



Lubbock County, Texas

ADOPTED BUDGET



FISCAL YEAR

2024—2025

2025
Budget



Budget Year from
October 1, 2024 to September 30, 2025



LUBBOCK COUNTY, TEXAS

This budget will raise more revenue from property taxes than last year's budget by an amount of \$3,979,882 or 3.8 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$3,372,810.

<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 <u>X</u> Nay ___	<u>No requisite quorum, set by operation of law</u>
Terence Kovar, Comm., Prec. #1	Yay <u>X</u> Nay ___	<u>No requisite quorum, set by operation of law</u>
Jason Corley, Comm., Prec. #2	<u>ABSENT</u>	<u>ABSENT</u>
Gilbert Flores, Comm., Prec. #3	Yay <u>X</u> Nay ___	<u>No requisite quorum, set by operation of law</u>
Jordan Rackler, Comm., Prec. #4	<u>ABSENT</u>	<u>ABSENT</u>

Comparative Tax Rates		
Tax Rates	FY24	FY25
Property Tax Rate	.347507	.334702
No-New-Revenue (Effective) Tax Rate	.331906	.334702
No-New-Revenue (Effective) Maintenance and Operations Tax Rate	.318338	.307482
Voter-Approval (Rollback) Tax Rate	.347507	.358989
Debt Tax Rate	.029169	.031376

Debt Obligations		
	FY24	FY25
Total amount of County Debt Obligations	\$95,970,000	\$120,040,000

BUDGET CERTIFICATE

Budget Year from October 1, 2024 to September 30, 2025

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 23rd day of September 2024, as the same appears on file in the office of the County Clerk of said County.



Kathy Williams, County Auditor



Kelly Pinion, County Clerk

F.A.Q

- What is the County's tax rate? p.70, Chart p. 73
- What's the total budget of the County? p. 68
- How much revenue comes from taxes and what are other sources of revenue? p. 70 and p. 78-79
- How much will Road and Bridge spend? Total Budget p. 179-180, Chart p. 178
- How many employees work for the County and where? p. 340-348
- Does the County have financial policies that guide how funds are reported, invested, and audited? p.47 and p. 323
- What does "GAAP" mean? Glossary p. 389
- What's the population of Lubbock County? p. 24
- What is the total budget of the Lubbock County Detention Center? p. 125
- How many miles of caliche and/or paved roads are annually planned? p. 33, Goal #2.
- How many miles of caliche and/or paved roads were budgeted in this year's budget? p. 17, 6th paragraph.

Looking for something else?

See more detail in the

Table of Contents.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Lubbock
Texas**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morrill

Executive Director

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Special recognition: Cover photo "Skyline" by Michael Tompsett

LUBBOCK COUNTY

Kathy Williams
County Auditor

Rhonda Scott
First Assistant Auditor



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Phone: (806) 775-1097
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October 1, 2024

The Honorable Lubbock County Judge and County Commissioners:

The Lubbock County FY2024-2025 Adopted Budget is balanced at the No New Revenue (NNR) tax rate of \$0.334702 per \$100 valuation, which is a decrease of \$0.0128 when compared to last year's tax rate for the year FY2023-2024.

The total FY2024-2025 Budget adopted for all funds by the Lubbock County Commissioners Court was \$345,430,364, a net decrease of \$9,707,909 or 3% in comparison to the FY2023-2024 adopted budget. The county budget was balanced to a No New Revenue tax rate of .334702 which funded a nominal increase in most departments' budgets for inflation. However, this decrease can partially be attributed to the \$9 million reduction in SLFRF grant revenue over last year's appropriations. Funding was granted to the personnel line items for 21 new positions and 14 position re-classifications, a 2% COLA for Elected Officials not supplemented by the State of Texas, a 3% COLA for all full time Lubbock County employees, retention pay, and HSA employer contributions of \$1,700 for health insured. Moreover, capital expenses including equipment and infrastructure improvements totaled \$42,737,656 for a 60% increase over FY2024 capital expenses. The new Medical Examiner's building as well as The Texas Anti-Gang building realized the largest expenses of \$14.9 million and \$11.3 million, respectively.

The FY2024-2025 Adopted Budget for the General Fund totaled \$165,070,099, a 7.0 % increase, when compared to last year's General Fund budget. Major account increases include \$4.5 million for Software Maintenance for county departments, \$1.8 million for the Judicial Department for capital cases and increases to provide qualified counsel to indigent defendants in Lubbock County as well as a 75% increase in overtime expenses for the Detention Center. In addition, the General Fund contributed \$3.6 million to capital equipment and \$18.3 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 the budget this year. I look forward to the process as we implement the projects and programs outlined in the FY 2024-25 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 written in a cursive, flowing style.

Kathy Williams
Lubbock County Auditor

LUBBOCK COUNTY

Kathy Williams
County Auditor

Rhonda Scott
First Assistant Auditor



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October 1, 2024

The Honorable Lubbock County Judge and County Commissioners:

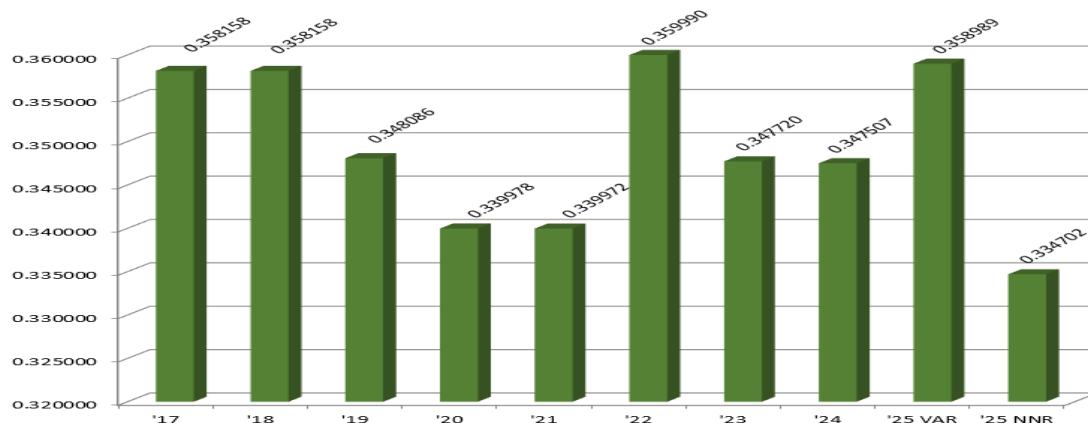
BUDGET MESSAGE

Introduction

The FY2024-2025 Lubbock County Budget was adopted on Monday, September 23, 2024, by three of the five members of the Lubbock County Commissioners Court. From October 1, 2024 through September 30, 2025, this document, along with the working budget, will be used as the management control device of Lubbock County to guide county officials and department heads throughout the year.

During the summer, the budget was developed as a lean financial plan on the Voter Approval Rate as Lubbock County focused on trimming expenses and cost of living increases while reducing the funding for the demands of essential and required services for Lubbock County citizens. Carefully budgeting in a cost-effective fashion during a time of economic indecision and County growth. However, the Court was divided on a tax rate best for Lubbock County.

LUBBOCK COUNTY, TEXAS - TEN YEAR TAX RATE HISTORY WITH VAR and NNR '2025 COMPARISON



This division manifested in the absence of two members of the Lubbock County Commissioners Court for 3 regularly scheduled sessions for which the adoption of the tax rate was on the agenda. According to Texas law, without 60% of the Court in attendance for a regular session, the tax rate is required to automatically be set at the lower of the No New Revenue rate or the current tax rate. Therefore, the Lubbock County FY2025 Budget was balanced with the No New Revenue rate.

Financial Stability

Lubbock County remains financially strong as reflected by S&P Global affirming its long-term rating to AA+ in January 2024. As stated in the agency's summary, the rating still reflects the strength and stability of Lubbock County's economy. Factoring in a variety of indicators when rating the county, including a higher education presence, a robust health care sector, population growth, strong economic climate, financial stability, tax base expansion and diversification coupled with sound management practices and policies. With a stable financial profile that has led to flexibility supported by conservative budgeting practices, points to a very strong near-term liquidity position that is not under any particular stress.

Unreserved general fund balance for FY2024 is estimated at \$61 million which represents approximately 31% of the general fund budgeted for FY2025. These unreserved funds would fund expenditures, if necessary, 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 FY2025 budget process began in April, with guidelines, goals and objectives communicated to the departments while preparing their initial budget request. The Lubbock County Auditor's office receives and compiles the initial requests. The Commissioners Court held budget hearings that were posted in accordance with the Open Meetings Act, codified in the Government Code Chapter 551, a State of Texas statute, for public input throughout the budget process. Departments participated by presenting their budget and requests before the open court and were streamed via Swagit for the public participation.

With the strategic goals of efficient government, public safety, employee excellence, and service excellence in mind, the County upheld the conservative philosophy outlined in our financial policies and the budget. However, despite the exponential growth that Lubbock County has observed, the mandatory no new revenue tax rate presented major challenges with balancing this year's budget. Decisions whether to use the fund balance or reduce expenses even more from an already trim budget was contemplated. The extra tax revenue realized by the growth as well as using the Voter Approval Rate could not be realized due to the unforeseen local political environment. With the reduction of approximately \$7.2 million in the County's major revenue source, fund balance provided the required funds to maintain services for the citizens of Lubbock County. With the new budget priority of not raising taxes, the Commissioners Court reconciled the budget needs with a mandatory tax rate of \$0.334702 per \$100 valuation as required by Subsection 26.05(a)(b) of the Texas Tax Code and Local Government Code 81.06.

Ad Valorem Taxes

Existing property values for the average homeowner on the tax roll in Lubbock County increased by an average of 6% in tax year 2024 (Fiscal Year 2024-2025). The Texas Tax Code 26.05 mandated the No New Revenue tax rate of \$0.334702 per \$100 valuation which is a decrease of \$ 0.01281 over the current tax rate of \$0.347507. The amount of taxes imposed on the average home would increase approximately \$14.85 for the year due to higher valuations. New property added to the tax roll for the first time in tax year 2024 generated \$1,007,705,297.

The total FY2025 Budget adopted for all funds by the Lubbock County Commissioners Court was \$355,377,377, a net increase of \$9,737,818 or .03% in comparison to the FY2024-2025 adopted budget. This document exhibits a direct result of immense labor 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 23, 2024, the budget was adopted with only 3 members of the Court present.

Budget

The reconciled budget included funding for several salary items including COLA's, new positions, position reclassifications, retention pay, HSA employer contributions and overtime expenses. Moreover, capital expenses including equipment and infrastructure improvements totaled \$42,737,656 for a 60% increase over FY2024 capital expenses. The new Medical Examiner's building as well as The Texas Anti-Gang building realized the largest expenses of \$14.9 million and \$11.3 million, respectively. SLFRF funds were budgeted to the amount of \$6.2 million with no new revenue infusions.

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 authorized \$1.9 trillion to State and Local Fiscal Recovery Funds (SLFRF) to fund long-term strategies to address the public health and economic impact of COVID-19. Funding in the amount of \$362 billion was allocated for state and local governments, of which, Lubbock County received an allocation of \$60.1 million in FY2022. As of October 2021, the Lubbock County Commissioners Court implemented public workshops with public comment segments to provide ample opportunity for participation by interested persons. The Court has produced a tentative list to highlight their priorities for use of the SLFRF funds. This list includes a public health response to COVID19, negative economic impacts, services to disproportionately impacted communities, premium pay for essential workers, infrastructure projects, and public sector revenue loss.

During FY2022 through FY2024 budgets, the County expensed \$49 million of SLFRF funds. FY2022 expenses included to buy PPE for the eleven volunteer fire departments, premium pay for essential workers, public sector revenue loss and funding for those small businesses and non-profits that experience revenue loss and salary expenses for SLFRF administrative services. FY2023 realized expense for Public Health services, Negative Economic Impacts for Lubbock County Parks and Fiber Max a non-profit that focuses on the history of farming and modern technology. FY2024 expenditures Public Health services, Negative Economic Impacts for Lubbock County Parks and Rural Investment in Water.

With approximately \$14 million remaining in SLFRF funding, \$6.1 million has been budgeted in the FY2025 budget for capital projects. Projects such as a new Medical Examiner's building, McMillian Dam repairs, enhancements to a few Lubbock County courtrooms with technology upgrades, and to the county network infrastructure are planned.

LUBBOCK COUNTY		AMOUNT
SLFRF EXPENSES THROUGH 9/30/204		EXPENDED
1	Public Health (Community Support Services)	
1.5	Volunteer Fire	1,779,873.55
	Hope Center for Health & Wellbeing	3,500,000.00
1.14	LBK City/County Health Department	3,500,000.00
1.4	LCDC Dialysis Suite	511,574.36
1.14	ME Building	7,124,110.30
1.6/1.12	AED Defibrillators	12,253.84
2	Negative Economic Impacts (Arts, Non Profit, & Small Businesses)	
2.19 & 2.34	Small Business Economic Assistance & Aid to Nonprofit	10,411,499.97
2.34	Open Door	952,285.00
2.37	Lubbock Economic Development Alliance	5,000,000.00
2.34	Fiber Max re-added 2.13.23	1,000,000.00
2.37	PARKS Pct. 2	224,989.02
2.37	PARKS Pct. 4 Irrigation System	86,215.96
4	Premium Pay (Premium Pay)	
4.1	Public Sector Employees	4,329,383.63
5	Infrastructure (Targeted Critical Infrastructure)	
5.15	Rural Investment in Water: McMillan Dam	1,025,550.00
6	Revenue Replacement - (Revenue Loss)	
6	ODR, Road & Bridge, IT, Courts	8,764,730.50
7	Administrative (Administrative)	
7.1	Admin Services Grant Administrator	293,780.38
7.1	Admin Services 3rd Party Administrator	354,169.40
		48,870,415.91

Capital expenditures were budgeted at \$2.1 million for vehicles, and \$2.7 million in permanent improvements. The road program obtained appropriations totaling \$1.5 million for heavy equipment and road maintenance which resulted in a reduction of \$1.8 million in the road maintenance program.

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

The budget specifically provided for targeted investments in the Lubbock County Commissioners Court priority areas. The following initiatives are included in the budget.

- Reconciling a budget to the No New Revenue tax rate.

- Increasing payroll to provide a 2% COLA for Elected Officials not supplemented by the State of TX and a 3% COLA to full-time County employees not excluded by grant agreements.
- Appropriations for the Retention Pay program which awards eligible Lubbock County FT employees with additional pay for employment service up to 25 years.
- HSA employer contributions of \$1,700 to the health insured accounts.
- Funding salary expenses to include 21 new positions and 14 position re-classifications.
- Providing resources for 24 vehicles for the District Attorney, Sheriff, Constable Pct. 3, Road & Bridge and SPATTF.
- Additional funding allocated for two FY2023 vehicles still not delivered to the Sheriff's office by September 30, 2024.
- Earmarking funds for the road maintenance program which consist of 17 miles for seal coat and 17.75 for caliche and 1 county road improvement.
- Additional funding allocated to the Road & Bridge department for FY2024 equipment not delivered by September 30, 2024
- Allocating resources for heavy equipment such as: D8 Dozer, Road Widener Attachment, Distributor, and Water Truck.
- Providing resources for Critical Needs Funding for the eleven Volunteer Fire Departments.

General Fund

The General Fund budget for FY2025 is \$165,070,100 which represents an 7% increase above the \$153,915,013 budget for FY2024. Most departments continually find innovative ways to streamline operations. This year 41% of County departments in the General Fund submitted a lower or flat budget compared to last year.

- Revenue Changes – General Fund - Various revenue line items slightly increased with the most significant increases being;
 - Ad valorem tax in the amount of \$2,989,831
 - Sales tax in the amount of \$1,588,9550
- Expenditure Changes – General Fund
 - The Detention Center overtime expenses increased \$1.5 million.
 - The Judicial department saw a surge of \$1.8 million in expenses due to the Regional Public Defenders Office conflicting out of a capital case and Lubbock Public Defenders Office increase in attorney expenses.
 - Transfers from the General Fund increased for Facilities Maintenance and the Juvenile Justice Center Facilities Maintenance, totaling \$1.9 million and \$6.9 million, respectively.
 - The Detention Center was budgeted at \$2.3 million less than last year's inmate housing expenses.
 - The County decreased new projects for software and capital expenses for the Information Technology and County departments by \$2.6 million.
 - Road and Bridge received a flat transfer from the General Fund of \$6.2 million for a less aggressive seal coat and caliche road maintenance program than last year's program.

The FY2025 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 2025 Budget were maintaining current operations with a new lower tax rate, salary items for Lubbock County employees, funding projects outlined in the SLFRF federal award, and reducing funding sources for several capital and infrastructure programs while preserving strong fund balance with capped growth in revenue due to SB2.

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

- Balancing the budget to the No New Revenue tax rate.
- Increase in overtime expenses for the Detention Center
- Additional funding for the Judicial department for a capital case that the Regional Public Defenders Office conflicted out.
- Reducing funding for several capital item/accounts.

Summary

Considerable time was spent reviewing budget requests for compliance with the overall goals of the County. Even though, many departmental budgets were reduced or held at a slight increase over FY2024 budget, most officials make careful expenditure decisions while controlling their costs and will continue to implement improved efficiencies to meet the public's demand for services.

I deeply appreciate the hard work and dedication of the Elected and Appointed Officials and Department Directors of Lubbock County that work 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 FY2025 budget. They continually show their dedication to me and Lubbock County by working diligently despite the lack of human resources over the last couple of years. They persevered and did an incredible job for which they are to be commended. Their continued assistance throughout the budget process and the entire fiscal year as we navigate the continuous new responsibilities such as: software conversion, implementation of additional software and new GASB pronouncements are proof as to the blessing each one is to me and the citizens of Lubbock County. Producing the County Budget is very much a team effort and the specific skills of each employee in this office plays a vital role in making the budget process and this budget a continued success.

Respectfully submitted,



Kathy Williams
Lubbock County Auditor

2025
Budget

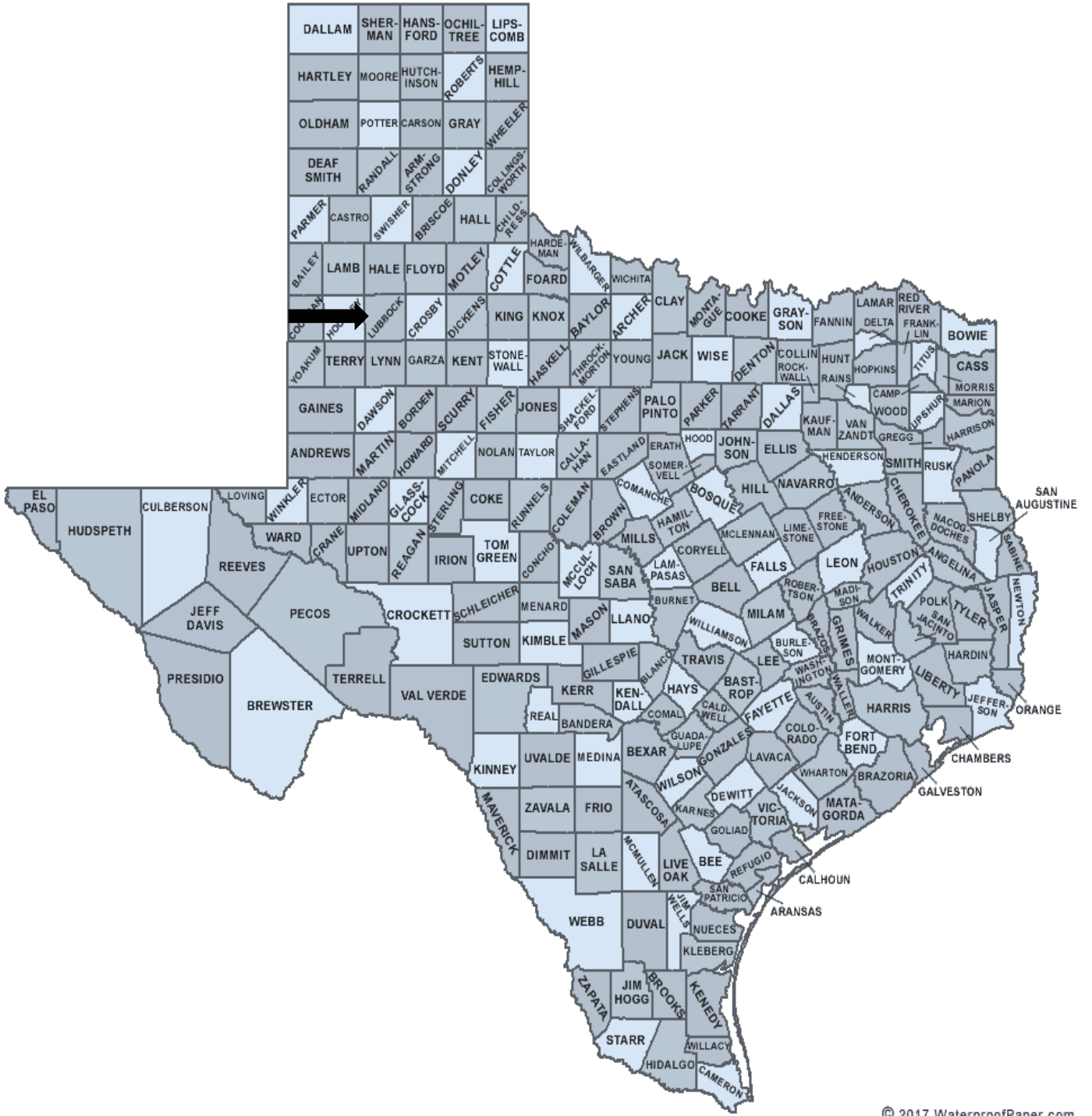


Organizational Summaries

TWO YEAR EXPENDITURE COMPARISON ALL FUNDS

Fund	FY 2024 Budget	FY 2025 Budget	Variance	% Change
011 GENERAL FUND	153,915,013	165,070,099	11,155,086	7.25%
020 CONSOLIDATED ROAD AND BRIDGE	16,937,227	11,054,979	(5,882,248)	-34.73%
031 PRECINCT 1 PARK	245,083	188,192	(56,891)	-23.21%
032 SLATON/ROOSEVELT PARK	160,582	124,248	(36,334)	-22.63%
033 IDALOU/NEW DEAL PARK	159,115	162,790	3,675	2.31%
034 SHALLOWATER PARK	177,911	190,391	12,480	7.01%
041 PERMANENT IMPROVEMENT	9,170,610	5,259,280	(3,911,330)	-42.65%
043 LCETRZ NO1 TAX INCREMENT FUND	191,000	250,000	59,000	30.89%
046 TJD (P) JJAEP GRANT	80,000	30,000	(50,000)	-62.50%
047 TJD TJD DSA RISK & NEEDS ASS	15,628	15,628	-	0.00%
048 TJD DSA RESIDENTIAL PROJECTS	127,520	-	(127,520)	-100.00%
050 JUVENILE CASE MANAGER	381,500	117,030	(264,470)	-69.32%
051 JUVENILE PROBATION	8,594,191	8,671,865	77,674	0.90%
054 TJD (A) JUV PROB COMM GRANT	2,814,968	3,043,865	228,897	8.13%
055 JUVENILE DETENTION	5,532,696	6,095,505	562,809	10.17%
057 JUVENILE FOOD SERVICE	419,096	464,727	45,631	10.89%
067 CJD DWI COURT GRANT	50,796	51,612	816	1.61%
070 ON LINE ACCESS	185,000	185,000	-	0.00%
072 CJD DRUG COURT GRANT	50,796	51,612	816	1.61%
074 COUNTY DRUG COURT COURT COST	33,000	36,300	3,300	10.00%
075 DISPUTE RESOLUTION	421,625	378,067	(43,558)	-10.33%
076 USDA AG MEDIATION GRANT	420,000	420,000	-	0.00%
077 DOMESTIC RELATIONS OFFICE	179,145	208,920	29,775	16.62%
079 VENUE HOT & STVR TAX	3,561,050	3,214,050	(347,000)	-9.74%
081 LAW LIBRARY	200,496	206,390	5,894	2.94%
083 ELECTION SERVICES	1,067,774	1,051,274	(16,500)	-1.55%
085 ELECTION ADMINISTRATION	42,300	42,300	-	0.00%
086 ELECTION EQUIPMENT	111,000	149,180	38,180	34.40%
088 SETTLEMENTS FUND	-	120,000	120,000	100.00%
090 DIST CLK RECORDS MGT. AND PRES	24,110	75,600	51,490	213.56%
091 CTY CLK RECORDS MGT. AND PRES	724,500	650,000	(74,500)	-10.28%
092 CTY RECORDS MGT. AND PRES	89,715	97,890	8,175	9.11%
093 COURTHOUSE SECURITY	140,607	252,490	111,883	79.57%
094 COURT RECORD PRESERVATION	55,500	55,500	-	0.00%
095 LOCAL TRUANCY PREVENT & DIVERS	15,498	71,500	56,002	361.35%
096 HISTORICAL COMMISSION	7,200	7,900	700	9.72%
097 CHILD ABUSE PREVENTION	353	820	467	132.29%
099 CTY/DIST COURT TECHNOLOGY	7,000	7,000	-	0.00%
102 DIST COURT RECORDS TECHNOLOGY	60,000	3,000	(57,000)	-95.00%
103 COUNTY CLERK RECORDS ARCHIVES	670,000	1,480,000	810,000	120.90%
105 COMMUNITY/ECONOMIC DEV PRG	66,950	130,150	63,200	94.40%
106 AMERICAN RESCUE PLAN ACT	22,913,060	13,979,716	(8,933,344)	-38.99%
108 JP1 JUSTICE COURT TECHNOLOGY	28,801	28,801	-	0.00%
109 JP2 JUSTICE COURT TECHNOLOGY	20,000	37,720	17,720	88.60%
110 JP3 JUSTICE COURT TECHNOLOGY	3,000	3,100	100	3.33%
111 JP4 JUSTICE COURT TECHNOLOGY	31,550	31,325	(225)	-0.71%
112 COURT FACILITY FEE	109,725	101,000	(8,725)	-7.95%
114 JUDICIAL EDUCATION & SUPPORT	5,775	5,400	(375)	-6.49%
115 LANGUAGE ACCESS	37,515	40,500	2,985	7.96%
122 SHERIFF CONTRABAND	328,000	213,000	(115,000)	-35.06%
124 INMATE SUPPLY	1,114,000	1,355,000	241,000	21.63%
126 VINE GRANT	30,171	31,000	829	2.75%
128 HOMELAND SECURITY GRANT	212,674	132,098	(80,576)	-37.89%
129 HAZARD MITIGATION GRANT-EM	243,600	-	(243,600)	-100.00%
130 PROJECT SAFE NEIGHBORHOOD	136,000	116,398	(19,602)	-14.41%
142 LEOSE SHERIFF	26,000	71,000	45,000	173.08%
145 SHERIFF COMMISSARY SALARY	958,673	1,081,369	122,696	12.80%
146 LECD EMER COMMUNICATION GRANT	-	-	-	100.00%
148 STATE HOMELAND GRANTS	-	84,747	84,747	100.00%
150 TAG GRANT	12,552,087	12,745,788	193,701	1.54%
161 CDA BUSINESS CRIMES	86,500	100,000	13,500	15.61%
163 CDA CONTRABAND	100,000	100,000	-	0.00%
164 CDA SPATTF GRANT	1,502,168	1,566,391	64,223	4.28%
165 CDA SPATTF CC GRANT	-	918,020	918,020	100.00%
166 CDA JAG GRANT	191,119	120,856	(70,263)	-36.76%
168 CDA Border Prosecution Unit	439,530	281,587	(157,943)	-35.93%
171 CDA VOCA VICTIM ADV PROJECT	147,474	158,183	10,709	7.26%
201 GEN OB REFUNDING BOND SRS 2016	-	-	-	0.00%
202 UNLIMITED TAX ROAD BONDS	7,943,121	7,677,454	(265,667)	-3.34%
203 GEN OB REFUNDING BOND SRS 2021	914,275	1,039,374	125,099	13.68%
204 GOB SERIES 2024 (ME)	-	2,290,259	2,290,259	100.00%
208 SPECIAL TAX REVENUE BONDS 2020	1,245,570	649,342	(596,228)	-47.87%
301 MPO ROAD CONSTRUCTION	843,292	220,000	(623,292)	-73.91%
302 TAX ROAD BOND CONTRUCTION	59,809,148	48,097,796	(11,711,352)	-19.58%
304 MEDICAL EXAMINER CONSTRUCTION	-	15,600,580	15,600,580	100.00%
307 CRTX RENOVATIONS #2	5,213,000	1,611,825	(3,601,175)	-69.08%
308 VENUE CAPITAL PROJECT	200,200	252,247	52,047	26.00%
401 EMPLOYEE HEALTH BENEFIT	15,465,000	16,065,000	600,000	3.88%
403 WORKERS COMPENSATION	5,666,975	8,923,334	3,256,359	57.46%
640 PRE TRIAL RELEASE FUND	15,000	15,000	-	0.00%
TOTAL EXPENDITURES - ALL LUBBOCK COUNTY FUNDS	345,639,558	345,430,364	(209,194)	-0.06%

MAP OF TEXAS COUNTIES



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

TEXAS COUNTY GOVERNMENT

History

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

Function

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

Structure

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

Source- Texas Association of Counties

LUBBOCK COUNTY HISTORY

Lubbock County was created on August 21, 1876 by an act of legislation in Austin that divided Bexar County, which included parts of Northwest Texas and the South Plains, into forty-eight counties. One of the newly formed counties, known as Lubbock County, was named after Tom S. Lubbock, a former Texas Ranger, 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 Wolfforth, 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.

