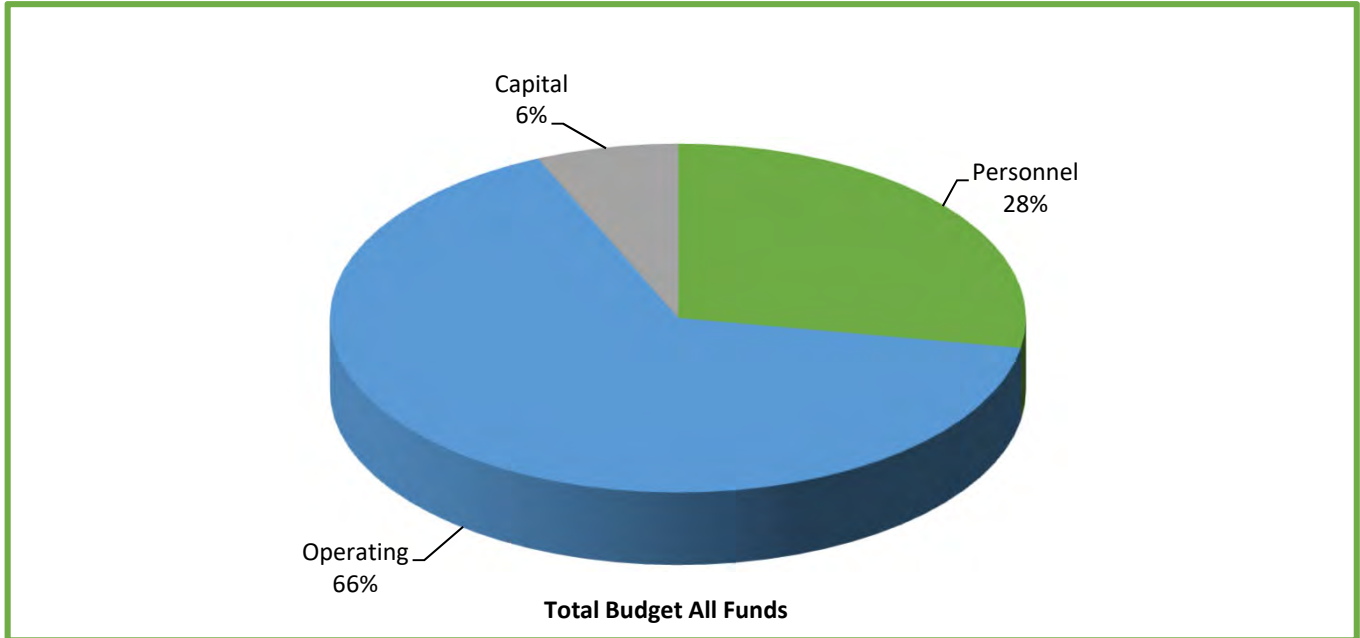
FY 2022 - 2023



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.



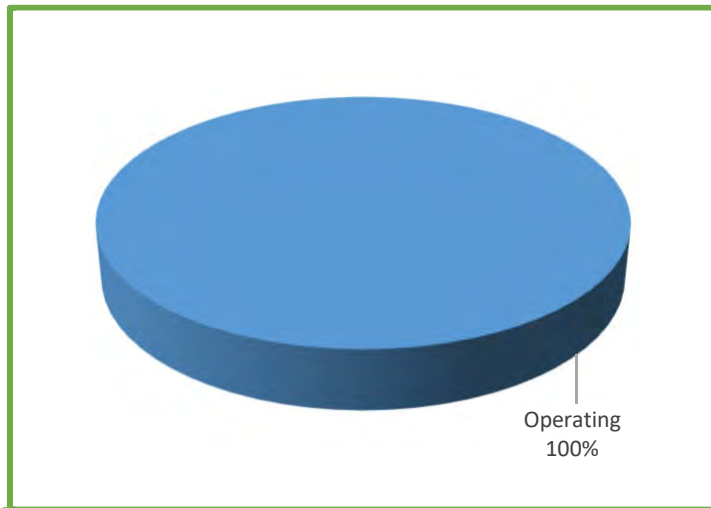
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2013

G/L 206

	2020-2021 Actuals		2021-2022 Estimates		2022-2023 Budget
REVENUES					
Tax Collections	\$ 872,717	\$	505,231	\$	720,250
Intergovernmental	-		-		-
Fees	-		-		-
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	670		1,000		1,000
Other Revenue	-		-		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 873,388	\$	506,231	\$	721,250
EXPENDITURES					
Personnel	-		-		-
Operating	798,675		748,517		796,050
Capital	-		-		-
OTHER SOURCES (USES)					
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ 74,713	\$	(242,286)	\$	(74,800)
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	242,373		317,086		74,800
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ 317,086	\$	74,800	\$	-

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 2022-2023				
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>	
Personnel	\$ -	\$ -	\$ -	
Operating	\$ 798,675.00	\$ 748,517.00	\$ 796,050.00	
Capital	\$ -	\$ -	\$ -	
Total Budget	\$ 798,675.00	\$ 748,517.00	\$ 796,050.00	



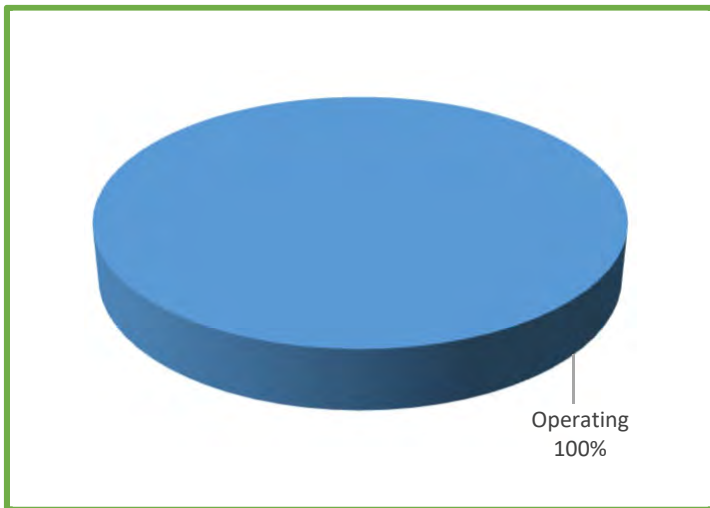
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2016

G/L 201

	2020-2021 Actuals		2021-2022 Estimates		2022-2023 Budget
REVENUES					
Tax Collections	\$ 6,142,657	\$	5,188,298	\$	5,725,375
Intergovernmental	-		-		-
Fees	-		-		-
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	5,531		10,000		10,000
Other Revenue	-		-		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 6,148,188	\$	5,198,298	\$	5,735,375
EXPENDITURES					
Personnel	-		-		-
Operating	5,737,693		5,733,250		5,735,375
Capital	-		-		-
OTHER SOURCES (USES)					
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ 410,495	\$	(534,952)	\$	-
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	2,106,524		2,517,019		1,982,067
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ 2,517,019	\$	1,982,067	\$	1,982,067

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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 5,737,693.00	\$ 5,733,250.00	\$ 5,735,375.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 5,737,693.00	\$ 5,733,250.00	\$ 5,735,375.00



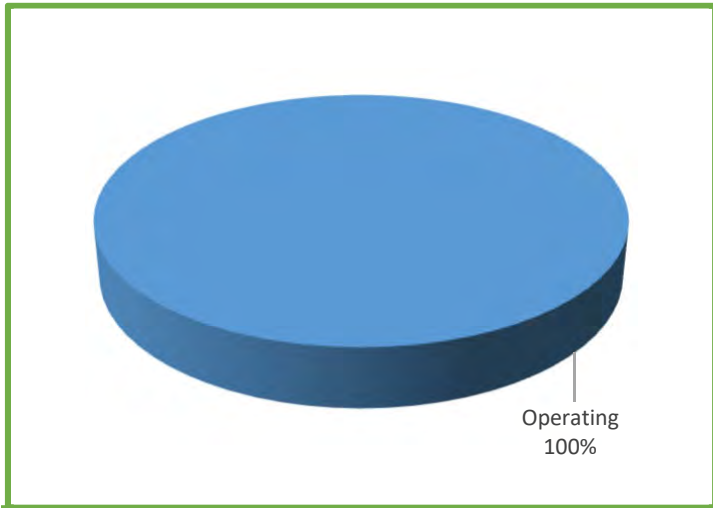
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2021

G/L 203

	2020-2021 Actuals		2021-2022 Estimates		2022-2023 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$ 742,250
Intergovernmental		-		-	-
Fees		-		-	-
Commissions		-		-	-
Charges for Service		-		-	-
Fines/Forfeitures		-		-	-
Interest		-		-	50
Other Revenue		-		-	-
Licenses/Permits		-		-	-
OTHER REVENUE SOURCES					
Transfers In		-		-	-
TOTAL REVENUE	\$	-	\$	-	\$ 742,300
EXPENDITURES					
Personnel		-		-	-
Operating		-		-	742,300
Capital		-		-	-
OTHER SOURCES (USES)					
Transfers out		-		-	-
NET REVENUE (EXPENDITURES)	\$	-	\$	-	\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance		-		-	-
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
ENDING FUND BALANCE	\$	-	\$	-	\$ -

The 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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ -	\$ -	\$ 742,300.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ -	\$ -	\$ 742,300.00



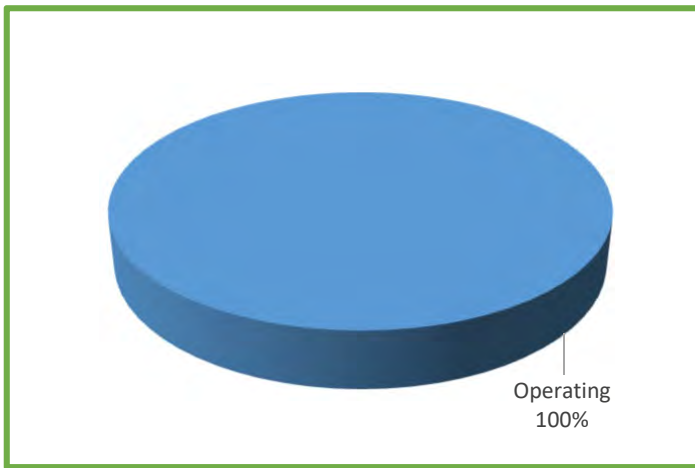
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 SPECIAL TAX REVENUE BONDS, SERIES 2020

G/L 208

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections			
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest			
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	(283,391)	1,223,437	599,740
TOTAL REVENUE	\$ (283,391)	\$ 1,223,437	\$ 599,740
EXPENDITURES			
Personnel	-	-	-
Operating	604,567	609,952	1,210,556
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (887,958)	\$ 613,485	\$ (610,816)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	888,531	573	614,058
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 573	\$ 614,058	\$ 3,242

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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 604,566.73	\$ 609,952.00	\$ 1,210,556.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 604,566.73	\$ 609,952.00	\$ 1,210,556.00



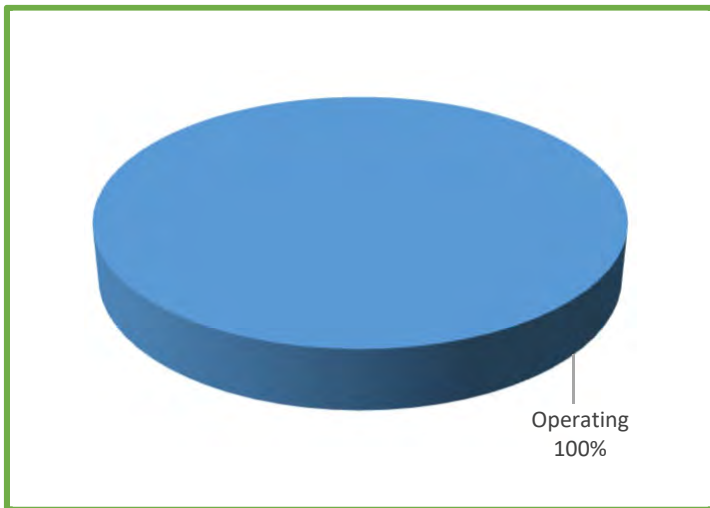
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 UNLIMITED TAX ROAD BONDS

G/L 202

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ 1,674,045	\$ 1,623,593	\$ 1,886,863
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	1,500	1,200	1,200
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 1,675,545	\$ 1,624,793	\$ 1,888,063
EXPENDITURES			
Personnel	-	-	-
Operating	2,064,923	1,566,888	1,888,063
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (389,378)	\$ 57,905	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	392,536	3,158	61,063
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	3,158	\$ 61,063	\$ 61,063

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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 2,064,922.56	\$ 1,566,888.00	\$ 1,888,063.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 2,064,922.56	\$ 1,566,888.00	\$ 1,888,063.00



Lubbock County, Texas

Adopted Budget

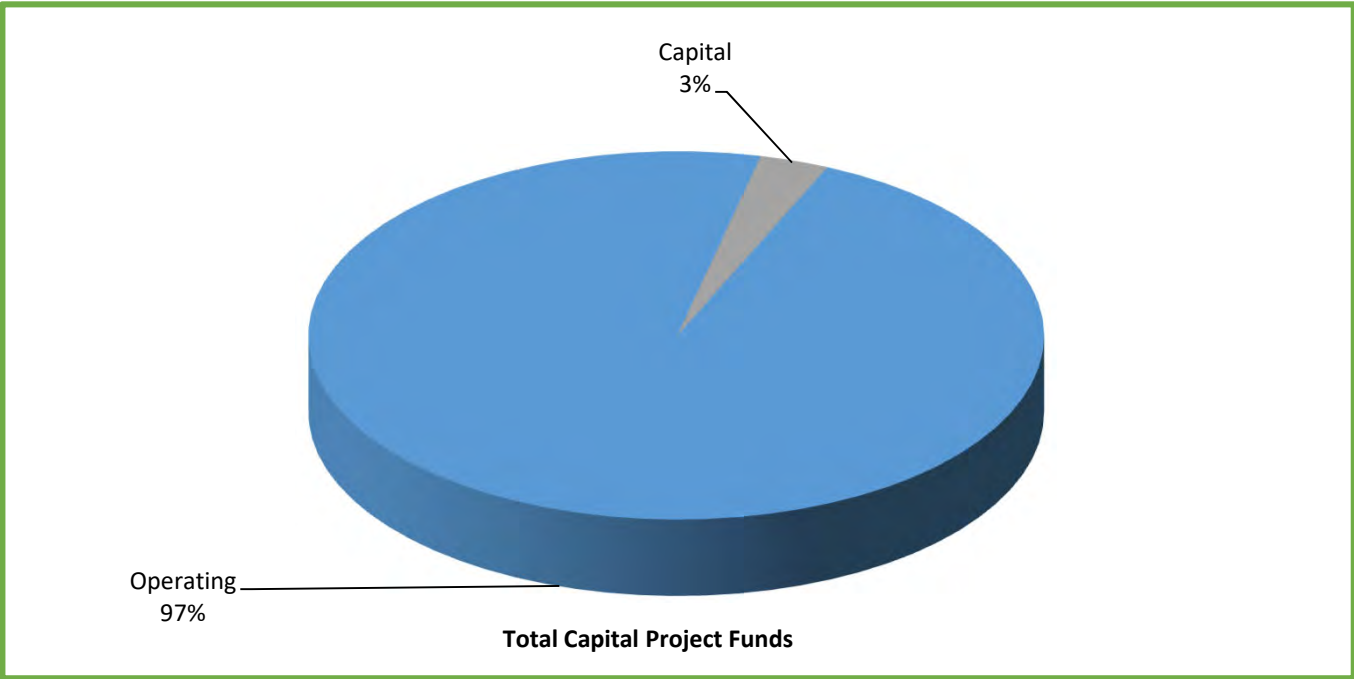
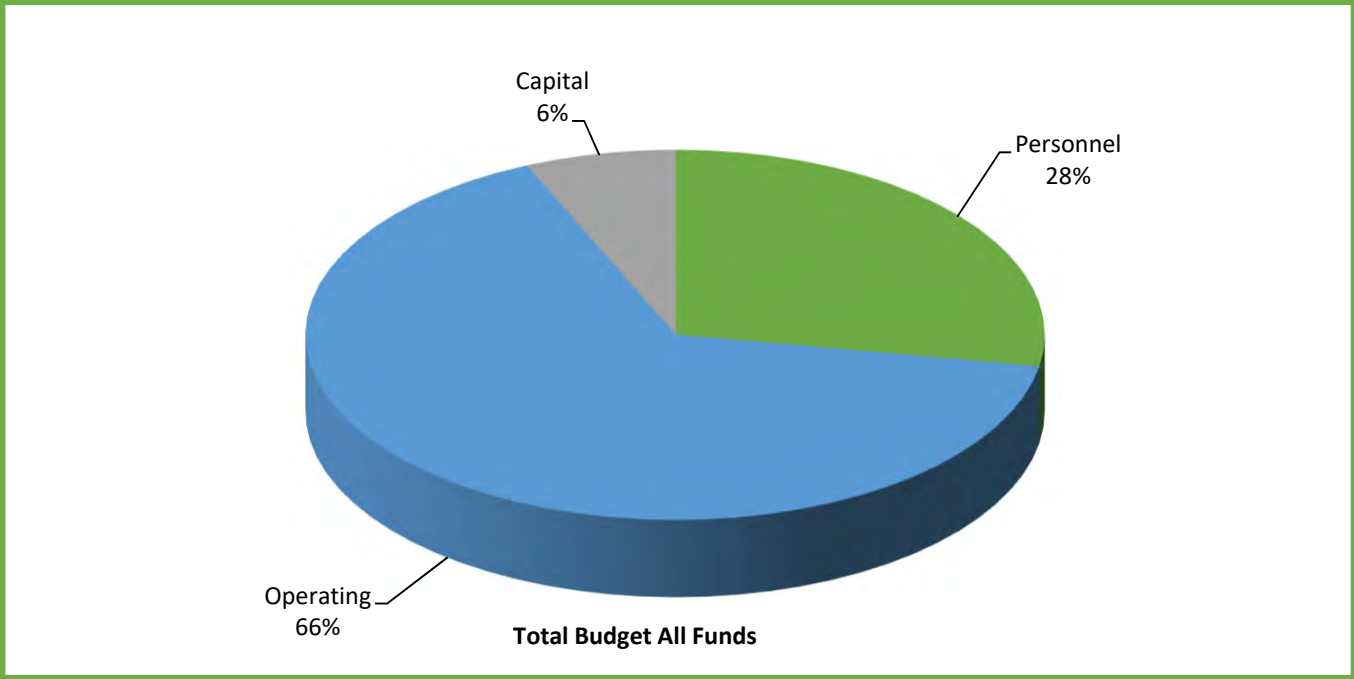
FY 2022 - 2023



Capital Project Funds
Revenue & Expenditure
Summaries

LUBBOCK COUNTY, TEXAS
TOTAL BUDGET ALL FUNDS vs. TOTAL CAPITAL PROJECT FUNDS

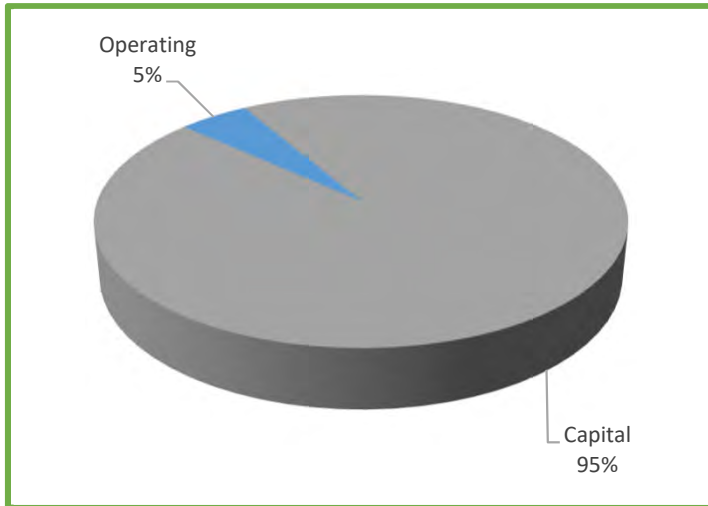
Capital Project Funds are a type of Governmental Fund that are used for the acquisition or construction of general fixed assets.



	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	974	700	4,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	1,958,000	11,071	1,010,000
TOTAL REVENUE	\$ 1,958,974	\$ 11,771	\$ 1,014,000
EXPENDITURES			
Personnel			
Operating	194,340	700	143,000
Capital	138,990	60,872	2,771,000
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 1,625,643	\$ (49,801)	\$ (1,900,000)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	475,111	2,100,754	2,050,953
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 2,100,754	\$ 2,050,953	\$ 150,953

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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 194,340.47	\$ 700.00	\$ 143,000.00
Capital	\$ 138,990.00	\$ 60,872.00	\$ 2,771,000.00
Total Budget	\$ 333,330.47	\$ 61,572.00	\$ 2,914,000.00



Major Accomplishments in 2022:

- Started design for Phase IV & V Renovation. The intent is to bid phases together and perform one at a time spanning over two fiscal years.

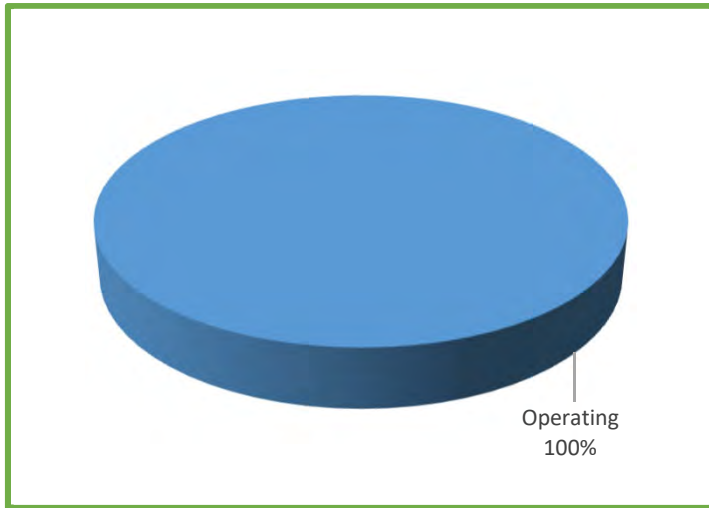
Goals for 2023:

- Start Phase IV, South Pod renovation at the Lubbock County Residential Treatment Center.

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	952,559	694,441	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	(4)	-	100
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	210,000	210,000	1,410,100
TOTAL REVENUE	\$ 1,162,555	\$ 904,441	\$ 1,410,200
EXPENDITURES			
Personnel	-	-	-
Operating	1,163,289	904,441	1,410,200
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (734)	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	141,077	17,621	17,621
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 17,621	\$ 17,621	\$ 17,621

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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 1,163,288.92	\$ 904,441.00	\$ 1,410,200.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 1,163,288.92	\$ 904,441.00	\$ 1,410,200.00



Major Accomplishments in 2022:

- 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 2023:

- Complete Right of Way Acquisition process for Phases 1 & 2.
- Solicit for construction of Woodrow Road SL 493 to FM 1730, Phase 1.

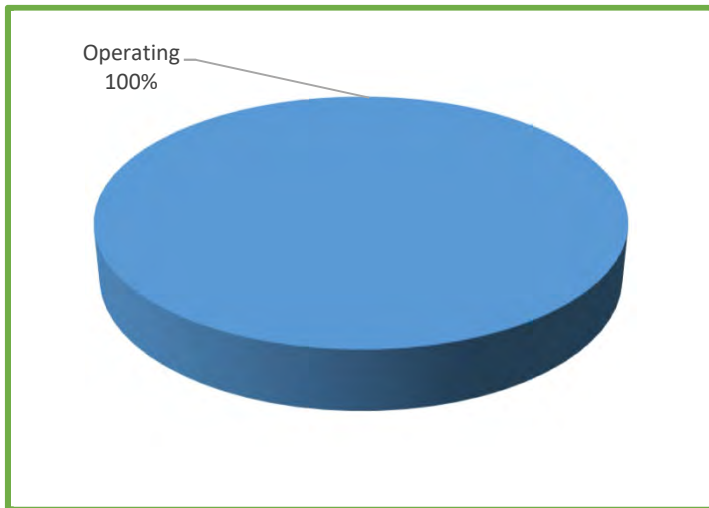
LUBBOCK COUNTY, TEXAS
 FINANCIAL SUMMARY
 TAX ROAD BONDS CONSTRUCTION

G/L 302

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	70,722	234,839	60,000
Other Revenue	41,234,981	-	53,525,000
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 41,305,703	\$ 234,839	\$ 53,585,000
EXPENDITURES			
Personnel	-	-	-
Operating	3,154,972	4,128,071	86,641,624
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 38,150,731	\$ (3,893,232)	\$ (33,056,624)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	43,301,828	42,881,852	38,988,620
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 42,881,852	\$ 38,988,620	\$ 5,931,996

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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 3,154,971.98	\$ 4,128,071.00	\$ 86,641,624.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 3,154,971.98	\$ 4,128,071.00	\$ 86,641,624.00



Major Accomplishments in 2022:

- Managed 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.
- Begin roadway construction on CR 2300 from 146th St to Woodrow Road.

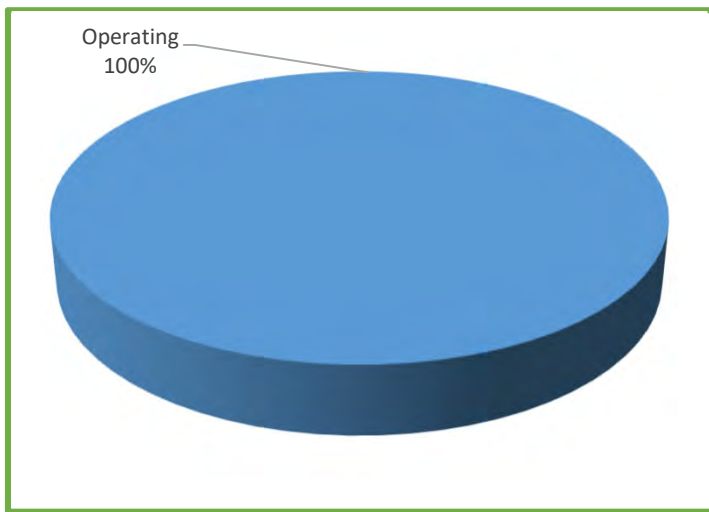
Goals for 2023:

- Complete ROW acquisition and utility relocation for roadway construction of Woodrow Road.
- Begin roadway construction on CR 7300.
- Begin roadway construction on CR 2500.

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	(3,575)	5,000	-
Other Revenue	14,479	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	(2,096,269)	519,285	-
TOTAL REVENUE	\$ (2,085,365)	\$ 524,285	\$ -
EXPENDITURES			
Personnel			
Operating	1,595,790	3,013,502	169,160
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (3,681,155)	\$ (2,489,217)	\$ (169,160)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	6,868,196	3,187,041	697,824
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 3,187,041	\$ 697,824	\$ 528,664

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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 1,595,789.85	\$ 3,013,502.00	\$ 169,160.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 1,595,789.85	\$ 3,013,502.00	\$ 169,160.00



Lubbock County, Texas

Adopted Budget

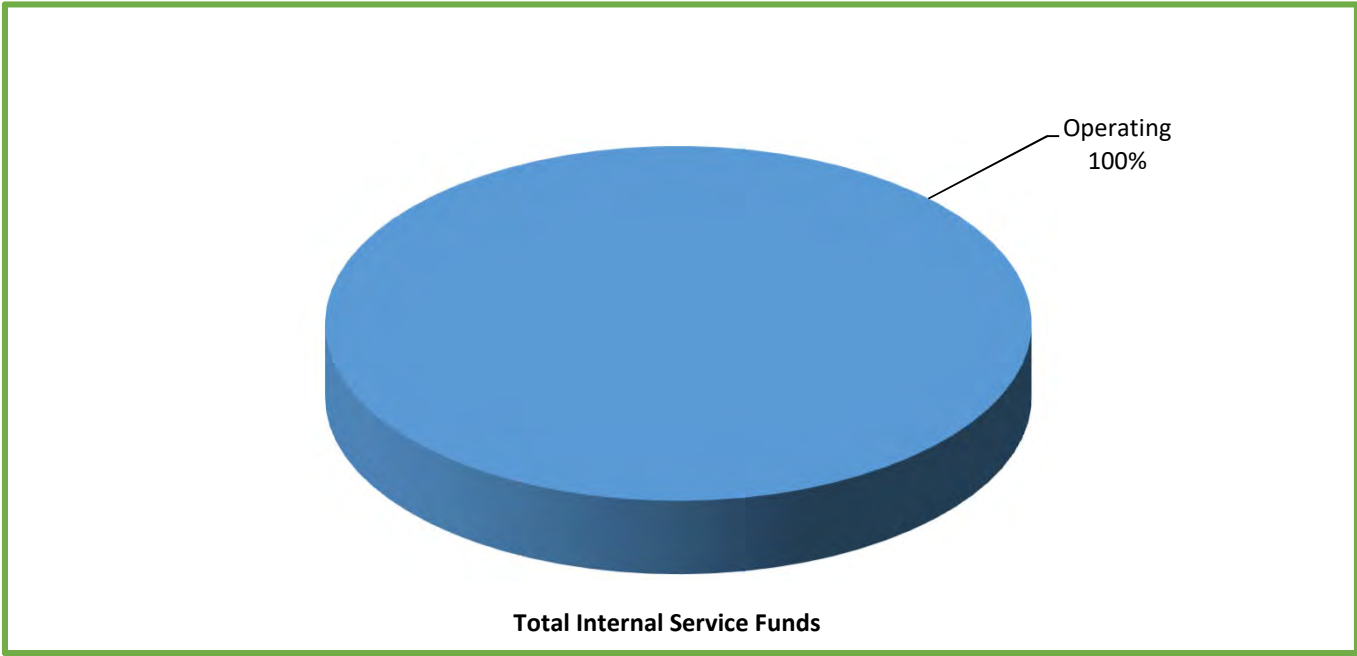
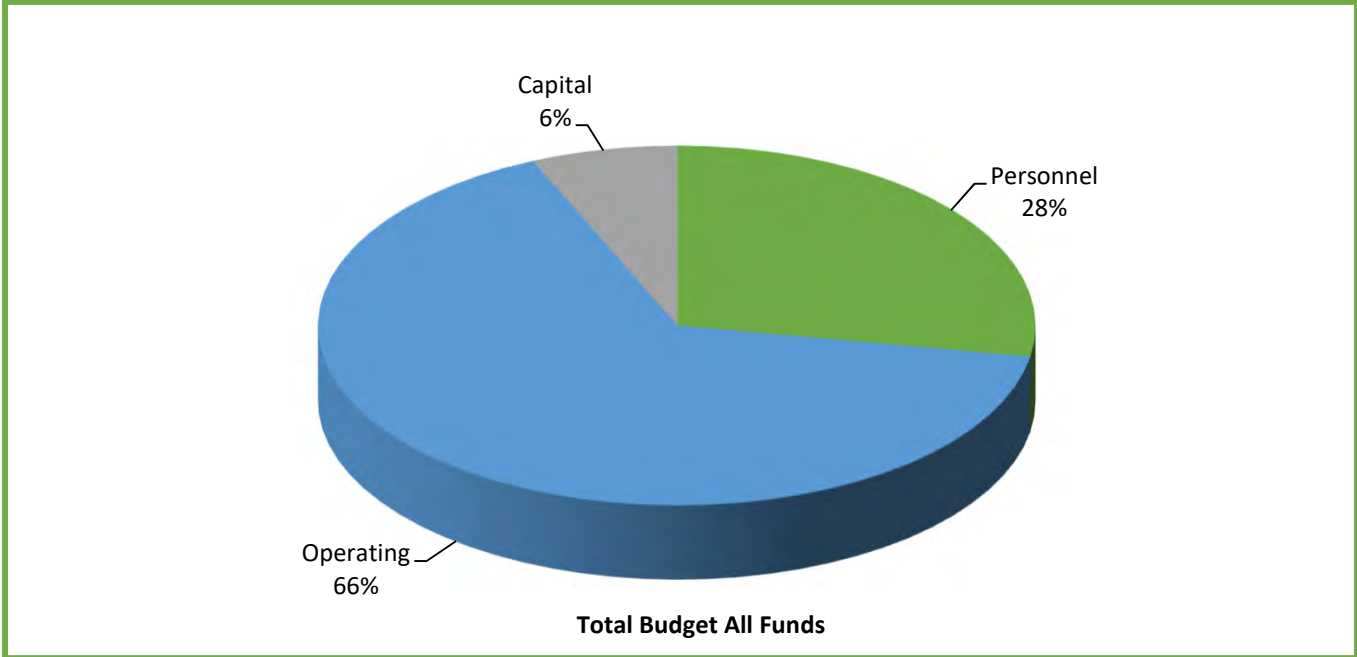
FY 2022 - 2023



Internal Service Funds
Revenue & Expenditure
Summaries

LUBBOCK COUNTY, TEXAS
TOTAL BUDGET ALL FUNDS vs. TOTAL INTERNAL SERVICE FUNDS

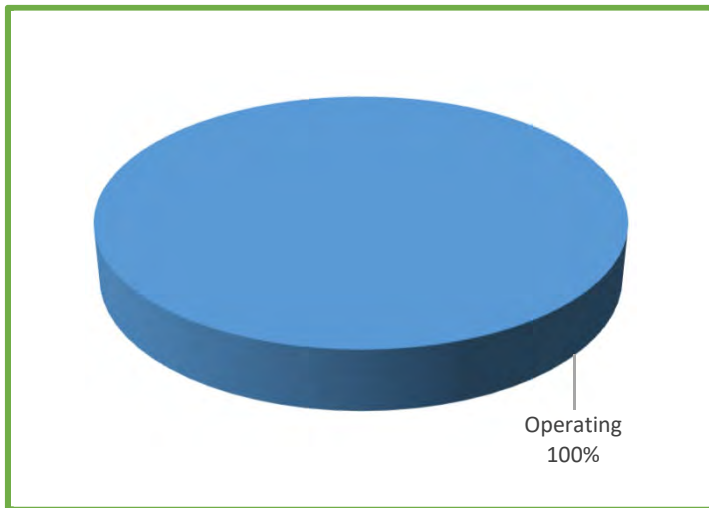
Internal Service funds, a type of proprietary fund, are used to report activities that provide supplies and services for the County's other programs and activities.



	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	13,597	20,000	20,000
Other Revenue	11,238,137	11,155,825	12,817,000
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 11,251,733	\$ 11,175,825	\$ 12,837,000
EXPENDITURES			
Personnel	-	-	-
Operating	13,142,631	10,057,629	14,725,000
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (1,890,897)	\$ 1,118,196	\$ (1,888,000)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	5,758,223	5,739,693	6,857,889
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 5,739,693	\$ 6,857,889	\$ 4,969,889

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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 13,142,630.74	\$ 10,057,629.00	\$ 14,725,000.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 13,142,630.74	\$ 10,057,629.00	\$ 14,725,000.00



Major Accomplishments in 2022:

- Opened the employee Wellness Activity Center.
- Continue to implement federally mandated No Surprises Act & Transparency in Coverage Rule.
- Automated HSA/FSA file feed from Businessolver to Tyler Munis to eliminate manual entries.

Goals for 2023:

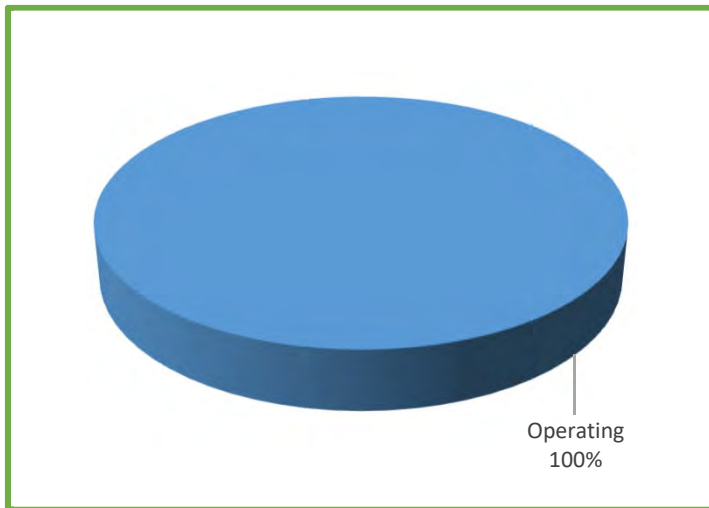
- Hire a Benefits Coordinator to focus on benefits administration and Wellness program.
- Continue funding our local Wellness partner , Wellness Today, which reduces claims cost and improves productivity.
- Consider adding a \$50 a month Tobacco surcharge for employees enrolled in medical coverage effective January 1, 2024.

Performance Measures	FY20	FY21	FY22
Average Covered Employees	932	N/A	931
Average Covered Pre-65 Retirees	30	N/A	32
Marketplace	5	N/A	5
Average Post-65 Retirees Medicare	67	N/A	73

	2020-2021 Actuals	2021-2022 Estimates	2022-2023 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	13,661	15,000	20,000
Other Revenue	1,798,513	1,510,500	1,810,500
Licenses/Permits			
OTHER REVENUE SOURCES			
Transfers In			
TOTAL REVENUE	\$ 1,812,174	\$ 1,525,500	\$ 1,830,500
EXPENDITURES			
Personnel	-	-	-
Operating	339,146	1,525,500	1,830,500
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 1,473,028	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	8,369,416	6,978,966	6,978,966
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 6,978,966	\$ 6,978,966	\$ 6,978,966

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 2022-2023			
	<u>FY21 Actual</u>	<u>FY22 Estimates</u>	<u>FY 23 Budget</u>
Personnel	\$ -	\$ -	\$ -
Operating	\$ 339,146.13	\$ 1,525,500.00	\$ 1,830,500.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 339,146.13	\$ 1,525,500.00	\$ 1,830,500.00



Major Accomplishments in 2022:

- Managed an excess amount of claims and mitigated each to control cost. Continued to manage ongoing Workers' Compensation lawsuit.
- Worked with TPA Sedgwick to successfully transition to new system and provide accurate reporting
- Monthly review of all claims involving lost time or modified duty.

Goals for 2023:

- Implement My Texas Direct with assistance from My Texas Direct team members and Sedgwick. Notify all employees of the network, hold supervisor training and add to the on-boarding process.
- Hire a Benefits Coordinator to focus on Workers' Compensation claim administration and explore moving General Liability and other insurance products to HR.
- Utilize Sedgwick claims platform and Tyler Munis to analyze cause of injury and provide quarterly reports to departments and Commissioners' Court.

Performance Measures	FY20	FY21	FY22
Total Claims Processed	146	N/A	274
Number of Days of Lost Time	201	N/A	159

Lubbock County, Texas

Adopted Budget

FY 2022 - 2023



Appendix



RESOLUTION

SETTING THE 2022 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 2022, that the tax rate for the year 2022 must be set according to law at 0.347720 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 2022 Tax Rate for Lubbock County be and the same is hereby **ADOPTED** on \$100.00 valuation for the tax year 2022, as follows:

\$.314422	for the purpose of maintenance and operation
\$.033298	for the payment of principal and interest on debt
\$.347720	TOTAL TAX RATE

BE IT FURTHER ORDAINED AND ORDERED, that the 2022 original Tax Levy for Lubbock County is \$93,636,312.43.

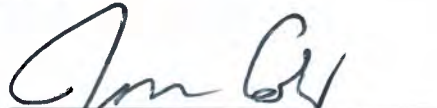
THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

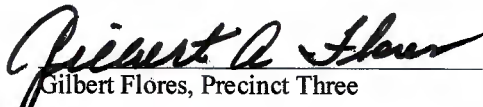
ACCORDINGLY, the Lubbock Central Appraisal District is hereby authorized to assess and collect the taxes of Lubbock County, Texas in accordance herewith.