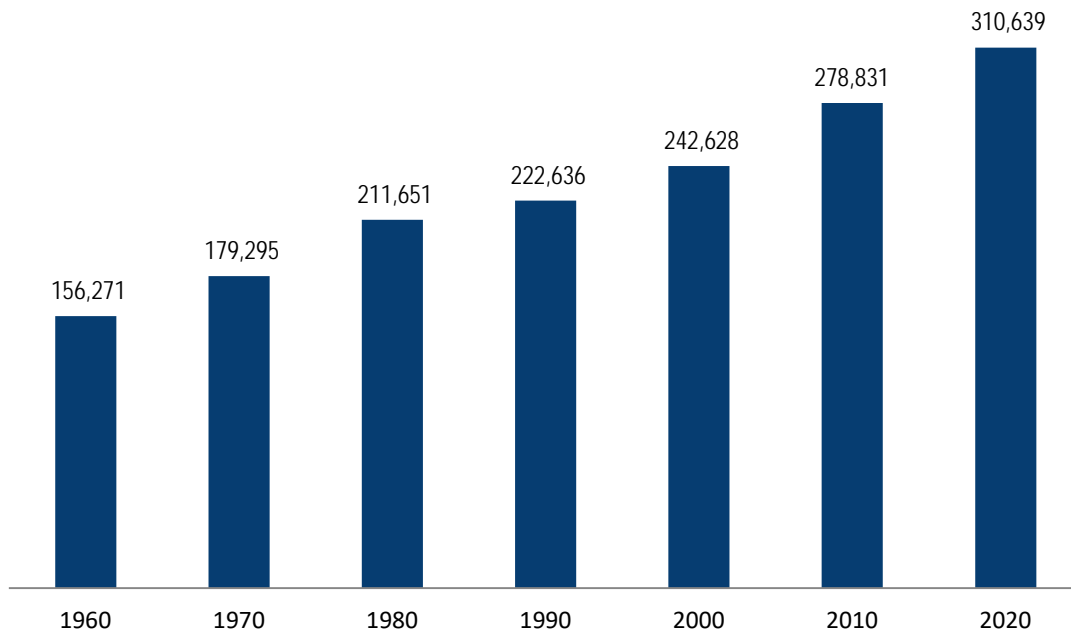
The first courthouse was a large, 2-story frame building. All construction materials had to be hauled from Amarillo and Colorado City since the Lubbock area did not have an abundance of trees. Once the courthouse was built, churches left the jail and used this new county building as their meeting place.

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.

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%

Population Growth
Last Six Decades



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

ECONOMIC AND DEMOGRAPHIC INFORMATION

TOP TEN PRINCIPAL TAXPAYERS

September 30, 2024

Taxpayer	Type of Business	Taxable Value	% of Total Taxable Assessed Value
Southwestern Public Service	Electricity Utility	\$ 274,001,920	0.79%
Energas/Atmos Corp	Natural Gas Utility	\$ 171,595,260	0.50%
Macerich South Plains LP	Real Estate Holdings	\$ 96,116,356	0.28%
Frontier Dodge	Auto Dealership	\$ 95,412,074	0.28%
BNSF Railway Co.	Transportation	\$ 88,740,910	0.26%
South Plains Electric Coop Inc.	Electricity Utility	\$ 85,644,030	0.25%
X Fab Texas Inc.	Specialty Foundry Group	\$ 114,571,680	0.33%
ACC OP LLC	Apartments	\$ 61,373,775	0.18%
CBC Centre Suites LLC	Apartments	\$ 61,095,000	0.18%
United Supermarket LLC	Retail Supermarket	\$ 60,556,360	0.18%
Total Taxable Value - Top Ten Taxpayers		\$1,109,107,365	3.21%
Total Assessed Value of Real Property (Certified Values)		\$34,597,572,124	

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>

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:	1,277
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 2023: 32.04 years

Males: 49.4%, Females: 50.6%

Average annual pay 2022: \$50,972

Total employment in 2022: 121,217

Unemployment rate in 2023: 2.7%

Average household size (2019-2023): 2.43

Median household income 2023: \$63,367

County Households 2023: 138,636

People 25 years of age or older with a high school degree or higher (2019-2023): 88.8%

People 25 years of age or older with a bachelor's degree or higher(2019-2023): 33.3%

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

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

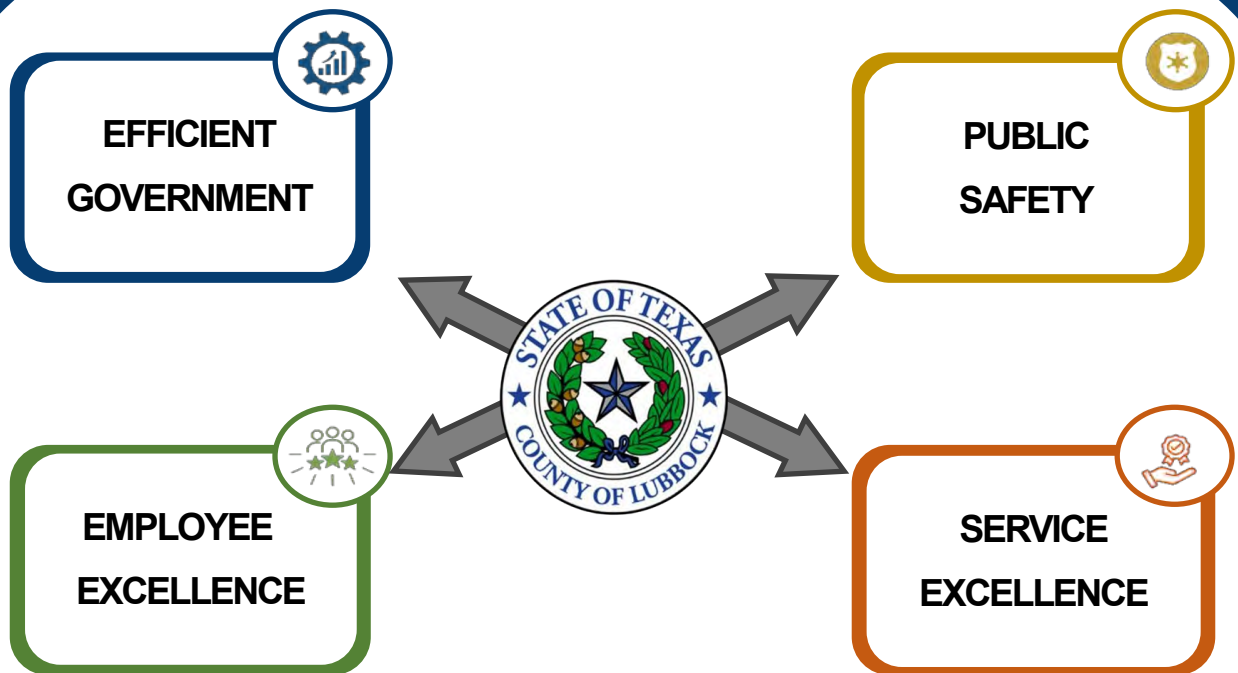
Cemeteries: Becton, Carlisle, City of Lubbock, Englewood, Idalou, Peaceful Gardens, Resthaven, and Wolfforth.

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



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)

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 which assess 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.

COMMISSIONERS COURT STRATEGIC PLAN 2024 - 2025

Curtis Parrish, County Judge

Terence Kovar, Precinct One
Gilbert A. Flores, Precinct Three

Jason Corley, Precinct Two
Jordan Rackler, Precinct Four

LUBBOCK COUNTY VALUES



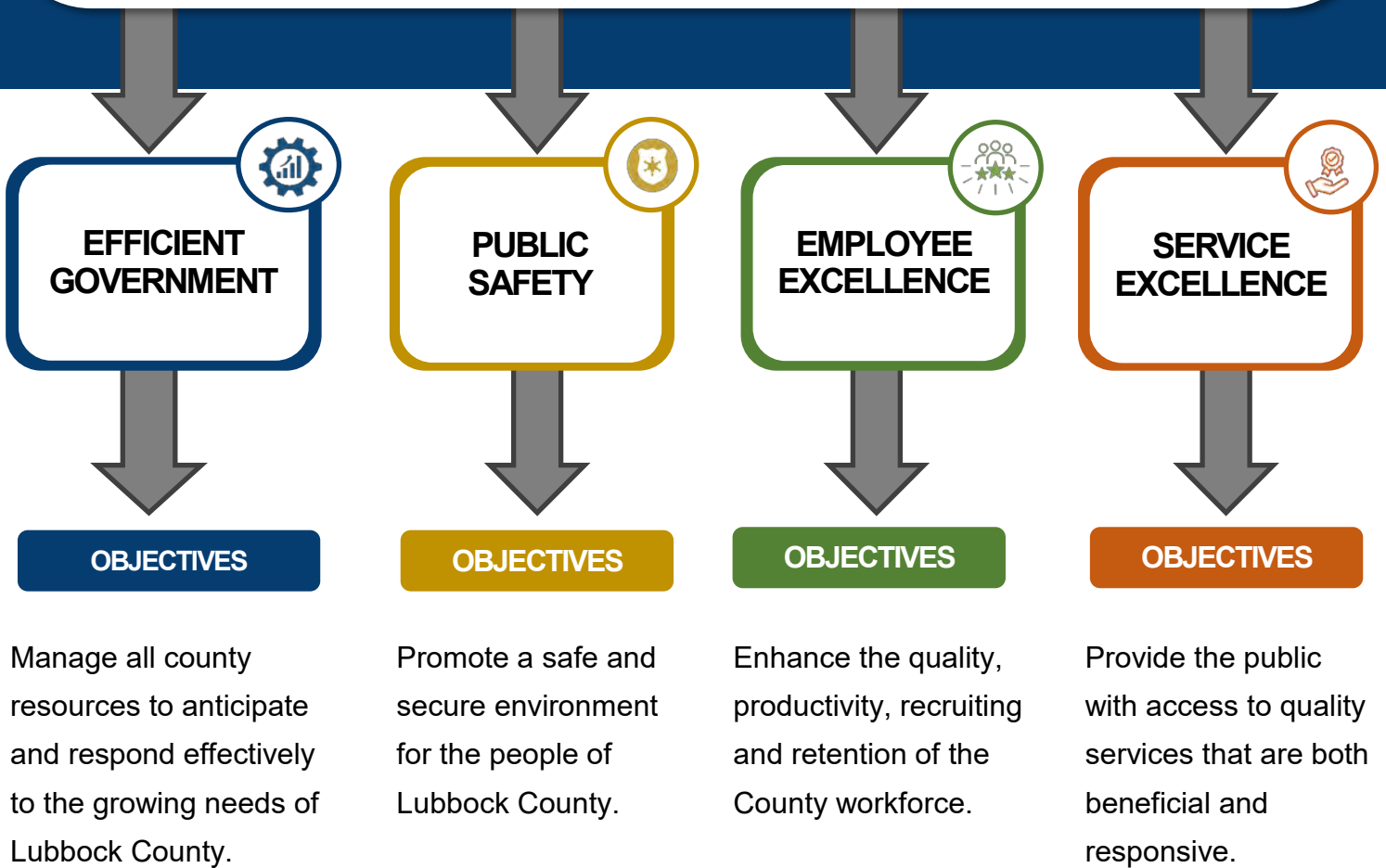
STRATEGIC PLAN STRUCTURE

Mission Statement:

Our mission at Lubbock County is to deliver public services with unwavering integrity, compassion, and professionalism, guided by innovative leadership. We are dedicated to serving our community with the highest standards, ensuring transparency, responsiveness, and excellence in all that we do.

County Vision:

Lubbock County envisions itself as a beacon of exemplary public service, committed to delivering unparalleled efficiency and effectiveness to its residents. We aspire to anticipate and surpass the evolving needs of our community, ensuring our services continually elevate the quality of life for all who call Lubbock County home.



GOAL 1: EFFICIENT GOVERNMENT



Manage all county resources to anticipate and respond effectively to the growing needs of Lubbock County.

OBJECTIVE

1. Provide long-term financial planning for future spending.

STRATEGY

A. Require departments with budgets of \$1M or greater to provide 5-year proposed budgets based on the No New Revenue tax rate. (Sheriff's office for Law Enforcement & Detention Center, Facilities Maintenance, Road & Bridge, Office of Court Administration and Information Technology.)

OBJECTIVE

2. Invest in Lubbock County facilities.

STRATEGY

A. Financially plan for updating of county facilities utilizing the Facility Condition Assessment report (March 2023).

OBJECTIVE

3. Maintain or improve Lubbock County's bond rating.

STRATEGY

A. Update and formalize all financial policies.

GOAL 2: PUBLIC SAFETY



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

OBJECTIVE

1. Address Public Safety matters regarding mental health concerns.

STRATEGY

A. Law Enforcement– provide human resources to address increasing mental health issues arising in the community and in the Lubbock County Detention Center.

OBJECTIVE

2. Address Public Safety matters regarding the Volunteer Fire Departments (VFD).

STRATEGY

A. Volunteer Fire Departments– maintain county resources to support 11 volunteer fire departments with documented requirements for critical needs funding.

OBJECTIVE

3. Address Public Safety matters regarding the assessment and maintenance of 1,202 miles of County roads.

STRATEGY

A. Road & Bridge– provide resources to the road maintenance program to target a 7-year cycle on Paved roads—47 miles annually (seal coat, micro surfacing, hot mix etc.) AND to target a 10-year cycle of 40 miles unpaved road with caliche.

GOAL 3: EMPLOYEE EXCELLENCE



Enhance the quality, productivity, recruiting, and retention of the County workforce.

OBJECTIVE

1. Improve employee retention.

STRATEGY

Increase employer contributions to Lubbock County Employees' Health Savings Account (HSA) and plan for continued funding.

OBJECTIVE

2. Expand recruiting efforts at the Lubbock County Detention Center to fill vacancies and reduce overtime expenses.

STRATEGY

A. Detention Center– redirect recruitment efforts to include increasing applications of 18-year-old individuals as well as detention officers from the recently closed facility in Post, Texas.

OBJECTIVE

3. Increase job growth/career progression plan for Lubbock County employees.

STRATEGY

A. Consult several different consulting firms to explore options for a salary study to potentially include market pay for competitive comparison, review pay ranges and classification design, and analysis of specific positions to confirm or update Lubbock County Pay Ranges and Classification Design.

GOAL 4: SERVICE EXCELLENCE



Provide the public with access to quality services that are both beneficial and responsive.

OBJECTIVE

1. Address the additional storage and examination facilities' needs, identified during COVID-19, thus allowing for additional intake and provide advancements in forensic science that uphold the highest standards of efficiency and effectiveness, that meet the evolving needs of Lubbock County.

STRATEGY

A. Complete the construction of the new Medical Examiner's office by spring 2026.

OBJECTIVE

2. Address ADA compliance for the visually impaired on the Lubbock County website.

STRATEGY

A. Create and improve a document naming system for the Lubbock County website.

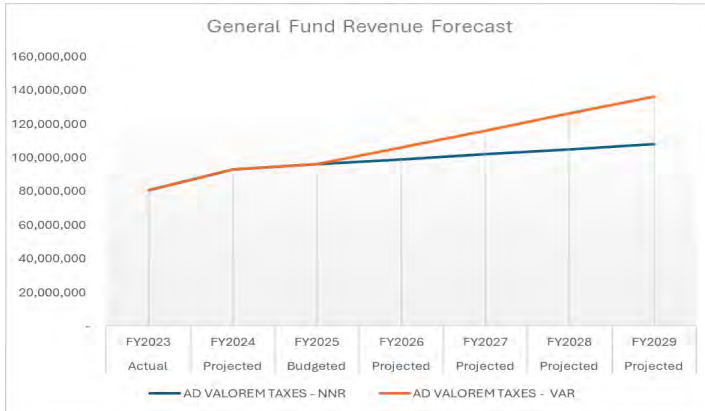
OBJECTIVE

3. To ensure elections are more secure, address a potential legislature mandate from county-wide voting to a precinct based, voting with hand counted ballots, and increasing polling locations from 50 to 99.

STRATEGY

A. Explore the voting sites required and the financial implications of precinct-based voting as well as hand counted ballots.

LONG-RANGE PLANNING



Long Range Financial Forecast was presented, as shown in the “General Fund Revenue Forecast” graph, with the financial status and historic trends for General Fund revenue at the VAR tax rate. Since property tax revenue is the County’s largest revenue source and the Commissioner shifted the tax rate priority to the NNR tax rate late in the budget season, a forecast based on the NNR tax rate is provided as well.

5 Year Forecast Model, General Fund - NNR FY2025-2029

Revenue	NNR TAX RATE ASSUMPTION						
	Actual FY2023	Projected FY2024	Budgeted FY2025	Projected FY2026	Projected FY2027	Projected FY2028	Projected FY2029
CURRENT AD VALOREM TAXES	80,895,088	93,177,697	96,167,528	99,052,554	102,024,130	105,084,854	108,237,400
COUNTY SALES & USE TAX	36,578,555	38,140,330	39,729,280	40,921,158	42,148,793	43,413,257	44,715,655
All Other Revenue	23,337,360	22,596,986	21,942,925	21,942,925	21,942,925	21,942,925	21,942,925
Total Revenue	140,811,003	153,915,013	157,839,733	161,916,637	166,115,849	170,441,036	174,895,980
Expenditures							
Personnel	76,097,082	87,694,743	92,694,009	92,694,009	92,694,009	95,474,829	97,861,700
Operating	33,017,388	49,258,195	50,468,533	50,468,533	50,468,533	51,982,589	53,282,154
Capital Outlay	1,804,214	6,224,475	3,569,857	3,569,857	3,569,857	3,926,843	4,319,527
Transfers out	20,076,842	10,737,600	18,337,700	18,337,700	18,337,700	18,796,143	19,266,046
Total Expenditures	130,995,525	153,915,013	165,070,099	165,070,099	165,070,099	170,180,403	174,729,427
Net Increase (Decrease) in Fund Balance	9,815,478	-	(7,230,366)	(3,153,462)	1,045,750	260,633	166,553
Beginning Fund Balance	\$46,667,706	\$56,483,184	\$56,483,184	\$49,252,818	\$46,099,356	\$47,145,106	\$47,405,739
Ending Fund Balance	\$56,483,184	\$56,483,184	\$49,252,818	\$46,099,356	\$47,145,106	\$47,405,739	\$47,572,292

General Fund Assumptions: Tax rate revenue will be calculated at the NNR tax rate.

For the next 4 years, with property tax revenue projections assumed an annual increase of 3%. Lubbock County will forgo approximately \$28 M of potential property tax revenue. Assuming expenses are held at the FY2025 budgeted amount, draws from Fund Balance will be required until FY2027. FY2028 – FY2029 assumed a 2.5% growth for Personnel, Operating and Transfers Out with a 10% increase for capital outlay.

The projects already underway and are expected to continue into FY2026 are the construction of the Medical Examiner’s building, the Anti-Gang Task Force building and the Build Better Safer Roads program. SLFRF funding of long-range projects such as the technology upgrade to the County’s infrastructure and network broadband as well as the repairs to the McMillian Dam will continue into FY2026. All other projects will be reconsidered during the Spring of 2025 when the County is expected to update their Capital Improvement Plan.

LONG-RANGE PLANNING

5 Year Forecast Model, General Fund - VAR FY2025-2029

VAR TAX RATE ASSUMPTION - GENERAL FUND							
	Actual	Projected	Budgeted	Projected	Projected	Projected	Projected
Revenue	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
CURRENT AD VALOREM TAXES	\$80,895,088	\$93,177,697	\$96,167,528	\$106,167,528	\$116,167,528	\$126,167,528	\$136,167,528
COUNTY SALES & USE TAX	\$36,578,555	\$38,140,330	\$39,729,280	\$40,921,158	\$42,148,793	\$43,413,257	\$44,715,655
All Other Revenue	\$23,337,360	\$22,596,986	\$21,942,925	\$21,942,925	\$21,942,925	\$21,942,925	\$21,942,925
Total Revenue	\$140,811,003	\$153,915,013	\$157,839,733	\$169,031,611	\$180,259,246	\$191,523,710	\$202,826,108
Expenditures							
Personnel	\$76,097,082	\$87,694,743	\$92,694,009	\$93,620,949	\$94,557,159	\$95,502,730	\$96,457,757
Operating	\$33,017,388	\$49,258,195	\$50,468,533	\$50,973,218	\$51,482,951	\$51,997,780	\$52,517,758
Capital Outlay	\$1,804,214	\$6,224,475	\$3,569,857	\$5,916,367	\$15,512,849	\$25,129,849	\$34,768,308
Transfers out	\$20,076,842	\$10,737,600	\$18,337,700	\$18,521,077	\$18,706,288	\$18,893,351	\$19,082,284
Total Expenditures	\$130,995,525	\$153,915,013	\$165,070,099	\$169,031,611	\$180,259,246	\$191,523,710	\$202,826,108
Net Increase (Decrease) in Fund Balance	\$9,815,478	\$0	-\$7,230,366	\$0	\$0	\$0	\$0
Beginning Fund Balance	\$46,667,706	\$56,483,184	\$56,483,184	\$49,252,818	\$54,252,818	\$59,252,818	\$64,252,818
Ending Fund Balance	\$56,483,184	\$56,483,184	\$49,252,818	\$54,252,818	\$59,252,818	\$64,252,818	\$69,252,818

General Fund Assumptions: Tax Rate revenue will be calculated at the VAR.

A thriving tax rate allows the County to focus on much needed facilities and road project maintenance through a transfer from the General Fund. Revenue projections include property tax calculations at the VAR tax rate with an annual increase of 10%. Sales tax revenue assumes an annual 3% and all other revenue maintains their FY2025 budgeted value. Expenses are maintained at projected revenues.

Fact: For the past 5 years, the County budget has been reconciled with the VAR tax rate. The future direction of Lubbock County was averted during the last weeks of the budget cycle. The Lubbock County Commissioners Court could not agree on a tax rate. Therefore, the County FY2025 budget was built with the NNR tax rate as required by law and a draw from Fund Balance was utilized.

ORGANIZATION BY FUNCTION

GENERAL ADMINISTRATION

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

JUDICIAL

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

FINANCIAL ADMINISTRATION

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

LEGAL

- District Attorney
- Dispute Resolution
- Law Library

PUBLIC FACILITIES

- Facility Maintenance
- Permanent Improvement
- Parking

MISCELLANEOUS

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

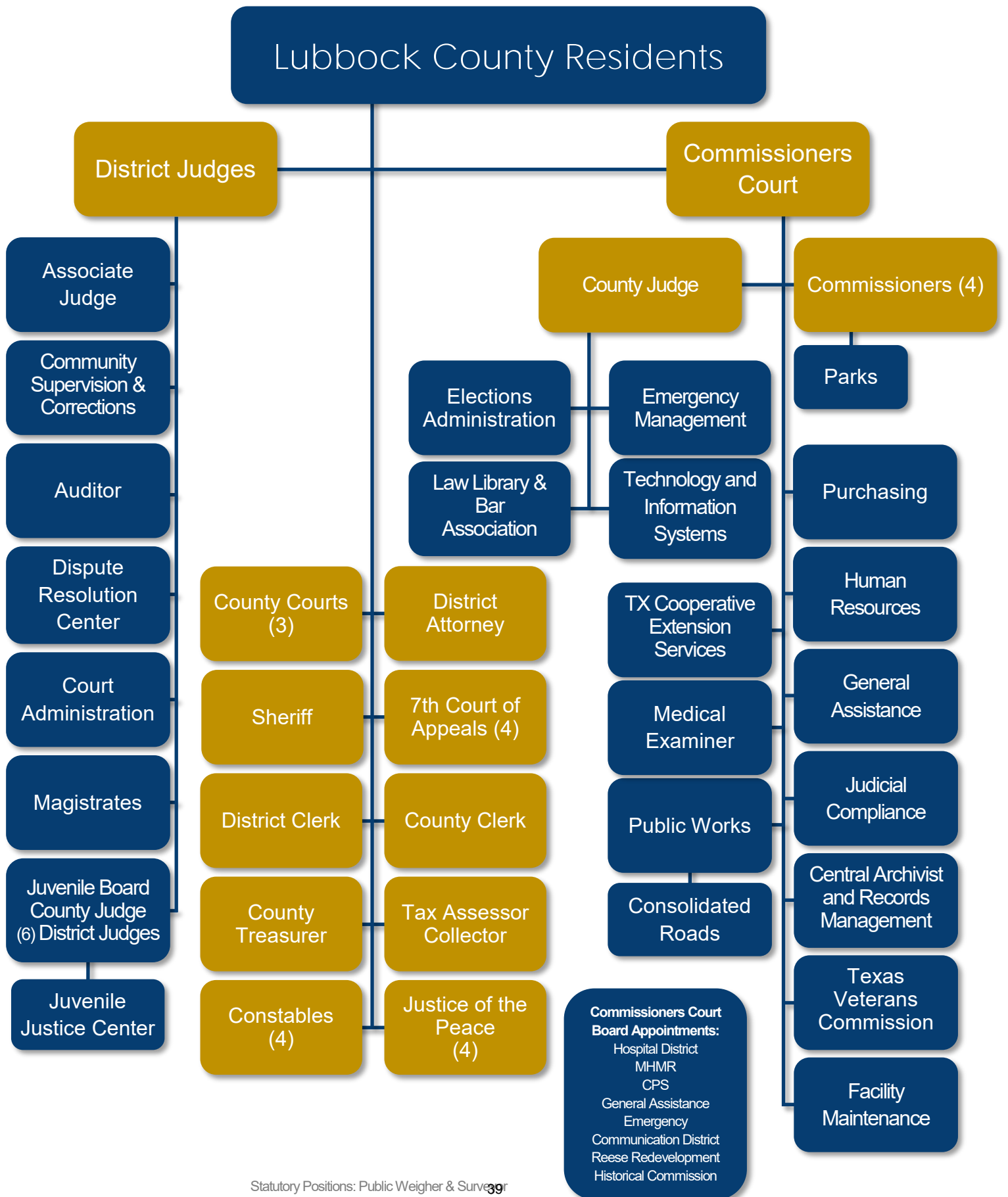
TRANSPORTATION

- Consolidated Road & Bridge
- Public Works

PUBLIC SAFETY

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

LUBBOCK COUNTY ORGANIZATIONAL CHART



ELECTED AND APPOINTED OFFICIALS

October 1, 2024

LUBBOCK COUNTY ELECTED OFFICIALS:

Constables:

Constable Precinct 1	Paul Hanna
Constable Precinct 2	Jody Barnes
Constable Precinct 3	Jose Sanchez
Constable Precinct 4	Joe Pinson
County Clerk	Kelly Pinion

County Commissioners:

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

County Court at Law Judges:

Judge Court at Law 1	Mark J. Hocker
Judge Court at Law 2	Tom W. Brummett
Judge Court at Law 3	Benjamin Webb
County Judge	Curtis Parrish
County Treasurer	Chris Winn

Courts of Appeals Justices:

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

Criminal District Attorney

District Clerk	K. Sunshine Stanek
	Sara Smith

District Judges:

Judge 72 nd District	John C. Grace
Judge 99 th District	Phillip Hays
Judge 137 th District	John McClendon III

Judge 140th District

Judge 237th District

Judge 364th District

Justice of the Peace Judges:

Judge Precinct 1

Judge Precinct 2

Judge Precinct 3

Judge Precinct 4

Sheriff

Tax Assessor-Collector

Douglas H. Freitag

Leslie Hatch

William R. Eichman II

Jim Hansen

Susan Rowley

Francisco Gutierrez

Lance Cansino

Kelly Rowe

Ronnie Keister

LUBBOCK COUNTY OFFICIALS:

1st Assistant DA

Associate Judge

Central Archivist/Records Manager

County Auditor

Court Magistrate

Court Magistrate

Director of Community Supervision and Corrections

Director of Court Administration

Director of Dispute Resolution

Director of Facilities

Director of General Assistance

Director of Human Resources

Director of Judicial Compliance

Director of Juvenile Probation

Director of Law Library

Director of Public Works

Director of Purchasing

Director of Technology and Information Systems

Elections Administrator

Chief Medical Examiner

Texas A&M AgriLife Extension Agent

Amanda Say

Stephen L. Johnson

Kylie Lewis-Nolan

Kathy Williams

Melissa Jo McNamara

Crystal Spradley

David D. Rowan

Dean Stanzione

D. Gene Valentini

Natalie Harvill

Diana Gurule-Copado

Melanie Hall

Lorrie Jarnagin

William A. Carter II

Michele Campbell

Jennifer Davidson

Clint Wehrman

Isaac Badu

Roxzine Stinson

Dr. Charles Addington

Ronda Alexander

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. Another important statute concerning the commissioners court is Chapter 81 of the Local Government Code, which sets out the following responsibilities and powers:

- ◆ Establish public ferries where required.
- ◆ Lay out and establish, change, and discontinue public roads.
- ◆ Build bridges and keep them in repair.
- ◆ Appoint road overseers and apportion hands.
- ◆ Exercise general control over all roads, highways, ferries, and bridges.
- ◆ Provide for the support of paupers.
- ◆ Provide for burial of paupers.
- ◆ Acquire property necessary to obtain a surface water supply or to transport and deliver surface water.

Numerous other statutes augment the above grants of authority. To provide an index to the multiplicity of activities of the county commissioners court, the following compilation of statutes summarizes general responsibilities and lists statutory authorizations for each function of the court.

2025
Budget



Fund Balance Summaries

FUND BALANCE

On September 23, 2024, Lubbock County Commissioners Court executed a **Fund Balance Policy** to establish a hierarchy clarifying the constraints that govern how a government entity can use amounts reported as fund balance as required by GASB Statement No. 54. By providing guidelines for appropriate reserve levels and an annual fund balance, the distinction is made between the portions of fund equity that is spendable and non-spendable thus providing a key element of financial stability.

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.

Five categories of fund balance:

- 1) **Non-spendable 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.

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 Commissioners 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.