SO ORDERED AND ORDAINED on this the 22th day of August 2022, 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

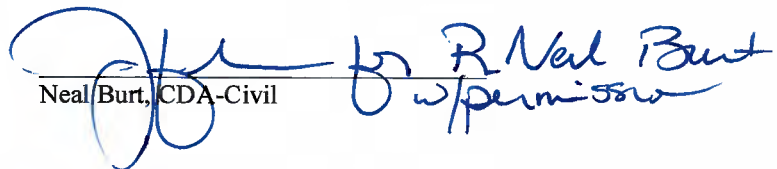

Gilbert Flores, Precinct Three


Chad Seay, Precinct Four

ATTEST:


Kelly Pinion, County Clerk

REVIEWED FOR FORM:


Neal Burt, CDA-Civil
for R. Neil Burt
w/permission

2022 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.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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). ¹	\$ _____
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ _____
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ _____
4.	2021 total adopted tax rate.	\$ _____ / \$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. <div style="margin-left: 20px;"> A. Original 2021 ARB values: \$ _____ B. 2021 values resulting from final court decisions: - \$ _____ C. 2021 value loss. Subtract B from A.³ </div>	\$ _____
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. <div style="margin-left: 20px;"> A. 2021 ARB certified value: \$ _____ B. 2021 disputed value: - \$ _____ C. 2021 undisputed value. Subtract B from A. ⁴ </div>	\$ _____
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ _____

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)
³ Tex. Tax Code § 26.012(13)
⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ _____
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ _____
10.	<p>2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2021 market value: \$ _____</p> <p>B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ _____</p> <p>C. Value loss. Add A and B.⁶</p>	\$ _____
11.	<p>2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p>A. 2021 market value: \$ _____</p> <p>B. 2022 productivity or special appraised value: - \$ _____</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ _____
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ _____
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ _____
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ _____
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ _____
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ _____
18.	<p>Total 2022 taxable value on the 2022 certified appraisal roll today. 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.¹¹</p> <p>A. Certified values: \$ _____</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control and energy storage system exemption: 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>D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ _____</p> <p>E. Total 2022 value. Add A and B, then subtract C and D.</p>	\$ _____

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2022 taxable value of properties under protest. 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. ¹⁴ \$ _____</p> <p>B. 2022 value of properties not under protest or included on certified appraisal roll. 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. ¹⁵ + \$ _____</p> <p>C. Total value under protest or not certified. Add A and B. \$ _____</p>	
20.	2022 tax ceilings. Counties, cities and junior colleges 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ _____
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ _____
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ _____
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ _____
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ _____
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ _____ / \$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____ / \$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.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ _____ / \$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ _____
31.	<p>Adjusted 2021 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&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 2021. This line applies only to tax years preceding tax year 2021. + \$ _____</p> <p>B. 2021 taxes in TIF. 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 2022 captured appraised value in Line 18D, enter 0. - \$ _____</p> <p>C. 2021 transferred function. 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>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ _____</p> <p>E. Add Line 30 to 31D.</p>	\$ _____
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ _____ /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. 2022 state criminal justice mandate. 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. 2021 state criminal justice mandate. 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>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>A. 2022 indigent health care expenditures. 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. 2021 indigent health care expenditures. 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100

²² [Reserved for expansion]
²³ Tex. Tax Code § 26.044
²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals 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. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. 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. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____/\$100
38.	<p>Rate adjustment for defunding municipality. 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 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____/\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____/\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ _____/\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ _____/\$100

²⁵ Tex. Tax Code § 26.0442

²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. 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. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. 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&O expenses.</p> <p>A. Debt 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, 2022, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ _____</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____</p> <p>D. Subtract amount paid from other resources - \$ _____</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ _____</p>	\$ _____
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ _____
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ _____ %</p> <p>B. Enter the 2021 actual collection rate. _____ %</p> <p>C. Enter the 2020 actual collection rate. _____ %</p> <p>D. Enter the 2019 actual collection rate. _____ %</p> <p>E. 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%. ³¹</p>	_____ %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ _____ /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. 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

²⁷ Tex. Tax Code § 26.042(a)
²⁸ Tex. Tax Code § 26.012(7)
²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)
³⁰ Tex. Tax Code § 26.04(b)
³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 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.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ _____ /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ 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.	2022 voter-approval tax rate, adjusted for sales tax. 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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. 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

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ 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 before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ _____ /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ _____ /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ _____ /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. 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

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.⁴⁴

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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
72.	De minimis rate. 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.⁴⁶

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.⁴⁷

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.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2023

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

In future tax years, this section will also 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.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit’s Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____ /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. 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 2022 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 2022 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 2022 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 Tax Code. ⁵⁰

print here ➔

Printed Name of Taxing Unit Representative _____

sign here ➔

Taxing Unit Representative _____

Date _____

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

Goal 1:
Efficient Government:
 Manage all county resources to anticipate and respond effectively and efficiently to the growing needs of Lubbock County.
 Goal Chairperson: Bill McCay, Commissioner Precinct #1

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

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

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

Strategy 2: Continued development of a Records & Management Plan for Preservation Threat/Mitigation and Recovery.

Responsible Party: Contract Manager, Maintenance Director, Civil-Attorney, Emergency Management Coordinator, District Clerk, Information Technology Assistant Director, Justice of the Peace #4, and Central Archivist

Strategy 3: The Central Archivist will meet with Lubbock County Department Directors.

Responsible Party: Commissioners' Court

Objective 2: Begin to implement a plan for utilization of regional resources and opportunities.

Strategy 1: Begin gathering surveys and compile data.

Responsible Party: Dispute Resolution Director, (Chair), Efficient Government Committee, Court Administrator, Sheriff's Office & LCJJC

Objective 3: Identify all collectable fees and fines

Strategy 1: Establish a Fee Review Committee and reevaluate annually.

** Committee appointed, Civil-District Attorney, District Clerk, County Clerk, Auditor(Chair), Sheriff's Office Chief Administrator, Information Technology Director, Dispute Resolution Director, Court Administrator, and Judicial Compliance Director

Strategy 2: Continue to review all fees and fines that can legally be collected.

Responsible Party: Civil-District Attorney

Objective 4: Develop Master Plan and implement improvements for Lubbock County Criminal Justice System.

Strategy 1: Maintain regular contact through regularly scheduled quarterly meetings with the Criminal Justice Committee.

Responsible Party: Commissioner Precinct #1

Strategy 2: Prepare a report that identifies and documents pertinent issues to be addressed within the Criminal Justice System.

Responsible Party: Criminal Justice Committee

Strategy 3: The Criminal Justice Improvement is ongoing.

Responsible Party: Criminal Justice Committee

Strategy 4: Annually by June meet with Commissioners' Court for priority budgeting in the Criminal Justice system.

Responsible Party: Sheriff's Office, District Attorney's Office, Court Administration & Facilities

Accomplished and ongoing goals:

- Maintain Strategic Planning Coordinator.
- Each department will provide a projected five-year budget and updated Strategic Plan with annual budget request.
- Ongoing Internal Communication Committee (ICC) (Lunch & Learn) meetings to address operational issues.
- Form the Efficient Government Committee to develop a format for the incorporation of individual Department Plans into the county-wide plan.
- Create a job description for a Central Archivist for Lubbock County.
- Present Central Archivist position to the Personnel Committee.
- Hired a Central Archivist.
- Developed a plan for investigation & utilization of regional resources & opportunities.
- By September of each year update the five-year county-wide plan.
- Lunch & Learn

Goal 2:

Public Safety:

Promote a safe and secure environment for the people of Lubbock County.

Goal Chairperson: Cody Scott and Mike Reed, Sheriff's Office

Objective 1: Complete the enhancement of the security of County Facilities.

Strategy 1: Annually reevaluate all recommendations in place and operating.

Responsible Party: Commissioners' Court and Sheriff's Office

Strategy 2: Complete the remodeling of the courthouse holding cells.

Responsible Party: Commissioners' Court, Sheriff's Office, Maintenance Department

Accomplished and ongoing goals:

- Implementation of recommendations from Security Studies.
- Transition to new detention facility.

Goal 3:
Employee Excellence:
Enhance the quality, productivity, recruiting and retention of the County workforce.
Goal Chairperson: Greg George with the Personnel Committee

Objective 1: Employee engagement.

Strategy 1: Reevaluate and research employee engagement vendors as needed.

Responsible Party: Personnel Committee and HR

Strategy 2: Employee engagement survey.

Responsible Party: Outside Vendor

Strategy 3: Analyze data and create an action plan that includes targeted training topics as needed.

Responsible Party: Vendor, Personnel Committee & Human Resources

Strategy 4: Maintain results and feedback to employees on survey.

Responsible Party: Vendor, Department Directors & Human Resources

Objective 2: Enhance communication and education between administration, employee and department.

Strategy 1: Reevaluate and enhance intranet potential.

Responsible Party: LCIT & Web Site Committee

Objective 3: Provide employee health and wellness program.

Strategy 1: Review and implement new health and wellness program(s).

Responsible Party: Human Resources & Vendor

Strategy 2: Work to incorporate new health and wellness program with wellness fair.

Responsible Party: Human Resources & Vendor

Strategy 3: Assess the program and results.

Responsible Party: Human Resources & Insurance Committee

Objective 4: Affirmative Action

Strategy 1: Evaluate current tracking system

Responsible Party: Human Resources

Strategy 2: Assess and consider enhancement or purchase of software

Responsible Party: Human Resources & Payroll

Strategy 3: Maintain AA plan

Responsible Party: Human Resources

Accomplished and ongoing goals:

- Prepare annual attrition reports.
- Begin intranet development
- Monthly utilize the Gazebo Gazette.
- Continue to offer quality training on a variety of topics for Department Directors and staff.
- Provide Employee Health and Wellness Program.
- Negotiate a new fitness center discounted rate.
- Host Wellness Fair
- Create and maintain documentation of recruitment record for each job posting and recruitment efforts.
- Expand recruitment efforts to minorities
- Analyzed setbacks of rollout and processes from vendors.
- Work with vendor to create new program and incorporate with wellness fair.

Goal 4:
Service Excellence:
Provide the public with access to quality services that
are both beneficial and responsive.
Goal Chairperson: Ronda Alexander, Texas AgriLife Extension Agent

Objective 1: Provide accessibility to services that can be provided on the County website.

Strategy 1: By budget deadline ensure that Department Directors have available on-line services.

Responsible Party: Department Directors and Web Master

Strategy 2: Encourage department Heads to quarterly review and update possible services.

Responsible Party: Department Directors

Objective 2: Ongoing improve accessibility to public information.

Strategy 1: Review with Department Directors public information and services available through websites for County Departments.

Responsible Party: Webmaster & Contract Manager

Strategy 2: Encourage departments to work with LCIT to develop electronic document storage.

Responsible Party: LCIT, Maintenance and Records Management Officer

Strategy 3: Investigate the use of Social Media for Public Information.

Responsible Party: LCIT, Court Administrator, Human Resources Director, AgriLife Extension Agent

Objective 3: Improve accessibility of making payments owed to Lubbock County.

Strategy 1: Review and develop county policy for acceptance of funds in compliance with Texas Statutes (i.e. inter-departmentally).

Responsible Party: Auditor, Civil District Attorney, Treasurer, Court Administrator (Chair), Information Technology Director, Clerks, Judicial Compliance Director and Dispute Resolution

Objective 4: Ongoing customer service communication.

Strategy 1: Develop and investigate a feedback instrument for internal and external customers.

Responsible Party: AgriLife Extension Agent, Tax Assessor/Collector, County Clerk, Human Resources Director, County Judge Office Manager and Elections Director

Objective 5: Ongoing, encourage departments to utilize intranet to provide employees access to available resources.

Responsible Party: Department Directors

Accomplished and ongoing goals:

- Expand services offered on web-site including intranet.

Goal 5:
Emergency Management
Maintain a comprehensive emergency management
program.

Goal Chairperson: Clinton Thetford, Emergency Management Coordinator

Objective 1: Ensure emergency management compliance is ongoing.

Strategy 1: Develop a comprehensive Animal Issues Committee.

Responsible Party: Texas AgriLife Office and Emergency Management Coordinator

Strategy 2: Ongoing Annual review of the Animal Issues Emergency Response Team.

Responsible Party: Animal Issues Committee

Objective 2: Prepare for the internal Emergency Response Plan.

Strategy 1: Evaluate and continuously assess the development of internal Emergency Response Plan and Emergency Response Action Guides.

Responsible Party: Emergency Management Coordinator & Department Directors

Strategy 2: Review all existing departmental evacuation plans and have all the plans be consistent with the Counties Emergency Response Plan.

Responsible Party: Safety Committee

Objective 3: Evaluate and continuously assess external County-wide Emergency Operations Plan.

Strategy 1: Development of procedures to integrate all agencies and jurisdictions within Lubbock County into an Emergency Operations Planning Group.

Responsible Party: County Judge and Emergency Management Coordinator

Strategy 2: Provide appropriate training to emergencies operations planning group to allow for development of County-wide Emergency Operations Plan.

Responsible Party: County Judge and Emergency Management Coordinator

Objective 4: Establish Lubbock County Continuity of Operations Plan.

Strategy 1: Begin to develop strategies for a Continuity of Operations Plan

Responsible Party: Safety Committee

Strategy 2: Review and train department directors on developing a Continuity of Operations Planning.

Responsible Party: Emergency Management Coordinator

Strategy 3: Review all departmental Disaster Recovery Plan.

Responsible Party: Emergency Management Coordinator and Department Directors

Strategy 4: Revise and develop and approve a Lubbock County Department Continuity of Operations Plan.

Responsible Party: Emergency Management Coordinator and Commissioners' Court

Objective 5: To participate in regional emergency response planning with our SPAG partners to allow for support to any jurisdiction within the region during times of disaster.

Strategy 1: To participate in regional training and exercising.

Responsible Party: Emergency Management Coordinator and Commissioners' Court

Accomplished and ongoing goals:

- Distribute the "City/County Emergency Response Plan" to Department Directors.
- Identify and schedule classes for those who need to complete NIMS training.
- Prepare annual evacuation plans.

LUBBOCK COUNTY, TEXAS

Summary of Financial Policies

The County has an important responsibility to the citizens of Lubbock County to carefully account for public funds and to plan for adequate funding of services. These financial policies enable the County to achieve responsible stewardship and full disclosure.

Personnel Policy

Lubbock County has implemented the use of a Personnel Committee. The committee is made up of permanent voting members. The permanent members are made up of the Human Resources Director, Human Resource Assistant Director, the Civil District Attorney, two members of the Commissioners’ Court, the County Auditor and Payroll Manager.

Lubbock County Commissioners’ Court approved a 2% COLA for Elected Official excluding those that are supplemented by the State of Texas, a 5% COLA to all employees, and disparity pay to the Juvenile Justice Center. The following salary increases, and re-classes are as follows for the 2022-2023 budget.

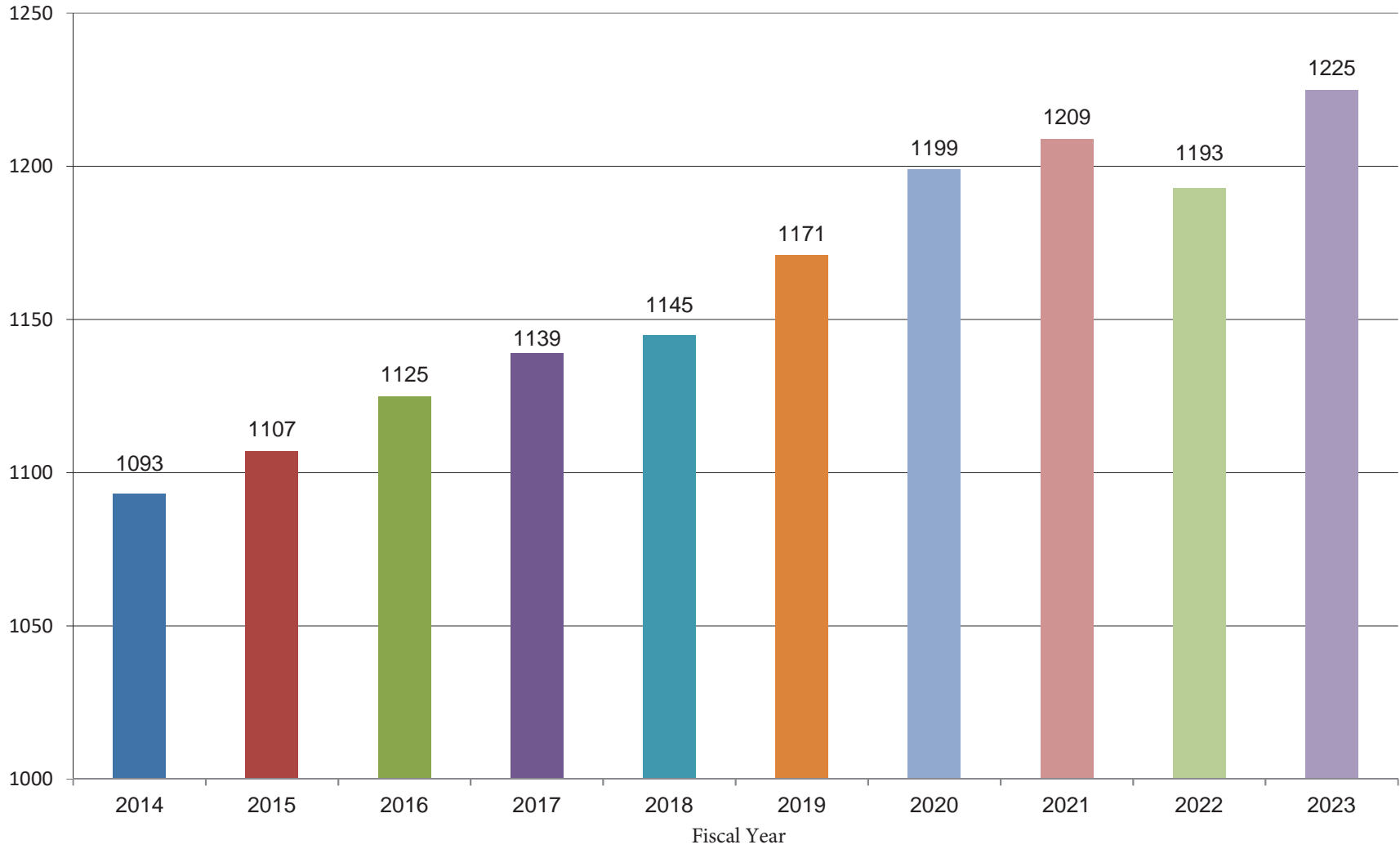
FY2023 Position Re-classifications					
Dept	Org	Current Position	FY2023 Recommendation	Agreed Grade	Comments
JJC	054-051	Behavioral Health Coordinator - PR03	Director of Mental Health Services-PR04	PR04	
JJC	054-051	Detention Therapist - PR02	Detention Therapist - PR03	PR03	4 positons
Maint	011-061	Master HVACR	Sr HVACR Technician - SC03	SC03	
Maint	011-061	Maint. Tech. II - SC01	Plumber - SC03	SC03	
Maint	011-061	Life Safety Specialist - SC02	Life Safety Supervisor- SC04	SC04	
Maint	011-061	Maint. Tech. II - SC01	HVACR Technician - SC02	SC02	2 positons
Maint	011-061	Maint. Tech. II - SC01	HVACR Technician - SC02	SC02	
Maint	011-061	Master Electrician - SC05	Master Electrician - SC06	SC06	No Salary Change per Director
Maint	011-061	HVACR Manager - SC05	HVACR Manager - SC06	SC06	No Salary Change per Director
ME	011-045	Office Manager - CL04	Operations Manager - AD01	AD01	No Salary Change per Director
LCDC	011-047	Staff Sergeant Exempt 40/7 - PS05	Staff Sergeant 171/28 - PS05 (Non-Exempt) - 24 Positions	PS05	Overtime Pay
LSO	011-046	Investigator 171/28 - PS05	Staff Sergeant - PS05 (Non- Exempt)	PS05	
Roads	020-190	Road Maintenance Tech - SM02	Truck Driver - SM03	SM03	NO INCENTIVE; 4 positons
Roads	020-190	Mechanic - SC03	Fleet Manager - SC04	SC04	No Salary Change per Director
Roads	020-190	Environmental Safety Manager - SC05	Environmental Health & Safety Mgr. -	SC06	No Salary Change per Director
Roads	020-190	Pavement Manager - SC05	Paved Road Manager - SC06	SC06	No Salary Change per Director
Roads	020-190	Unpaved Roads Manager - SC05	Unpaved Roads Manager - SC06	SC06	
Auditor	011-012	Assist. Auditor Grant Auditor - PR02	Financial System Analyst - PR02	PR02	No Salary Change per Director
JP2	109-001		Part-Time Clerk - CL02	CL02	Move to GL 011032- 500900

Approved by Commissioners' Court 9-12-2022

Lubbock County will add new staff to several departments for the 2022-2023 budget including the following positions:

FY2023 New Positions				
Dept	Org	FY2023 Request	Approved Grade	Comments
CDA	011-040	Records Clerk - CL02	CL02	
CDA	011-040	Records Specialist - CL03	CL03	
CDA	011-040	CJIS Clerk - CL02	CL02	
Courts	011-014	Magistrations Clerk - CL02	CL02	
Courts	011-014	Pre-Trial Services Clerk - CL02	CL02	
Courts	011-014	Court Magistrate - AP	AP	
Maint	011-061	HVACR Technician - SC02	SC02	
Maint	011-061	Life Safety Technician - SC02	SC02	
Maint	011-061	Building Automation Controls Specialist - SC05	SC05	
LCDC	145-047	Re-Entry Case Manager - PR01	PR01	
LCDC	011-047	Detention Officer Work Crew 171/28	171/28	
LSO	011-046	Administrative Assistant - CL02	CL02	
LSO	011-046	Administrative Assistant - CL02	CL02	
LSO	011-046	Administrative Assistant - CL02	CL02	
LSO	011-046	Traffic Investigator - PS05	PS05	
LSO	011-046	Deputy (Street Crimes) - PS03	PS03	2 positions
Roads	020-190	Traffic Control Tech SM02	SM02	2 positions
Roads	020-190	Mechanic I - SC01	SC01	
Roads	020-190	Truck Driver - SM03	SM03	No Incentive, 2 positions
Roads	020-190	Assistant Foreman - SC04	SC04	
Roads	020-190	Equipment Operator II - SC02	SC02	3 positions
Roads	020-190	Equipment Operator I - SC01	SC01	
Auditor	011-012	Office Coordinator - CL03	CL03	
HR	011-013	Human Resources Coordinator -CL02	CL02	
HR	011-013	Benefits Coordinator - CL03	CL03	
Purch	011-011	Fixed Assets Manager - PR01	PR01	
Judicial Compliance	011-030	Judicial Compliance Assistant PT	Not Budget in FY23	
Approved by Commissioners' Court 9-12-2022				

LUBBOCK COUNTY, TEXAS
EMPLOYEE HISTORY
TEN FISCAL YEARS



LUBBOCK COUNTY, TEXAS
NUMBER OF POSITIONS BY DEPARTMENT-COMPARATIVE SUMMARY*

Department	<u>2014</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>
Administrative Research	2	2	2	2	2	0	0	0	0	0
ARPA	0	0	0	0	0	0	0	0	1	1
Commissioners' Court	5	5	5	5	5	7	8	7	8	7
County Clerk	22	22	22	22	22	22	22	22	22	22
County Clerk Records Mgt. and Preservation	3	3	3	3	3	3	3	3	3	3
County Judge	3	3	3	3	1	1	2	2	2	2
County Records Mgt. and Preservation	1	1	1	1	1	1	1	1	1	1
Information & Technology Systems	0	0	0	0	0	14	29	32	51	51
Information Services	15	15	15	15	15	2	0	0	0	0
<u>General Administration</u>	<u>36</u>	<u>36</u>	<u>36</u>	<u>36</u>	<u>34</u>	<u>50</u>	<u>65</u>	<u>67</u>	<u>88</u>	<u>87</u>
Auditor	14	15	15	15	15	15	15	15	15	17
Human Resources	5	5	5	5	5	5	5	5	6	8
Purchasing	5	5	5	5	5	5	6	6	6	7
Tax	30	32	32	33	36	36	36	36	36	36
Treasurer	4	4	4	5	5	5	5	5	5	5
<u>Financial</u>	<u>58</u>	<u>61</u>	<u>61</u>	<u>63</u>	<u>66</u>	<u>66</u>	<u>67</u>	<u>67</u>	<u>68</u>	<u>73</u>
Appellate Court	4	4	4	4	4	4	4	4	4	4
CJD Drug Court	1	1	0	0	0	0	0	0	0	0
District Clerk	30	30	30	30	30	30	30	30	30	30
District Courts	40	41	41	42	42	44	43	48	49	53
Judicial Compliance	6	6	7	7	7	7	7	7	7	6
Justice Court Technology #2	0	0	0	0	0	0	0	1	1	0
Justice of the Peace 1	4	4	5	5	5	5	5	5	5	5
Justice of the Peace 2	5	5	5	5	5	5	5	5	5	6
Justice of the Peace 3	4	4	4	4	4	4	4	5	5	5
Justice of the Peace 4	5	5	5	5	5	5	5	5	5	5
<u>Judicial</u>	<u>99</u>	<u>100</u>	<u>101</u>	<u>102</u>	<u>102</u>	<u>104</u>	<u>103</u>	<u>110</u>	<u>111</u>	<u>114</u>

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

LUBBOCK COUNTY, TEXAS
NUMBER OF POSITIONS BY DEPARTMENT-COMPARATIVE SUMMARY*

Department	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
CDA Border Prosecution	0	0	0	0	0	0	0	1	1	1
CDA Business Crimes	1	0	0	0	0	0	0	0	0	0
CDA SPATTF Grant	6	6	6	6	6	6	6	6	7	7
CDA VOCA Victim Advocacy Project	0	0	0	2	2	2	2	2	2	2
Dispute Resolution	3.00	3.00	3	3	3	3	3	4	4	5
District Attorney	72	74	74	74	75	77	77	77	80	83
Domestic Relations Office	3.00	3.00	3	3	3	3	3	2	2	3
Domestic Violence Grant	2	2	2	1	0	0	0	0	0	0
Domestic Violence Recovery	0	0	0	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	55	56	56	56	0	0
TIDC Grant	0	0	1	0	0	0	0	0	0	0
Truancy	1.00	0.00	0	0	0	0	0	0	0	0
USDA AG Mediation Grant	1.00	0.00	1	1	2	2	2	2	3	1
Legal	145	144	146	146	147	150	150	151	100	103
Constable Precinct 1	1	1	1	1	1	1	1	1	1	1
Constable Precinct 2	1	1	1	1	1	1	1	1	1	1
Constable Precinct 3	1	1	1	1	1	1	1	1	1	1
Constable Precinct 4	1	1	1	1	1	1	1	1	1	1
Courthouse Security	2	3	3	3	3	3	3	3	3	3
Detention Center	349	354	357	350	350	351	351	351	351	352
MAT-Medication Assisted Treatment Re-Entry	0	0	0	0	0	0	0	2	0	0
Medical Examiner	13	13	14	18	18	13	13	13	11	11
Sheriff	134	138	148	148	148	148	157	156	158	165
Sheriff Commissary Salary	0	0	0	8	8	8	8	9	9	10
TAG Grant	0	0	0	0	0	2	2	3	3	3
Public Safety	502	512	526	531	531	529	538	541	539	548
Facility Maintenance	64	65	66	71	71	71	72	67	68	70
Facilities	64	65	66	71	71	71	72	67	68	70

LUBBOCK COUNTY, TEXAS
NUMBER OF POSITIONS BY DEPARTMENT-COMPARATIVE SUMMARY*

Department	<u>2014</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>
Safety and Enviromental	1	1	1	1	1	1	1	0	0	0
Health	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
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
Welfare	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
Texas AgriLife Extension	8	8	8	9	9	9	9	9	9	9
Conservation	<u>8</u>	<u>8</u>	<u>8</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
Elections	9	9	9	9	9	9	9	9	9	9
Elections	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
Consolidated Road and Bridge	42	42	43	43	48	48	51	51	59	69
Public Works	2	2	2	1	1	2	2	5	5	5
Transportation	<u>44</u>	<u>44</u>	<u>45</u>	<u>44</u>	<u>49</u>	<u>50</u>	<u>53</u>	<u>56</u>	<u>64</u>	<u>74</u>
Idalou/New Deal Park	2	2	1	1	1	1	1	1	1	1
Precinct 1 Park	2	2	2	2	2	2	2	2	2	2
Shallowater Park	2	2	2	2	2	2	2	2	1	1
Slaton/Roosevelt Park	3	3	2	2	2	2	2	2	2	2
Culture/Recreation	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>6</u>	<u>6</u>
Juvenile Detention	57	57	60	61	61	67	67	67	73	71
Juvenile Food Service	3	3	3	3	3	3	3	3	3	3
Juvenile Probation	25	25	27	28	27	27	27	27	26	30
Juvenile Star Program	7	9	9	8	8	8	8	8	9	7
TJJD (A) Juvenile Probation Commission Grant	21	19	14	14	14	14	14	14	14	16
TJJD (E) Title IV E	1	1	1	1	1	1	1	1	1	0
TJJD (S) Prevention/Intervention Grant	1	1	0	0	0	0	0	0	0	0
Corrections	<u>115</u>	<u>115</u>	<u>114</u>	<u>115</u>	<u>114</u>	<u>120</u>	<u>120</u>	<u>120</u>	<u>126</u>	<u>127</u>
Total Budgeted Positions	<u>1093</u>	<u>1107</u>	<u>1125</u>	<u>1139</u>	<u>1145</u>	<u>1171</u>	<u>1199</u>	<u>1209</u>	<u>1193</u>	<u>1225</u>

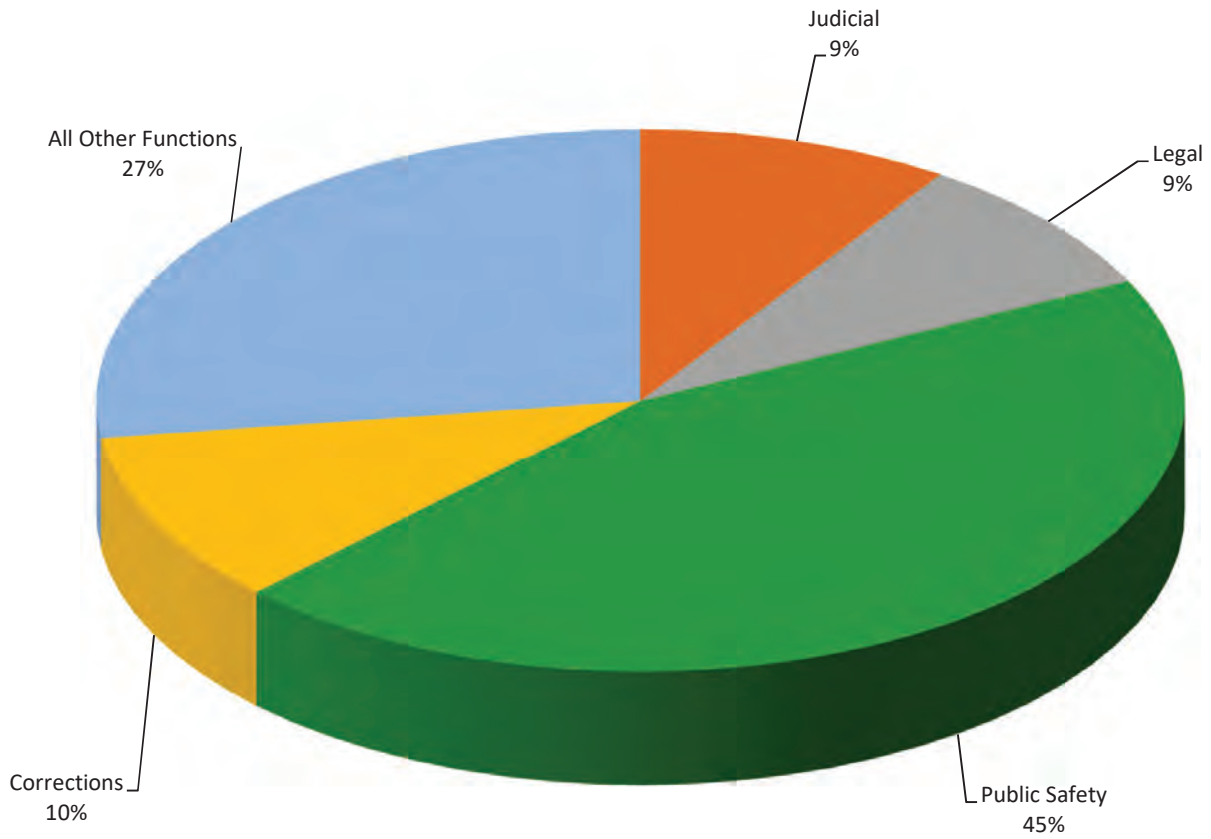
LUBBOCK COUNTY, TEXAS

COMPARATIVE SUMMARY OF EMPLOYEES BY FUNCTION*

<u>Function</u>	<u>2014</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>General Administration</u>	36	36	36	36	34	50	65	67	88	87
<u>Financial</u>	58	61	61	63	66	66	67	67	68	73
<u>Judicial</u>	99	100	101	102	102	104	103	110	111	114
<u>Legal</u>	145	144	146	146	147	150	150	151	100	103
<u>Public Safety</u>	502	512	526	531	531	529	538	541	539	548
<u>Facilities</u>	64	65	66	71	71	71	72	67	68	70
<u>Health</u>	1	1	1	1	1	1	1	0	0	0
<u>Welfare</u>	5	5	5	5	5	5	5	5	5	5
<u>Conservation</u>	8	8	8	9	9	9	9	9	9	9
<u>Elections</u>	9	9	9	9	9	9	9	9	9	9
<u>Transportation</u>	44	44	45	44	49	50	53	56	64	74
<u>Culture/Recreation</u>	7	7	7	7	7	7	7	7	6	6
<u>Corrections</u>	115	115	114	115	114	120	120	120	126	127
<u>Grand Total of Employees</u>	<u>1093</u>	<u>1107</u>	<u>1125</u>	<u>1139</u>	<u>1145</u>	<u>1171</u>	<u>1199</u>	<u>1209</u>	<u>1193</u>	<u>1225</u>

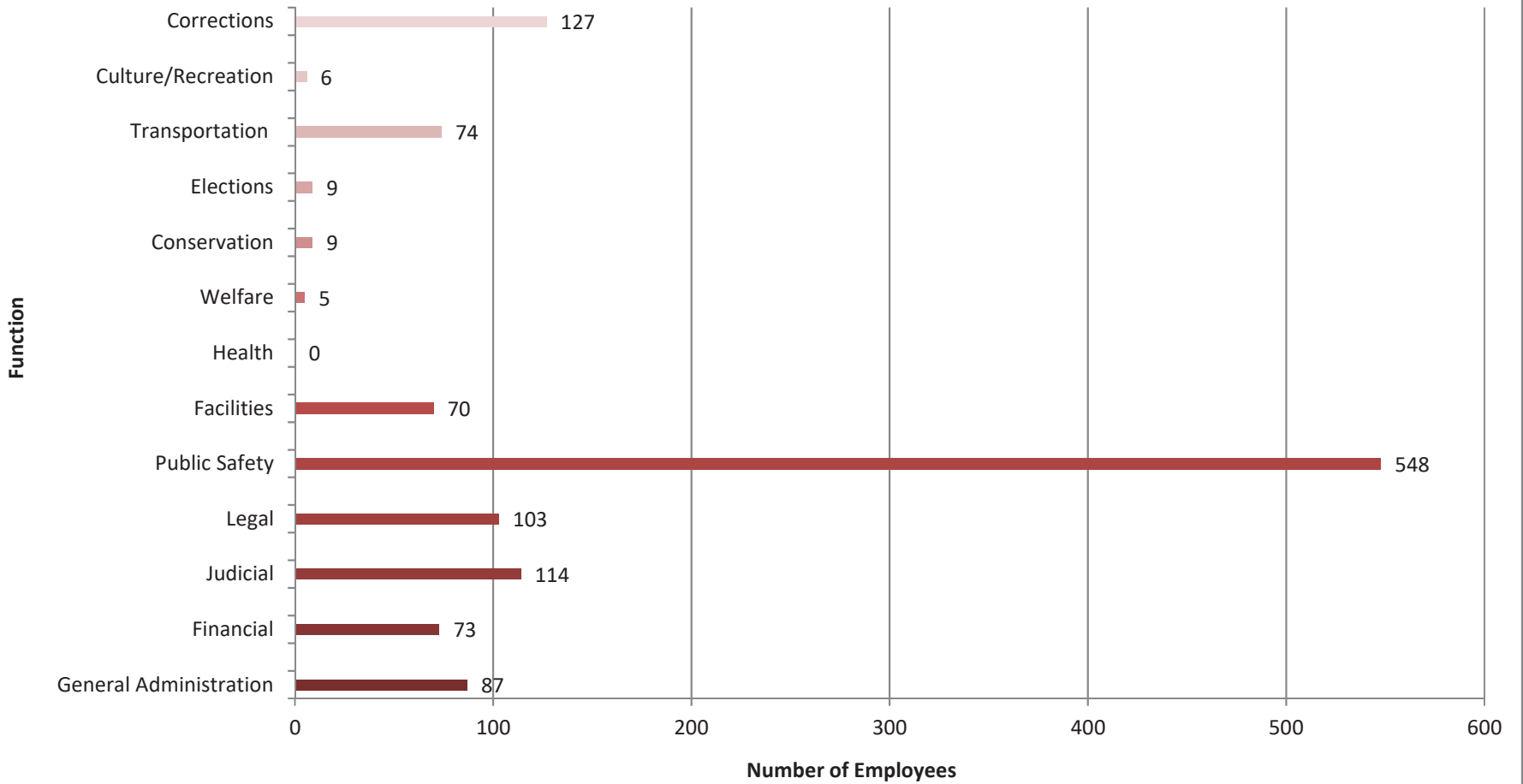
* Note: Years are based on the fiscal year starting October 1st through September 30th.

LUBBOCK COUNTY, TEXAS Employee Summary By Function



LUBBOCK COUNTY, TEXAS

Employee Summary By Function



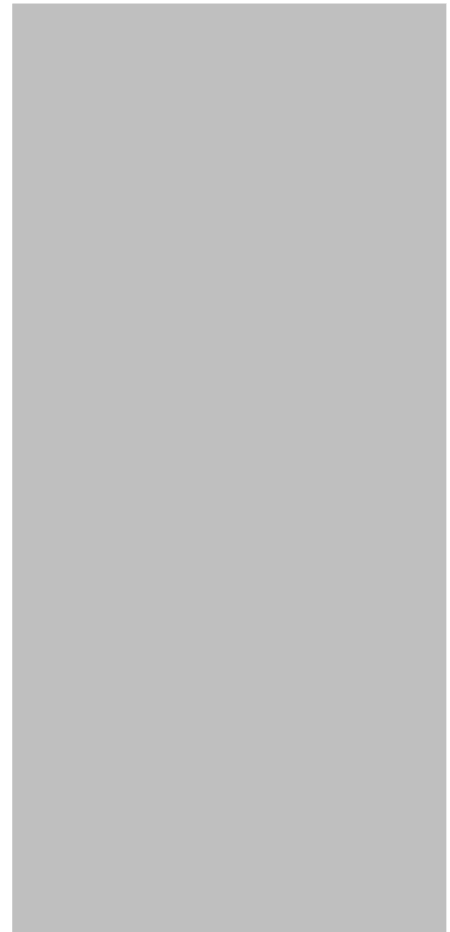
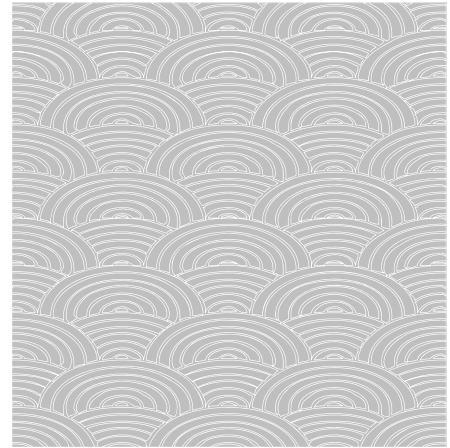
LUBBOCK COUNTY, TEXAS
Number of Positions by Classification
FY 2023

	Elected	Appointed	Administrative	Professional	Public Safety	Trades & Technical			Clerical	Regular Part Time	Total
						SC	SM	TE			
General Administration											
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	20	0	22
County Clerk Records Mgt. and Preservation	0	0	0	0	0	0	0	0	2	1	3
County Judge	1	1	0	0	0	0	0	0	0	0	2
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	48	2	0	51
General Administration Classification Total:	6	1	4	1	0	0	0	48	26	1	87
Judicial											
Appellate Court	4	0	0	0	0	0	0	0	0	0	4
District Clerk	1	0	1	0	0	0	0	0	28	0	30
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 Court Technology JP#2	0	0	0	0	0	0	0	0	0	0	0
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
Judicial Classification Total:	18	25	4	8	0	0	0	0	57	2	114
Legal											
CDA Border Prosecution-168	0	0	0	1	0	0	0	0	0	0	1
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	15	0	0	0	24	3	83
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
Legal Classification Total:	1	3	2	41	20	0	0	0	33	3	103
Financial Administration											
Auditor	0	1	1	9	0	0	0	0	5	1	17
Human Resource	0	0	2	4	0	0	0	0	2	0	8
Purchasing	0	0	2	3	0	0	0	0	2	0	7
Tax	1	0	2	0	0	0	0	0	32	1	36
Treasurer	1	0	1	1	0	0	0	0	1	1	5
Financial Administration Classification Total:	2	1	8	17	0	0	0	0	42	3	73
Public Facilities											
Facility Maintenance	0	0	2	1	0	36	25	0	3	3	70
Public Facilities Classification Total:	0	0	2	1	0	36	25	0	3	3	70

LUBBOCK COUNTY, TEXAS
Number of Positions by Classification
FY 2023

	Elected	Appointed	Administrative	Professional	Public Safety	Trades & Technical			Clerical	Regular Part Time	Total
						SC	SM	TE			
Public Safety											
Constable Precinct 1	1	0	0	0	0	0	0	0	0	0	1
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	334	0	0	0	15	0	352
Medical Examiner	0	1	1	0	0	0	0	7	2	0	11
Sheriff	1	0	2	0	143	2	0	0	13	4	165
Sheriff Commissary Salary	0	0	0	6	2	1	0	0	1	0	10
TAG Grant	0	0	1	0	0	0	0	0	2	0	3
Public Safety Classification Total:	5	1	7	6	482	3	0	7	33	4	548
Transportation											
Consolidated Road and Bridge	0	0	1	1	0	43	20	0	4	0	69
Public Works	0	0	1	1	0	1	0	0	2	0	5
Transportation Classification Total:	0	0	2	2	0	44	20	0	6	0	74
Miscellaneous											
Elections	0	1	1	0	0	0	0	3	4	0	9
General Assistance	0	0	1	2	0	0	0	0	0	1	4
Idalou/New Deal Park	0	0	0	0	0	0	0	0	0	1	1
Juvenile Detention -055	0	0	2	3	62	0	0	0	1	3	71
Juvenile Food Service-057	0	0	0	0	0	0	3	0	0	0	3
Juvenile Probation-051	0	1	1	17	6	0	1	0	4	0	30
Juvenile Star Program-50	0	0	0	1	6	0	0	0	0	0	7
Precinct 1 Park	0	0	0	0	0	0	1	0	0	1	2
Shallowater Park	0	0	0	0	0	0	0	0	0	1	1
Slaton/Roosevelt Park	0	0	0	0	0	0	1	0	0	1	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	9	7	0	0	0	0	0	16
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
Miscellaneous Classification Total:	0	8	5	32	81	0	6	3	12	9	156
Total All Classifications	32	39	34	108	583	83	51	58	212	25	1225

Lubbock County Classification Matrix FY2023



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.	

FY2023 Lubbock County Pay Bands

FY2023	Min	Median	Max
CL01	\$ 22,620.00	\$ 30,160.00	\$ 37,700.00
CL02	\$ 26,910.00	\$ 35,880.00	\$ 44,850.00
CL03	\$ 35,880.00	\$ 47,840.00	\$ 59,800.00
CL04	\$ 46,176.00	\$ 61,568.00	\$ 76,960.00

PR01	\$ 31,200.00	\$ 41,600.00	\$ 52,000.00
PR02	\$ 43,563.00	\$ 58,084.00	\$ 72,605.00
PR03	\$ 47,249.28	\$ 62,999.04	\$ 78,748.80
PR04	\$ 55,125.72	\$ 73,500.96	\$ 91,876.20
PR05	\$ 60,000.72	\$ 80,000.96	\$ 100,001.20
PR06	\$ 62,250.24	\$ 83,000.32	\$ 103,750.40
PR07	\$ 71,120.40	\$ 94,827.20	\$ 118,534.00

AD01	\$ 51,035.40	\$ 68,047.20	\$ 85,059.00
AD02	\$ 53,040.00	\$ 70,720.00	\$ 88,400.00
AD03	\$ 74,686.56	\$ 99,582.08	\$ 124,477.60
AD04	\$ 83,179.20	\$ 110,905.60	\$ 138,632.00

TE01	\$ 26,295.36	\$ 35,060.48	\$ 43,825.60
TE02	\$ 31,098.60	\$ 41,464.80	\$ 51,831.00
TE03	\$ 34,878.48	\$ 46,504.64	\$ 58,130.80
TE04	\$ 37,293.36	\$ 49,724.48	\$ 62,155.60
TE05	\$ 44,146.64	\$ 58,862.18	\$ 73,577.73
TE06	\$ 52,692.12	\$ 70,256.16	\$ 87,820.20

SM01	\$ 18,642.00	\$ 24,856.00	\$ 31,070.00
SM02	\$ 26,520.00	\$ 35,360.00	\$ 44,200.00
SM03	\$ 26,437.32	\$ 35,249.76	\$ 44,062.20
SM04	\$ 39,702.00	\$ 52,936.00	\$ 66,170.00

SC01	\$ 28,860.00	\$ 38,480.00	\$ 48,100.00
SC02	\$ 31,824.00	\$ 42,432.00	\$ 53,040.00
SC03	\$ 37,440.00	\$ 49,920.00	\$ 62,400.00
SC04	\$ 40,655.16	\$ 54,206.88	\$ 67,758.60
SC05	\$ 45,282.90	\$ 60,377.20	\$ 75,471.50
SC06	\$ 51,623.72	\$ 68,831.62	\$ 86,039.53

PS01	\$ 24,601.20	\$ 32,801.60	\$ 41,002.00
PS02	\$ 25,144.08	\$ 33,525.44	\$ 41,906.80
PS03	\$ 33,376.20	\$ 44,501.60	\$ 55,627.00
PS04	\$ 37,666.20	\$ 50,221.60	\$ 62,777.00
PS05	\$ 45,965.40	\$ 61,287.20	\$ 76,609.00
PS06	\$ 52,486.20	\$ 69,981.60	\$ 87,477.00
PS07	\$ 66,683.76	\$ 88,911.68	\$ 111,139.60

**LUBBOCK COUNTY SHERIFF'S OFFICE
FY23 PAY BAND STEP CHART**

Security Officer (PS-01)		
	Hourly	Annual
Starting	18.111	\$37,670.88
Step 0	19.072	\$39,669.76
Step 3	19.944	\$41,483.52
Step 5	20.851	43,370.08
Step 7	21.795	45,333.60

Entry Level Jailer (PS-01)		
	Hourly	Annual
Starting	19.014	\$39,549.12
Step 0	19.954	\$41,504.32
Step 3	20.784	\$43,230.72
Step 5	21.654	45,040.32
Step 7	22.574	46,953.92

Dispatch (PS-02)		
	Hourly	Annual
Starting	19.273	40,087.84
Step 0	20.206	42,028.48
Step 3	21.194	44,083.52
Step 5	22.242	46,263.36
Step 7	23.353	48,574.24

Dispatch-Lead (PS-02)		
	Hourly	Annual
Starting	20.206	42,028.48
Step 0	21.194	44,083.52
Step 3	22.242	46,263.36
Step 5	23.353	48,574.24
Step 7	24.400	50,752.00

Deputy/Detention Officer (PS-03)		
	Hourly	Annual
Starting	25.129	\$52,268.32
Step 0	25.970	\$54,017.60
Step 3	26.729	\$55,596.32
Step 5	27.519	57,239.52
Step 7	28.341	58,949.28

Corporal/Comm Supervisor (PS-04)		
	Hourly	Annual
Starting	27.893	\$58,017.44
Step 0	28.614	\$59,517.12
Step 3	29.479	\$61,316.32
Step 5	30.379	63,188.32
Step 7	31.315	65,135.20

Criminal (PS-05)		
	Hourly	Annual
Starting	31.980	\$66,518.40
Step 0	32.700	\$68,016.00
Step 3	33.729	\$70,156.32
Step 5	34.799	72,381.92
Step 7	35.912	74,696.96

**LUBBOCK COUNTY SHERIFF'S OFFICE
FY23 PAY BAND STEP CHART**

Staff Sergeant		(PS-05)	
	Hourly	Annual	
Starting	32.700	68,016.00	
Step 0	33.729	70,156.32	
Step 3	34.799	72,381.92	
Step 5	35.912	74,696.96	
Step 7	37.022	77,005.76	

Lieutenant		(PS-06)	
	Hourly	Annual	
Step 0	37.749	\$78,517.92	
Step 3	38.979	\$81,076.32	
Step 5	40.259	83,738.72	
Step 7	41.590	86,507.20	

Emergency Mngmnt Coord			
	Hourly	Annual	
Step 0	43.518	\$90,517.44	
Step 3	44.979	\$93,556.32	
Step 5	46.499	96,717.92	
Step 7	48.080	100,006.40	

Captain		(PS-07)	
	Hourly	Annual	
Step 0	43.518	\$90,517.44	
Step 3	44.979	\$93,556.32	
Step 5	46.499	96,717.92	
Step 7	48.080	100,006.40	

Assistant Chief Deputy			
	Hourly	Annual	
Step 0	49.287	\$102,516.96	
Step 3	50.556	\$105,156.48	
Step 5	51.864	107,877.12	
Step 7	53.210	110,676.80	

Chief Deputy and Chief Admin			
	Hourly	Annual	
Step 0	55.057	\$114,518.56	
Step 3	56.499	\$117,517.92	
Step 5	57.984	120,606.72	
Step 7	59.514	123,789.12	

LUBBOCK COUNTY, TEXAS

Summary of Financial Policies

Revenue Policies

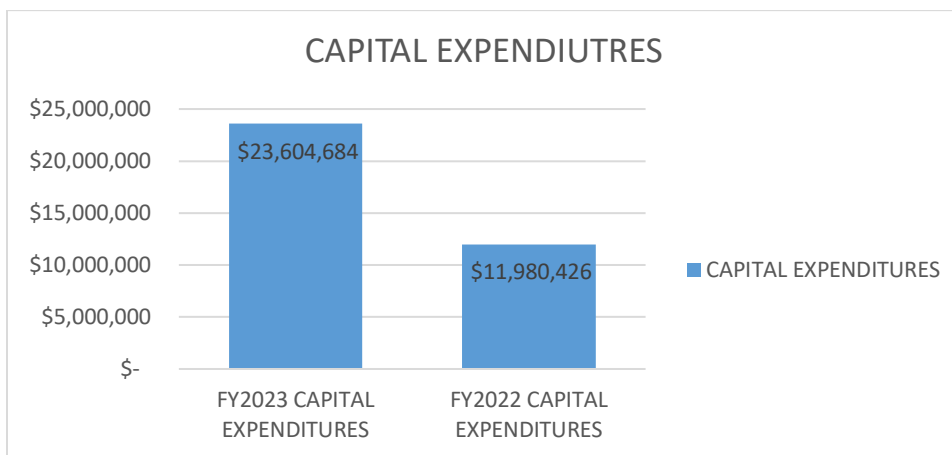
- Establish user fees and charges permitted by law at reasonable levels to provide those services at or near the cost of providing the services.
- Pursue the enactment of new legislation.
- Collect ad valorem property tax revenues.
- Collect outstanding fines and fees due the County.
- Monitor the General 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 \$23,894,904, which is an increase of \$11,914,478 from the 2022 budget. The Court will evaluate the County's capital needs throughout the year and especially during the budget process for fiscal budget impact.

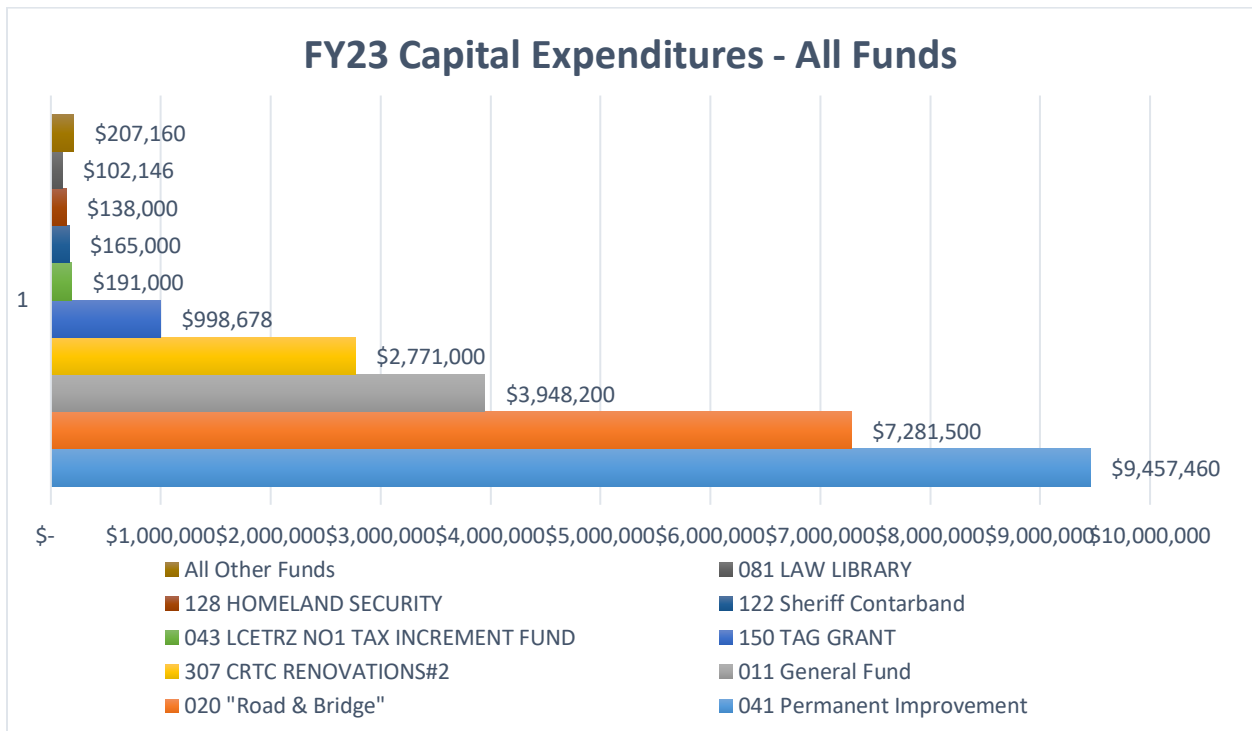


- The Permanent Improvement Fund accounts for 32.65% of the 2023 capital expenditure budget. These funds will be used to renovate the Courthouse, the Lubbock County Office Building, the Lubbock County Detention Center and the Juvenile Justice Center. The improvements include renovation for critical life safety upgrades, roof replacement and security enhancements.
- The Consolidated Road and Bridge Fund accounts for 30.47% of the 2023 capital expenditure budget. These funds will be used for, 2 vehicles, approximately \$3 million in heavy equipment, other equipment to maintain county roads and road projects that are needed due to the growth in the unincorporated areas of the County. The American Rescue Plan Act (ARPA) Fund contributed \$4.5 million for road maintenance infrastructure projects.
- The General Fund accounts for 16.52% of the 2023 capital expenditure budget. The court approved the purchase of 27 vehicles for various departments, a plat cabinet for the County Clerk's Office, quart mixtures and a dryer for the Detention Center. Continued implementation of Tyler Technology, the Medical Examiner and the Detention Center Medical Records soft wares.

The schedule below shows capital expenditures included in the 2023 budget, all funds with capital expenditure budgets under \$100,000 are listed under “All other funds”:

Fund	Amount
041 PERMANENT IMPROVEMENT w/Capital Leases	9,457,460
020 CONSOLIDATED ROAD AND BRIDGE	7,767,500
011 GENERAL FUND	3,948,200
307 CRTC RENOVATIONS #2	2,771,000
150 TAG GRANT	998,678
043 LCETRZ NO1 TAX INCREMENT FUND	191,000
122 SHERIFF CONTRABAND	165,000
128 HOMELAND SECURITY	138,000
081 LAW LIBRARY	102,146
All Other Funds	207,160
Total Capital Expenditures	\$25,746,144

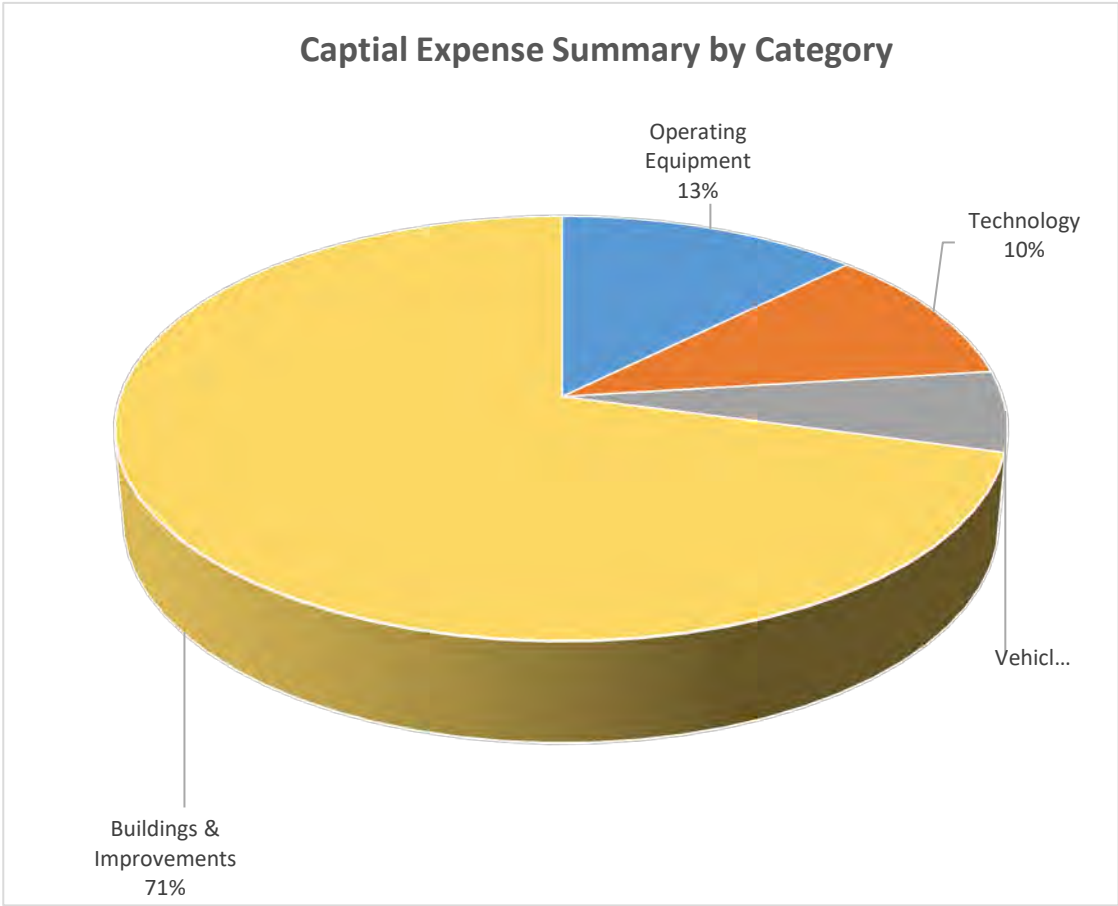
The Court will evaluate the County’s capital needs throughout the year and especially during the budget process for fiscal budget impact.