The Lubbock County Commissioners Court may commit a portion of its fund balance to the following:

- General Fund Balance - Major Capital Projects –major building and equipment purchases, replacement or repair.
- General Fund Balance - Technology Equipment Expenditures – future replacement or enhancement of computer hardware and software including emerging advance computer technology.
- General Fund Balance - Special Programs and Strategic Planning Expenditures, development and implementation of programs benefitting Lubbock County.
- Special Revenue Fund Balance - County Road Infrastructure and Lubbock Metropolitan Planning Organization Projects

GENERAL FUND COMMITTED FUND BALANCE

Committed Fund Balance includes amounts that can be spent only for specific purposes determined by a formal action of the Commissioners Court. Commitments may be changed or lifted only by the Commissioners Court taking the same formal action that imposed the constraint originally. The Commissioners Court determined it will commit \$10,000,000 of fund balance on September 23, 2024, from general fund reserves to fund:

916 Main 1st Floor Renovations (FY26)	\$ 2,250,000.00
916 Main 1st Floor Renovations (FY27)	\$ 2,250,000.00
LCDC Renovations (FY26)	\$ 1,700,000.00
LCJJC Renovations (FY27)	\$ 1,500,000.00
916 Main Elevators (FY26)	\$ 1,000,000.00
Road Projects Engineering for Improvements (FY26)	\$ 1,000,000.00
Subdivision Regulation Revisions (FY26)	\$ 300,000.00

GENERAL FUND UNRESERVED FUND BALANCE

The Unreserved Fund Balance consists of assigned and unassigned fund balance. 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.

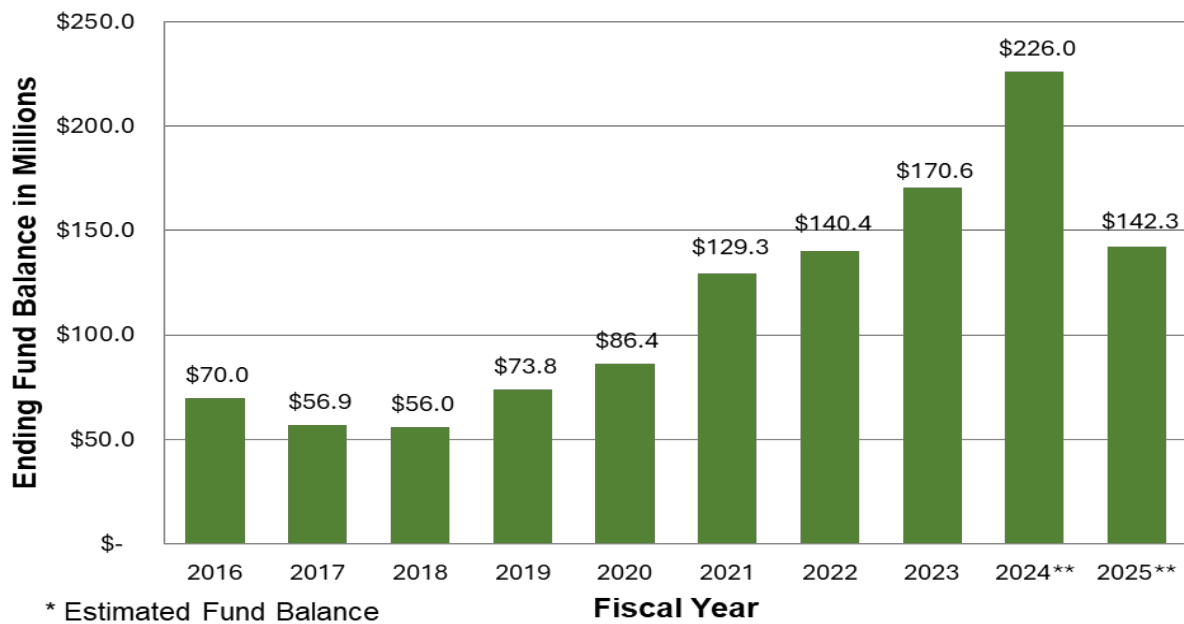
ALL FUNDS – FUND BALANCE SUMMARY

Fund balance is defined as the difference between assets and liabilities in a governmental fund. 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.

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. The chart illustrates the use of the tax notes and general funds for renovations to the Law Enforcement Center and CRTC Building during 2016-2018, throughout the construction phase of the projects. Various building renovations, technology enhancements, road projects and a new Medical Examiner's Building are reflected in FY 2020 -2025 budgeted fund balances. The following chart shows the estimated fund balance for FY 2024 and budgeted fund balance for FY 2025.

ENDING FUND BALANCES - ALL FUNDS Ten Fiscal Years



* Estimated Fund Balance
 ** Budgeted Fund Balance

PROJECTED FUND BALANCE REPORT AS OF: SEPTEMBER 30, 2024

(-----2024-2025-----)

(-----2025-2026-----)

FUND NAME	BEGINNING FUND BALANCE	FY 24 ESTIMATED REVENUES	FY 24 ESTIMATED EXPENDITURES	ESTIMATED FUND BALANCE	FY 25 BUDGETED REVENUES	FY 25 BUDGETED EXPENDITURES	BUDGETED FUND BALANCE
011 GENERAL FUND	56,483,184	153,915,013	153,915,013	56,483,184	157,839,733	165,070,099	49,252,818
020 CONSOLIDATED ROAD AND BRID	3,998,257	13,337,227	15,050,001	2,285,483	10,054,979	11,054,979	1,285,483
031 PRECINCT 1 PARK	606,170	170,083	245,083	531,170	20,000	188,192	362,978
032 SLATON/ROOSEVELT PARK	108,569	172,271	160,582	120,258	12,500	124,248	8,510
033 IDALOU/NEW DEAL PARK	302,619	159,115	159,115	302,619	-	162,790	139,829
034 SHALLOWATER PARK	392,501	163,282	177,911	377,872	6,200	190,391	193,681
041 PERMANENT IMPROVEMENT	4,750,520	3,795,396	7,452,367	1,093,549	5,259,280	5,259,280	1,093,549
043 LCETRZ NO1 TAX INCREMENT F	450,579	191,000	191,000	450,579	250,000	250,000	450,579
046 TJJD (P) JJAEP GRANT	-	80,000	80,000	-	30,000	30,000	-
047 TJJD (R) REG DIVERSION GRA	-	15,628	15,628	-	15,628	15,628	-
048 TJJD DSA RESIDENTI	-	127,520	127,520	-	-	-	-
050 JUVENILE CASE MANAGER	-	381,500	381,500	-	117,030	117,030	-
051 JUVENILE PROBATION	8,062,856	1,017,000	5,726,700	3,353,156	8,171,865	8,671,865	2,853,156
054 TJJD (A) JUV PROB COMM GRA	-	2,814,968	2,814,968	-	3,043,865	3,043,865	-
055 JUVENILE DETENTION	-	5,532,696	5,532,696	-	6,095,505	6,095,505	-
057 JUVENILE FOOD SERVICE	-	419,096	419,096	-	464,727	464,727	-
067 CJD DWI COURT GRANT	-	50,796	50,796	-	51,612	51,612	-
070 ON LINE ACCESS	348,324	7,000	8,712	346,612	10,000	185,000	171,612
072 CJD DRUG COURT GRANT	-	50,796	50,796	-	51,612	51,612	-
074 COUNTY DRUG COURT COURT CO	318,931	33,000	33,000	318,931	36,300	36,300	318,931
075 DISPUTE RESOLUTION	45,268	421,625	421,625	45,268	378,067	378,067	45,268
076 USDA AG MEDIATION GRANT	-	420,000	420,000	-	420,000	420,000	-
077 DOMESTIC RELATIONS OFFICE	30,028	150,480	179,145	1,363	208,920	208,920	1,363
079 VENUE HOT & STVR TAX	9,145,428	3,561,050	3,561,050	9,145,428	3,214,050	3,214,050	9,145,428
081 LAW LIBRARY	16,647	200,496	200,496	16,647	206,390	206,390	16,647
083 ELECTION SERVICES	119,332	1,067,774	1,067,774	119,332	1,051,274	1,051,274	119,332
085 ELECTION ADMINISTRATION	316,611	42,300	42,300	316,611	42,300	42,300	316,611
086 ELECTION EQUIPMENT	609,652	111,000	111,000	609,652	149,180	149,180	609,652
088 SETTLEMENTS FUND	-	601,532	60,000	541,532	-	120,000	421,532
090 DIST CLK RECORDS MGT. AND	41,463	2,150	24,110	19,503	75,600	75,600	19,503
091 CTY CLK RECORDS MGT. AND P	5,997,478	724,500	724,500	5,997,478	650,000	650,000	5,997,478
092 CTY RECORDS MGT. AND PRES	565,071	89,715	82,502	572,284	73,000	97,890	547,394

PROJECTED FUND BALANCE REPORT AS OF: SEPTEMBER 30, 2024

(-----2023-2024-----)

(-----2024-2025-----)

FUND NAME	BEGINNING FUND BALANCE	FY 24 ESTIMATED REVENUES	FY 24 ESTIMATED EXPENDITURES	ESTIMATED FUND BALANCE	FY 25 BUDGETED REVENUES	FY 25 BUDGETED EXPENDITURES	BUDGETED FUND BALANCE
093 COURTHOUSE SECURITY	179,579	140,607	140,607	179,579	142,500	252,490	69,589
094 COURT RECORD PRESERVATION	288,829	9,300	15,727	282,402	9,300	55,500	236,202
095 LOCAL TRUANCY PREVENT & DI	55,875	15,498	15,498	55,875	71,500	71,500	55,875
096 HISTORICAL COMMISSION	7,217	7,200	1,219	13,198	500	7,900	5,798
097 CHILD ABUSE PREVENTION	3,885	353	353	3,885	820	820	3,885
099 CTY/DIST COURT TECHNOLOGY	90,414	7,000	7,000	90,414	7,000	7,000	90,414
102 DIST COURT RECORDS TECHNOL	63,294	5,500	60,000	8,794	3,000	3,000	8,794
103 COUNTY CLERK RECORDS ARCHI	4,234,755	670,000	181,645	4,723,110	650,000	1,480,000	3,893,110
105 COMMUNITY/ECONOMIC DEV PRG	579,023	66,950	66,950	579,023	130,150	130,150	579,023
106 AMERICAN RESCUE PLAN ACT	-	22,913,060	22,913,060	-	13,979,716	13,979,716	-
108 JP1 JUSTICE COURT TECHNOLO	68,204	8,500	1,128	75,576	9,300	28,801	56,075
109 JP2 JUSTICE COURT TECHNOLO	102,482	5,400	422	107,460	5,338	37,720	75,078
110 JP3 JUSTICE COURT TECHNOLO	27,565	3,000	3,000	27,565	2,348	3,100	26,813
111 JP4 JUSTICE COURT TECHNOLO	101,435	8,500	26,053	83,882	2,000	31,325	54,557
112 COURT FACILITY FEE	177,320	109,725	109,725	177,320	101,000	101,000	177,320
114 JUDICIAL EDUCATION	9,363	5,775	5,775	9,363	5,400	5,400	9,363
115 LANGUAGE ACCESS	65,762	37,515	37,515	65,762	40,500	40,500	65,762
122 SHERIFF CONTRABAND	420,098	158,648	314,691	264,055	124,500	213,000	175,555
124 INMATE SUPPLY	4,726,057	1,065,000	1,114,000	4,677,057	884,000	1,355,000	4,206,057
126 VINE GRANT	-	30,171	30,171	-	31,000	31,000	-
128 HOMELAND SECURITY GRANT	-	212,674	212,674	-	132,098	132,098	-
129 HAZARD MITIGATION	-	243,600	243,600	-	-	-	-
130 PROJECT SAFE NEIGHBORH	-	136,000	136,000	-	116,398	116,398	-
142 LEOSE SHERIFF	173,482	26,000	26,000	173,482	71,000	71,000	173,482
145 SHERIFF COMMISSARY SALARY	217,099	958,673	958,673	217,099	1,081,369	1,081,369	217,099
146 LECD EMER COMMUNIC	-	-	-	-	-	-	-
148 MAT RE-ENTRY PROGRAM	-	-	-	-	84,747	84,747	-
150 TAG GRANT	-	12,552,087	12,552,087	-	12,745,788	12,745,788	-
161 CDA BUSINESS CRIMES	116,109	86,500	64,608	138,001	46,200	100,000	84,201
163 CDA CONTRABAND	123,615	100,000	100,000	123,615	100,000	100,000	123,615
164 CDA SPATTF GRANT	-	1,502,168	1,502,168	-	1,566,391	1,566,391	-
165 CDA SPATTF CC GRANT	-	-	-	-	918,020	918,020	-
166 CDA JAG GRANT	-	191,119	191,119	-	120,856	120,856	-
168 CDA BORDER PROSECUTION UNI	-	439,530	439,530	-	281,587	281,587	-
171 CDA VOCA VICTIM ADV PROJEC	-	147,474	147,474	-	158,183	158,183	-
201 GEN OB REFUNDING BOND 2016	-	-	-	-	-	-	-
202 UNLIMITED TAX ROAD BONDS	328,864	7,943,121	7,798,115	473,870	7,257,562	7,677,454	53,978

PROJECTED FUND BALANCE REPORT AS OF: SEPTEMBER 30, 2024

(-----2023-2024-----)

(-----2024-2025-----)

FUND NAME	BEGINNING FUND BALANCE	FY 24 ESTIMATED REVENUES	FY 24 ESTIMATED EXPENDITURES	ESTIMATED FUND BALANCE	FY 25 BUDGETED REVENUES	FY 25 BUDGETED EXPENDITURES	BUDGETED FUND BALANCE
203 GEN OB REFUNDING SRS 2021	2,904,240	914,275	914,275	2,904,240	864,122	1,039,374	2,728,988
204 GOB SERIES 2024 (ME)	-	125,258	-	125,258	2,165,001	2,290,259	-
208 SPECIAL TAX REVENUE BONDS 2020	656,551	1,245,570	1,245,570	656,551	649,342	649,342	656,551
301 MPO ROAD CONSTRUCTION FUND	259,764	841,396	502,882	598,278	-	220,000	378,278
302 TAX ROAD BOND CONTRUCTION	59,291,071	750,000	5,207,661	54,833,410	-	48,097,796	6,735,614
304 MEDICAL EXAMINER CONSTRUCTION	-	35,686,972	-	35,686,972	400,000	15,600,580	20,486,392
307 CRTC RENOVATIONS #2	2,472,065	2,813,000	5,213,000	72,065	1,611,825	1,611,825	72,065
308 VENUE CAPITAL PROJECT	179,825	1,814,454	1,466,246	528,033	10,000	252,247	285,786
401 EMPLOYEE HEALTH BENEFIT	2,770,935	13,097,000	15,465,000	402,935	14,830,756	16,065,000	(831,309)
403 WORKERS COMPENSATION	9,305,621	1,910,500	882,291	10,333,830	2,360,500	8,923,334	3,770,996
640 PRE TRIAL RELEASE	-	15,000	15,000	-	15,000	15,000	-
GRAND TOTAL	182,709,887	298,846,082	279,815,498	201,740,471	261,786,234	345,430,364	118,096,341

EXPLANATION OF INCREASE/DECREASE IN FUND BALANCE

GENERAL FUND (011)

Budgeting for maintenance and operation without significant corresponding increases in the revenue sources creates a draw on reserves. Due to the required adoption of the No New Revenue tax rate, revenues observed a decrease over prior years. The Commissioners Court elected to utilize the unreserved fund balance.

CONSOLIDATED ROAD AND BRIDGE (020)

Budgeting for road maintenance products, equipment maintenance, and heavy equipment maintenance without significant corresponding increases in revenue sources as well as the increased construction cost creates a draw on reserves to balance the fund. Commissioners Court decided not to maintain the recent level of funding since Lubbock County was required to adopt the No New Revenue tax rate. The department will use a limited fund balance to maintain operations.

PRECINCT 1 PARK (031)

Due to the required adoption of the No New Revenue tax rate and the decrease in revenues for the General Fund, the Commissioners Court elected not to contribute a percentage of the property tax revenue to operate the county parks. Department is compelled to utilize its unreserved fund balance. A sufficient unreserved fund balance is available to cover the draw on reserves.

PRECINCT 2 PARK (032)

Due to the required adoption of the No New Revenue tax rate and the decrease in revenues for the General Fund, the Commissioners Court elected not to contribute a percentage of the property tax revenue to operate the county parks. Department is compelled to utilize the limited unreserved fund balance.

PRECINCT 3 PARK (033)

Due to the required adoption of the No New Revenue tax rate and the decrease in revenues for the General Fund, the Commissioners Court elected not to contribute a percentage of the property tax revenue to operate the county parks. Department is compelled to utilize its unreserved fund balance. A sufficient unreserved fund balance is available to cover the draw on reserves.

PRECINCT 4 PARK (034)

Due to the required adoption of the No New Revenue tax rate and the decrease in revenues for the General Fund, the Commissioners Court elected not to contribute a percentage of the property tax revenue to operate the county parks. Department is compelled to utilize its unreserved fund balance. A sufficient unreserved fund balance is available to cover the draw on reserves.

JUVENILE PROBATION (051)

A slight reduction in funding from the General Fund has created a draw from reserves. Funds have been accumulating for several years and sufficient reserves are available to cover the draw from reserves.

ONLINE ACCESS (070)

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

DISPUTE RESOLUTION (075)

This fund closes with a deficit fund balance. The administration is reevaluating the programs provided in this fund to determine future expense requirements. If the administration does not reduce spending, the General Fund must contribute to the increasing cost of operations.

SETTLEMENT FUND (088)

This fund contains money awarded from the settlements of Opioid, Tobacco, and Volkswagen lawsuits. Expenses over current year revenues created the draw on reserves. The draw is not expected to impair operations.

COURTHOUSE SECURITY (093)

The rising personnel cost without the corresponding increase in revenues has created a draw on reserves. Sufficient reserves are available to cover the draw from reserves.

COURT RECORDS PRESERVATION (094)

Funds have been accumulating for several years, and sufficient reserves are available to cover the draw from reserves.

HISTORICAL COMMISSION (096)

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

COUNTY CLERK RECORDS ARCHIVES (103)

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

JP1 JUSTICE COURT TECHNOLOGY (108)

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

JP2 JUSTICE COURT TECHNOLOGY (109)

Budgeting operating costs and equipment without corresponding increases in revenue resulted in a drawdown from reserves. A sufficient unreserved fund balance is available to cover the draw on reserves.

JP4 JUSTICE COURT TECHNOLOGY (111)

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

SHERIFF CONTRABAND (122)

Budgeting for capital purchases beyond anticipated revenues created the draw on reserves. Several years of unreserved fund balance is available so this draw is not expected to impair operations.

CDA BUSINESS CRIMES (161)

Budgeting for operating expenses with declining Bad Check revenues created the draw on reserves. This draw is not expected to impair operations.

UNLIMITED TAX ROAD BONDS (202)

Debt was issued FY2019, FY2020, and twice in FY2023 to fund critical road improvements including design engineering and road conversion projects. This bond issuance for the Better, Safer Roads Program held in the debt service fund balance has created a sufficient draw on reserves to cover expenses.

MEDICAL EXAMINER BONDS (204)

Debt was issued in February 2024 to fund the construction expenses of the Medical Examiner's building. The combined debt service fund will provide the balance required to complete the first debt service payment in FY2025. This draw is not expected to impair operations.

MPO ROAD CONSTRUCTION (301)

Prior year unused funds for critical road improvements including design engineering and road conversion projects are held in the fund balance. A draw on reserves to cover expenses is required. However, a sufficient balance in reserves is available.

TAX ROAD BOND CONSTRUCTION (302)

Prior year unused funds for critical road improvements including design engineering and road conversion projects for the Better Safer Roads Program, held in the fund balance, have created a sufficient draw on reserves to cover expenses.

MEDICAL EXAMINER CONSTRUCTION (304)

Debt was issued in FY2024 to fund the construction expenses of the Medical Examiner's building. This capital project fund allocated the bond proceeds held in the fund balance for construction expenses. Without corresponding increases in current revenues, a draw on reserves was created. This draw is not expected to impair operations.

VENUE CAPITAL PROJECT (308)

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 (401)

This fund is monitored to maintain a minimal fund balance. The Commissioners Court have elected to provide employer contributions to the employees' HSAs while not increasing employee contributions. Without corresponding increases in revenue, a draw from reserves has occurred. The unreserved fund balance as well as transfers from the substantial Worker's Compensation fund balance is available to cover the draw on reserves in this internal service fund.

WORKER'S COMPENSATION FUND (403)

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

2025
Budget



Budget Summaries

MAJOR FUNDING ISSUES FACING THE 2025 BUDGET

Over the last several years, Lubbock County continues to experience major growth despite the rising inflation the nation as a whole has experienced. While revenues realized a slight decrease of .06% for the 2025 budget, total revenues for the General Fund saw a 7% increase in projected revenue collections. Sales tax revenues have seen a slight decrease over the last year but still are expected to increase by approximately \$1 million. The ad valorem tax rate was reduced to the No New Revenue tax rate, therefore additional revenue over last year's budget was limited to \$3 million.

The Commissioners Court has systematically preserved reserves in the event of a disaster or emergency which is a compelling factor in shaping each annual budget. This practice was especially useful this year when a drawn on General Fund reserves was decided due to the division on the tax rate. Any amount considered as excess funds is now earmarked for disaster expenses as well as for capital expenditures and is not utilized for ordinary operating expenditures.

Lubbock County has fared better than most areas during these economic conditions. In prior years, fiscal planning concentrated on utilizing the revenues from property and sales tax this growth has generated. However, this year the Commissioners Court did not agree on the tax rate. This division manifested in the absence of two members of the Lubbock County Commissioners Court for 3 regularly scheduled sessions for which the adoption of the tax rate was on the agenda. According to Texas law, without 60% of the Court in attendance for a regular session, the tax rate is required to automatically be set at the lower of the No New Revenue rate or the current tax rate. Other challenges faced by Lubbock County in preparing the 2025 Budget were to maintain current operations and services for a growing county with the funds generated by the No New Revenue tax rate.

The majority of the Lubbock County Commissioners Courts primary focus this budget season was on public safety and employee retention. Nevertheless, two County Commissioners also wanted a lower tax rate as the main priority.

Salary items of \$3 million including COLA's, retention pay, number of new positions and merit funding were limited or not funded at all. In addition, funding the expenses totaling \$1.8 million for the increase cost of a capital case as well as for public defenders to indigent citizens alleged of a crime. This included increasing appropriations by \$1.5 million for overtime expenses for the Lubbock County Detention Center.

Without a sustainable revenue source, the road maintenance program for caliche and paved road programs were reduced by 64% from 95 miles of road maintenance to 34 miles while funding was maintained for the TRIP program and the Better Safer Roads program. With allocations from the General Fund of \$6.2 million, the Road and Bridge department appropriated funds for 1 county road capital project enhancement and \$1.2 million in heavy equipment.

KEY ISSUES IN DEVELOPING THE FY2025 BUDGET

The 2025 Budget provides for investments in the Lubbock County Commissioners Court priority areas.

- Balancing the budget to a lower tax rate, the No New Revenue tax rate.
- Reducing expenses for major programs such as Road and Bridge and capital expenses for departmental software.
- Increasing payroll expenses by allotting a 2% COLA for Elected Officials not supplemented by the State of Texas and a 3% COLA to full-time County employees not excluded by grant agreements.
- Allocating resources for a retention pay program for eligible full-time employees,
- Funding 22 FTE new positions for the Constable Pct. 3 (1), District Attorney (4), Juvenile Justice Center (12), SPATTF (1) departments, and the Sheriff's office (4). Part-time positions were reduced by 3: Juvenile Justice Center (2), and SPATTF (1) departments
- Allocating resources for 28 vehicles for Constable Pct. 3 (1), CDA (2), Road and Bridge (5), and the Sheriff's Office (18) and SPATTF (2).
- Granting resources to enhance the road maintenance program with 1 Distributor, 1 water truck, a D8 Dozer rebuild, and Road Widener Attachment.
- The Court has approved to go out for bid for health and dental insurance, however, there are no changes to employee health insurance premiums or out-of-pocket costs for employee healthcare.

ACCOUNTING, AUDITING, AND FINANCIAL PLANNING

Basis of Accounting – Financial Statements

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

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

Basis of Accounting - Budget

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

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

The 2025 budget appropriations are presented in the following expenditure categories:

- Personnel
- Operations
- Capital

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

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

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

Account Structure

A fund type is a separate accounting entity with a self-balancing set of accounts with identifiable revenues and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets or liabilities. The County maintains budgetary control of its operating accounts through the use of various funds. Fund balance is the excess of revenues over expenditures. Fund balance is available for emergencies or unforeseen expenditures. All Lubbock County funds are appropriated in the Lubbock County budget except for the Community Supervision Correction Department Funds. These are funds provided by the Texas Department of Criminal Justice – Criminal Justice Assistance Division (TDCJ-CJAD). These funds are budgeted and approved by TDCJ-CJAD and monitored by Lubbock County. These funds are audited separately from other Lubbock County funds but are included in the Lubbock County Comprehensive Annual Financial Report.

Governmental Fund Types

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

General Fund

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

Consolidated Road and Bridge

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

Permanent Improvement

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

Capital Project Funds

These funds are used for the acquisition, construction, expansion, and renovation of general capital assets. Lubbock County's non-major capital Project funds included in the 2025 budget: MPO Road construction, Tax Road Bonds construction, Medical Examiner Construction, CRTC Renovations #2. A Venue Capital Project fund was created for the County's contribution to the construction of the Lubbock County Expo Center.

Debt Service Funds

These funds are used to accumulate monies for payment of debt service on general obligation bonds, tax notes, and certificates of obligation which are due in annual installments. Ad Valorem tax is levied to finance all but one of the debt services. Voters approved the collection of a hotel occupancy tax as well as a short-term car rental tax to finance one debt service. These funds are also referred to as the Interest and Sinking Fund. Lubbock County's non-major Debt Service Funds: Refunding Bonds Series 2016, Unlimited Tax Road Bonds Series 2019, 2020, 2023A, & 2023B, Special Tax Revenue Bond Series 2020, Refunding Bonds Series 2021, and GOB Series 2024 (ME).

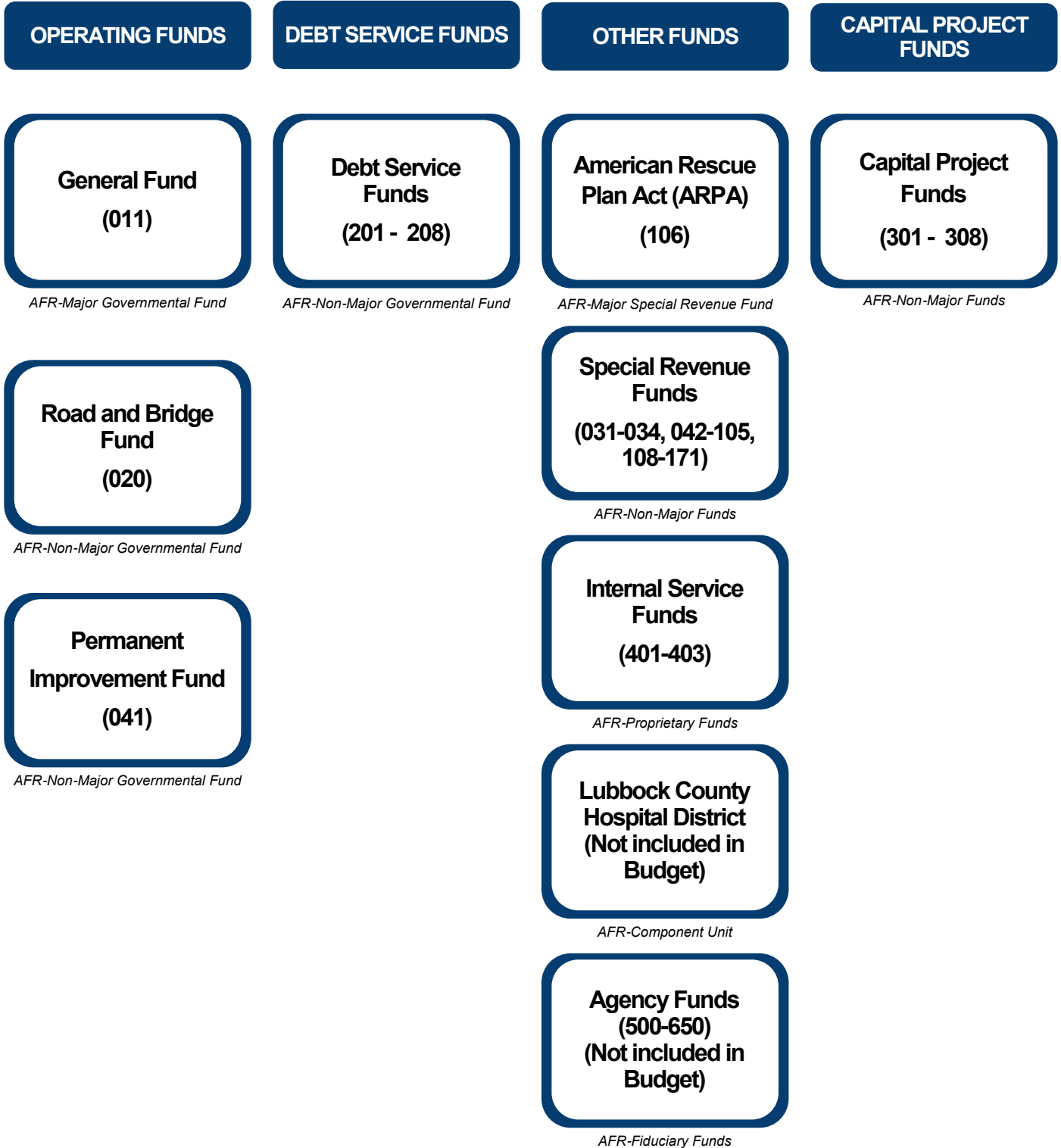
Proprietary Fund Types

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

Fiduciary Fund Types

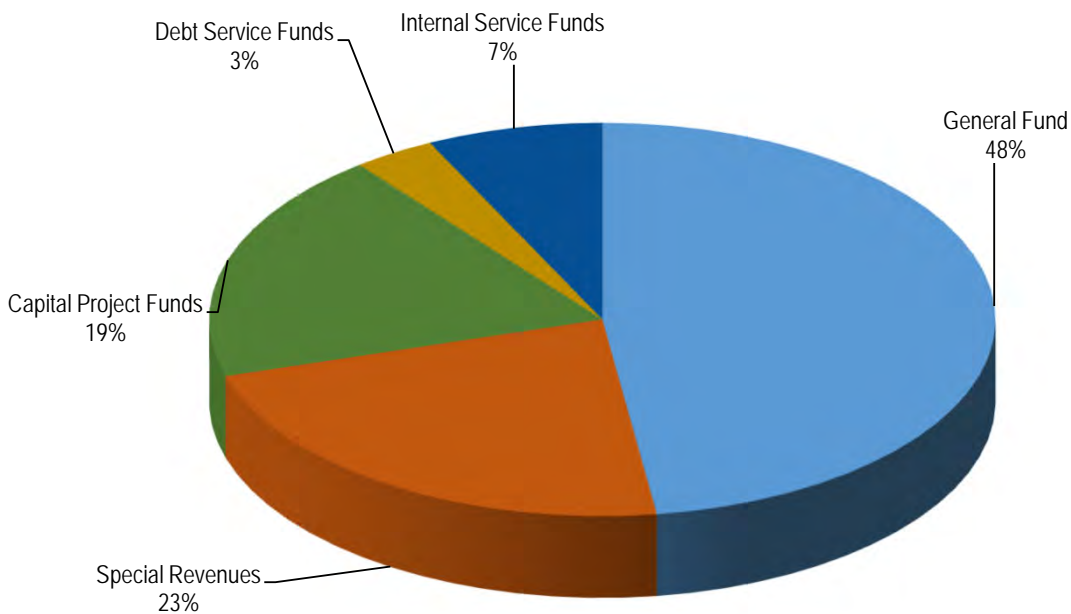
The County is the trustee for certain funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purpose. There are two types of fiduciary fund types: agency funds and trust funds. Lubbock County currently has twenty-three agency funds. Ten of those 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.

BUDGET FUND STRUCTURE



SUMMARY OF BUDGET BY FUND TYPE

Governmental and Proprietary Fund Types	
General Fund	\$ 165,070,099
Special Revenues	77,933,054
Capital Project Funds	65,782,448
Debt Service Funds	11,656,429
Internal Service Funds	24,988,334
Total Budget by Fund Type	\$ 345,430,364



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.

2025
Budget

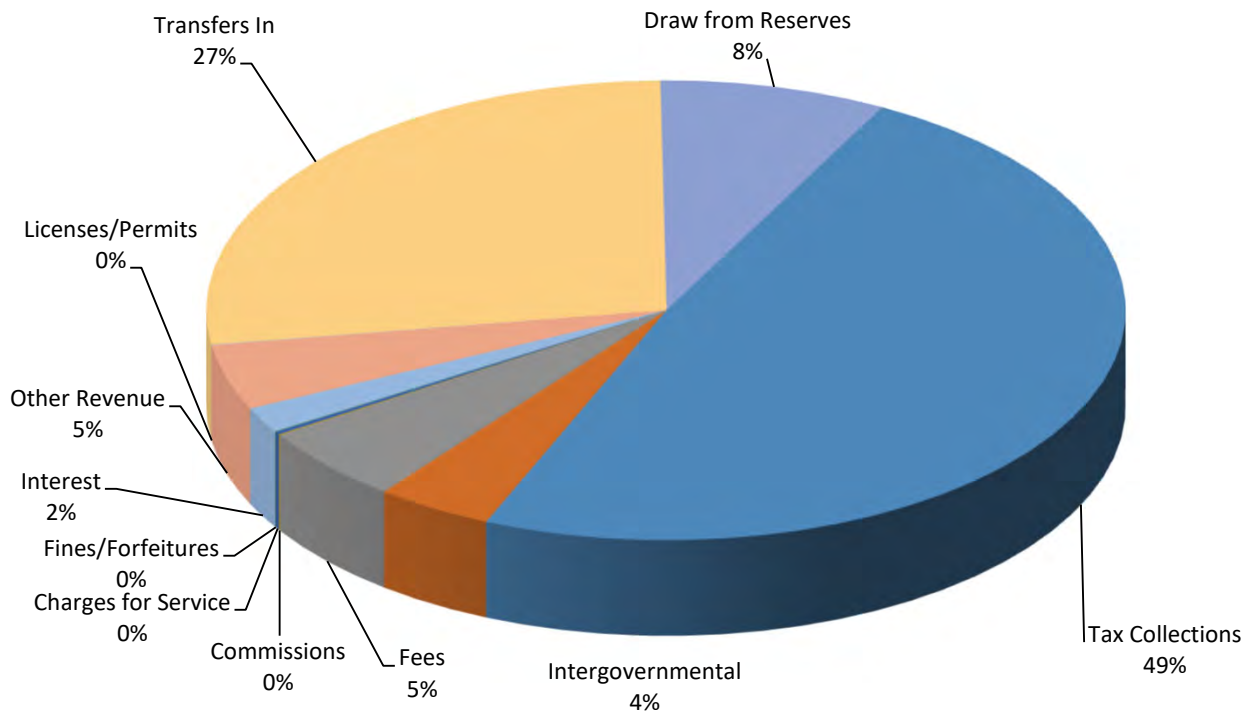


Consolidated Revenue & Expenditure Summary

REVENUES BY FUNCTION TOTAL COMPARATIVE REVENUES - ALL FUNDS

WHERE DOES THE MONEY COME FROM?

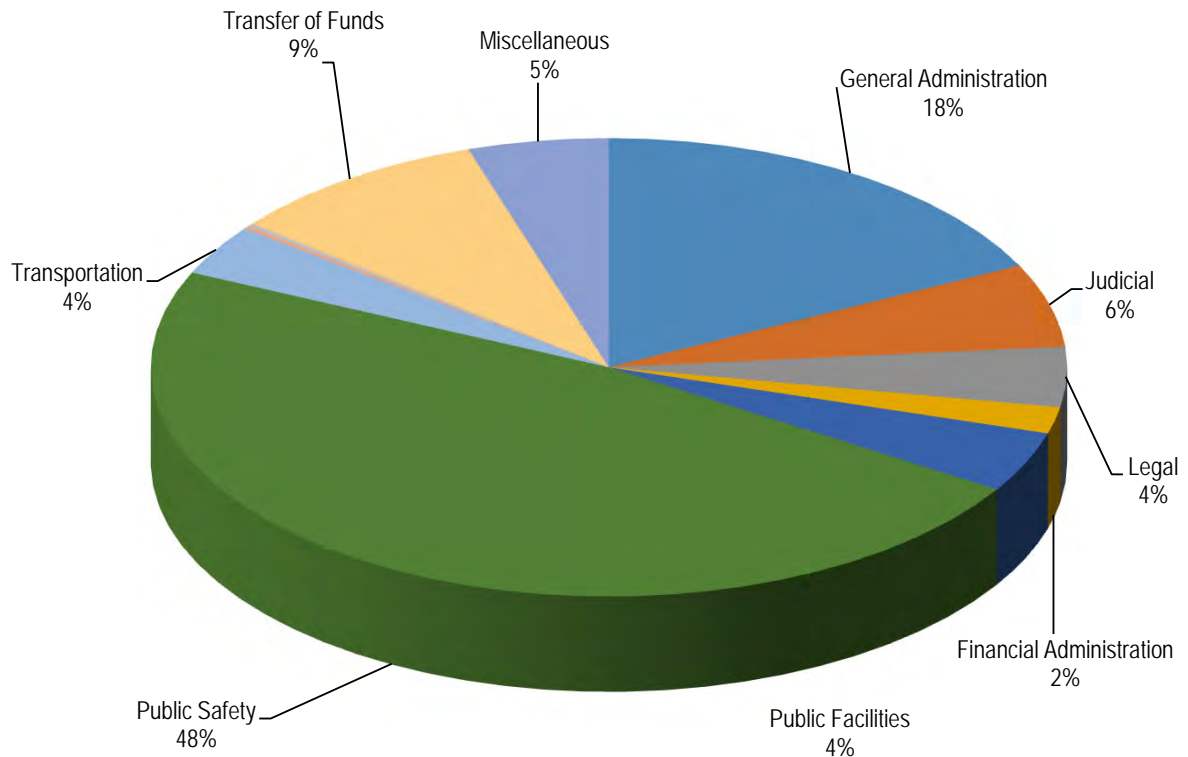
	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
Tax Collections	\$ 144,133,157	\$ 157,138,463	\$ 167,972,675
Intergovernmental	21,817,749	23,841,226	14,172,932
Fees	15,470,797	17,800,247	18,454,604
Commissions	-	178,000	175,000
Charges for Service	706,447	806,921	767,479
Fines/Forfeitures	111,384	118,500	118,500
Interest	5,603,175	6,231,748	6,213,814
Other Revenue	9,199,490	23,939,876	15,834,712
Licenses/Permits	293,604	200,000	200,000
Transfers In	75,860,458	88,458,185	93,900,635
Draw from Reserves	15,053,633	26,926,392	27,620,013
Total Revenue	\$ 288,249,893	\$ 345,639,558	\$ 345,430,364



EXPENDITURES BY FUNCTION TOTAL COMPARATIVE EXPENDITURES - ALL FUNDS

WHERE DOES THE MONEY GO?

	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
General Administration	\$ 34,331,215	\$ 66,589,196	\$ 61,077,607
Judicial	14,686,591	18,276,083	20,288,766
Legal	10,044,705	13,097,854	14,644,474
Financial Administration	5,048,342	6,333,570	6,437,632
Public Facilities	18,848,428	18,679,336	14,823,623
Public Safety	112,535,213	161,690,361	165,219,373
Transportation	14,638,745	18,077,089	12,323,844
Health and Welfare	514,494	656,287	684,107
Culture and Recreation	555,971	811,584	777,291
Transfer of Funds	34,584,009	24,797,954	31,993,480
Miscellaneous	10,874,482	16,630,244	17,160,167
Total Expenditures	\$ 256,662,195	\$ 345,639,558	\$ 345,430,364



2023 ACTUAL REVENUES AND EXPENDITURES - ALL FUNDS

Fund	2023 Actual Revenues	2023 Actual Expenditures	Revenues Over/(Under) Expenditures
011 GENERAL FUND	140,811,003	130,995,525	9,815,478
020 CONSOLIDATED ROAD AND BRIDGE	16,630,116	14,157,620	2,472,496
031 PRECINCT 1 PARK	172,611	126,020	46,591
032 SLATON/ROOSEVELT PARK	152,842	101,837	51,004
033 IDALOU/NEW DEAL PARK	159,759	161,735	(1,976)
034 SHALLOWATER PARK	162,352	102,046	60,306
041 PERMANENT IMPROVEMENT	7,822,943	12,234,960	(4,412,017)
043 LCETRZ NO1 TAX INCREMENT FUND	234,979	-	234,979
046 TJJJ (P) JJAEP GRANT	18,232	18,232	-
047 TJJJ TJJJ DSA RISK & NEEDS ASS	13,434	13,434	-
048 TJJJ DSA RESIDENTIAL PROJECTS	66,240	-	66,240
050 JUVENILE CASE MANAGER	510,677	510,677	-
051 JUVENILE PROBATION	8,760,621	8,759,892	729
054 TJJJ (A) JUV PROB COMM GRANT	1,936,279	1,936,279	-
055 JUVENILE DETENTION	3,859,932	3,859,932	-
057 JUVENILE FOOD SERVICE	362,309	362,309	-
067 CJD DWI COURT GRANT	26,996	26,996	-
070 ON LINE ACCESS	13,983	6,729	7,253
072 CJD DRUG COURT GRANT	33,445	33,445	-
074 COUNTY DRUG COURT COURT COST	35,859	771	35,088
075 DISPUTE RESOLUTION	394,374	416,878	(22,504)
076 USDA AG MEDIATION GRANT	346,778	-	346,778
077 DOMESTIC RELATIONS OFFICE	177,215	193,338	(16,123)
079 VENUE HOT & STVR TAX	3,306,392	1,416,559	1,889,833
081 LAW LIBRARY	207,004	204,105	2,899
083 ELECTION SERVICES	371,876	371,876	-
085 ELECTION ADMINISTRATION	74,382	28,561	45,821
086 ELECTION EQUIPMENT	296,282	4,280	292,002
088 SETTLEMENTS FUND	-	-	-
090 DIST CLK RECORDS MGT. AND PRES	2,462	24,776	(22,314)
091 CTY CLK RECORDS MGT. AND PRES	745,969	7,167	738,801
092 CTY RECORDS MGT. AND PRES	197,509	78,875	118,634
093 COURTHOUSE SECURITY	184,040	103,810	80,230
094 COURT RECORD PRESERVATION	12,164	19,061	(6,897)
095 LOCAL TRUANCY PREVENT & DIVERS	16,338	120	16,218
096 HISTORICAL COMMISSION	6,146	14,936	(8,790)
097 CHILD ABUSE PREVENTION	426	1,525	(1,099)
099 CTY/DIST COURT TECHNOLOGY	7,710	-	7,710
102 DIST COURT RECORDS TECHNOLOGY	4,635	57,183	(52,549)
103 COUNTY CLERK RECORDS ARCHIVES	676,572	211,824	464,748
105 COMMUNITY/ECONOMIC DEV PRG	103,123	116,055	(12,932)
106 AMERICAN RESCUE PLAN ACT	8,244,475	8,207,484	36,990
108 JP1 JUSTICE COURT TECHNOLOGY	7,599	1,368	6,231
109 JP2 JUSTICE COURT TECHNOLOGY	6,319	2,351	3,968
110 JP3 JUSTICE COURT TECHNOLOGY	2,533	5,734	(3,202)
111 JP4 JUSTICE COURT TECHNOLOGY	8,753	9,334	(581)
112 COURT FACILITY FEE	106,524	-	106,524
114 JUDICIAL EDUCATION & SUPPORT	5,323	-	5,323
115 LANGUAGE ACCESS	40,248	-	40,248
122 SHERIFF CONTRABAND	205,663	374,734	(169,071)
124 INMATE SUPPLY	1,416,451	1,099,604	316,847
126 VINE GRANT	29,403	29,403	-
128 HOMELAND SECURITY GRANT	103,912	103,912	-
129 HAZARD MITIGATION GRANT-EM	17,071	17,071	-
130 PROJECT SAFE NEIGHBORHOOD	-	-	-
142 LEOSE SHERIFF	27,806	10,578	17,228
145 SHERIFF COMMISSARY SALARY	797,155	815,807	(18,652)
146 LECD EMER COMMUNICATION GRANT	11,641	11,641	-
148 STATE HOMELAND GRANTS	-	-	-
150 TAG GRANT	1,591,000	1,584,000	7,000
161 CDA BUSINESS CRIMES	62,922	39,110	23,812
163 CDA CONTRABAND	101,400	90,113	11,287
164 CDA SPATTF GRANT	960,047	960,047	-
165 CDA SPATTF CC GRANT	-	-	-
166 CDA JAG GRANT	153,324	153,324	-
168 CDA Border Prosecution Unit	52,893	52,893	-
171 CDA VOCA VICTIM ADV PROJECT	143,518	143,518	-
201 GEN OB REFUNDING BOND SRS 2016	6,149,730	8,180,599	(2,030,869)
202 UNLIMITED TAX ROAD BONDS	2,107,418	1,887,463	219,956
203 GEN OB REFUNDING BOND SRS 2021	1,120,299	742,200	378,099
204 GOB SERIES 2024 (ME)	-	-	-
208 SPECIAL TAX REVENUE BONDS 2020	642,803	605,178	37,625
301 MPO ROAD CONSTRUCTION	1,451,756	1,339,461	112,294
302 TAX ROAD BOND CONTRUCTION	56,158,253	36,012,323	20,145,930
304 MEDICAL EXAMINER CONSTRUCTION	-	-	-
307 CRTC RENOVATIONS #2	1,096,508	672,507	424,001
308 VENUE CAPITAL PROJECT	769,470	1,283,974	(514,504)
401 EMPLOYEE HEALTH BENEFIT	13,276,078	14,356,198	(1,080,120)
403 WORKERS COMPENSATION	2,459,055	777,879	1,681,176
640 PRE TRIAL RELEASE FUND	6,535	-	6,535
SUB-TOTALS	288,249,893	256,662,195	31,587,698
DRAW FROM RESERVES	-	-	-
TOTALS	288,249,893	256,662,195	31,587,698

2024 BUDGETED REVENUES AND EXPENDITURES - ALL FUNDS

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

2025 BUDGETED REVENUES AND EXPENDITURES ALL FUND

Fund	2025 Budgeted Revenues	2025 Budgeted Expenditures	Revenues Over/(Under) Expenditures
011 GENERAL FUND	157,839,733	165,070,099	(7,230,366)
020 CONSOLIDATED ROAD AND BRIDGE	10,054,979	11,054,979	(1,000,000)
031 PRECINCT 1 PARK	20,000	188,192	(168,192)
032 SLATON/ROOSEVELT PARK	12,500	124,248	(111,748)
033 IDALOU/NEW DEAL PARK	-	162,790	(162,790)
034 SHALLOWATER PARK	6,200	190,391	(184,191)
041 PERMANENT IMPROVEMENT	5,259,280	5,259,280	-
043 LCETRZ NO1 TAX INCREMENT FUND	250,000	250,000	-
046 TJJJ (P) JJAEP GRANT	30,000	30,000	-
047 TJJJ TJJJ DSA RISK & NEEDS ASS	15,628	15,628	-
048 TJJJ DSA RESIDENTIAL PROJECTS	-	-	-
050 JUVENILE CASE MANAGER	117,030	117,030	-
051 JUVENILE PROBATION	8,171,865	8,671,865	(500,000)
054 TJJJ (A) JUV PROB COMM GRANT	3,043,865	-	3,043,865
055 JUVENILE DETENTION	6,095,505	6,095,505	-
057 JUVENILE FOOD SERVICE	464,727	464,727	-
067 CJD DWI COURT GRANT	51,612	51,612	-
070 ON LINE ACCESS	10,000	185,000	(175,000)
072 CJD DRUG COURT GRANT	51,612	51,612	-
074 COUNTY DRUG COURT COURT COST	36,300	36,300	-
075 DISPUTE RESOLUTION	378,067	378,067	-
076 USDA AG MEDIATION GRANT	420,000	420,000	-
077 DOMESTIC RELATIONS OFFICE	208,920	208,920	-
079 VENUE HOT & STVR TAX	3,214,050	3,214,050	-
081 LAW LIBRARY	206,390	206,390	-
083 ELECTION SERVICES	1,051,274	1,051,274	-
085 ELECTION ADMINISTRATION	42,300	42,300	-
086 ELECTION EQUIPMENT	149,180	149,180	-
088 SETTLEMENTS FUND	-	120,000	(120,000)
090 DIST CLK RECORDS MGT. AND PRES	75,600	75,600	-
091 CTY CLK RECORDS MGT. AND PRES	650,000	650,000	-
092 CTY RECORDS MGT. AND PRES	73,000	97,890	(24,890)
093 COURTHOUSE SECURITY	142,500	252,490	(109,990)
094 COURT RECORD PRESERVATION	9,300	55,500	(46,200)
095 LOCAL TRUANCY PREVENT & DIVERS	71,500	71,500	-
096 HISTORICAL COMMISSION	500	7,900	(7,400)
097 CHILD ABUSE PREVENTION	820	820	-
099 CTY/DIST COURT TECHNOLOGY	7,000	7,000	-
102 DIST COURT RECORDS TECHNOLOGY	3,000	3,000	-
103 COUNTY CLERK RECORDS ARCHIVES	650,000	1,480,000	(830,000)
105 COMMUNITY/ECONOMIC DEV PRG	130,150	130,150	-
106 AMERICAN RESCUE PLAN ACT	13,979,716	13,979,716	-
108 JP1 JUSTICE COURT TECHNOLOGY	9,300	28,801	(19,501)
109 JP2 JUSTICE COURT TECHNOLOGY	5,338	37,720	(32,382)
110 JP3 JUSTICE COURT TECHNOLOGY	2,348	3,100	(752)
111 JP4 JUSTICE COURT TECHNOLOGY	2,000	31,325	(29,325)
112 COURT FACILITY FEE	101,000	101,000	-
114 JUDICIAL EDUCATION & SUPPORT	5,400	5,400	-
115 LANGUAGE ACCESS	40,500	40,500	-
122 SHERIFF CONTRABAND	124,500	213,000	(88,500)
124 INMATE SUPPLY	884,000	1,355,000	(471,000)
126 VINE GRANT	31,000	31,000	-
128 HOMELAND SECURITY GRANT	132,098	132,098	-
129 HAZARD MITIGATION GRANT-EM	-	-	-
130 PROJECT SAFE NEIGHBORHOOD	116,398	116,398	-
142 LEOSE SHERIFF	71,000	71,000	-
145 SHERIFF COMMISSARY SALARY	1,081,369	1,081,369	-
146 LECD EMER COMMUNICATION GRANT	-	-	-
148 STATE HOMELAND GRANTS	84,747	84,747	-
150 TAG GRANT	12,745,788	12,745,788	-
161 CDA BUSINESS CRIMES	46,200	100,000	(53,800)
163 CDA CONTRABAND	100,000	100,000	-
164 CDA SPATTF GRANT	1,566,391	1,566,391	-
165 CDA SPATTF CC GRANT	918,020	918,020	-
166 CDA JAG GRANT	120,856	120,856	-
168 CDA Border Prosecution Unit	281,587	281,587	-
171 CDA VOCA VICTIM ADV PROJECT	158,183	158,183	-
201 GEN OB REFUNDING BOND SRS 2016	-	-	-
202 UNLIMITED TAX ROAD BONDS	7,257,562	7,677,454	(419,892)
203 GEN OB REFUNDING BOND SRS 2021	864,122	1,039,374	(175,252)
204 GOB SERIES 2024 (ME)	2,165,001	2,290,259	(125,258)
208 SPECIAL TAX REVENUE BONDS 2020	649,342	649,342	-
301 MPO ROAD CONSTRUCTION	-	220,000	(220,000)
302 TAX ROAD BOND CONSTRUCTION	-	48,097,796	(48,097,796)
304 MEDICAL EXAMINER CONSTRUCTION	400,000	15,600,580	(15,200,580)
307 CRTX RENOVATIONS #2	1,611,825	1,611,825	-
308 VENUE CAPITAL PROJECT	10,000	252,247	(242,247)
401 EMPLOYEE HEALTH BENEFIT	14,830,756	16,065,000	(1,234,244)
403 WORKERS COMPENSATION	2,360,500	8,923,334	(6,562,834)
640 PRE TRIAL RELEASE FUND	15,000	15,000	-
SUB-TOTALS	261,786,234	345,430,364	(83,644,130)
DRAW FROM RESERVES	83,644,130	83,644,130	83,644,130
TOTALS	345,430,364	345,430,364	-

FY 2025 BUDGET - TOTAL COMPARATIVE REVENUES ALL FUNDS

Fund	FY 2023 Actual	FY 2024 Budget	% Change FY23		% Change FY24	
			Actual VS FY24	Budget	Budget VS FY25	Budget
011 GENERAL FUND	140,811,003	153,915,013	9.31%	157,839,733	2.55%	
020 CONSOLIDATED ROAD AND BRIDGE	16,630,116	13,337,227	-19.80%	10,054,979	-24.61%	
031 PRECINCT 1 PARK	172,611	170,083	-1.46%	20,000	-88.24%	
032 SLATON/ROOSEVELT PARK	152,842	160,582	5.06%	12,500	-92.22%	
033 IDALOU/NEW DEAL PARK	159,759	159,115	-0.40%	-	-100.00%	
034 SHALLOWATER PARK	162,352	163,282	0.57%	6,200	-96.20%	
041 PERMANENT IMPROVEMENT	7,822,943	3,795,396	-51.48%	5,259,280	38.57%	
043 LCETRZ NO1 TAX INCREMENT FUND	234,979	191,000	-18.72%	250,000	30.89%	
046 TJJJ (P) JJAEP GRANT	18,232	80,000	338.79%	30,000	-62.50%	
047 TJJJ TJJJ DSA RISK & NEEDS ASS	13,434	15,628	16.33%	15,628	0.00%	
048 TJJJ DSA RESIDENTIAL PROJECTS	66,240	127,520	92.51%	-	-100.00%	
050 JUVENILE CASE MANAGER	510,677	381,500	-25.30%	117,030	-69.32%	
051 JUVENILE PROBATION	8,760,621	1,017,000	-88.39%	8,171,865	703.53%	
054 TJJJ (A) JUV PROB COMM GRANT	1,936,279	2,814,968	45.38%	3,043,865	8.13%	
055 JUVENILE DETENTION	3,859,932	5,532,696	43.34%	6,095,505	10.17%	
057 JUVENILE FOOD SERVICE	362,309	419,096	15.67%	464,727	10.89%	
067 CJD DWI COURT GRANT	26,996	50,796	88.16%	51,612	1.61%	
070 ON LINE ACCESS	13,983	7,000	-49.94%	10,000	42.86%	
072 CJD DRUG COURT GRANT	33,445	50,796	51.88%	51,612	1.61%	
074 COUNTY DRUG COURT COURT COST	35,859	33,000	-7.97%	36,300	10.00%	
075 DISPUTE RESOLUTION	394,374	421,625	6.91%	378,067	-10.33%	
076 USDA AG MEDIATION GRANT	346,778	420,000	21.12%	420,000	0.00%	
077 DOMESTIC RELATIONS OFFICE	177,215	150,480	-15.09%	208,920	38.84%	
079 VENUE HOT & STVR TAX	3,306,392	3,561,050	7.70%	3,214,050	-9.74%	
081 LAW LIBRARY	207,004	200,496	-3.14%	206,390	2.94%	
083 ELECTION SERVICES	371,876	1,067,774	187.13%	1,051,274	-1.55%	
085 ELECTION ADMINISTRATION	74,382	42,300	-43.13%	42,300	0.00%	
086 ELECTION EQUIPMENT	296,282	111,000	-62.54%	149,180	34.40%	
088 SETTLEMENTS FUND	-	-	0.00%	-	0.00%	
090 DIST CLK RECORDS MGT. AND PRES	2,462	2,150	-12.68%	75,600	3416.28%	
091 CTY CLK RECORDS MGT. AND PRES	745,969	724,500	-2.88%	650,000	-10.28%	
092 CTY RECORDS MGT. AND PRES	197,509	89,715	-54.58%	73,000	-18.63%	
093 COURTHOUSE SECURITY	184,040	140,607	-23.60%	142,500	1.35%	
094 COURT RECORD PRESERVATION	12,164	9,300	-23.55%	9,300	0.00%	
095 LOCAL TRUANCY PREVENT & DIVERS	16,338	15,498	-5.14%	71,500	361.35%	
096 HISTORICAL COMMISSION	6,146	7,200	17.15%	500	-93.06%	
097 CHILD ABUSE PREVENTION	426	353	-17.20%	820	132.29%	
099 CTY/DIST COURT TECHNOLOGY	7,710	7,000	-9.20%	7,000	0.00%	
102 DIST COURT RECORDS TECHNOLOGY	4,635	5,500	18.67%	3,000	-45.45%	
103 COUNTY CLERK RECORDS ARCHIVES	676,572	670,000	-0.97%	650,000	-2.99%	
105 COMMUNITY/ECONOMIC DEV PRG	103,123	66,950	-35.08%	130,150	94.40%	
106 AMERICAN RESCUE PLAN ACT	8,244,475	22,913,060	177.92%	13,979,716	-38.99%	
108 JP1 JUSTICE COURT TECHNOLOGY	7,599	8,500	11.85%	9,300	9.41%	
109 JP2 JUSTICE COURT TECHNOLOGY	6,319	5,400	-14.54%	5,338	-1.15%	
110 JP3 JUSTICE COURT TECHNOLOGY	2,533	3,000	18.45%	2,348	-21.73%	
111 JP4 JUSTICE COURT TECHNOLOGY	8,753	8,500	-2.89%	2,000	-76.47%	
112 COURT FACILITY FEE	106,524	109,725	3.00%	101,000	-7.95%	
114 JUDICIAL EDUCATION & SUPPORT	5,323	5,775	8.48%	5,400	-6.49%	
115 LANGUAGE ACCESS	40,248	37,515	-6.79%	40,500	7.96%	
122 SHERIFF CONTRABAND	205,663	158,648	-22.86%	124,500	-21.52%	
124 INMATE SUPPLY	1,416,451	1,065,000	-24.81%	884,000	-17.00%	
126 VINE GRANT	29,403	30,171	2.61%	31,000	2.75%	
128 HOMELAND SECURITY GRANT	103,912	212,674	104.67%	132,098	-37.89%	
129 HAZARD MITIGATION GRANT-EM	17,071	243,600	1326.98%	-	-100.00%	
130 PROJECT SAFE NEIGHBORHOOD	-	136,000	0.00%	116,398	-14.41%	
142 LEOSE SHERIFF	27,806	26,000	-6.49%	71,000	173.08%	
145 SHERIFF COMMISSARY SALARY	797,155	958,673	20.26%	1,081,369	12.80%	
146 LECD EMER COMMUNICATION GRANT	11,641	-	-100.00%	-	0.00%	
148 STATE HOMELAND GRANTS	-	-	0.00%	84,747	0.00%	
150 TAG GRANT	1,591,000	12,552,087	688.94%	12,745,788	1.54%	
161 CDA BUSINESS CRIMES	62,922	86,500	37.47%	46,200	-46.59%	
163 CDA CONTRABAND	101,400	100,000	-1.38%	100,000	0.00%	
164 CDA SPATTF GRANT	960,047	1,502,168	56.47%	1,566,391	4.28%	
165 CDA SPATTF CC GRANT	-	-	0.00%	918,020	0.00%	
166 CDA JAG GRANT	153,324	191,119	24.65%	120,856	-36.76%	
168 CDA Border Prosecution Unit	52,893	439,530	730.98%	281,587	-35.93%	
171 CDA VOCA VICTIM ADV PROJECT	143,518	147,474	2.76%	158,183	7.26%	
201 GEN OB REFUNDING BOND SRS 2016	6,149,730	-	-100.00%	-	0.00%	
202 UNLIMITED TAX ROAD BONDS	2,107,418	7,943,121	276.91%	7,257,562	-8.63%	
203 GEN OB REFUNDING BOND SRS 2021	1,120,299	914,275	-18.39%	864,122	-5.49%	
204 GOB SERIES 2024 (ME)	-	-	0.00%	2,165,001	0.00%	
208 SPECIAL TAX REVENUE BONDS 2020	642,803	1,245,570	93.77%	649,342	-47.87%	
301 MPO ROAD CONSTRUCTION	1,451,756	279,313	-80.76%	-	-100.00%	
302 TAX ROAD BOND CONSTRUCTION	56,158,253	750,000	-98.66%	-	-100.00%	
304 MEDICAL EXAMINER CONSTRUCTION	-	-	0.00%	400,000	0.00%	
307 CRTX RENOVATIONS #2	1,096,508	2,813,000	156.54%	1,611,825	-42.70%	
308 VENUE CAPITAL PROJECT	769,470	20,000	-97.40%	10,000	-50.00%	
401 EMPLOYEE HEALTH BENEFIT	13,276,078	13,097,000	-1.35%	14,830,756	13.24%	
403 WORKERS COMPENSATION	2,459,055	1,910,500	-22.31%	2,360,500	23.55%	
640 PRE TRIAL RELEASE FUND	6,535	15,000	129.52%	15,000	0.00%	
DRAW FROM RESERVES	-	85,575,464	0.00%	83,644,130	-2.26%	
TOTAL REVENUES	288,249,893	345,639,558		345,430,364		