**LUBBOCK COUNTY, TEXAS
CAPITAL EXPENSE SUMMARY BY CATEGORY
FY 2022 AND FY 2023**

Below are the combined capital line items for all funds by category

Description	FY 2022 Budget	FY 2023 Budget
Operating Equipment	\$ 1,968,426	\$ 3,187,146
Technology	\$ 2,404,950	\$ 2,632,938
Vehicles	\$ 1,284,900	\$ 1,551,700
Buildings & Improvements	\$ 6,322,150	\$ 17,888,360
GRAND TOTAL	\$ 11,980,426	\$ 25,260,144



**LUBBOCK COUNTY, TEXAS
FY 2022-2023
CAPITAL EXPENSE EQUIPMENT**

Line Item	Description	Adopted		
		Qty	Unit Price	Total Price
01100310 - County Clerk				
660300	Plat Cabinet	1	5,500	
660300 - Capital Outlay - County Clerk				5,500
01100310 - Department Total				5,500
01100510 - Technology Information Systems				
660500	Video Surveillance & Access Control Upgrad	1	300,000	300,000
660500	Consolidated backup Storage Solution	1	350,000	350,000
660500	Tyler Technology ERP Implementation	1	500,000	500,000
660500	Medical Examiner CaseWork System	1	25,000	25,000
660500	Network Broadband Backbone	1	1,200,000	1,200,000
660500	Detention Medical Records	1	60,000	60,000
660500 - Capital Outlay - Technology Information Systems				2,435,000
01100510 -Department Total				2,435,000
01104430 - Constable Precinct 4				
664400	2021 Ford F150 4x4 Pickup	1	50,210	50,210
664400 - Capital Outlay - Constable Precinct 4				50,210
01104430 - Department Total				50,210
01104630 - Sheriff				
664600	Tahoe PPV (Patrol)	11	70,000	770,000
664600	1/2 ton pick-up (CID)	2	42,000	84,000
664600	Dodge Durango (Street Crimes)	2	44,000	88,000
664600	Tahoe PPV (SWAT Lt)	1	44,000	44,000
664600	Tahoe PPV-(Admin)	1	42,000	42,000
664600	1/2 ton 4x4 pick-up (Animal Control)	1	58,000	58,000
664600	Dodge Durango (Street Crimes new position)	2	44,000	88,000
664600	Equinox-(CID new position)	1	38,000	38,000
664600 Vehciles				1,212,000
664600	X-Ray Machines at the Court House	2	26,000	52,000
664600 - Capital Outlay - Sheriff				1,264,000
01104630 - Department Total				1,264,000
01104730 - Detention Center				
664700	Clothes Dryer	1	17,500	17,500
664700	80 Quart Mixer	1	33,000	33,000
664700	60 Quart Mixer	1	22,000	22,000
664700 - Capital Outlay - Detention Center				72,500
01104730 - Department Total				72,500
01104830 - Inmate Transportation				
604800	Transport Van	1	36,000	36,000
604800 - Capital Outlay - Inmate Transportation				36,000
01104830 - Department Total				36,000
01106140 - Facility Maintenance				
666100	Sheet metal radium brake	1	6,500	6,500
666100	UTV for ground downtown	1	21,000	21,000
666100	48" zero turn mower for LCJJC	1	8,000	8,000
666100 - Capital Outlay - Facility Maintenance				35,500
01106140 - Department Total				35,500
01107260 - Extension Office				
600700	2023 Silverado 1500 4WD Crew Cab	1	49,490	49,490
600700 - Capital Outlay - Extension Office				49,490
01107260 - Department Total				49,490

LUBBOCK COUNTY, TEXAS
FY 2022-2023
CAPITAL EXPENSE EQUIPMENT

Line Item	Description	Qty	Unit Price	Total Price
02019090 - Consolidated Road and Bridge				
640500	Motorgrader	3	335,000	1,005,000
640500	Loader (950/644)	1	38,000	38,000
640500	Loader (938/624)	1	280,000	280,000
640500	Road Widener	1	243,000	243,000
640500	Dump Trucks	2	152,000	304,000
640500	Patch Truck	1	270,000	270,000
640500	Pneumatic Rollers	2	181,000	362,000
640500 - Capital Outlay - Heavy Equipment				2,502,000
640700	Trailer Mounted Attenuators	1	25,500	25,500
640700 - Capital Outlay - Other Equipment				25,500
640800	Upgrade Trimble Collector	1	15,000	15,000
640800	Upgrade Trimble Total Station	1	35,000	35,000
640800 - Capital Outlay - Computer Equipment				50,000
650200	3/4 Ton Pickup	3	50,000	150,000
650200	1 Ton Pickup	1	54,000	54,000
650200 - Capital Outlay - Vehicles				204,000
02019090 - Department Total				2,781,500
02019090 - Consolidated Road and Bridge				
05505135 - Other Equipment				
640700	Dryer/Washer	1	7,000	7,000
640700 - Capital Outlay				7,000
05505135 - Department Total				7,000
08108125 - Law Library				
630200	Print Materials Agreements	1	102,146	102,146
630200 - Capital Outlay - Law Library				102,146
08108125 - Department Total				102,146
12204630 - Sheriff Contraband				
640700	Other Equipment	1	165,000	165,000
640700 - Capital Outlay - Sheriff Contraband				165,000
12204630 - Department Total				165,000
12404730 - Inmate Supply				
664700	Inmate Commissary Programs	1	10,000	10,000
664700 - Capital Outlay - Inmate Supply				10,000
12404730 - Department Total				10,000
12804630 - Homeland Security Grant				
664600	Detonator Diagnostic Trainer	1	5,500	5,500
664600	Titanium Disrupter Kit	1	7,000	7,000
664600	EOD Tool Kit Go Bag	1	12,000	12,000
664600	Portable X-ray system	1	50,000	50,000
664600	Self-contained deployable robots	1	22,000	22,000
664600	Thermal imaging camera kit	1	7,500	7,500
664600	Deployable tactical video camera system	1	5,500	5,500
664600	Level III+ Ballistic Shields	1	28,500	28,500
664600 - Capital Outlay - Homeland Security Grant				138,000
12804630 - Department Total				138,000
14204630 - LEOSE Sheriff				
664600	LEOSE approved Capital Outlay	1	75,000	75,000
664600 - Capital Outlay - LEOSE Sheriff				75,000
14204630 - Department Total				75,000
15004630 - TAG Grant				
664600	Video Observations pole cameras & licenses	5	5,406	27,031
664600	CSECO Videoscope Contraband Team inspec	1	17,999	17,999
664600	Greyshift GreyKey Device & License fee	1	27,995	27,995
664600	TRUNarc Unlimited Model	1	31,753	31,753
664600 - Capital Outlay - TAG Grant				104,778
15004630 - Department Total				104,778

**LUBBOCK COUNTY, TEXAS
 FY 2022-2023
 CAPITAL EXPENSE EQUIPMENT**

Line Item	Description	Qty	Unit Price	Total Price
16404025 - CDA SPATTF Grant				
640700	Vigilant Auto. License Plate Reader	2	15,080	30,160
640700 - Capital Outlay - CDA SPATTF Grant				30,160
16404025 - Department Total				30,160
16604025 - CDA JAG Grant				
640810	JAG20 Capital Outlay	1	10,000	10,000
640810 - Capital Outlay - CDA JAG Grant				10,000
16604025 - Department Total				10,000
GRAND TOTAL				7,371,784

LUBBOCK COUNTY, TEXAS
FY 2022-2023
CAPITAL EXPENSE BUILDINGS/INFRASTRUCTURE

Line Item	Description	Adopted		
		Qty	Unit Price	Total Price
02019090 - Consolidated Road and Bridge				
623000	Road Projects	1	4,500,000.00	4,500,000
'02019090 - Department Total				4,500,000
03219280 - Precinct 2 Park				
620500	Other Improvements	1	5,000.00	5,000
620500 - Capital Outlay - Precinct 2 Park				5,000
03219280 - Department Total				5,000
03319380 - Precinct 3 Park				
620500	Other Improvements	1	20,000.00	20,000
620500 - Capital Outlay - Precinct 2 Park				20,000
03319380 - Department Total				20,000
03419480 - Precinct 4 Park				
640600	Projects	1	50,000.00	50,000
640600 - Capital Outlay - Precinct 4 Park				50,000
03419480 - Department Total				50,000
04106140 - Permanent Improvement				
620800	Courthouse Renovations- carpet	1	100,000.00	100,000
620800	Fire Alarm Certification	1	32,000.00	32,000
620800	Repainting of stone		210,000.00	210,000
620800 - Capital Outlay - Courthouse Renovations				342,000
621100	3rd Floor Renovation	1	2,340,000.00	2,340,000
621100	Redo paid parking lot		35,000.00	35,000
621100 - Capital Outlay - 900 Main Renovations				2,375,000
621300	LCDC Restroom Renovations		\$200,000.00	200,000
621300	LCDC HVAC for IT Server		\$700,000.00	700,000
621300	LCDC Fire Alarm and Sprinkler		\$100,000.00	100,000
621300	LCDC Carpet Replacement		\$200,000.00	200,000
621300 - Capital Outlay - LCDC Renovations				1,200,000
621700	LCJJC Emergency Generator Replacement	1	\$150,000.00	150,000
621700	LCJJC for IT Classroom addition		\$100,000.00	100,000
621700	LCJJC Roof Replacement	1	\$650,000.00	650,000
621700	LCJJC 10 Classroom Addition	1	\$2,710,000.00	2,710,000
621700 - Capital Outlay - LCJJC Renovations				3,610,000
622300	LCDC Emer. Generator Replacement-Central Plant		\$175,000.00	175,000
622300	Replace exterior doors and windows 915 Bu	1	\$100,000.00	100,000
622300 - Capital Outlay - Other Building Renovations				275,000
622600	Energy and Conservation Pmt #1 2 of 15	1	854,720.00	854,720
622600	Energy and Conservation Pmt #2 1 of 15	1	800,740.00	800,740
622600 - Capital Outlay - Energy and Conservation Grant				1,655,460
04106140 - Department Total				9,457,460
04309090 - LCETRZ No1 Tax Increment Fund				
623000	LCETRZ	1	191,000.00	191,000
623000 - Capital Outlay - LCETRZ				191,000
04309090 - Department Total				191,000
15004630 - TAG Grant				
615000	Building Improvements	1	893,900.00	893,900
615000 - Capital Outlay - Tag Grant				893,900
04309090 - Department Total				893,900

LUBBOCK COUNTY, TEXAS
FY 2022-2023
CAPITAL EXPENSE BUILDINGS/INFRASTRUCTURE

Line Item	Description	Qty	Unit Price	Total Price
30730093 - CRTC Renovations #2				
610000	CRTC-Phase IV Renovation & Addition	1	\$2,678,000.00	2,678,000
610000	Replacement of emergency generator.	1	\$33,000.00	33,000
610000	CRTC Upgrade fire alarm in classroom.	1	\$60,000.00	60,000
610000 - Capital Outlay - CRTC Renovations #2				2,771,000
30730093 - Department Total				2,771,000
GRAND TOTAL				17,888,360



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

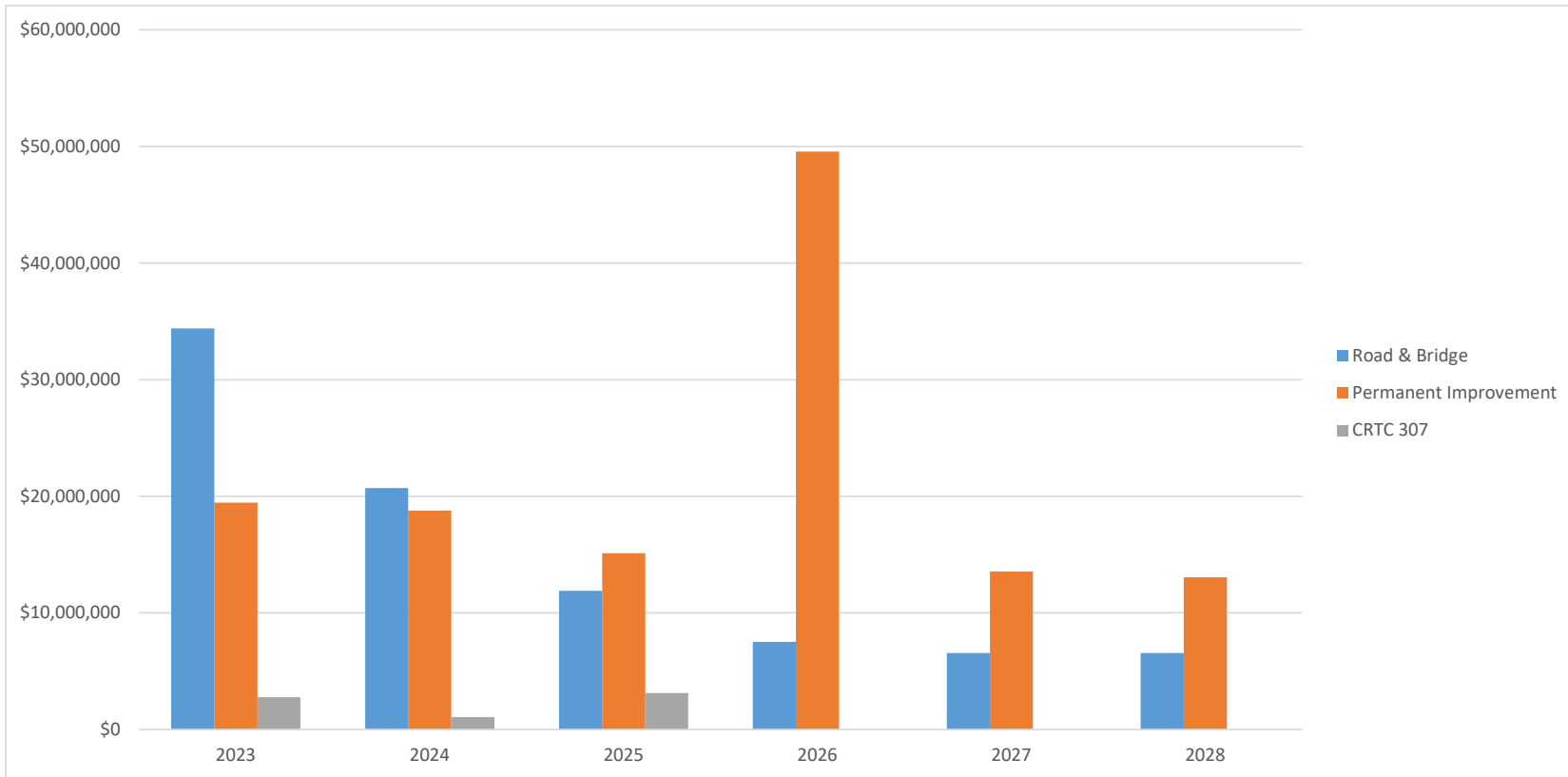
1. Will the project be financed through annual operating budget?
2. Will an amount of the M&O tax rate be set aside for the CIP project?
3. If so, how much?
4. Will the project be financed by means of bond proceeds?
5. Will the project be financed by other means such as lease agreements?

While project rating are important in determining recommendations, the County's overall financial situation is critical to ALL decisions.

Capital Improvement Program Calendar

	STEPS	RESPONSIBLE PARTY	TIMELINE
1	Department directors identify the capital asset needs by developing capital asset life.	Department Directors	By May 31 st 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 st of each fiscal year
3	Request for Projects listed with the departments priorities. Should include the 5-10 year CIP with list of asset useful life.	Departments Directors and Elected Officials	Packets go out by May 10th, due to the County Auditor's Office by June 10th of the fiscal year
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	July 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 st of each fiscal year
9	Approve recommendations for funding of Capital Improvement Plan	Commissioners' Court	1 st full week of August for each fiscal year

**CAPITAL IMPROVEMENT PROGRAM
FISCAL YEARS 2023-2028- proposed**



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.
- *Improve network and environment security to continually prepare County for and from potential security risks.

LUBBOCK COUNTY CAPITAL IMPROVEMENT PROGRAM

FY2023 - FY 2028							
ROAD & BRIDGE PROJECT NAME:	FY'23	FY'24	FY'25	FY'26	FY'27	FY'28	COMMENTS
CR 2100 (Indiana Ave)	-	-	-				Budget Appropriation
University Avenue Project							Budget Appropriation
	\$2,000,000	\$2,500,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	Budget Appropriation
	\$4,000,000					-	ARPA Funds
BETTER SAFER ROADS PROGRAM							
Woodrow Road	\$6,500,000	6,500,000	-	-	-	-	Voter Approved Bonds
Woodrow Road	-	-	-	-	-	-	Voter Approved Bonds
CR2300 (Ave P)	-	-	-	-	-	-	Voter Approved Bonds
CR6900 (50th St.)	-	-	-	-	-	-	Voter Approved Bonds
CR1500 (Alcove Ave)	\$3,600,000	3,600,000	-	-	-	-	Voter Approved Bonds
Tier II Roads - Indiana Ave.	-	-	-	-	-	-	Voter Approved Bonds
Misc. Road Conversions-Pct 1	\$91,000	227,000		-	-	-	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	\$681,000	-	-	-	Voter Approved Bonds
CR 2900 (MBCI Road)	-	-	-	-	-	-	Voter Approved Bonds
CR 3300 (Walnut St)	-	-	-	-	-	-	Voter Approved Bonds
CR 6400	-	-	-	-	-	-	Voter Approved Bonds
Misc. Road Conversions-Pct 3	830,000	830,000	\$830,000	830,000	-	-	Voter Approved Bonds
FM1294		-	-	-	-	-	Voter Approved Bonds
CR 1700	\$3,456,250	3,456,250	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	2,920,000	\$2,700,000	220,000	-	-	Voter Approved Bonds
Program Administration	\$2,000,000		\$1,000,000	-	3,550,000	3,550,000	Voter Approved Bonds
Total Better Safer Roads	\$28,398,250	\$18,214,250	\$8,894,250	\$4,506,250	\$3,550,000	\$3,550,000	Voter Approved Bonds
Total Road & Bridge Costs	\$34,398,250	\$20,714,250	\$11,894,250	\$7,506,250	\$6,550,000	\$6,550,000	

FY2023 - FY 2028

PERMENANT IMPROVEMENT 041 PROJECT NAME:	FY'23	FY'24	FY'25	FY'26	FY'27	FY'28	COMMENTS
Courthouse Renovation							Budget Appropriation
LCCH - Carpet - general	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		Budget Appropriation
Reseal windows, doors, limestone & repoint top 44' of bldg	\$210,000	\$210,000	\$210,000	\$210,000			Budget Appropriation
Fire Alarm Certification	\$32,000						Budget Appropriation
Main Renovations							Budget Appropriation
916 Main 2nd floor		\$8,400,000					Budget Appropriation
Fire Command Center & Other High Rise Requirements		\$1,050,000					Budget Appropriation
Renovations 3rd Fl	\$2,340,000						Budget Appropriation
Renovations 1st Floor-2 phases	-	\$2,250,000	\$2,250,000				Budget Appropriation
Renovation basement				\$4,000,000			Budget Appropriation
Reseal parking lot over basement	\$35,000						Budget Appropriation
LCJJC Renovations							Budget Appropriation
Fire Sprinkler System Expansion		\$140,000					Budget Appropriation
Emergency generator replacement	\$150,000						Budget Appropriation
Roof Replacement	\$650,000						Budget Appropriation
10 Classroom Addition	\$2,810,000						Budget Appropriation
Parking Garage - Replacement	-	-	\$3,600,000	\$36,000,000			Budget Appropriation
LCDC Pod Refurbishing	\$200,000	\$206,000	\$212,180	\$2,185,545	\$225,102		Budget Appropriation
LCDC - Carpet & VCT Replacement @ Pods	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000		Budget Appropriation
LCDC - Enclose Main Entrance Canopy	\$ -	\$ 50,000	\$ -				Budget Appropriation
LCDC - HVAC & Redundancy for IT Server room	\$ 700,000	\$ -					Budget Appropriation
LCDC - Upgrade Fire Alarm & Sprinkler System Upgrades	\$ 100,000	\$ -					Budget Appropriation
Carp. Shop & Welding Shop - Fire Protection Install (FA & Sprinkler)	\$ -	\$ 75,000					Budget Appropriation
Lift station for sewer debris		\$ 1,750,000					Budget Appropriation
SO - Shooting Range - Classroom & Restroom Remodel For ADA		\$ 800,000					Budget Appropriation
Pave Dirt Lot - Ave F & Main St.				\$ 175,000			Budget Appropriation

LUBBOCK COUNTY CAPITAL IMPROVEMENT PROGRAM

FY2023 - FY 2028							
PERMENANT IMPROVEMENT 041 PROJECT NAME:	FY'23	FY'24	FY'25	FY'26	FY'27	FY'28	COMMENTS
Demolish APO Building & paving					\$ 200,000	\$ 200,000	Budget Appropriation
New APO Building	\$ -				\$ 6,125,000	\$ 6,125,000	Budget Appropriation
SO Fleet Maint. & Auto Task Force Facility	\$ -	\$ 1,875,000	\$ 1,875,000				Budget Appropriation
Emergency generator at Central Plant	\$ 175,000						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
Energy & Conservation Grant							
Phase I Yrly Pmt FY22 Y. 2 of 15	\$ 854,720	\$ 867,669	\$ 881,004	\$ 894,740	\$ 908,892	\$ 923,464	Lease Agreement
Phase II Yrly Pmt FY22 Yr. 1 of 15	\$ 800,740	\$ 800,540	\$ 801,140	\$ 801,364	\$ 801,584	\$ 801,812	Lease Agreement
TOTAL 041 ESTIMATED COSTS	\$ 19,457,460	\$ 18,774,209	\$ 15,129,324	\$ 49,566,649	\$ 13,560,578	\$ 13,050,276	
PROJECT NAME:	FY'23	FY'24	FY'25	FY'26	FY'27	FY'28	COMMENTS
CRTC RENOVATIONS 307 Phase IV & V	2,771,000	\$1,065,000	3,125,000.00	\$ -			Budget Appropriation
TOTAL 307 ESTIMATED COSTS	\$ 2,771,000	\$ 1,065,000	\$ 3,125,000	\$ -	\$ -	\$ -	

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:

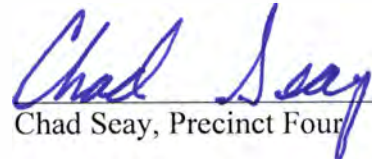
- County Road Infrastructure and Lubbock Metropolitan Planning Organization Projects – Funds that are generated by and dedicated for the purpose of building and maintain county roadways.