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

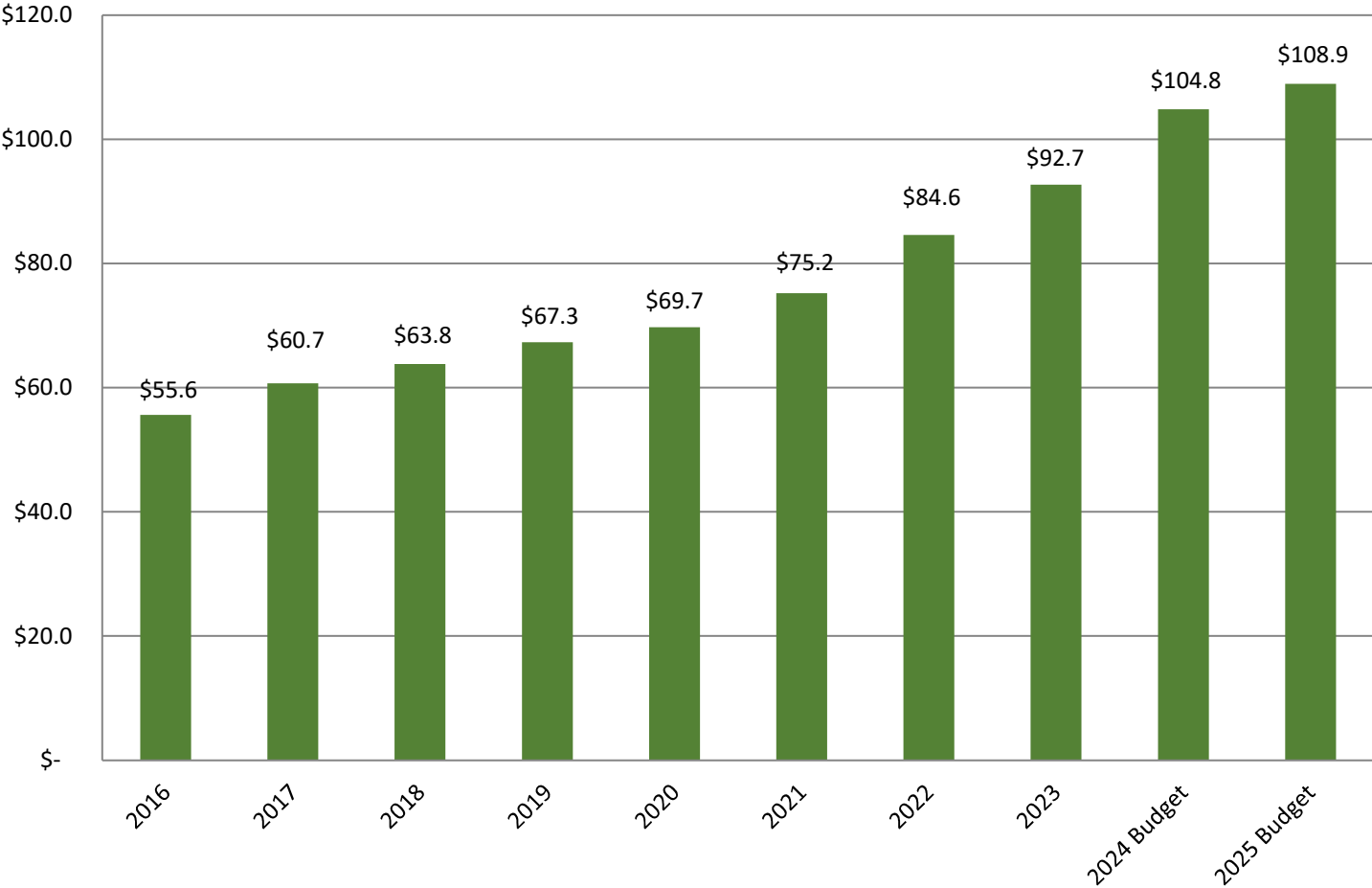
The 2025 budget includes ad valorem tax revenue in the amount of \$108,292,445 or 31% of all revenue. The following factors are considered: (1) the tax base increased by an average of 6.52% or \$1,892,513,328 to an adjusted taxable valuation of \$29,042,506,893. The tax rate was \$0.347507 per \$100 valuation in 2023 and was set by operation of law due to no requisite quorum present at Commissioners Court meeting at \$0.334702 per \$100 valuation in fiscal year 2024. (2) New property added to the tax roll provides approximately \$3,372,810 in additional revenues. (3) The "Truth in Taxation" law establishes guidelines for government entities to follow when setting tax rates. The effective tax rate was derived from the prior year's total tax levy and is adjusted for current-year changes in existing property valuation and lost property from the tax roll.

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

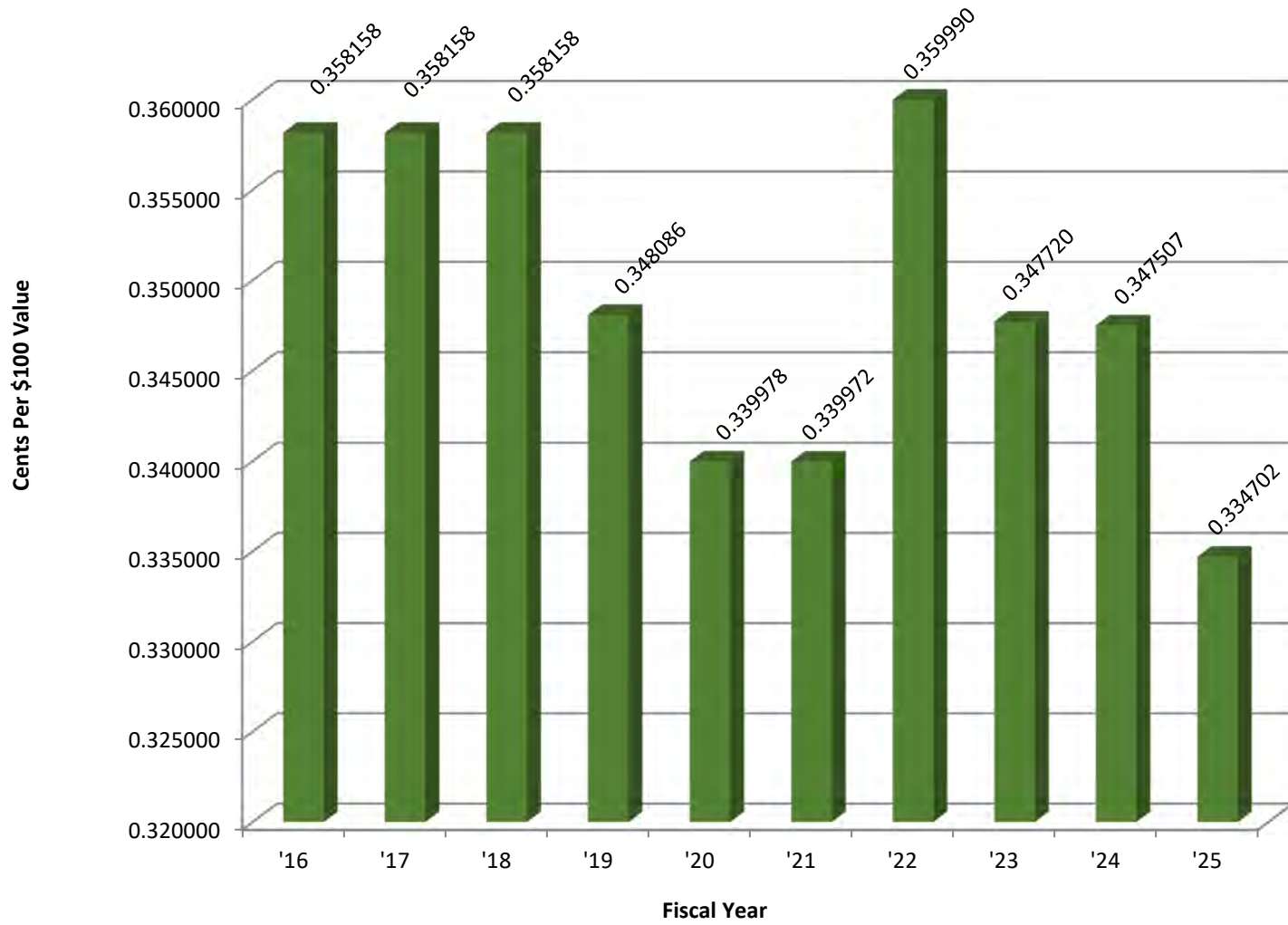
Lubbock County maintains a high collection of property tax. Historically, tax collections total approximately 99% of the tax levy. The County encourages the Lubbock Central Appraisal District (LCAD) to follow an aggressive policy of collecting property tax revenues.

The chart on page 72 displays the property tax collection history for the past ten years depicting moderate growth. The chart on page 73 displays the adopted tax rate for the past ten years. The chart on page 74 displays the tax rate for the past ten years with the breakdown of the distribution between the different funds.

AD VALOREM TAX REVENUE



TEN YEAR TAX RATE HISTORY



ADOPTED BUDGET 2015 - 2024

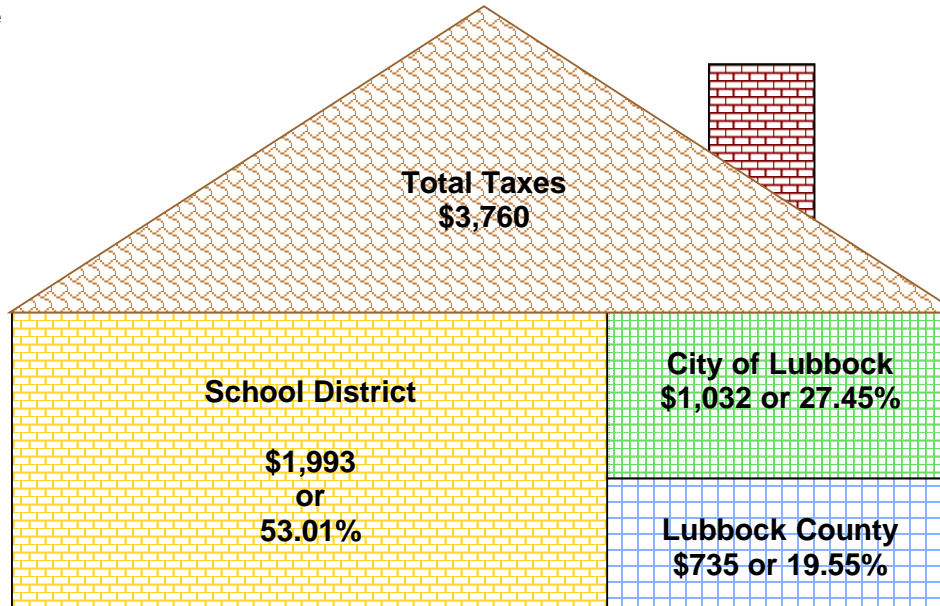
TAX RATES BY FUND

Funds	Tax Rate 2015	Tax Rate 2016	Tax Rate 2017	Tax Rate 2018	Tax Rate 2019	Tax Rate 2020	Tax Rate 2021	Tax Rate 2022	Tax Rate 2023	Tax Rate 2024
General Fund	0.302542	0.303168	0.309104	0.296757	0.288650	0.289342	0.317655	0.302422	0.306338	0.290922
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	0.000000
Slaton/Roosevelt Parks	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000000
Idalou/New Deal Parks	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000000
Shallowater Parks	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000000
Debt Service	0.043616	0.042990	0.037054	0.039329	0.039329	0.038636	0.030335	0.033298	0.029169	0.033780
TOTAL	0.358158	0.358158	0.358158	0.348086	0.339979	0.339978	0.359990	0.347720	0.347507	0.334702

The following chart displays a summary of taxes paid by the average homeowner including city, school, and county taxes for FY 2024-2025. The chart shows that only 19.55% of taxes paid on the average home are for County taxes.

PROPERTY TAX ANALYSIS FOR AVERAGE HOMEOWNER

For the Average \$219,455 Home



County taxes for FY 2023-2024 on a \$207,092 home, which was the county average, were \$719.66 based on the adopted tax rate of .347507¢ per \$100 valuation.

Valuations for the average home for 2024 increased by an estimated average of 6%. A home valued at \$207,092 would have, on an average, a current value of \$219,455.

County taxes for FY 2024-2025 on the same house would be \$734.52 based on the property tax rate of .334702¢ per \$100 valuation.

If the valuation on your home was \$207,092 in FY 2023-2024 and remained the same in 2024-2025, county taxes on your home would be \$693.14, which is a decrease of \$-26.52. If your appraisal increased by an estimated 6%, taxes will increase by \$41.38

Changes in an individual taxpayer's county taxes are dependent on the specific change in property valuation. The above figures are presented for comparison purposes only.

All calculations are based on the county average taxable value of a single family home in 2024 as provided by LCAD.

ADOPTED BUDGET 2024 - 2025

ANALYSIS OF REVENUE DERIVED BY TAX RATE

ADJUSTED TAXABLE VALUE		\$ 29,042,506,893.00		
M & O TAX RATE / \$100 VALUATION	0.303326		\$ 88,093,474.46	
I & S TAX RATE / \$100 VALUATION		\$ 29,042,506,893.00		
Certificates of Obligation				
TOTAL I & S	<u>0.031376</u>		\$ 9,112,376.96	
PROJECTED LEVY W/O OVER 65			\$ 97,205,851.42	
ESTIMATED LEVY OF OVER 65			<u>\$ 11,086,593.00</u>	
TOTAL GROSS LEVY	<u>0.334702</u>		<u>\$ 108,292,444.42</u>	

FUND NAME	TAX RATE	DISTRIBUTION FOR OVER 65 LEVY	REV BY FUND OVER 65	ESTIMATED REVENUE	TOTAL TAX REVENUE
GENERAL FUND	0.293326	87.6380%	\$ 9,716,063.78	\$ 85,189,223.77	\$ 94,905,287.55
PERMANENT IMPROVEMENT FUND	0.010000	2.9877%	\$ 331,237.73	\$ 2,904,250.69	\$ 3,235,488.42
PRECINCT 1 PARK	-	0.0000%	\$ -	\$ -	\$ -
SLATON/ROOSEVELT PARKS	-	0.0000%	\$ -	\$ -	\$ -
IDALOU/NEW DEAL PARKS	-	0.0000%	\$ -	\$ -	\$ -
SHALLOWATER PARKS	-	0.0000%	\$ -	\$ -	\$ -
SUBTOTAL for M & O	0.303326	90.6257%	\$ 10,047,301.50	\$ 88,093,474.46	\$ 98,140,775.96
INTEREST & SINKING FUND	<u>0.031376</u>	<u>9.3743%</u>	\$ 1,039,291.50	\$ 9,112,376.96	\$ 10,151,668.46
ESTIMATED LEVY OF OVER 65			\$ 11,086,593.00	\$ 11,086,593.00	
TOTAL TAXES BUDGETED	<u>0.334702</u>	100.0000%		<u>\$ 108,292,444.42</u>	<u>\$ 108,292,444.42</u>

ADOPTED BUDGET 2024-2025

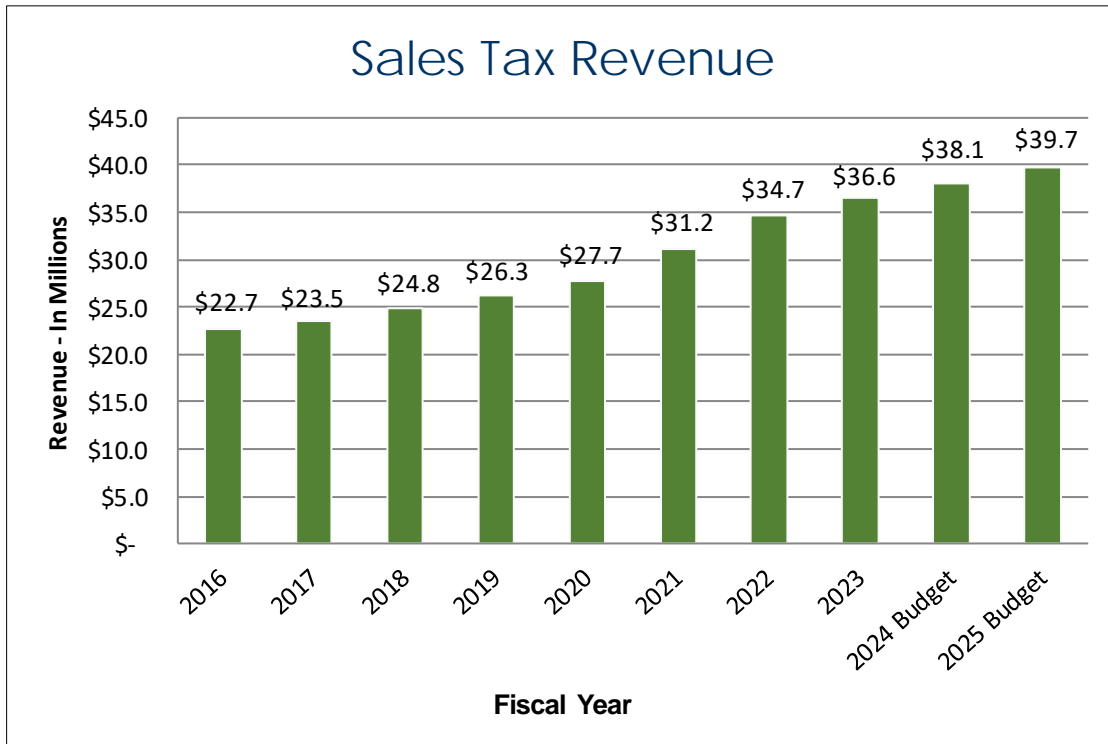
TAX DISTRIBUTION BY FUND

Description of Fund	Tax Rate	Total Gross Taxes	Tax Distribution
General Fund	0.293326	\$ 94,905,287.55	87.64%
Permanent Improvement	0.010000	\$ 3,235,488.42	2.99%
Precinct 1 Park	0.000000	\$ -	0.00%
Slaton/Roosevelt Parks	0.000000	\$ -	0.00%
Idalou/New Deal Parks	0.000000	\$ -	0.00%
Shallowater Parks	0.000000	\$ -	0.00%
Debt Service	0.031376	\$ 10,151,668.46	9.37%
TOTAL TAX RATE/TAX LEVY	0.334702	\$ 108,292,444.42	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 2024 was \$37,693,771. The budgeted county sales tax for the 2025 budget increased by \$1,588,950 from \$38,140,330 in the 2024 budget to \$39,729,280 in the 2025 budget. Sales and use tax revenue accounts for approximately 24% 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 2025, Lubbock County anticipates that this revenue source will make up about 2% of total budgeted revenue. In special circumstances, the County may receive one-time funding from other governmental entities and this revenue source is used to account for those special funds. There is an increase in 2025 in this type of revenue.

FEES

This source of revenue comes from the fee offices throughout the County which are responsible for imposing and collecting various fees. Examples of these fees include marriage licenses, filing fees, online access, and record preservation fees. The majority of these fees are set by the Local Government Code. Fees are expected to increase by 2%.

COMMISSIONS

Lubbock County is entitled to certain commissions for performing services on behalf of the state. Commissions are also collected for accepting payment by credit card. Auto registrations are the most common commission received. All commissions are anticipated to decrease in 2025 by \$41,494.

CHARGES FOR SERVICES

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

FINES AND FORFEITURES

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

INTEREST

Interest revenue is earned on most of the temporarily idle funds. Investments are managed by the Lubbock County Investment Policy. Interest earnings are credited to Pooled Cash and then distributed to each fund in the ratio of their total cash balance in the pooled cash account. Operating interest may be used for any County purpose. Bond interest earnings must be used for debt service. Most earnings come from interest-bearing bank accounts, government-backed security investments, and investments purchased through TexPool and TexasClass. Interest income accounts for less than 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 2025 by \$1,756,359.

DRAW FROM RESERVES

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

COMMITTED FUND BALANCE RESERVES

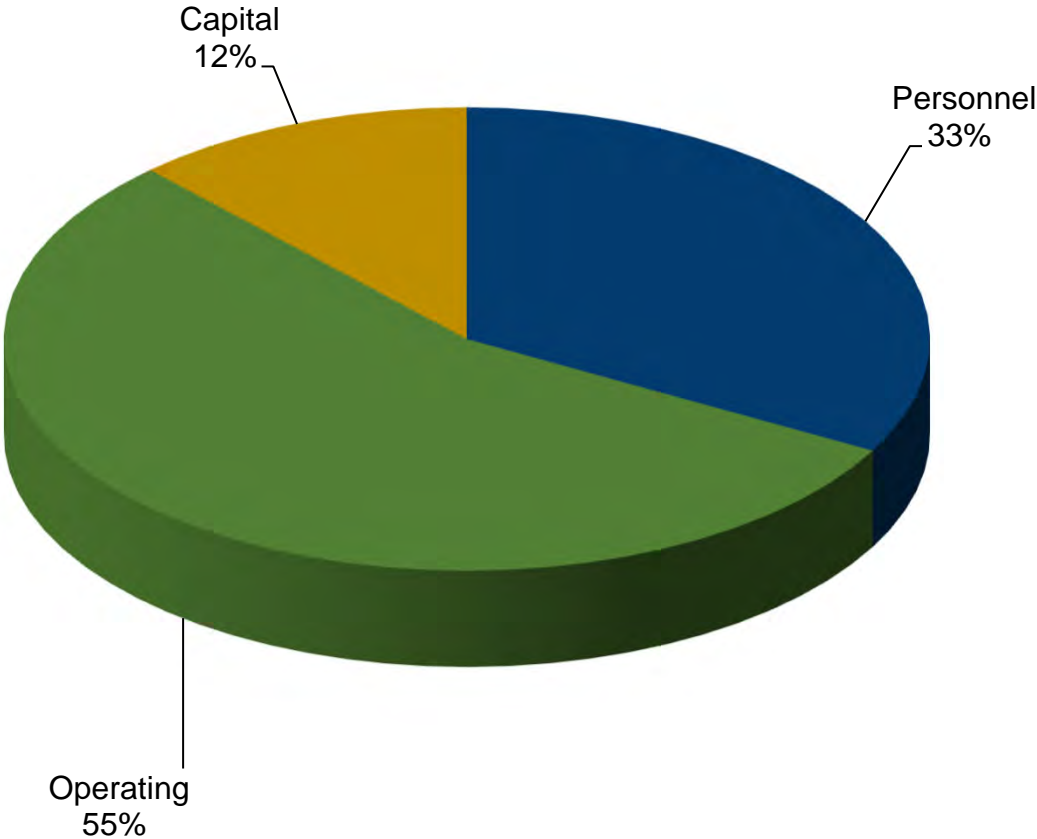
This category represents the amount of fund balance that is "earmarked" for projects in future years.

BUDGET - TOTAL COMPARATIVE EXPENDITURES* ALL FUNDS FY 2025

Fund	FY 2023 Actual	FY 2024 Budget	% Change FY23 Actual VS FY24		FY 2025 Budget	% Change FY24 Budget VS FY25 Budget
			Budget	Budget		
011 GENERAL FUND	130,995,525	153,915,013	17.50%		165,070,099	7.25%
020 CONSOLIDATED ROAD AND BRIDGE	14,157,620	16,937,227	19.63%		11,054,979	-34.73%
031 PRECINCT 1 PARK	126,020	245,083	94.48%		188,192	-23.21%
032 SLATON/ROOSEVELT PARK	101,837	160,582	57.69%		124,248	-22.63%
033 IDALOU/NEW DEAL PARK	161,735	159,115	-1.62%		162,790	2.31%
034 SHALLOWATER PARK	102,046	177,911	74.34%		190,391	7.01%
041 PERMANENT IMPROVEMENT	12,234,960	9,170,610	-25.05%		5,259,280	-42.65%
043 LCETRZ NO1 TAX INCREMENT FUND	-	191,000	0.00%		250,000	30.89%
046 TJJD (P) JJAEP GRANT	18,232	80,000	338.79%		30,000	-62.50%
047 TJJD TJJD DSA RISK & NEEDS ASS	13,434	15,628	16.33%		15,628	0.00%
048 TJJD DSA RESIDENTIAL PROJECTS	66,240	127,520	92.51%		-	-100.00%
050 JUVENILE CASE MANAGER	510,677	381,500	-25.30%		117,030	-69.32%
051 JUVENILE PROBATION	8,759,892	8,594,191	-1.89%		8,671,865	0.90%
054 TJJD (A) JUV PROB COMM GRANT	1,936,279	2,814,968	45.38%		3,043,865	8.13%
055 JUVENILE DETENTION	3,859,932	5,532,696	43.34%		6,095,505	10.17%
057 JUVENILE FOOD SERVICE	362,309	419,096	15.67%		464,727	10.89%
067 CJD DWI COURT GRANT	26,996	50,796	88.16%		51,612	1.61%
070 ON LINE ACCESS	6,729	185,000	2649.20%		185,000	0.00%
072 CJD DRUG COURT GRANT	33,445	50,796	51.88%		51,612	1.61%
074 COUNTY DRUG COURT COURT COST	771	33,000	4182.77%		36,300	10.00%
075 DISPUTE RESOLUTION	416,878	421,625	1.14%		378,067	-10.33%
076 USDA AG MEDIATION GRANT	346,778	420,000	21.12%		420,000	0.00%
077 DOMESTIC RELATIONS OFFICE	193,338	179,145	-7.34%		208,920	16.62%
079 VENUE HOT & STVR TAX	1,416,559	3,561,050	151.39%		3,214,050	-9.74%
081 LAW LIBRARY	204,105	200,496	-1.77%		206,390	2.94%
083 ELECTION SERVICES	371,876	1,067,774	187.13%		1,051,274	-1.55%
085 ELECTION ADMINISTRATION	28,561	42,300	48.10%		42,300	0.00%
086 ELECTION EQUIPMENT	4,280	111,000	2493.29%		149,180	34.40%
088 SETTLEMENTS FUND	-	-	0.00%		120,000	0.00%
090 DIST CLK RECORDS MGT. AND PRES	24,776	24,110	-2.69%		75,600	213.56%
091 CTY CLK RECORDS MGT. AND PRES	7,167	724,500	10008.37%		650,000	-10.28%
092 CTY RECORDS MGT. AND PRES	78,875	89,715	13.74%		97,890	9.11%
093 COURTHOUSE SECURITY	103,810	140,607	35.45%		252,490	79.57%
094 COURT RECORD PRESERVATION	19,061	55,500	191.17%		55,500	0.00%
095 LOCAL TRUANCY PREVENT & DIVERS	120	15,498	12815.00%		71,500	361.35%
096 HISTORICAL COMMISSION	14,936	7,200	-51.79%		7,900	9.72%
097 CHILD ABUSE PREVENTION	1,525	353	-76.85%		820	132.29%
099 CTY/DIST COURT TECHNOLOGY	-	7,000	0.00%		7,000	0.00%
102 DIST COURT RECORDS TECHNOLOGY	57,183	60,000	4.93%		3,000	-95.00%
103 COUNTY CLERK RECORDS ARCHIVES	211,824	670,000	216.30%		1,480,000	120.90%
105 COMMUNITY/ECONOMIC DEV PRG	116,055	66,950	-42.31%		130,150	94.40%
106 AMERICAN RESCUE PLAN ACT	8,207,484	22,913,060	179.17%		13,979,716	-38.99%
108 JP1 JUSTICE COURT TECHNOLOGY	1,368	28,801	2005.06%		28,801	0.00%
109 JP2 JUSTICE COURT TECHNOLOGY	2,351	20,000	750.52%		37,720	88.60%
110 JP3 JUSTICE COURT TECHNOLOGY	5,734	3,000	-47.68%		3,100	3.33%
111 JP4 JUSTICE COURT TECHNOLOGY	9,334	31,550	238.00%		31,325	-0.71%
112 COURT FACILITY FEE	-	109,725	0.00%		101,000	-7.95%
114 JUDICIAL EDUCATION & SUPPORT	-	5,775	0.00%		5,400	-6.49%
115 LANGUAGE ACCESS	-	37,515	0.00%		40,500	7.96%
122 SHERIFF CONTRABAND	374,734	328,000	-12.47%		213,000	-35.06%
124 INMATE SUPPLY	1,099,604	1,114,000	1.31%		1,355,000	21.63%
126 VINE GRANT	29,403	30,171	2.61%		31,000	2.75%
128 HOMELAND SECURITY GRANT	103,912	212,674	104.67%		132,098	-37.89%
129 HAZARD MITIGATION GRANT-EM	17,071	243,600	1326.98%		-	-100.00%
130 PROJECT SAFE NEIGHBORHOOD	-	136,000	0.00%		116,398	-14.41%
142 LOOSE SHERIFF	10,578	26,000	145.80%		71,000	173.08%
145 SHERIFF COMMISSARY SALARY	815,807	958,673	17.51%		1,081,369	12.80%
146 LECD EMER COMMUNICATION GRANT	11,641	-	-100.00%		-	0.00%
148 STATE HOMELAND GRANTS	-	-	0.00%		84,747	0.00%
150 TAG GRANT	1,584,000	12,552,087	692.43%		12,745,788	1.54%
161 CDA BUSINESS CRIMES	39,110	86,500	121.17%		100,000	15.61%
163 CDA CONTRABAND	90,113	100,000	10.97%		100,000	0.00%
164 CDA SPATTF GRANT	960,047	1,502,168	56.47%		1,566,391	4.28%
165 CDA SPATTF CC GRANT	-	-	0.00%		918,020	0.00%
166 CDA JAG GRANT	153,324	191,119	24.65%		120,856	-36.76%
168 CDA Border Prosecution Unit	52,893	439,530	730.98%		281,587	-35.93%
171 CDA VOCA VICTIM ADV PROJECT	143,518	147,474	2.76%		158,183	7.26%
201 GEN OB REFUNDING BOND SRS 2016	8,180,599	-	-100.00%		-	0.00%
202 UNLIMITED TAX ROAD BONDS	1,887,463	7,943,121	320.84%		7,677,454	-3.34%
203 GEN OB REFUNDING BOND SRS 2021	742,200	914,275	23.18%		1,039,374	13.68%
204 GOB SERIES 2024 (ME)	-	-	0.00%		2,290,259	0.00%
208 SPECIAL TAX REVENUE BONDS 2020	605,178	1,245,570	105.82%		649,342	-47.87%
301 MPO ROAD CONSTRUCTION	1,339,461	843,292	-37.04%		220,000	-73.91%
302 TAX ROAD BOND CONSTRUCTION	36,012,323	59,809,148	66.08%		48,097,796	-19.58%
304 MEDICAL EXAMINER CONSTRUCTION	-	-	0.00%		15,600,580	0.00%
307 CRTC RENOVATIONS #2	672,507	5,213,000	675.16%		1,611,825	-69.08%
308 VENUE CAPITAL PROJECT	1,283,974	200,200	-84.41%		252,247	26.00%
401 EMPLOYEE HEALTH BENEFIT	14,356,198	15,465,000	7.72%		16,065,000	3.88%
403 WORKERS COMPENSATION	777,879	5,666,975	628.52%		8,923,334	57.46%
640 PRE TRIAL RELEASE FUND	-	15,000	0.00%		15,000	0.00%
TOTAL EXPENDITURES - ALL LUBBOCK COUNTY FUNDS	256,662,195	345,639,558	34.67%		345,430,364	-0.06%
* INCLUDING INTERFUND TRANSFERS						

EXPENDITURE SUMMARY BY CATEGORY ALL FUNDS

Total Expenditures

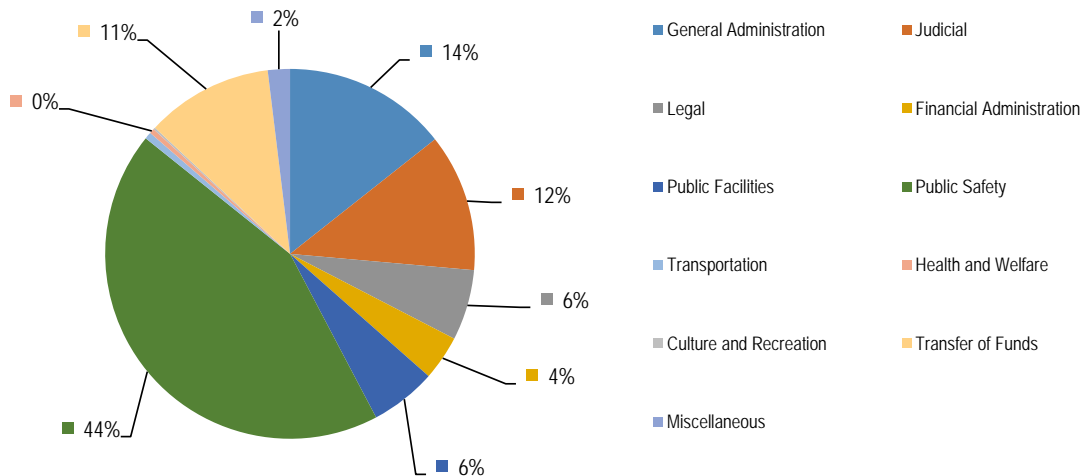


Personnel percentage represents all salary and benefit related expenditures. Operating percentage includes all line items for operating expenses. Capital percentage includes any expenditure over \$5,000. Percentages include all funds.

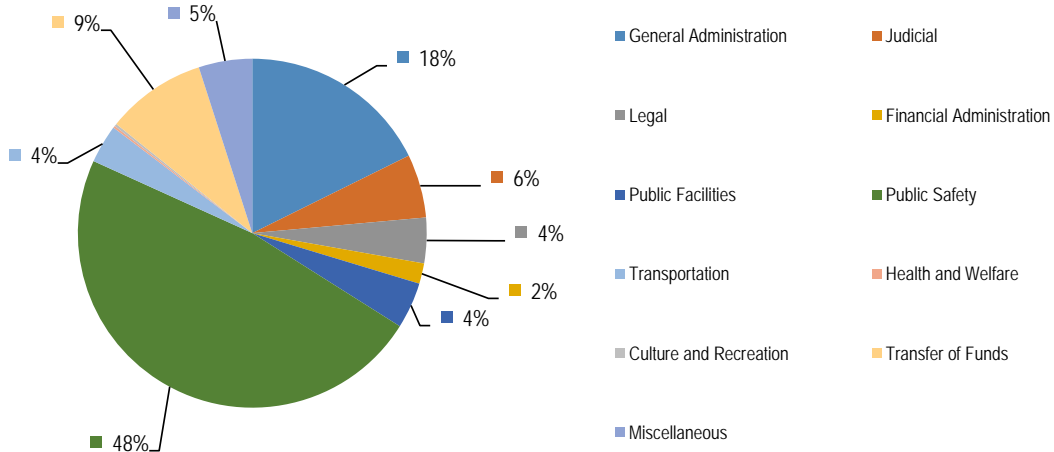
TOTAL BUDGETED EXPENDITURES COMPARISON ALL FUNDS TO GENERAL FUND

	General Fund	All Funds
General Administration	\$ 23,729,897	\$ 61,077,607
Judicial	19,884,822	20,288,766
Legal	10,186,060	14,644,474
Financial Administration	6,437,632	6,437,632
Public Facilities	9,564,343	14,823,623
Public Safety	71,732,606	165,219,373
Transportation	1,018,865	12,323,844
Health and Welfare	684,107	684,107
Culture and Recreation	291,391	777,291
Transfer of Funds	18,337,700	31,993,480
Miscellaneous	3,202,676	17,160,167
Total Expenditures	\$ 165,070,099	\$ 345,430,364

General Fund Budgeted Expenditures



All Funds Budgeted Expenditures



USES OF FUNDS

The 2025 budget includes expenditures of \$345,430,364 as compared to the 2024 budget of \$345,639,558. This represents a decrease of \$209,194 over last year's budget.

GENERAL FUND

The FY2025 general fund budget increased to \$165,070,099 from \$153,915,013 in fiscal year 2024. A difference of \$11,155,086 or 7%. 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 2025 budget, the overall general administration function decreased by \$5,511,589. The ARPA Grant under the Commissioners Court had a decrease of \$6,008,344 accounting for the decrease in General Administration.

JUDICIAL

The Judicial function includes the Courts and the departments that service the courts, including the District Clerk, Justice of the Peace 1-4, Central Jury, and the Judicial Department. The Judicial Department is made up of six District Courts and three County Courts-at-Law. The overall judicial function increased in total by \$2,012,683 or 9.92%. Most of the increase in the judicial function is due to increases in the personnel line items.

LEGAL

The legal function is made up of the District Attorney's Office. The budget increased by \$1,546,620 or 10.6% due to personnel line items. Functions include criminal prosecution in the courts as well as providing civil and legal advice to the Commissioners Court and all county departments.

FINANCIAL ADMINISTRATION

Financial Administration includes the County Treasurer, Tax Office, Purchasing, County Auditor, and Human Resources departments. These departments are responsible for collecting, safeguarding, investing, disbursing, and budgeting funds as well as financial reporting. The financial administration function increased overall by \$104,062 or 1.6%.

PUBLIC FACILITIES

Maintenance of county facilities is an essential service that must be provided. The department decreased by \$3,855,713. The majority of this decrease can be attributed to the decrease in capital projects and capital costs.

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 2025 Public Works Department budget increased by \$70,003 or 6.9%. The increase can be attributed to increased operating line items.

PUBLIC SAFETY

Public Safety departments include Constables 1-4, Medical Examiner, County Sheriff, Lubbock County Detention Center, and Public Safety. The total for all Public Safety departments is \$165,219,375 which is a increase of \$3,529,012 or 2.1%. The majority of the increase can be attributed to the increase in Sheriff and Detention Center departments.

HEALTH AND WELFARE

Health and Welfare is comprised of the following functions: General Assistance, and Veteran's Affairs. The division increased by \$27,820. The majority of the increase can be attributed to General Assistance with an increase of 4.3%.

CULTURE AND RECREATION

Culture and Recreation is made up of Parks and Library services. For FY2025, this division saw a decrease of \$34,293 or 4.4% due to a decrease in Park services for the County 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 2025 by \$7,195,526 or 22.5%. The majority of this increase can be attributed to the increase in transfers from the General Fund to JJC.

OTHER

The “Other” category is comprised of the following functions: Community Supervision and Corrections Department (CSCD), Conservation (Texas AgriLIFE), Juvenile Probation and Detention along with Elections. The CSCD is operated on state funds, but the county does contribute a small portion. This category increased by \$529,923 due to the increase in Juvenile Detention. The Juvenile Probation Department is responsible for overseeing all Juvenile 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 FY2025 Consolidated Road and Bridge budget decreased by \$5,882,248. The majority of that decrease can be attributed to cuts in capital equipment purchases, and operating materials.

PARK FUNDS

There are four park funds, and they include expenditures for the operation, repair, maintenance, and upkeep associated with public county parks. These expenditures include salaries, materials, building maintenance, utilities, and purchases of equipment. For FY2025, Precinct #1 Park had a reduction of \$58,134, Slaton/Roosevelt Park had a reduction of \$36,334 while Idalou/New Deal had a small increase of \$2,252 and Shallowater Park increased by \$11,057 from the FY2024 budget.

PERMANENT IMPROVEMENT

The permanent improvement fund includes expenditures for the improvement of county facilities, including the courthouse, the central garage, the Lubbock County Office Building, and various other county building improvements and renovations. This division decreased by \$3,911,330 or 74.4% in FY2025. This decrease can be attributed to fewer improvement and renovation projects being funded.

LCETRZ NO1 TAX INCREMENT FUND

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

JUVENILE PROBATION FUNDS

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

CJD DWI COURT GRANT

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

ONLINE ACCESS

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

CJD DRUG COURT GRANT

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

COUNTY DRUG COURT - COURT COST

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

DISPUTE RESOLUTION

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

USDA AG MEDIATION GRANT

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

AMERICAN RESCUE PLAN ACT (ARPA) GRANT

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

DOMESTIC RELATIONS OFFICE

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

HOTEL OCCUPANCY TAX AND SHORT-TERM MOTOR VEHICLE RENTAL TAX (HOT & STVR TAX)

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

LAW LIBRARY

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

ELECTION SERVICES

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

ELECTION ADMINISTRATION

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

ELECTION EQUIPMENT

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

SETTLEMENTS FUND

This fund was created and contains moneys awarded from the settlements of Opioid, Tobacco, and Volkswagen lawsuits

RECORD MANAGEMENT AND PRESERVATION FUNDS

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

COURTHOUSE SECURITY

This fund accounts for the cost of providing security services for all district, county, and justice courtrooms, and protection for the judges, staff, victims, and the public. Funding is achieved through a fee approved by the State of Texas legislature in FY 1995, which provides approximately \$110,000 in revenues to provide security services within the county facilities. The courthouse security is provided by the Lubbock County Sheriff's Office. Portable metal detectors, as well as hand-held metal detectors are used when there is a need, for example, if a high-risk case is being heard.

LOCAL TRUANCY PREVENTION AND DIVERSION FUND

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

LUBBOCK COUNTY HISTORICAL COMMISSION FUND

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

CHILD ABUSE PREVENTION

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

JUSTICE COURT TECHNOLOGY

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

COUNTY AND DISTRICT COURT TECHNOLOGY

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

ARCHIVES FUND

Lubbock County Clerk Archives Fund was established through a fee collected on all documents filed in the clerks' offices and can only be spent by a records archive plan filed by the clerks and approved by the Commissioners Court. Funds can only be used for the specific purpose of archiving and preserving records filed in the clerks' offices before 1974.

COMMUNITY ECONOMIC DEVELOPMENT PROGRAM

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

SHERIFF CONTRABAND

This is a discretionary fund of the Sheriff's Office, and it is included in the FY 2025 budget at \$213,000. This fund is supported by funds and assets that are seized and subsequently awarded to the County by court orders.

INMATE SUPPLY

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

PROJECT SAFE NEIGHBORHOOD GRANT

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

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

VICTIM INFORMATION NOTIFICATION EVERYDAY GRANT

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

HOMELAND SECURITY GRANT

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

STATE HOMELAND SECURITY GRANTS

The State Homeland Security grant (SHLSG) is designated to support state and local efforts. This fund will be used for the State awarded Ballistic Shield Grant and the State awarded 24 Rifle-Resistant Body Armor Grant.

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.

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 SOUTH PLAINS AUTO THEFT CATALYTIC CONVERTER GRANT

The South Plains Auto Theft Task Force specializes in auto theft, vehicle burglary, motor vehicle fraud, catalytic converter theft, and crime prevention in twenty-eight counties located in the south plains and panhandle of Texas. This grant helps purchase plate readers, extra funding for supplies and miscellaneous purchases

CDA JUSTICE ASSISTANCE GRANT

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

CDA BORDER PROSECUTION UNIT GRANT

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

CDA VOCA VICTIM ADVOCACY GRANT

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

COURT FACILITY FEE

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

JUDICIAL EDUCATION AND SUPPORT

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

LANGUAGE ACCESS

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

PRE-TRIAL RELEASE FUND

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

HAZARD MITIGATION GRANT-EM FUND

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

2025
Budget



General Fund
Revenue & Expenditure Summaries



ADOPTED BUDGET REVENUES

For Fiscal: 2024 - 2025 Period Beginning 10/01/2024

Account Number	Account Name	2022-2023 Activity	2023-2024 Budget	2024-2025 Budget
011 - GENERAL FUND				
011-4001000	CURRENT AD VALOREM TAXES	80,002,279	91,954,699	94,905,288
011-4004000	PEN & INT - CURRENT LEVY	420,374	377,014	389,112
011-4005000	DELIQ TAXES - PRIOR YEARS	210,665	560,924	578,922
011-4006000	PEN & INT - PRIOR YEARS	261,770	285,060	294,206
011-4010000	COUNTY SALES & USE TAX	36,578,555	38,140,330	39,729,280
	40 - TAX COLLECTIONS	\$ 117,473,643	\$ 131,318,027	\$ 135,896,808
011-4101000	COUNTY CLERK	65,242	67,482	67,877
011-4102000	BEER & LIQUOR PERMITS	110,413	117,660	122,064
	41 - LICENSES/PERMITS	\$ 175,654	\$ 185,142	\$ 189,941
011-420100	GRANT REVENUE	11,191	0	8,000
011-420210	STATE MIXED DRINK TAX	1,972,527	1,760,359	1,853,573
011-420320	EMERGENCY MGT GRANT	0	9,174	0
011-420500	BINGO TAX PROCEEDS	222,711	239,304	228,523
011-420900	STATE - COUNTY COURTS	277,200	280,082	280,082
011-421210	STRADUS A/G CHILD SUPPORT	1,447	1,175	1,076
011-422020	INTER LOCAL AGREEMENT-CITY OF	612,109	608,199	642,414
011-424800	GRANT ADMINISTRATION REVENUE	1,185	985	1,255
011-425000	INDIGENT DEFENSE GRANT	247,563	255,056	255,056
	42 - INTERGOVERNMENTAL	\$ 3,345,933	\$ 3,154,334	\$ 3,269,979
011-430200	COUNTY JUDGE	7,738	8,325	8,252
011-430300	COUNTY CLERK	1,333,591	1,509,696	1,509,696
011-430600	VRED - TAPE	62	76	49
011-430700	TRAFFIC	4,947	5,388	5,012
011-430800	CHILD SAFETY - CS	1,344	1,007	1,095
011-431000	TAX ASSESSOR/COLLECTOR	26,667	38,912	30,859
011-431100	TAX OFFICE DPS DL RENEWAL FEE	6,835	7,683	8,872
011-431500	INDIGENT DEFENSE FEE	85	113	87
011-431600	JURY FEE COUNTY	1,293	1,500	1,500
011-432200	PASSPORT FEE - DIST CLERK	32,795	30,000	53,550
011-432300	DISTRICT CLERK FEES	347,745	369,761	373,708
011-432500	PROSECUTOR'S FEES	11,181	10,285	14,386
011-433100	JP PRECINCT 1	46,633	46,312	51,093
011-433200	JP PRECINCT 2	56,236	50,573	58,405
011-433300	JP PRECINCT 3	77,573	73,726	80,010
011-433400	JP PRECINCT 4	39,906	32,861	44,662
011-434000	DISTRICT ATTORNEY	869	625	1,095
011-434500	MEDICAL EXAMINER	265	380	300
011-434600	SHERIFF	354,040	291,544	379,899
011-434800	CONSTABLES	639,955	637,773	668,271
011-435000	DEFENSIVE DRIVING FEE	7,977	9,872	9,872
011-435100	SS FEE-INMATE	8,000	9,542	10,843
011-435200	ISSUED WARRANT EXECUTION	27,570	32,000	32,051
011-435300	ARREST FEES - COUNTY	8,320	6,860	8,414
011-435410	FAMILY PROTECTION FEE	8	16	(75)
011-435600	COURT INITIATED GUARDIANSHIP	33,240	7,383	34,000
011-436000	CMIT FINE COMMISSION	50	133	75
011-436100	CMI FINE COMMISSION	0	1	1
011-436200	BAT COMMISSIONS	0	5	1
011-437400	VITAL STATISTICS PRESERVATION	5,425	5,030	5,552
	43 - FEES	\$ 3,080,353	\$ 3,187,382	\$ 3,391,535

<u>Account Number</u>	<u>Account Name</u>	<u>2022-2023 Activity</u>	<u>2023-2024 Budget</u>	<u>2024-2025 Budget</u>
011-440100	MOTOR VEHICLE SALES TAX COMM	4,191,989	4,000,000	4,000,000
011-440200	CERTIFICATE OF TITLE COMM	421,182	443,517	447,198
011-440300	MOTOR VEHICLE COMMISSION	721,021	836,180	805,832
011-440500	(CVC) COMP TO VICTIMS OF CRIME	23	100	25
011-440600	LEOA COMMISSION	0	1	1
011-440800	BEER & LIQUOR COMMISSION	430	996	996
011-441100	CJC COMMISSION	6	15	10
011-441200	JCPT COMMISSION	1	5	5
011-441400	JPD COMM	285	314	300
011-441600	ARREST FEES - COMM	6,104	8,434	6,166
011-441700	LEMI COMMISSION	0	1	1
011-441800	CRIMESTOPPERS-COMM	1	2	1
011-442000	GENERAL REVENUE COMM GR	0	1	1
011-442100	LEOCE COMM	0	1	1
011-442200	DNA TESTING FEE	20	64	50
011-442400	SEPTIC INSPECTION	129,590	140,000	130,000
011-442500	FLSI COMM	45	729	40
011-442600	FA COMM	11	25	25
011-442700	CCC COMM	21	150	50
011-442900	TP COMM (40%)	913	1,800	1,000
011-443000	JE COMM (10%)	1,369	2,500	1,237
011-443300	CREDIT CARD COMMISSIONS	0	0	1
011-443500	NEW CCC COMM	2,522	4,851	3,000
011-443600	EMS TRAUMA FUND COMM	2,200	2,273	2,300
011-444000	STF COMM	111	143	120
011-444100	STF_COMM	3,190	3,700	3,500
011-444200	DNA (CS)	5	50	10
011-444300	CIVIL DATA JUSTICE FEE	1	5	300
011-444500	BAIL BOND FEE COMM	4,055	5,500	5,500
011-444600	COMM DC JUDICIAL FUND	263	352	270
011-444700	JURY REIMBURSEMENT FEE COMM	176	255	180
011-445000	TIME PAYMENT - COUNTY	18,717	17,693	17,693
011-445400	CCC STATE COMM	34,048	35,000	35,000
011-445500	Intoxicated Driver Comm	710	150	2,500
	44 - COMMISSIONS	\$ 5,539,009	\$ 5,504,807	\$ 5,463,313
011-450200	JURY FEES	50,992	51,299	58,333
011-450400	BOARD BILLS - INMATE	896,625	1,950,000	852,419
011-452100	COURT REPORTER FEES	128,469	87,629	150,073
011-455000	SCAAP- JAIL	61,886	65,000	0
	45 - CHARGES FOR SERVICES	\$ 1,137,972	\$ 2,153,928	\$ 1,060,825
011-460100	JP PRECINCT 1	129,889	133,195	133,195
011-460200	JP PRECINCT 2	44,502	42,234	48,571
011-460300	JP PRECINCT 3	36,513	35,779	35,779
011-460400	JP PRECINCT 4	100,652	102,710	90,477
011-460500	JUVENILE DELINQUENCY PREVENT	0	0	1
011-460800	COUNTY COURT AT LAW 1	751	1,826	1,000
011-460900	COUNTY COURT AT LAW 2	909	1,135	410
011-461100	DISTRICT CLERK FINES	16,537	12,483	16,768
011-461210	FORFEITURES	187,805	120,842	158,413
	46 - FINES/FORF	\$ 517,559	\$ 450,204	\$ 484,614

<u>Account Number</u>	<u>Account Name</u>	<u>2022-2023 Activity</u>	<u>2023-2024 Budget</u>	<u>2024-2025 Budget</u>
011-470000	INTEREST INCOME	4,045,508	2,000,000	718,097
	47 - INTEREST	<u>\$ 4,045,508</u>	<u>\$ 2,000,000</u>	<u>\$ 718,097</u>
011-480200	RENTALS-BUILDINGS	452,846	494,772	452,970
011-480300	PARKING LOTS	57,195	54,085	57,870
011-480510	DISPOSAL OF PROPERTY	135,427	50,000	50,000
011-480600	INSURANCE REIMBURSEMENTS	26,118	50,000	50,000
011-480700	JURY REIMBURSEMENTS FROM STATE	70,634	57,297	74,401
011-481100	REIMBURSEMENTS-TELETYPE	1,074	1,043	1,043
011-481300	REFUND - ATTORNEY FEES	29,933	34,463	30,544
011-481500	OTHER REFUNDS/REIMBURSE	0	50,000	50,000
011-481710	PAY PHONE COMMISSION	798,186	854,791	818,499
011-482300	JURY DONATIONS FOR VETERANS AF	120	19,216	0
011-482600	ELECTION REVENUES	8	100	50
011-483000	INTEREST-LCAD	8,557	21,863	24,507
011-484200	REIMB-INMATE TRANSPORTATION	21,112	17,084	10,983
011-485000	GAIN/LOSS SALE OF INVESTMENTS	2,774,731	0	0
011-489900	OTHER REVENUE	599,428	500,000	230,920
011-736100	DRAW FROM RESERVES	0	0	7,230,366
011-804100	XFER FROM PERMIMPROVE	520,000	0	0
011-840300	XFER FROM WORKERS COMP	0	3,756,475	5,512,834
	48 - OTHER REVENUE	<u>\$ 5,495,371</u>	<u>\$ 5,961,189</u>	<u>\$ 14,594,987</u>
	011 - GENERAL FUND Totals	<u>\$ 140,811,003</u>	<u>\$ 153,915,013</u>	<u>\$ 165,070,099</u>

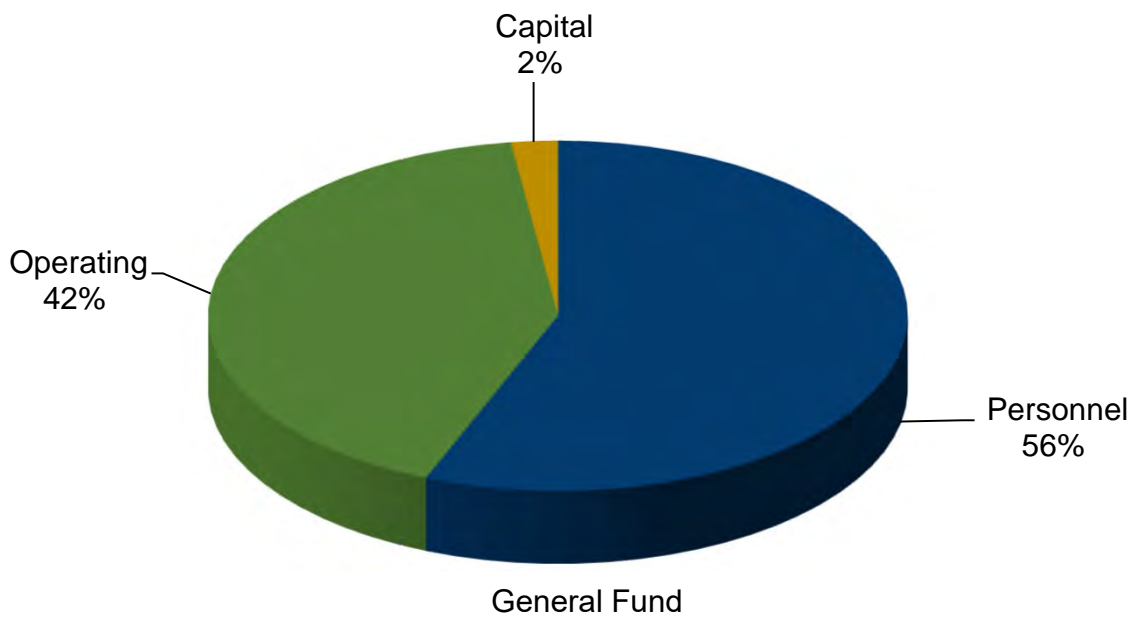
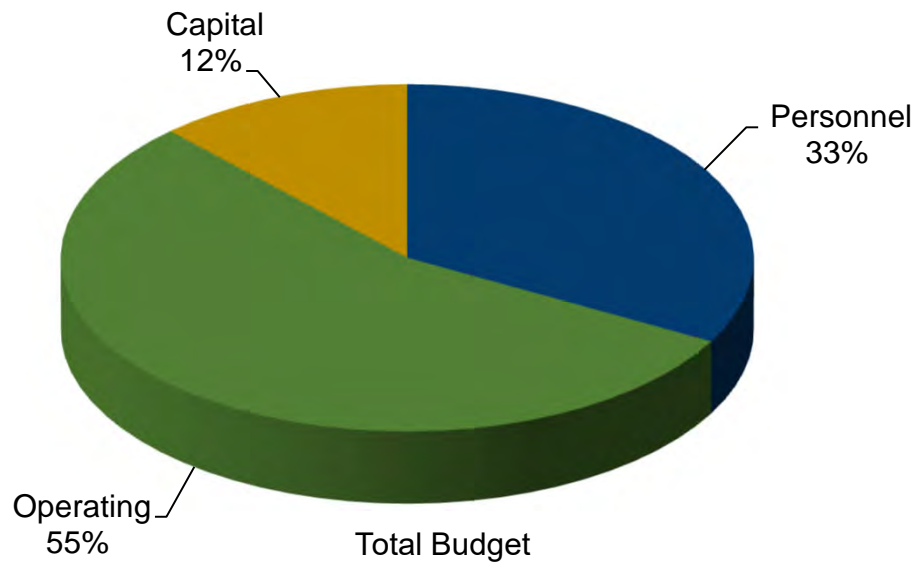
FINANCIAL SUMMARY

GENERAL FUND

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ 117,473,643	\$ 131,318,027	\$ 135,896,808
Licenses/Permits	175,654	185,142	189,941
Intergovernmental	3,345,933	3,154,334	3,269,979
Fees	3,080,353	3,187,382	3,391,535
Commissions	5,539,009	5,504,807	5,463,313
Charges for Service	1,137,972	2,153,928	1,060,825
Fines/Forfeitures	517,559	450,204	484,614
Interest	4,045,508	2,000,000	718,097
Other Revenue	4,975,371	2,204,714	1,851,787
OTHER REVENUE SOURCES			
Transfers In	520,000	3,756,475	5,512,834
TOTAL REVENUE	\$ 140,811,003	\$ 153,915,013	\$ 157,839,733
EXPENDITURES			
Personnel	76,097,082	87,694,743	92,694,009
Operating	33,017,388	49,258,195	50,468,533
Capital	1,804,214	6,224,475	3,569,857
OTHER SOURCES (USES)			
Transfers out	20,076,842	10,737,600	18,337,700
NET REVENUE (EXPENDITURES)	\$ 9,815,478	\$ -	\$ (7,230,366)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	46,667,706	56,483,184	56,483,184
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 56,483,184	\$ 56,483,184	\$ 49,252,818

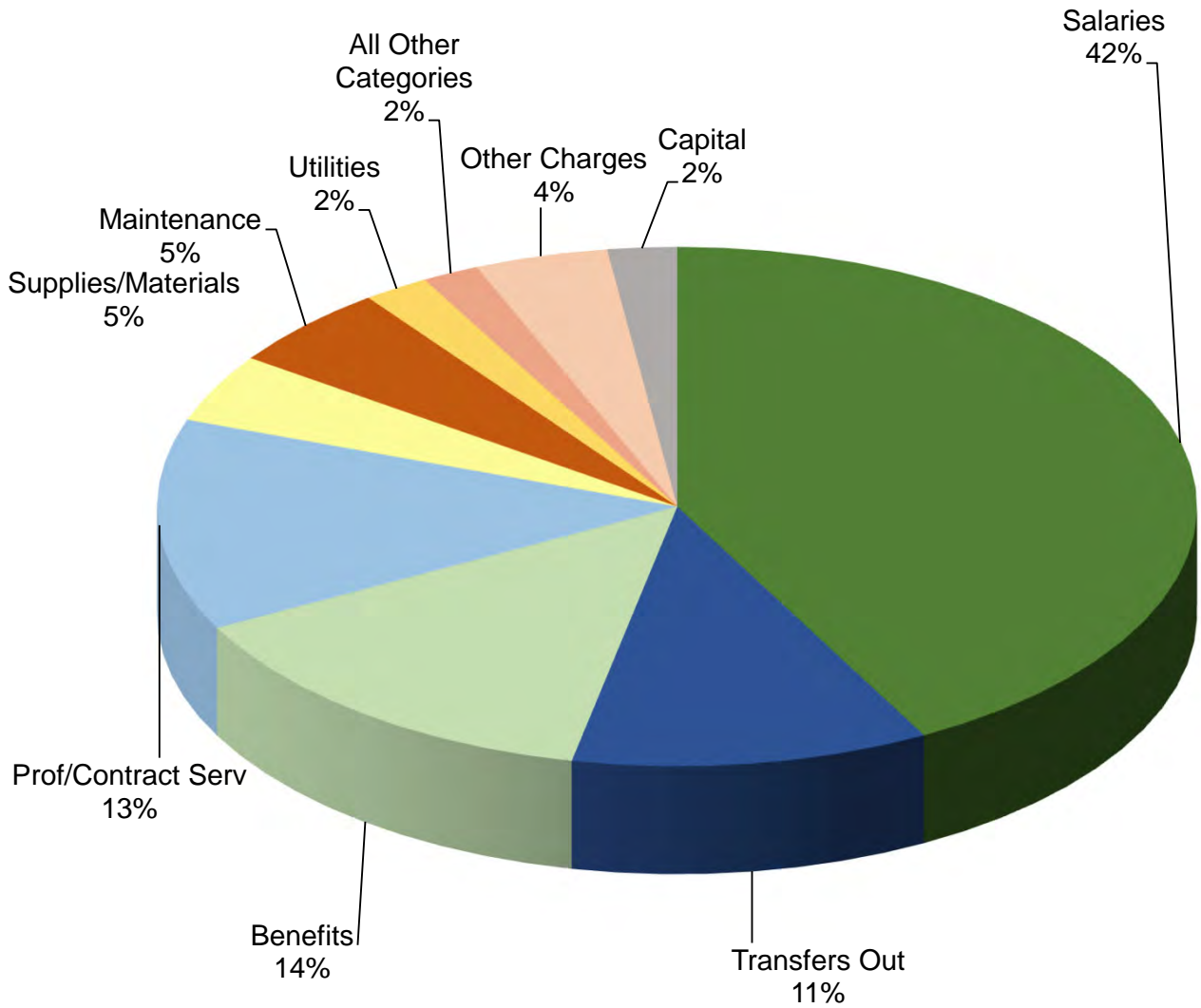
TOTAL BUDGET ALL FUNDS vs. GENERAL FUND

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.