SO ORDERED on this the 12th day of September, 2022, to which witness the hand of the Lubbock County Commissioners' Court on the date last written above herein.


Terence Kovar, Precinct One

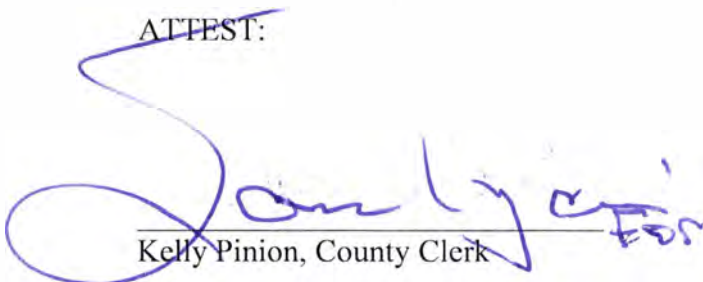

Jason Corley, Precinct Two


Gilbert Flores, Precinct Three


Chad Seay, Precinct Four


Curtis Parrish, County Judge

ATTEST:


Kelly Pinion, County Clerk

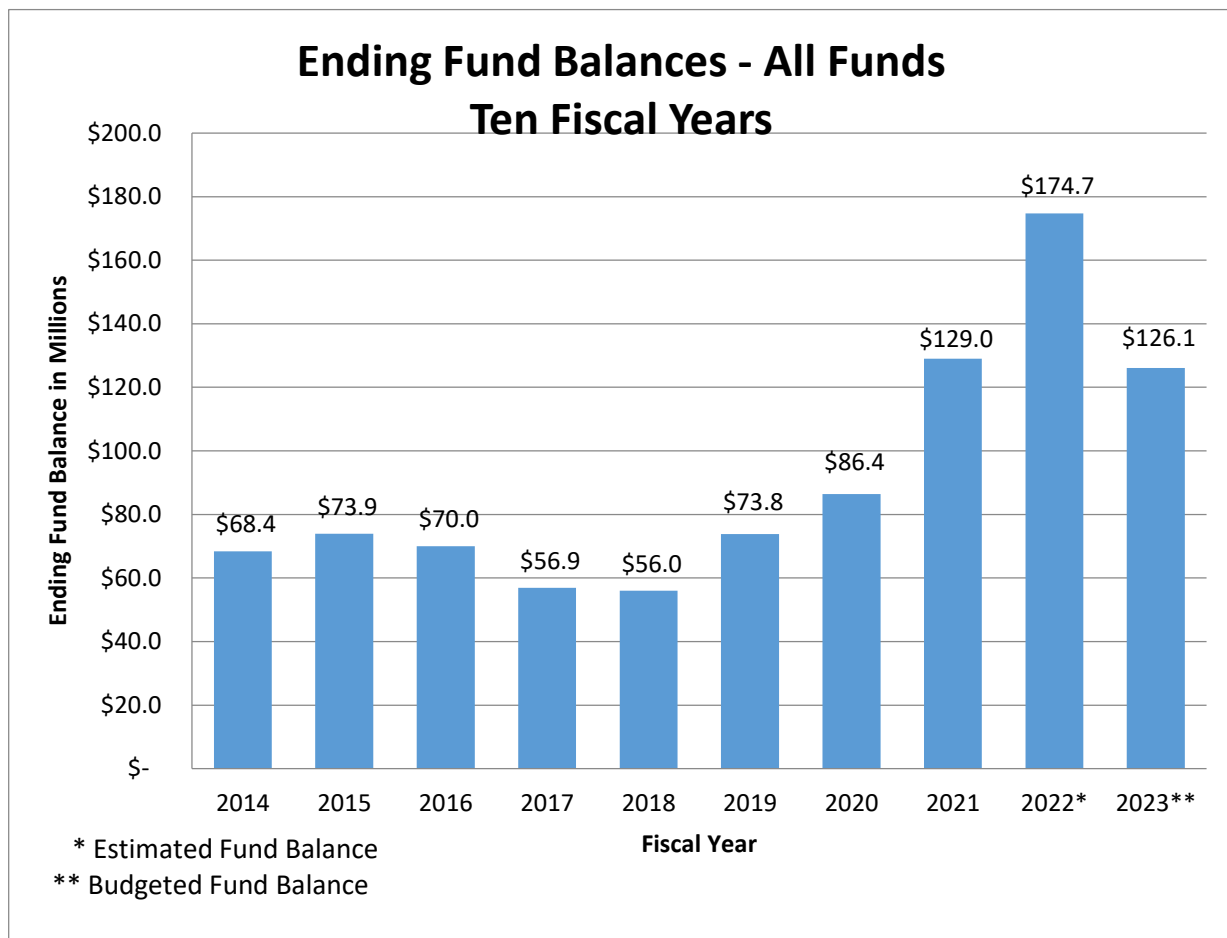
REVIEWED FOR FORM:


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 2022 and budgeted fund balance for FY 2023.



Lubbock County, Texas Fund Balance Commitment

WHEREAS, the Government Standards Accounting Board (GASB) has issued Statement No. 54 establishing a hierarchy clarifying the constraints that govern how a government entity can use amounts reported as fund balance; and

WHEREAS, the Commissioners' Court is the highest level of decision-making authority, and has the authority to commit, assign, or evaluate existing fund balance classifications and identify the intended uses of committed or assigned funds; and

WHEREAS, the committed fund balance classification reflects amounts subject to internal constraints self-imposed by the Commissioners' Court; and

WHEREAS, the Commissioners' Court has determined it will commit \$12,775,000.00 of fund balance from General Fund Reserves to fund:

- | | |
|---|-----------------|
| • 916 Main 1 st Floor Renovations (FY24) | \$ 2,250,000.00 |
| • 916 Main 1 st Floor Renovations (FY25) | \$ 2,250,000.00 |
| • CRTC Renovations Phase V (FY25) | \$ 975,000.00 |
| • Detention Center Flooring (FY25) | \$ 125,000.00 |
| • Medical Examiner Building | \$ 7,175,000.00 |

NOW, THEREFORE, be it ordered, the Commissioners' Court of Lubbock County, Texas in accordance with the provisions of GASB 54 hereby commits \$12,775,000.00 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 12th day of September, 2022, 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




Chad Seay, 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.

**LUBBOCK COUNTY
FY 2023 BUDGET CALENDAR**

Date	Calendar of Events
April 2022	Update policies: Debt Policy, Capital Improvement Program, Investment Policy as needed.
April 13, 2022	Public Meeting - CIP Work Session - Better Safer Roads
April 25, 2022	Public Meeting - Approve Budget Calendar.
April 25, 2022	Public Meeting - CIP Work Session - Criminal Justice Assessment
April 30, 2022	Chief Appraiser delivers "Estimate of Total Taxable Value." <small>Tax Code 26.01(e)</small>
May 2022	Compile initial revenue estimates/Prepare Preliminary Budget.
May 2022	Departments develop technology budget with ITS
May 2022	Departments present personnel request to Personnel Committee.
May 2, 2022	Departmental Budget Preparation Packets distributed. Munis open for Budget Entry.
June 2022	Schedule departmental meetings with the County Auditor, as needed
June 2022	Update Capital Improvement Program with the County Auditor, as needed.
June 3, 2022	Deadline for Departments to submit initial Budget Requests.
June 22, 23, 28, 29,30, 2022	Public Meeting - Departmental Budget Hearings with Commissioners' Court. (Departments TBD)
July 5-22, 2022	Schedule departmental meetings with the County Auditor, as needed
July 25, 2022	Certified Roll Delivered from LCAD. <i>(statutory date July 25) Tax Code 26.01(a-1)</i>
July 25, 2022	Commissioners' Court to vote proposed salary increases or allowances for Elected Officials <i>LGC 152.013(b)</i>
July 25, 2022	Notify in writing, each elected county/precinct officers of their salary and expense allowances. <i>LGC 152.013(c)</i>
July 25-29, 2022	Public Meeting - Budget Workshop with Commissioners' Court.
July 30, 2022	**File proposed budget with the County Clerk <i>LGC 111.006, 111.037, 111.066</i>
July 30, 2022	Requests for hearing due from aggrieved officials; 5 days from written notification <i>LGC 152.016</i>
August 1, 2022	LCAD sends calculated no new revenue, formerly called "effective rate". <i>Tax Code 26.04(b)(e-2)</i>
August 1-5, 2022	Public Meeting - Budget Workshop with Commissioners' Court.
August 7, 2022	Calculation and posting on county website of tax rate, voter-approval rate, etc.
August 8, 2022	Public Meeting - to select Grievance Committee Members. within 15 days after request for hearings are due. <i>LGC 152.015</i>
August 12, 2022	Publish and Post on Website <i>"Notice of Proposed Tax Rate"</i> . (if needed)
August 17, 2022	Public Meeting - Public hearing of the grievance committee. <i>LGC 152.016(b) Revised 8.2.22</i>
August 22, 2022	Public Meeting - 1st Public Hearing on Tax Increase. (if needed) <i>Revised 8.2.22</i>
August 22, 2022	Public Meeting - to discuss tax rate. <i>Tax Code 26.17, Tax Code 26.04(e) Revised 8.2.22</i>
August 22, 2022	Public Meeting - Consider Grievance Committee recommendation. <i>LGC 152.016(c)</i>
August 22, 2022	Public Meeting - Adopt tax rate.
August 22, 2022	Public Meeting - Call/Order an election if the proposed tax rate is more than the Voter Approval Rate. <i>Elect. Code Sec. 3.005(c)</i>
August 26, 2022	Notify departments of proposed Budget appropriations, after adoption of the tax rate.
August 29, 2022	Public Meeting - Adopt tax rate. If an election was called/ordered, 71st day before the uniform election. <i>Tax Code 26.05(a)</i>
September 2, 2022	File proposed Budget with County Clerk and make it available for public review on Website.
September 2, 2022	Publish and Post on Website <i>"Notice of Public Hearing on Budget"</i> by this date.
September 2, 2022	Publish and Post on Website <i>"Notice of Public Hearing on Elected officials salaries"</i> by this date. <i>LGC152.013 b</i>
September 12, 2022	Public Meeting - Hearing on Budget.
September 12, 2022	Public Meeting - Adopt Budget. <i>File copy of Adopted Budget with County Clerk.</i>
September 12, 2022	Public Meeting - set the salary, expenses, & other allowances of elected county or precinct officers. <i>LGC 152.013(a)</i> during the regular budget hearing and adoption proceedings
September 26, 2022	Public Meeting -Deadline to adopt the tax rate, if needed. <i>Tax Code Sec.26.05(A)</i>
November 8, 2022	<i>Unified election w/tax rate increase on the ballot, if needed.</i>

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	\$28,537,410,153
25% Debt Limit	\$7,134,352,538

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+

General Obligation Refunding Bonds, Series 2016

On November 1, 2016 Lubbock County issued general obligation refunding bonds to refund certain of the County's outstanding ad valorem tax obligations (the "Refunded Obligations") and to pay cost associated with the issuance of the Bonds. The refunding is being undertaken to lower the County's debt service payments and result in a present value savings to the county. The bonds were issued at \$34,225,000 General Obligation Refunding Bonds, Series 2016 maturing February 15, 2017 through February 15, 2023. The bonds were issued pursuant to the constitution and general laws of the State of Texas including particularly Chapter 1207, Texas Government Code as amended, and are direct obligations of Lubbock County, 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 issuance of the bonds.

See Debt Service Maturity Schedule – Refunding Bonds, Series 2016 on page 398.

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 399.

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 400.

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 401.

General Obligation Refunding Bonds Series 2021

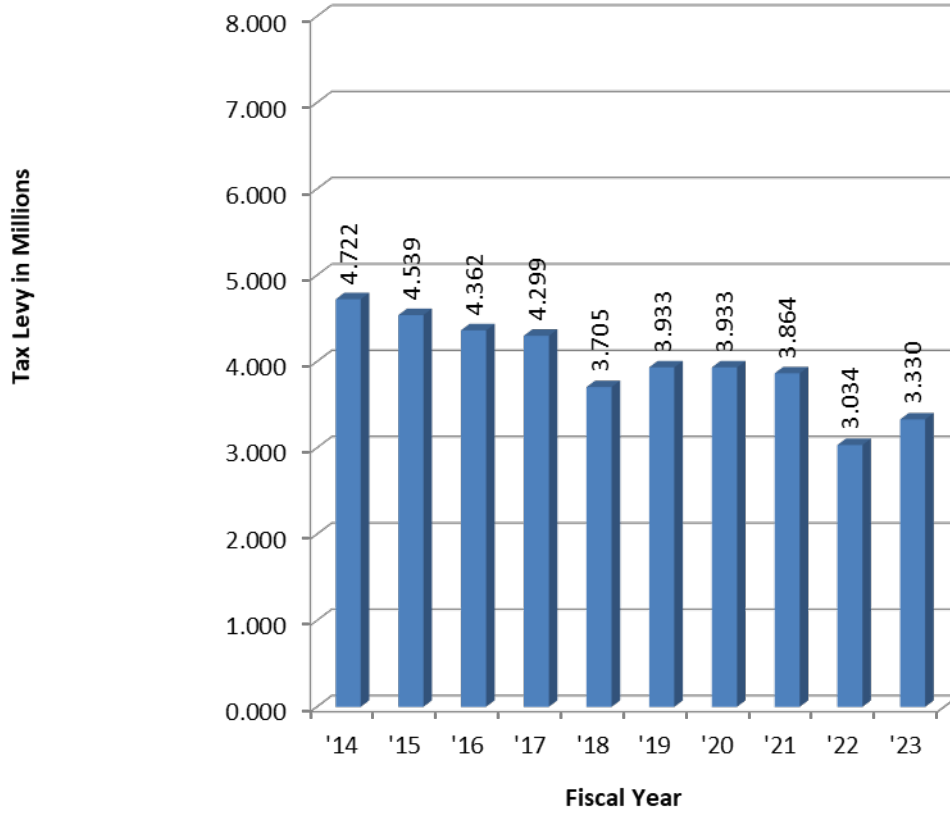
On December 16, 2021 Lubbock County issued general obligation refunding bonds to advance refund certain outstanding ad valorem tax obligations of the County's to achieve a debt service savings and to pay the costs of issuance related to the Bonds. The bonds were issued as \$3,400,000 General Obligation 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 402.

There is a combined Debt Service Maturity Schedule on page 403.

The chart on the next page represents the portion of the tax rate that is distributed to Debt Service for the past ten years.

LUBBOCK COUNTY, TEXAS
ADOPTED BUDGET 2014-2023
TAX LEVY HISTORY
Interest & Sinking



Issued November 1, 2016
201

LUBBOCK COUNTY, TEXAS

Debt Service Maturity Schedule - Refunding Bonds, Series 2016

<u>Fiscal Year</u>	<u>Debt Service Funds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 5,595,000.00	\$ 139,875.00	\$ 5,734,875.00
<u>TOTAL</u>	<u>\$ 5,595,000.00</u>	<u>\$ 139,875.00</u>	<u>\$ 5,734,875.00</u>

LUBBOCK COUNTY, TEXAS

Debt Service Maturity Schedule - Unlimited Tax Road Bonds, Series 2019

Fiscal Year	Debt Service Funds		
	Principal	Interest	Total
2023		\$ 108,375.00	\$ 108,375.00
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
TOTAL	\$ 3,685,000.00	\$ 999,968.80	\$ 4,684,968.80

Issued June 1, 2020
 208

LUBBOCK COUNTY, TEXAS

Debt Service Maturity Schedule - Special Tax Revenue, Series 2020

<u>Fiscal Year</u>	<u>Debt Service Funds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 470,000.00	\$ 134,777.50	\$ 604,777.50
2024	\$ 485,000.00	\$ 119,784.50	\$ 604,784.50
2025	\$ 505,000.00	\$ 104,313.00	\$ 609,313.00
2026	\$ 520,000.00	\$ 88,203.50	\$ 608,203.50
2027	\$ 535,000.00	\$ 71,615.50	\$ 606,615.50
2028	\$ 550,000.00	\$ 54,549.00	\$ 604,549.00
2029	\$ 570,000.00	\$ 37,004.00	\$ 607,004.00
2030	\$ 590,000.00	\$ 18,821.00	\$ 608,821.00
<u>TOTAL</u>	<u>\$ 4,225,000.00</u>	<u>\$ 629,068.00</u>	<u>\$ 4,854,068.00</u>

Issued November 2020
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LUBBOCK COUNTY, TEXAS

Debt Service Maturity Schedule - Unlimited Tax Road Bonds, Series 2020

Fiscal Year	Debt Service Funds		
	Principal	Interest	Total
2023	\$ 695,000.00	\$ 1,083,687.50	\$ 1,778,687.50
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
TOTAL	\$ 37,965,000.00	\$ 9,358,537.51	\$ 47,323,537.51

Issued December 14, 2021
203

LUBBOCK COUNTY, TEXAS

Debt Service Maturity Schedule - Refunding Bonds, Series 2021

<u>Fiscal Year</u>	<u>Debt Service Funds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 670,000.00	\$ 71,800.00	\$ 741,800.00
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
<u>TOTAL</u>	<u>\$ 3,325,000.00</u>	<u>\$ 156,575.00</u>	<u>\$ 3,481,575.00</u>

Combined
201,202,203,208

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>
2023	\$ 7,430,000.00	\$ 1,538,515.00	\$ 8,968,515.00
2024	\$ 3,095,000.00	\$ 1,315,297.00	\$ 4,410,297.00
2025	\$ 3,200,000.00	\$ 1,206,900.50	\$ 4,406,900.50
2026	\$ 3,530,000.00	\$ 1,094,591.00	\$ 4,624,591.00
2027	\$ 2,725,000.00	\$ 983,053.00	\$ 3,708,053.00
2028	\$ 2,830,000.00	\$ 876,586.50	\$ 3,706,586.50
2029	\$ 2,940,000.00	\$ 766,041.50	\$ 3,706,041.50
2030	\$ 3,060,000.00	\$ 651,058.50	\$ 3,711,058.50
2031	\$ 2,555,000.00	\$ 545,587.50	\$ 3,100,587.50
2032	\$ 2,385,000.00	\$ 473,662.50	\$ 2,858,662.50
2033	\$ 2,445,000.00	\$ 414,256.25	\$ 2,859,256.25
2034	\$ 2,495,000.00	\$ 364,287.50	\$ 2,859,287.50
2035	\$ 2,545,000.00	\$ 313,159.38	\$ 2,858,159.38
2036	\$ 2,600,000.00	\$ 260,818.76	\$ 2,860,818.76
2037	\$ 2,655,000.00	\$ 207,206.26	\$ 2,862,206.26
2038	\$ 2,710,000.00	\$ 150,781.26	\$ 2,860,781.26
2039	\$ 2,765,000.00	\$ 91,490.64	\$ 2,856,490.64
2040	\$ 2,830,000.00	\$ 30,731.26	\$ 2,860,731.26
<u>TOTAL</u>	<u>\$ 54,795,000.00</u>	<u>\$ 11,284,024.31</u>	<u>\$ 66,079,024.31</u>

**LUBBOCK COUNTY, TEXAS
INVESTMENT POLICY**



**Lubbock County
Investment Policy**
Adopted April 25, 2022

By Lubbock County Commissioners' Court

**Curtis Parrish
COUNTY JUDGE**

**Terrence Kovar
Commissioner, PCT. 1**

**Jason Corley
Commissioner, PCT. 2**

**Gilbert Flores
Commissioner, PCT. 3**

**Chad Seay
Commissioner, PCT. 4**

LUBBOCK COUNTY, TEXAS

INVESTMENT POLICY

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.

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- 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.