GENERAL FUND EXPENDITURE SUMMARY BY CATEGORY DETAIL

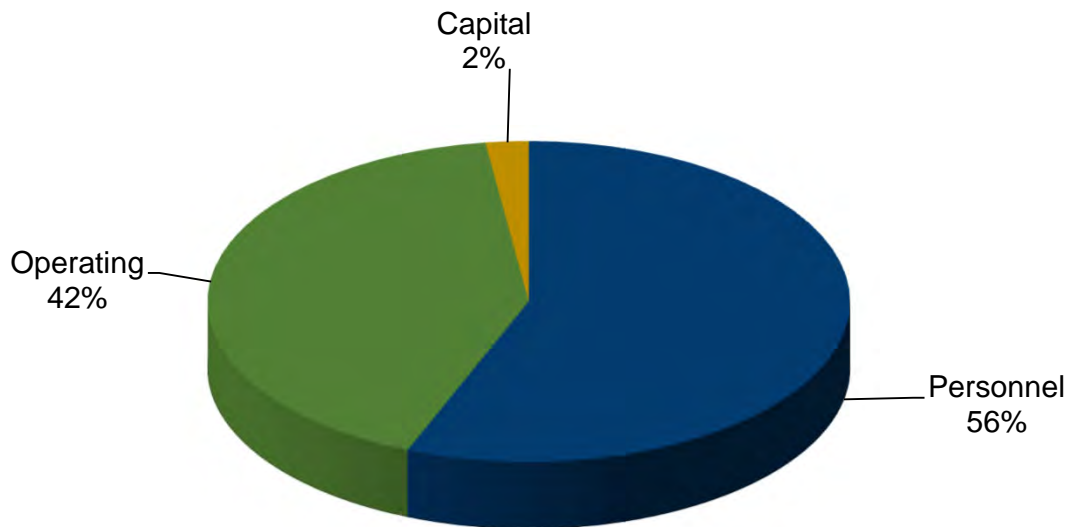
The chart below displays all General Fund expenditures by category detail. Any category comprising less than 2% were combined into "All Other Categories" in this chart.



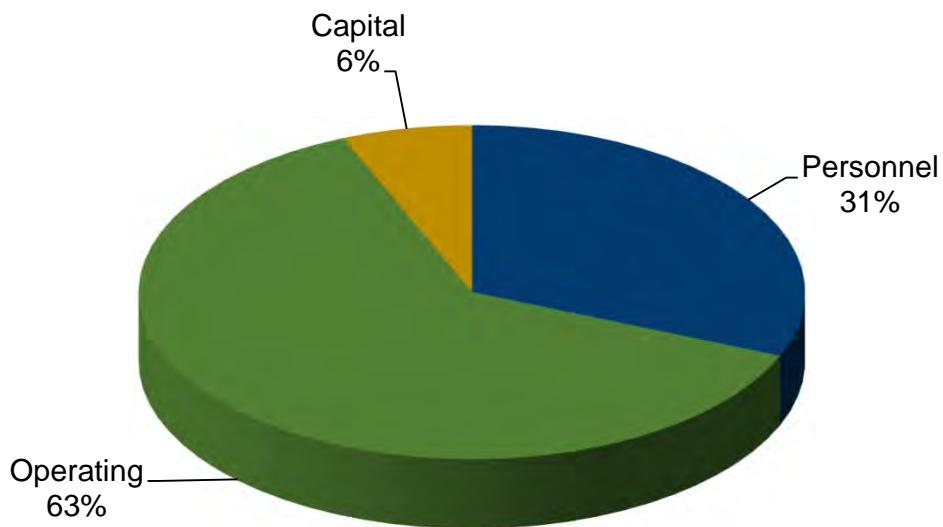
GENERAL FUND EXPENDITURE SUMMARY

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

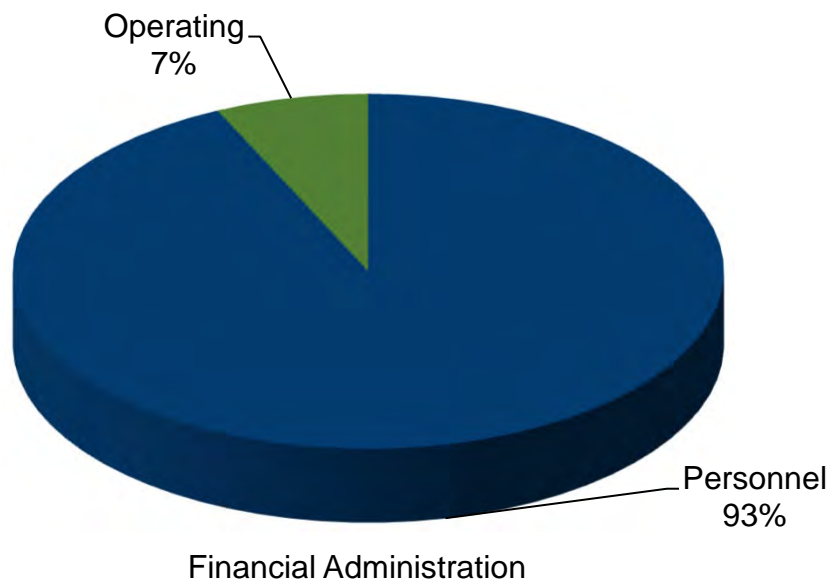
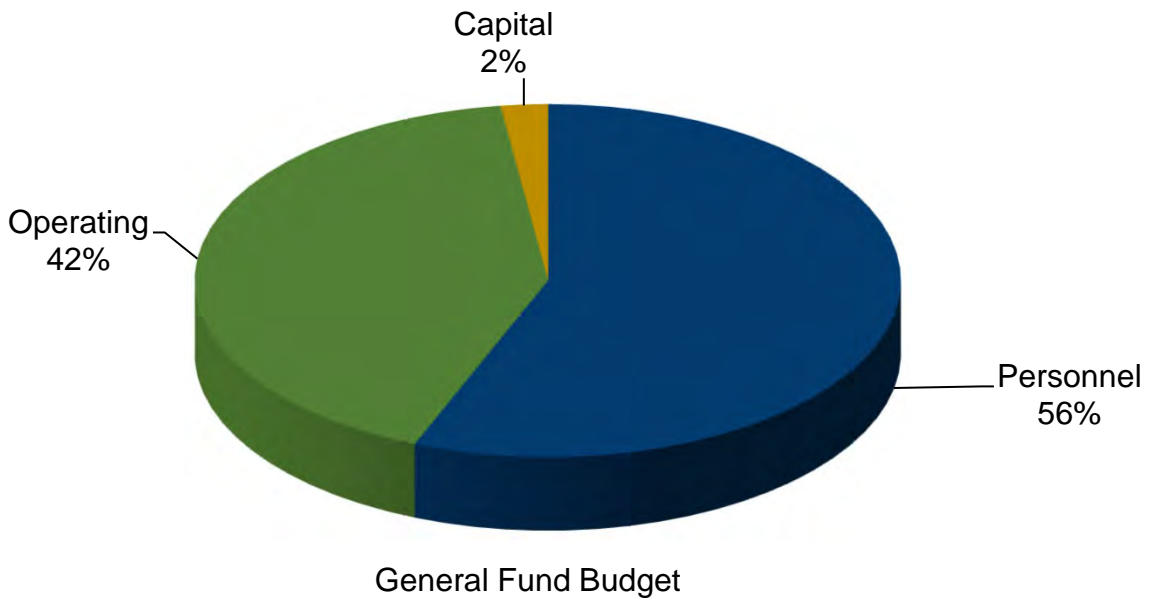


General Administration

GENERAL FUND EXPENDITURE SUMMARY

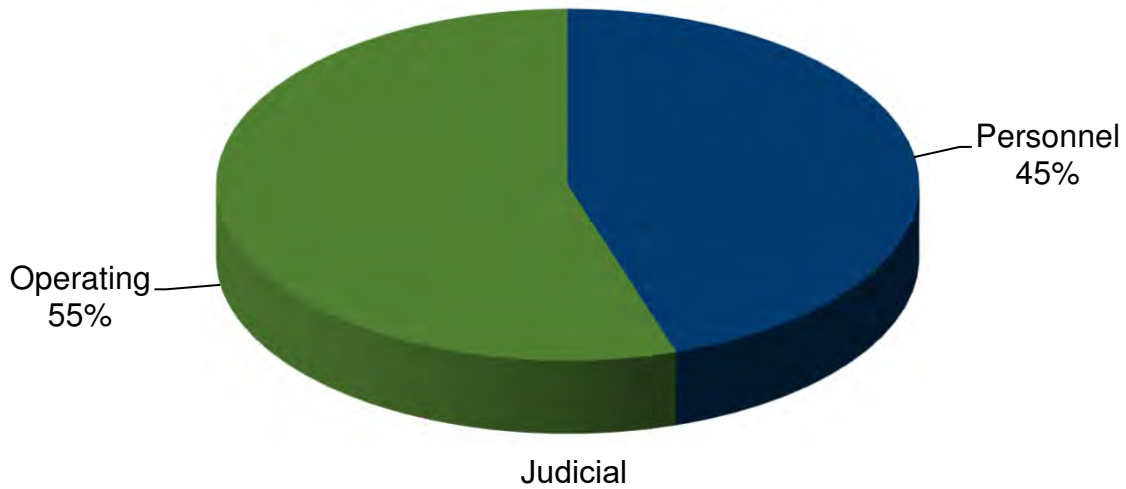
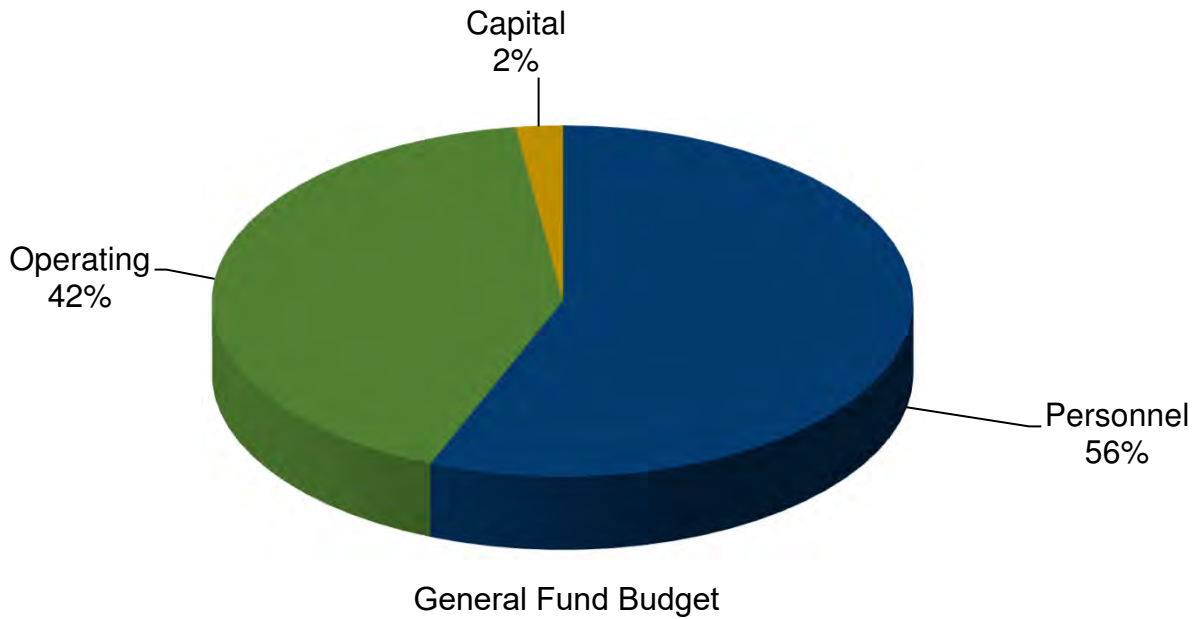
FINANCIAL ADMINISTRATION

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.



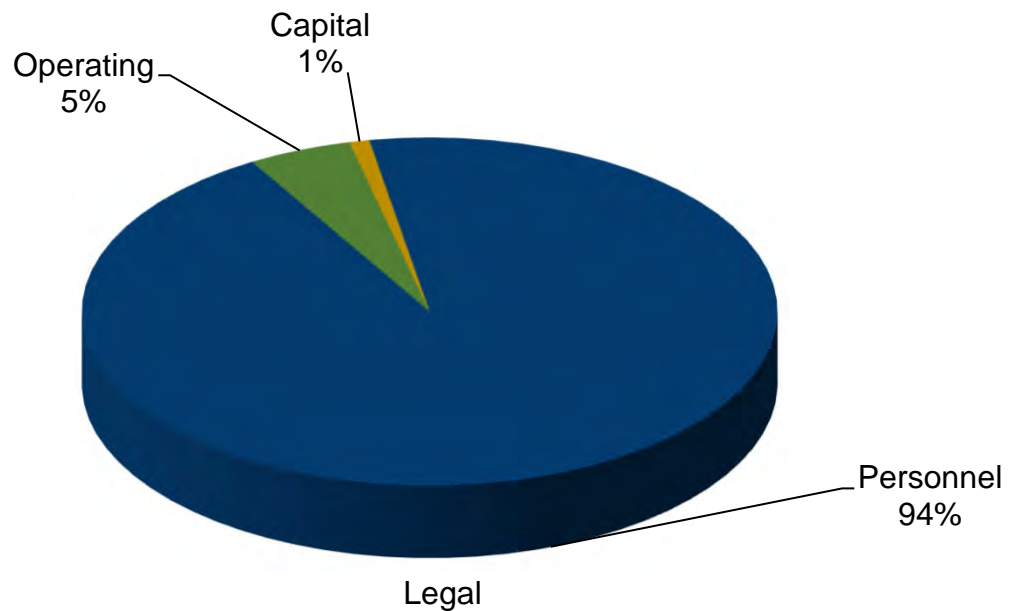
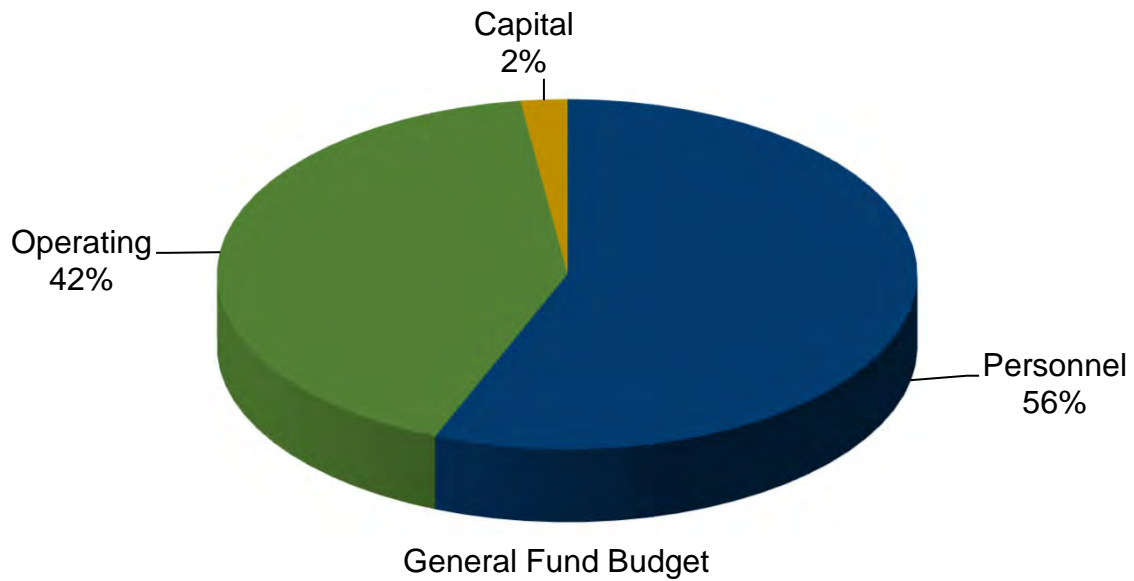
GENERAL FUND EXPENDITURE SUMMARY JUDICIAL

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



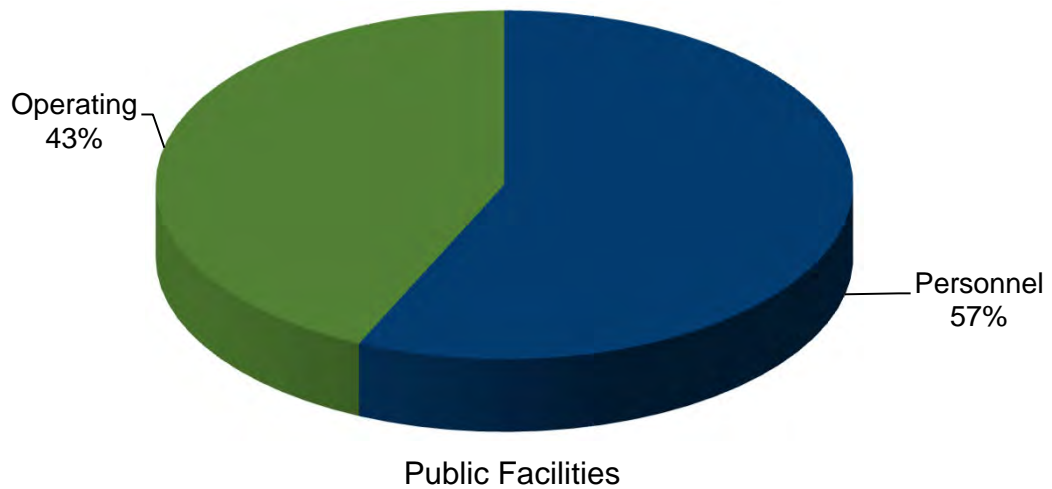
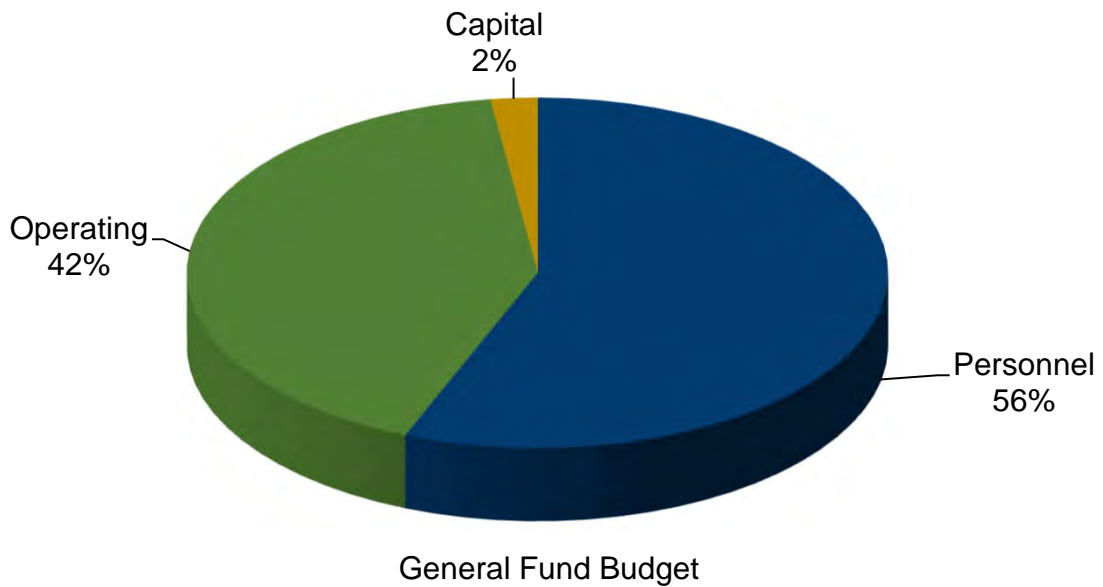
GENERAL FUND EXPENDITURE SUMMARY LEGAL

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



GENERAL FUND EXPENDITURE SUMMARY PUBLIC FACILITIES

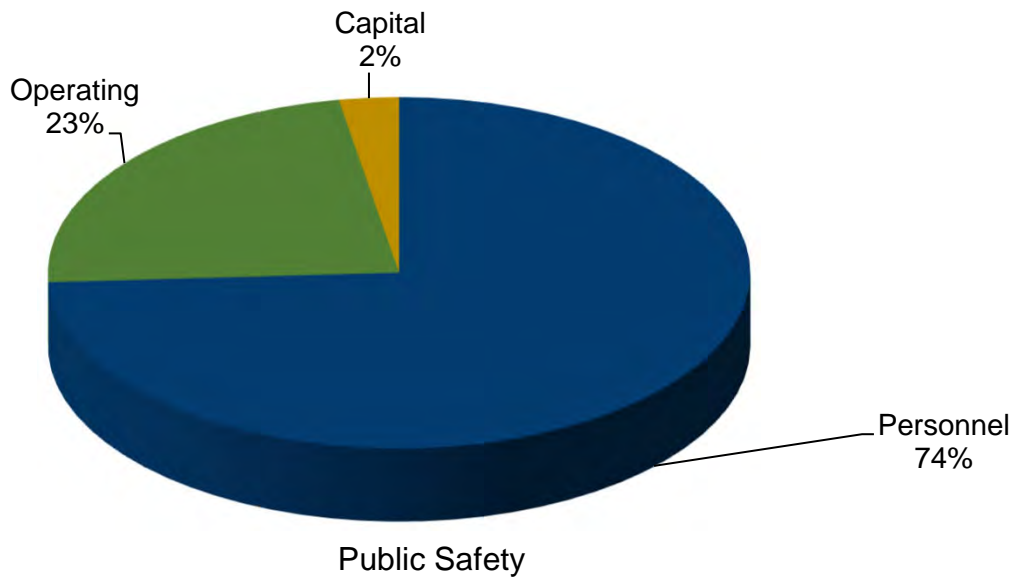
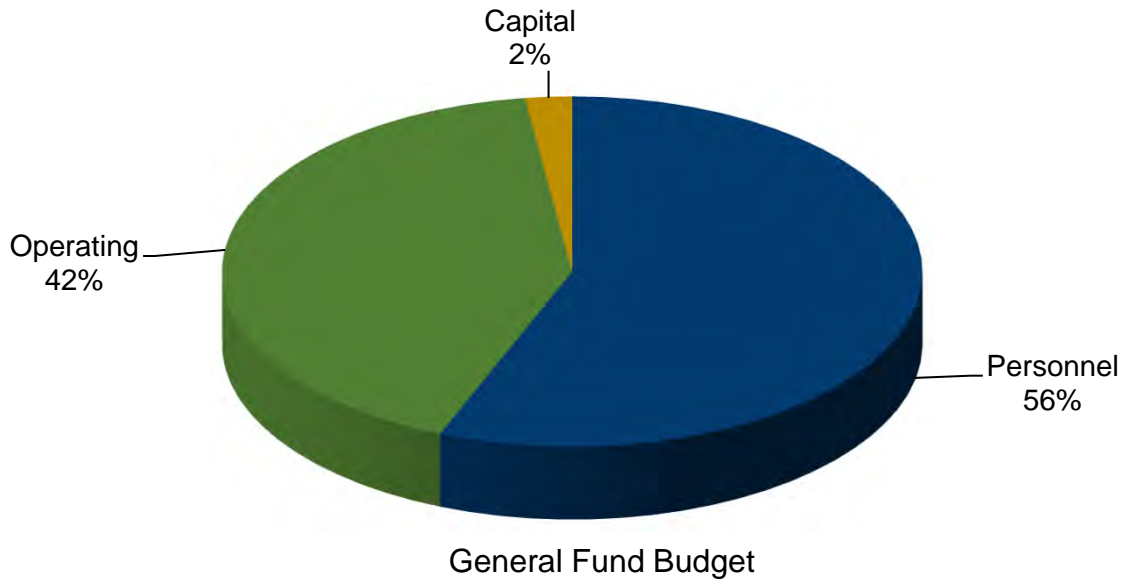
The Public Facilities function provides maintenance to County facilities. It is an essential service that must be provided.