LUBBOCK COUNTY, TEXAS INVESTMENT POLICY

- 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:

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- 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.

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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.

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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:

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- 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.

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- 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*]

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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

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- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

The following maximum limits, by instrument, are established for Lubbock County’s total portfolio:

1.	U.S. Treasury Securities	100%
2.	Agencies and Instrumentalities.....	85%
3.	Certificates of Deposit.....	50%
4.	Authorized Pools	50%

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.

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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 [PFCA §2257.023]

Consistent with the requirements of the Texas Government Code, Chapter 2257("Public Funds Collateral Act or "PFCA"), 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.

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The agreements are to specify the acceptable investment securities for collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities.

A clearly marked evidence of ownership (safekeeping receipt) must be supplied to Lubbock County and retained. Collateral shall be reviewed at least monthly to assure that the market value of the pledged securities is adequate.

Collateral Defined

Lubbock County shall accept only the following types of collateral:

- Personal bond; surety bond; bonds; notes; and other securities; first mortgages on real property; real property; certificate of deposit; or a combination of these methods, as provided by Chapter 116, Subchapter C, Local Government or
- Investment securities or interests in them as provided by Chapter 726, Acts of the 67th Legislature, Regular Session, 1981 (Article 2529b-1, Vernon's Texas Civil Statutes).

Subject to Audit

All collateral shall be subject to inspection and audit by the Investment Officer or Lubbock County's independent auditors.

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.

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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)*]

**LUBBOCK COUNTY, TEXAS
INVESTMENT POLICY**

APPENDIX A

TEXAS STATUES

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

LUBBOCK COUNTY, TEXAS

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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.

LUBBOCK COUNTY, TEXAS

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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.

LUBBOCK COUNTY, TEXAS

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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.

LUBBOCK COUNTY, TEXAS

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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)

LUBBOCK COUNTY, TEXAS INVESTMENT POLICY

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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.

LUBBOCK COUNTY, TEXAS

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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.

LUBBOCK COUNTY, TEXAS

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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.

LUBBOCK COUNTY, TEXAS INVESTMENT POLICY

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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.

LUBBOCK COUNTY, TEXAS

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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).

LUBBOCK COUNTY, TEXAS INVESTMENT POLICY

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 17th Street, Suite 1850
Denver, Colorado 80202
(800)707-6242
Client services@texasclass.com

TexPool Participant Services

1001 Texas Ave., Suite 1150
Houston, Texas 77002
Phone: (866) 839-7665

Multi-Bank Securities, Inc.

Luigi Mancini

Vice President
Downtown Republic Center,
325 North St. Paul Street, Suite 3101,
Dallas, TX 75201
(800)967-9045
lmancini@mbssecurities.com

Stifel Financial Corporation (Vining Sparks)

Michael Smith

Senior Vice President
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775 Ridge Lake Blvd | Memphis, TN | 38120
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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 25th day of April, 2022 and becomes a part of the official minutes of the County Commissioners' Court.

MOTION BY: Terence Kovar

SECONDED BY: Jason Corley

Entered in the official minutes of the Lubbock County Commissioners' Court.

Terence Kovar
Terence Kovar, Precinct 1

Jason Corley
Jason Corley, Precinct 2

Gilbert A. Flores
Gilbert Flores, Precinct 3

Chad Seay
Chad Seay, Precinct 4

—
Curtis Parrish, County Judge

ATTEST:

Kelly Pinion
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 May 14, 2018
(Supersedes June 13, 2016 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 LCIS, must be coordinated through LCIS.

The Purchasing Department is the only point of contact for vendors seeking to do business with Lubbock County. It is the intent of the Commissioners' Court that no elected official or department head accept proposals from vendors, setup sales meetings on behalf of a vendor or refer the vendor to other elected officials or department heads.

I. Purchasing Categories

- A. Purchases up to \$1,500.00 may be made by a department head for the continuing operation of each department, subject to the provisions of Sec. I.A.3. below. The department head will have the responsibility of making this level of purchase in the most prudent and cost effective manner. In no event will partial purchases be made with the intent of circumventing the provisions of this policy.
 1. No purchase shall be made without a purchase order to support the award of purchase unless specific exceptions are provided for in this policy.
(Ref. Sec. IV)
 2. Prior to any purchase, it shall be the responsibility of each department head to insure adequate funding is available in the current budget line item for each purchase.
(Ref. Sec. V)
 3. **All "Inventoriable Items" will be purchased with a Purchase Order.** "Inventoriable Item" is defined as a single non-consumable item costing *more than \$1,000.00*. (Note: At the written request of a department head, non-consumable items costing less than \$1,000.00 but deemed to be highly pilferable may be added to inventory. These items must have been purchased with a Purchase Order.)
- B. Purchases of more than \$1,500.00 and less than \$50,000.00 will be handled by the Lubbock County Purchasing Department, using an informal competitive bid procedure. This level does not require additional Commissioners' Court approval.
 1. Department heads shall contact the Purchasing Agent, via written requisition, requesting the item to be purchased. The department head will be responsible for providing written specifications for the requested item.

2. The Purchasing Agent, or Department head, will contact a minimum of three (3) vendors who are able to provide the requested item. Each vendor will be required to provide a price quotation or respond to an Informal Bid, and provide any other information requested by the Purchasing Agent. The Purchasing Agent shall award the purchase to the vendor with the lowest responsible price quotation, as agreed upon by the Purchasing Agent and the requesting department head and the Purchasing Agent shall issue a purchase order for the item.
 3. If the Purchasing Agent and the requesting department head are not in agreement as to the lowest responsible bid award, the Commissioners' Court will consider all bids at the next scheduled meeting. The department head and Purchasing Agent may present reasons for their bid award preference and the final decision will be made by the Commissioners' Court.
- C. Purchases of \$50,000.00 or more will be subject to the formal bid procedure of Lubbock County.

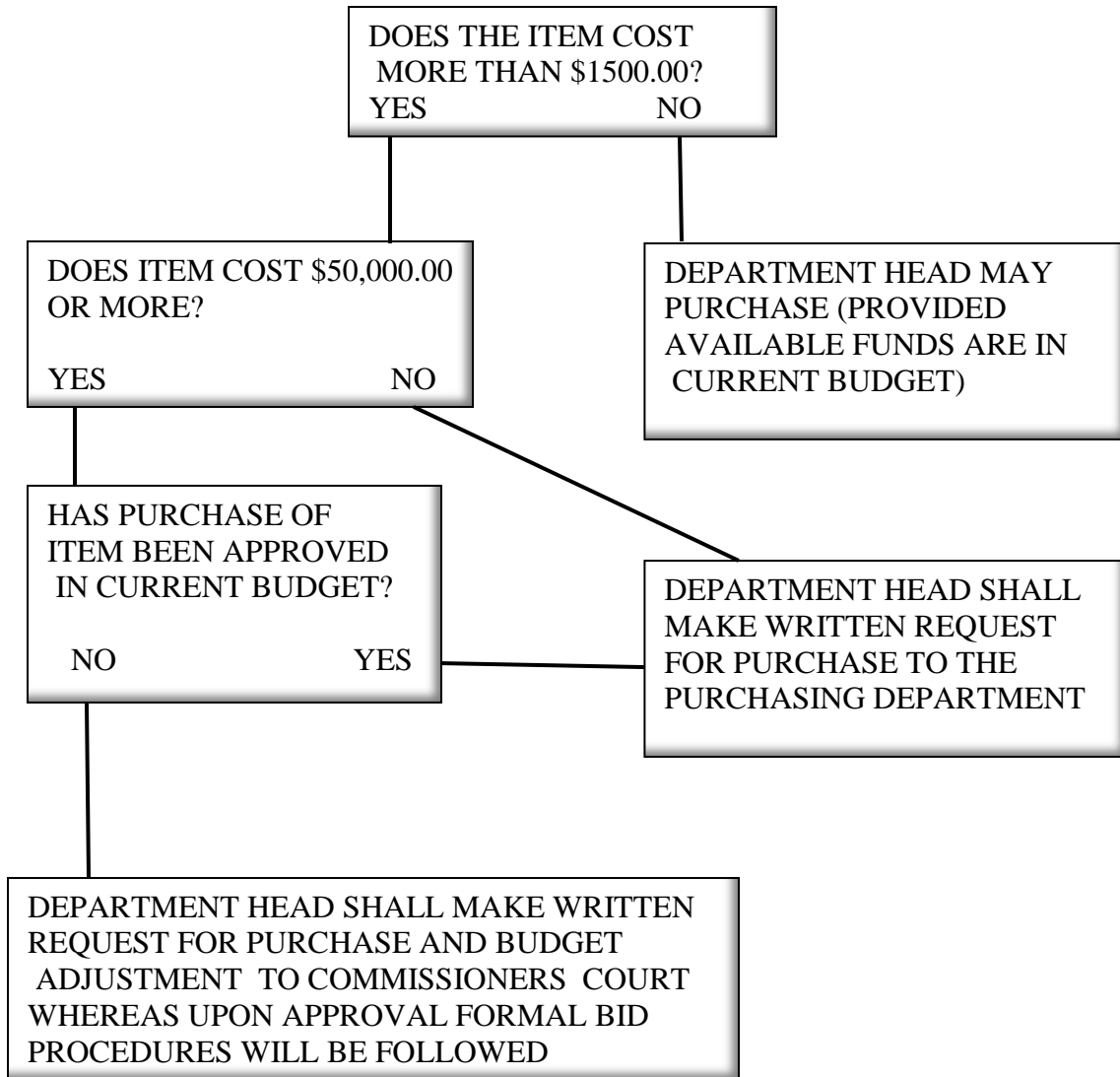
1. **COMPETITIVE BID AND REQUEST FOR PROPOSAL (RFP):** Department heads must make a request for purchase, in writing, to the Lubbock County Commissioners' Court, unless approval for the purchase of the *specific* item is in the current budget. Upon approval by the Commissioners' Court, the Purchasing Agent shall seek formal bids as provided for in Texas Local Government Code. The requesting department shall design the specifications in concert with the Purchasing Agent. Bids shall be opened and evaluated by the Purchasing Agent and requesting department in accordance with the criteria set out in the bid or proposal. Following the evaluation, the Commissioners' Court will award the purchase to the lowest responsible bidder meeting specifications.
2. **COMPETITIVE PROPOSAL :** Upon a finding by the Commissioners' Court that it is impractical to prepare detailed specifications for an item to support the award of a purchase contract, the Purchasing Agent may use the multi-step competitive proposal procedure provided for in Texas Local Government Code.
3. **ALTERNATIVE COMPETITIVE PROPOSAL:** As provided for in Texas Local Government Code, the Purchasing Agent may use an alternative competitive proposal procedure for the purchase of insurance, high technology items, landscape maintenance, travel management, recycling, or as provided for by law.

- II. A. 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.
- B. Lubbock County reserves the right to reject any or all bids. In the event all bids for an item are rejected, the Commissioners' Court shall instruct the Purchasing Agent as to the appropriate action to take following the rejection of bids.

LUBBOCK COUNTY PURCHASING POLICY FLOW CHART



Note: The purchase of any computer equipment (regardless of price) to be attached to the County network, or supported by LCIT, must be coordinated through LCIT.

III. Exemptions to Competitive Bidding Requirements:

- A. The Commissioners' Court, by order, has exempted from the competitive bidding requirements under Sec. I, purchase of items required to be made due to a public calamity to provide relief for the citizens or preserve Lubbock County property.
- B. The Commissioners' Court will, by this order, exempt the following type of purchases from the competitive bidding requirement under Sec. I.C:
 - 1. An item necessary to protect the public health or safety of citizens of Lubbock County;
 - 2. An item necessary due to unforeseen damage to machinery, equipment or other public property;
 - 3. The purchase of personal or professional services, (including education and travel);
 - 4. The purchase of land or right-of-way;
 - 5. Personal property sold:
 - a) at an auction by a licensed auctioneer;
 - b) at a going out of business sale held in compliance with Subchapter F, Chapter 17, Business and Commerce Code; or
 - c) by a political subdivision of this state, a state agency of this state or an entity of the federal government
 - 6. The renewal or extension of a lease or equipment maintenance agreement if:
 - a) the lease was let by competitive bid the preceding year;
 - b) the renewal or extension does not exceed one year; and
 - c) the renewal or extension is the first renewal or extension of the lease or agreement.

IV. No purchase shall be made without a PURCHASE ORDER, issued in advance of the purchase, subject to the following exceptions:

- 1. Law Library Publications
- 2. Employee Travel Expense Reimbursement
- 3. Contract employees to include, but not be limited to, any court ordered contract employees, mediators, counselors and therapists.
- 4. Purchases made on a County Purchasing Card 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.
- 5. General Assistance welfare payments to include payments for food, utilities, shelter, funerals and other approved emergencies.

- V. A written request for a PO or a purchase requisition must be presented to the Purchasing Department and a PO issued *prior to* a purchase being made (telephone requests for POs will not be accepted), with the exception of items covered in paragraph IV (above) and purchases made using Lubbock County Purchasing Cards. In cases such as equipment repair, where an exact cost may not be determined in advance, the PO can be written for an estimated amount and then amended once the actual cost is determined.
- VI. It will be the responsibility of the department head to insure adequate funding is available in the current budget line item prior to any purchase being made.
- VII. No payment shall be made for any purchase unless adequate funds are available in the appropriate budget line item of the department making said purchase.
- VIII. Payment for any unauthorized purchase (ie: purchases made without a supporting PO) or any purchase made without adequate funding in the appropriate budget line item may be the responsibility of the individual making said purchase.
- IX. The following items cannot be purchased with County funds:
1. Food or beverages for departmental parties, retirements, etc. Meals for specific County sponsored events must be approved in advance by the Commissioners Court. Recurring events can be blanket approved for the fiscal year. Requests for payment or reimbursement must be accompanied by a copy of the Commissioners Court Minutes showing approval for the specific event.
 2. Break Room equipment and supplies such as stoves, refrigerators, microwave ovens, televisions, cable service, small appliances, snacks, plates, cups, etc.
 3. Any item for personal use. 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.
- X. Whenever found to be to the County's advantage, the Purchasing Agent/department head shall use cooperative purchasing agreements with other governmental entities (ie: General Services Commission, City of Lubbock) as an additional quotation or bid price.
- XI. It is the policy of the Lubbock County that, in all governmental purchases, preference be given to the purchase of products made from recycled material, if those products containing such recycled material meet applicable quality and quantity standards. To that end, each person responsible for purchasing should:

1. Periodically review procedures and specifications in order to eliminate those procedures and specifications that explicitly discriminate against the use of recycled products; and
 2. Encourage the use of products made from recycled products and from products that can be recycled.
- XII. All bids for annual contracts for goods or services must be approved by the Lubbock County Commissioners' Court before any purchase of those goods or services can be made.
- XIII. The use of the purchasing power of Lubbock County for personal purchases is prohibited. No one may use the name of Lubbock County for any personal purchase or charge any personal purchase to Lubbock County. Any such action is prohibited and may be grounds for prosecution.
- XIV. Blanket Purchase Orders (BPOs) may be established in order to reduce the number of purchase orders originating from a single vendor. Care must be taken to ensure the amount encumbered on a BPO is an accurate estimate of what the actual annual expenditure will be.
- XV. Bid Evaluation and Contract Award

Evaluation of bids will be based on the following factors: (1) the relative prices of the bids, including the cost of repair and maintenance of heavy equipment, and the cost of delivery and hauling of road construction materials; (2) compliance of goods and services offered with the bid specifications; and (3) the responsibility of the vendor, including the vendor's safety record if the Commissioners Court has adopted a definition of safety that is included in the bid, and the past performance of the vendor.

When the lowest priced bid is not the best bid, clear justification for not selecting the lowest bidder must be documented to the Court. This recommendation must be supported by clear and concise documentation from the user department that defines the rationale for awarding to other than the lowest bidder. A joint review of the bid by the user department and the Purchasing Department may be appropriate and the low bidder must be given the opportunity to address the Court prior to bid award.

The Director of Purchasing shall recommend contract award to the Commissioners Court in open session. The Court shall (1) award the contract to the responsible bidder who submitted the lowest and best bid; or (2) reject all bids and publish a new bid.

XVI. Contract Performance/Compliance

The user department is responsible for monitoring and documenting contactor performance and compliance, and providing copies of all documentation of non-compliance and poor performance to the Purchasing Department. The purchasing director

will initiate any necessary corrective action with the vendor, and all correspondence between the county and the vendor should be sent by the purchasing director.

User departments do not have authority to change any contractual terms of the contract. User departments must request any changes through the purchasing director. To enforce contractual terms, documentation of specific non-compliance must be available. Specific dates, locations, examples, etc. must be fully documented by the user department. *Remember, if it isn't documented, it didn't happen.*

XVII. Prevailing Wage Determination for Public Works Contracts

For a contract for a public work awarded by Lubbock County, the county shall determine the general prevailing rate of per diem wages in the locality in which the work is to be performed for each craft or type of worker needed to execute the contract and the prevailing rate for legal holiday and overtime work by using the prevailing wage rate as determined by the United States Department of Labor in accordance with the Davis-Bacon Act (40 U.S.C. Section 276a et seq.), and its subsequent amendments.

XVIII. Conflicts-of-Interest, Nepotism and Misuse of a Public Position.

A. Affirmative Duty to Disclose an Interest and Abstain from Participation.

1. Where a member of the Commissioners' Court, or any other officer of Lubbock County, whether elected, appointed, paid or unpaid, who exercises authority beyond that which is advisory in nature, has a substantial interest in a business entity or real property, that official shall file, before a vote or decision on any matter involving the business entity or real property, an affidavit with the County Clerk of Lubbock County, stating the nature and extent of the interest, and shall abstain from further participation in the matter, if:
 - a) in the case of a substantial interest in a business entity the action on the matter will have a special economic effect on the business entity that is distinguishable from the effect on the public; or
 - b) in the case of a substantial interest in real property, it is reasonably foreseeable that an action on the matter will have a special economic effect on the value of the property, distinguishable from its effect on the public.
2. If the official is required to file and does file an affidavit under Subsection (1), the official is not required to abstain from further participation in the matter requiring the affidavit if a majority of the members of the governmental entity of which the official is a member is composed of persons who are likewise required to file and who do file affidavits of similar interests on the same official action.
3. Furthermore, the official may not:
 - a) act as surety for a business entity that has work, business, or a contract with Lubbock County; or

b) act as surety on any official bond required of an officer of Lubbock County.

4. "Substantial Interest"

a) A person has a substantial interest in a business entity if:

(I) the person owns 10 percent or more of the voting stock or shares of the business entity or owns either 10 percent or more or \$5,000 or more of the fair market value of the business entity; or

(II) funds received by the person from the business entity exceed 10 percent of the person's gross income for the previous year.

b) A person has a substantial interest in real property if the interest is an equitable or legal ownership with a fair market value of \$2,500 or more.

c) A local public official is considered to have a substantial interest under this section if a person related to the official in the first degree by consanguinity or affinity, as determined under Chapter 573, Government Code, has a substantial interest under this section.

d) The relation in c) is defined as the official's spouse, father, mother, father-in-law, mother-in-law, brother, sister, brother-in-law, and sister-in-law.

5. "Business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or any other entity recognized by law.

B. Additional Forbidden Actions, Selected Criminal Statutes

The following actions are forbidden under the Texas Penal Code:

1. Abuse of Official Capacity which includes the misuse of anything of value belonging to the government or violating a law relating to the individuals office or employment.
2. Official Oppression which includes the use of one's official position to deny another the exercise or enjoyment of any right.
3. Misuse of Official Information which includes the use of information not yet released to the public and known by virtue of one's official position, for personal gain, for the gain of another person, or with intent to harm another person.
4. Honorariums and solicitation or acceptance of gifts for the performance of official duties.
5. Perjury, Falsification and Tampering with or Fabricating Evidence and Official Records

XVIX. Lubbock County Purchasing Policy is based on statutes provided for in Texas Local Government Code and Texas Penal Code. All statutes were currently in force at the time of the approval of this policy.

XX. If found to be in the best interest of Lubbock County, any part or portion of this policy may be repealed or changed by an order of the Commissioners' Court. Such action will not affect any other part or portion of this policy.

XXI. Federal Grant Procurement Standards IAW Part 200, OMB Uniform Grant Guidance

§200.318 General Procurement Standards

Note: Lubbock County has elected to postpone implementation of the Uniform Guidance procurement requirements until FY 2017.

- (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)(1) 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.
- (2) 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.
- (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 publically 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.

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 (CFSLS) - 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.

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.