GENERAL FUND EXPENDITURE SUMMARY

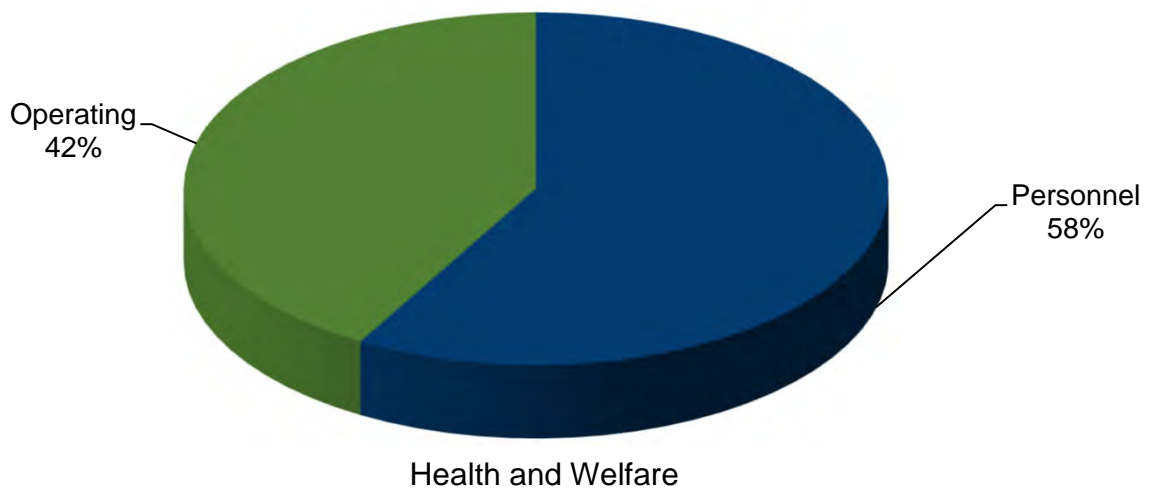
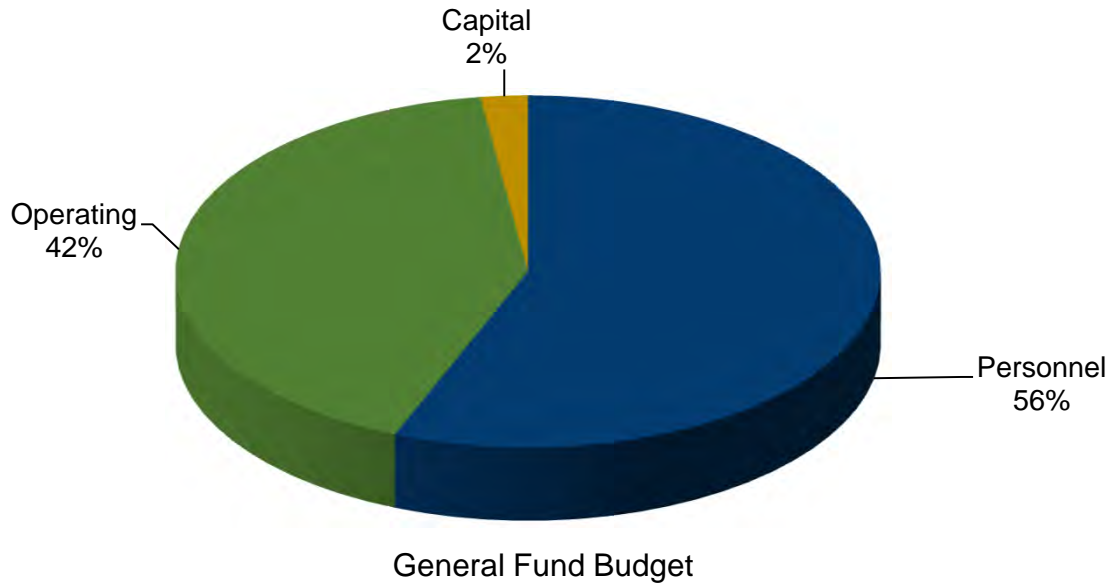
PUBLIC SAFETY

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 EXPENDITURE SUMMARY HEALTH AND WELFARE

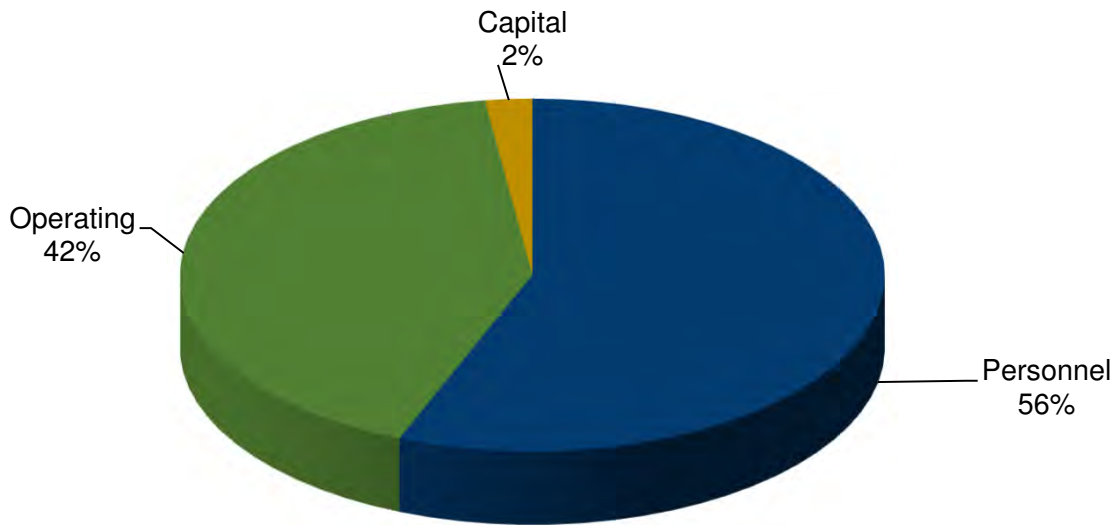
Health and Welfare includes the following departments: General Assistance, and Veteran Services.



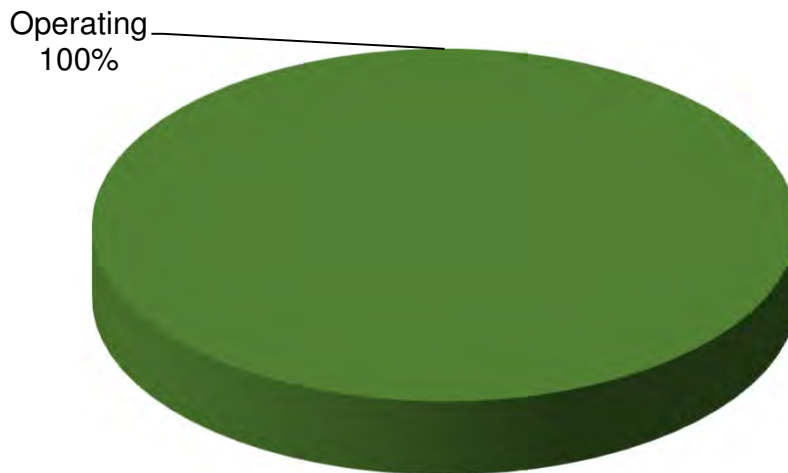
GENERAL FUND EXPENDITURE SUMMARY

CULTURE AND RECREATION

Culture and Recreation function includes the Library Services Department.



General Fund Budget

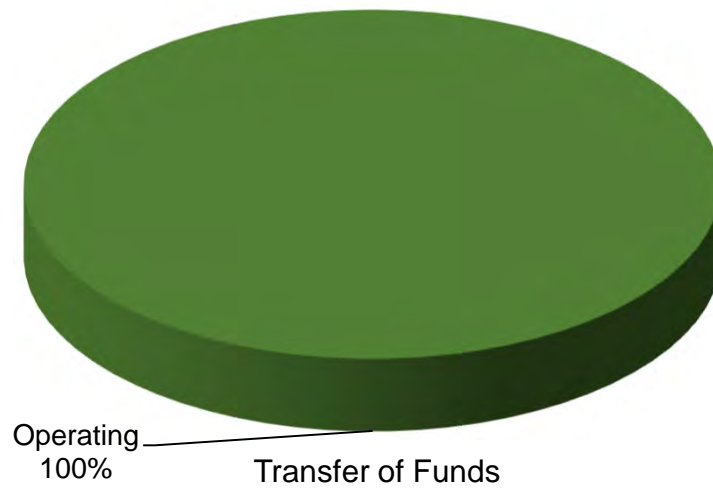
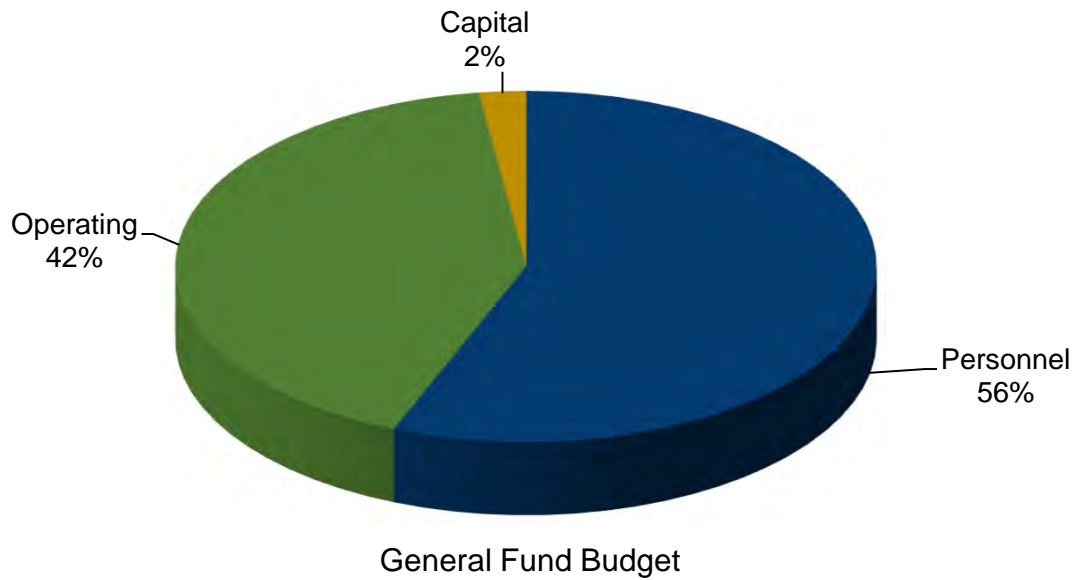


Culture and Recreation

GENERAL FUND EXPENDITURE SUMMARY

TRANSFER OF FUNDS

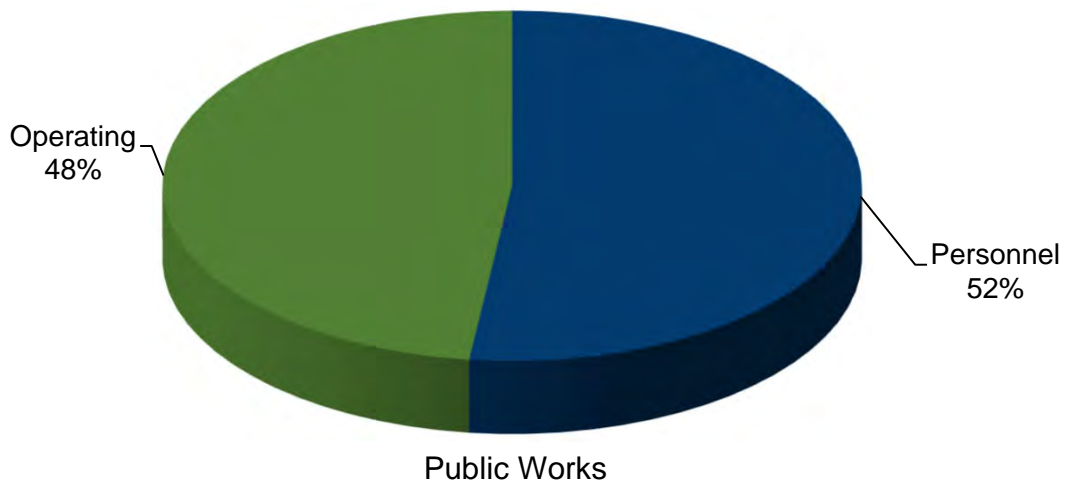
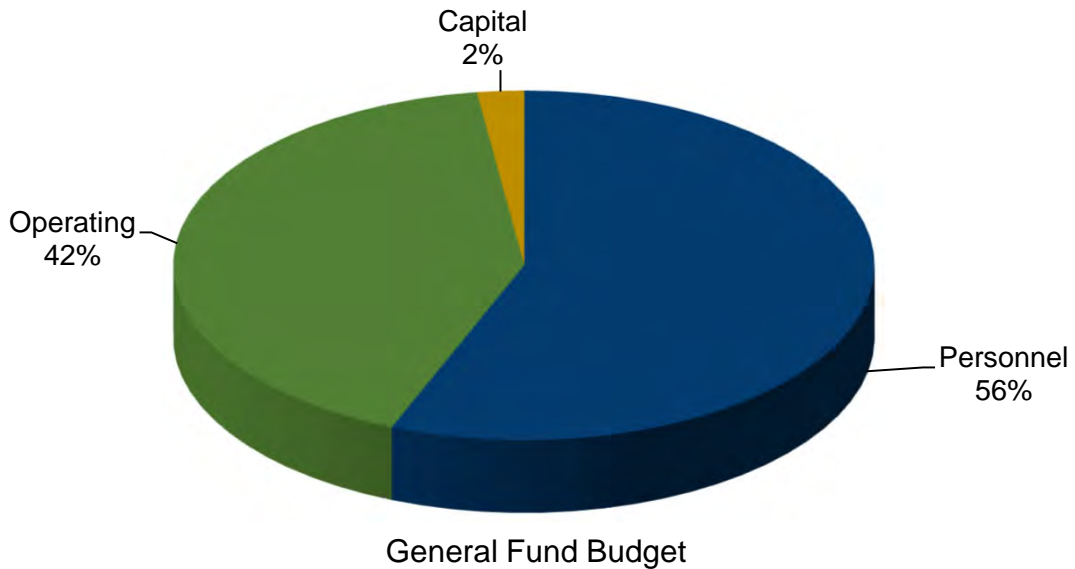
This department is used to budget for the Interfund expenditure type transactions between the General Fund and other governmental-type funds.



GENERAL FUND EXPENDITURE SUMMARY

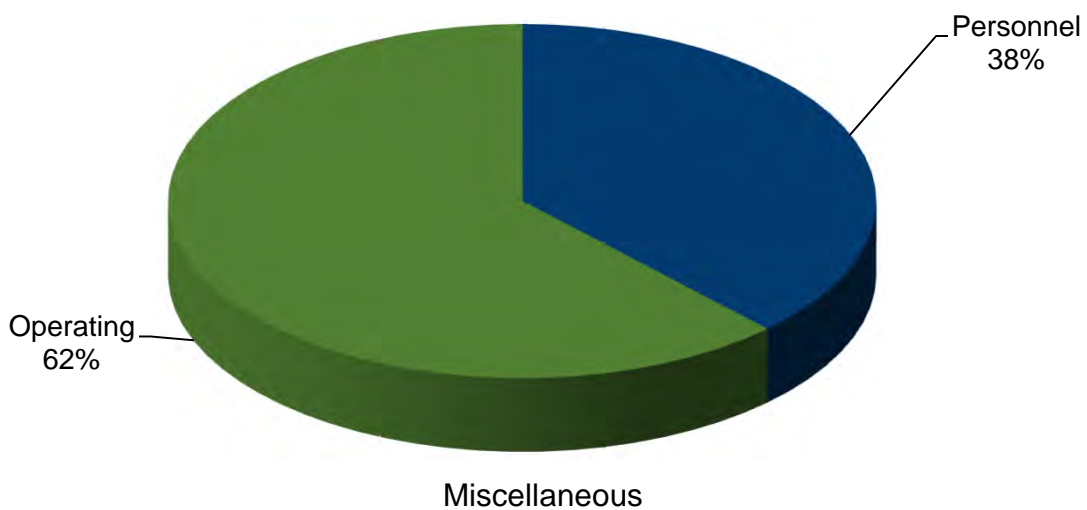
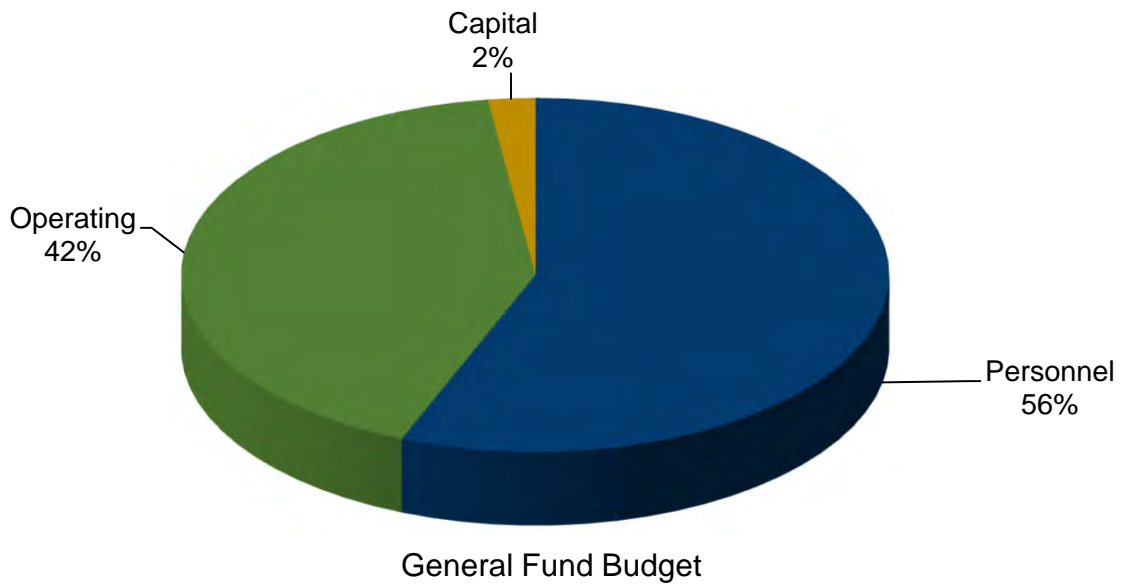
PUBLIC WORKS

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 EXPENDITURE SUMMARY MISCELLANEOUS

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



2025
Budget



General Fund
Detail Appropriations by Department

APPELLATE COURTS

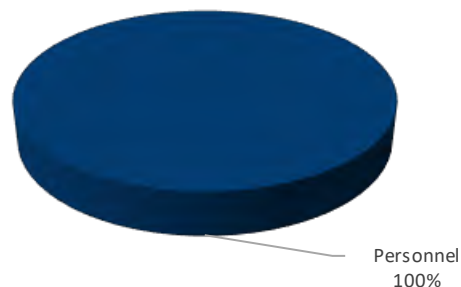
The court is composed of a Chief Justice and three justices. The court has intermediate appellate jurisdiction of both civil and criminal cases appealed from lower courts in its 46 counties.

Elected Officials

- 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

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel	\$ 23,391.60	\$ 23,604.00	\$ 24,475.00
Operating			
Capital			
Total Budget	\$ 23,391.60	\$ 23,604.00	\$ 24,475.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Elected Official	4	4	4

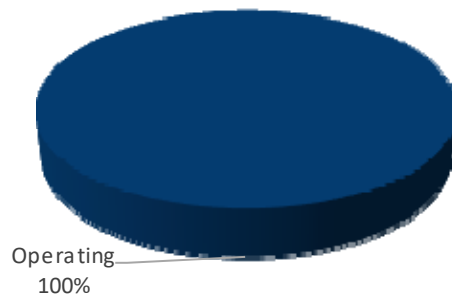
CENTRAL JURY

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.

Elected Official
District Clerk – Sarah Smith

BUDGET SUMMARY


	FY 23	FY 24	FY 25
Personnel			
Operating	\$ 230,016.60	\$ 377,260.00	\$ 366,527.00
Capital			
Total Budget	\$ 230,016.60	\$ 377,260.00	\$ 366,527.00



GOALS AND OBJECTIVES

- Continue to investigate ways to improve juror turnout percentages.
- Work towards moving from long-form summons to a postcard to save Lubbock County funds on postage costs.
- 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 and report deficiencies or errors that occur during the online jury process.
- Work with maintenance department and purchasing department to create a better working flow for greater efficiency in the central jury location.
- Transition the part-time jury clerk position to full-time jury clerk.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Debit cards issued	4,357	3,449	3,712	4,000
Jury trials	32	23	28	30

COMMISSIONERS

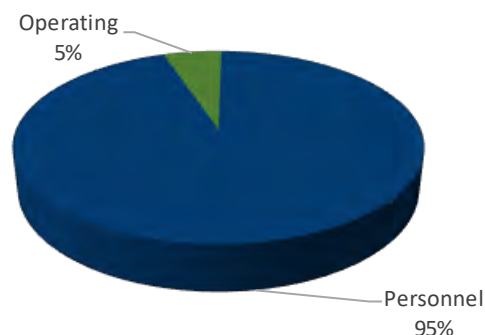
The Commissioners Court’s purpose is to carry out the local laws, policies, and services as determined by County, State and Federal governments for the good of all citizens.

Elected Officials

- Commissioner Precinct 1 – Terence Kovar
- Commissioner Precinct 2 – Jason Corley
- Commissioner Precinct 3 – Gilbert A. Flores
- Commissioner Precinct 4 – Jordan Rackler

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel	\$ 670,286.33	\$ 704,573.00	\$ 728,939.00
Operating	\$ 37,636.80	\$ 41,090.00	\$ 42,055.00
Capital			
Total Budget	\$ 707,923.13	\$ 745,663.00	\$ 770,994.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Elected Official	4	4	4
Administrative	1	1	1
Professional	0	0	0
Clerical	2	2	2

GOALS AND OBJECTIVES

- Develop a Plan for McMilliam Dam.
- Develop a Plan for the Commissioners courtroom technology needs.
- Finalize distribution and plan for the American Rescue Plan Act monies.
- Continue to develop a plan and solutions regarding the Medical Examiner’s Office
- Continue working with local, state, and federal officials to effectively serve all the citizens of Lubbock County.

PERFORMANCE MEASURES



	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
Regular courts held	24	24	24	24
Additional courts held	16	18	18	30
Gazebo events held	n/a	193	399	175
Resolutions adopted	31	33	45	50

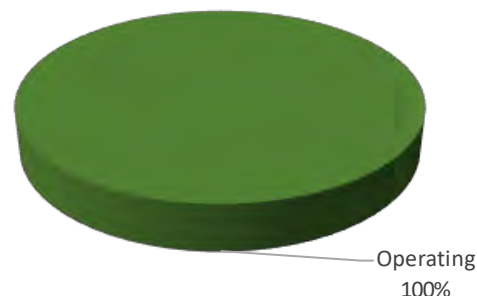
COMMUNITY SUPERVISION AND CORRECTIONS

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.”

Appointed Official
LCDC Director – David Rowan

BUDGET SUMMARY


	FY 23	FY 24	FY 25
Personnel \$	-	-	-
Operating \$	11,444.43	14,401.00	14,420.00
Capital \$	-	-	-
Total Budget \$	11,444.43	14,401.00	14,420.00



GOALS AND OBJECTIVES

- Increase successful discharge rates.
- Provide appropriate training for staff.
- Provide appropriate supervision to probationers.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Average supervised monthly	2,478	2,679	2,810	2,890
Average probationers added monthly	74	91	109	114

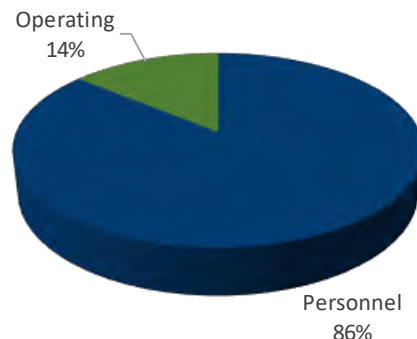
CONSTABLE PRECINCT 1

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

Elected Official Constable Precinct 1 – Paul Hanna

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel \$	85,505.06	\$ 216,857.00	\$ 221,845.00
Operating \$	19,002.57	\$ 40,395.00	\$ 36,283.00
Capital			
Total Budget \$	104,507.63	\$ 257,252.00	\$ 258,128.00





STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Elected Official	1	1	1
Public Safety	0	1	1
Clerical	0	1	1

GOALS AND OBJECTIVES

- Increase staff to maximize efficiency with growing population and the demands it brings.
- 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 offices to ensure availability to handle all courts hearings scheduled by respective JP courts.
- Continue in assisting other Law Enforcement Agencies.
- Promote department relations with citizens in Precinct 1.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Civil process received	1,794	2,230	3,133	2,500
Successful processed service	693	756	1,264	2,000
Service fees generated	\$80,812	\$104,280	\$124,000	\$85,000 +
 Calls for service	31	16	56	25
Warrant notice cards sent	10	15	721	750

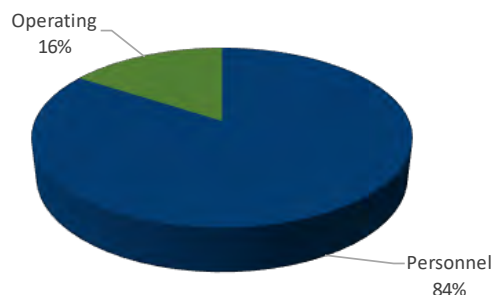
CONSTABLE PRECINCT 2

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

Elected Official
Constable Precinct 2 – Jody Barnes

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel \$	78,671.15	\$ 96,460.00	\$ 95,219.00
Operating \$	9,840.82	\$ 17,555.00	\$ 17,950.00
Capital			
Total Budget \$	88,511.97	\$ 114,015.00	\$ 113,169.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Elected Official	1	1	1

GOALS AND OBJECTIVES

- Properly serve papers from respective courts within timelines 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 JPs when help is needed.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Civil process	1,563	1,755	1,693	1,700

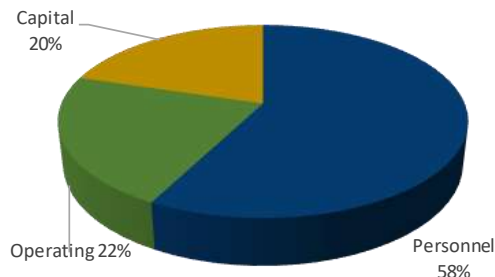
CONSTABLE PRECINCT 3

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

Elected Official Constable Precinct 3 – Joe Sanchez

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel \$	71,801.19	\$ 75,969.00	\$ 168,825.00
Operating \$	4,529.63	\$ 23,300.00	\$ 64,532.00
Capital \$	-	\$ -	\$ 59,507.00
Total Budget \$	76,330.82	\$ 99,269.00	\$ 292,864.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Elected Official	1	1	1
Public Safety	0	0	1

GOALS AND OBJECTIVES

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

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Civil process	n/a	n/a	1,385	1,600

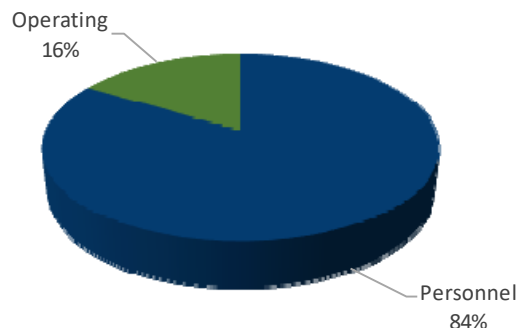
CONSTABLE PRECINCT 4

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

Elected Official Constable Precinct 4 – Joe Pinson

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel	\$ 78,755.98	\$ 82,738.00	\$ 88,830.00
Operating	\$ 13,920.03	\$ 15,450.00	\$ 17,400.00
Capital	\$ 42,320.00	\$ -	\$ -
Total Budget	\$ 134,996.01	\$ 98,188.00	\$ 106,230.00





STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Elected Official	1	1	1

GOALS AND OBJECTIVES

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

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Civil process	1,268	1,427	985	1,400
				

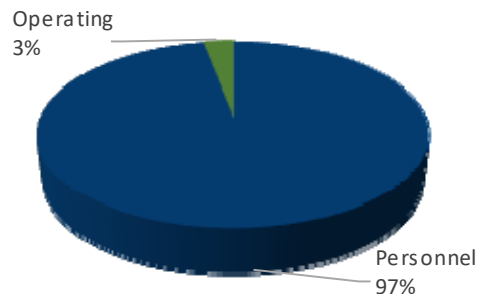
COUNTY AUDITOR

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

Appointed Official
County Auditor - Kathy Williams

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel \$	1,135,265.83	\$ 1,719,305.00	\$ 1,705,510.00
Operating \$	35,163.28	\$ 48,785.00	\$ 56,242.00
Capital \$	-	\$ -	\$ -
Total Budget \$	1,170,429.11	\$ 1,768,090.00	\$ 1,761,752.00





STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Appointed	1	1	1
Administrative	1	1	2
Professional	9	10	10
Clerical	5	6	6
Part-time	1	1	1

GOALS AND OBJECTIVES

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

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Certificate of Achievement Award for Excellence in Financial Reporting	16	16	17	18
Distinguished Budget Presentation Award	15	16	17	18
Bank Reconciliations Completed	666	737	748	780
Cash Counts Performed	268	283	248	288
Budget Adjustments Processed	191	211	188	120
Quarterly Reviews Performed	66	65	81	76
Audits Performed	4	2	3	10
Grants Processed	88	101	103	105
 Accounts Payable Payments	7,370	7,612	7,910	7,945
Credit Card Transactions Processed	6,472	7,006	8,242	8,000
Payroll EFT/Checks Issued	33,620	33,492	33,627	33,987

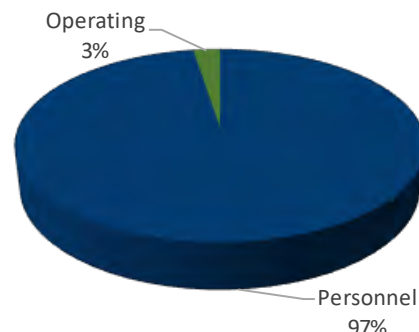
COUNTY CLERK

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

Elected Official
County Clerk – Kelly Pinion

BUDGET SUMMARY

	FY 23	FY 24	FY 25	
Personnel	\$1,155,351.60	\$1,454,883.00	\$1,482,931.00	97
Operating	\$ 38,525.13	\$ 38,067.00	\$ 38,205.00	2
Capital	\$ -	\$ -	\$ -	0
Total Budget	\$1,193,876.73	\$1,492,950.00	\$1,521,136.00	





STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Elected Official	1	1	1
Administrative	1	1	1
Clerical	20	20	20

GOALS AND OBJECTIVES

- Assist customers with searching, utilizing screen sharing while Public Portal is shut down.
- Review legislative changes for laws applicable to our office and make needed changes.
- Continue to request a Commissioners Court program to make legacy court minutes and attachments available and searchable.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Civil cases filed	1,016	1,250	1,107	1,400
Criminal cases filed	2,412	3,397	3,080	4,000
Guardianship cases filed	75	90	66	92
Mental cases filed	109	122	166	140
Formal marriage license filed	2,272	2,213	2,345	2,200
 Informal marriage license filed	61	59	70	54
Probate cases	1,022	939	902	1,100
OPR documents recorded	61,794	49,725	50,937	52,000

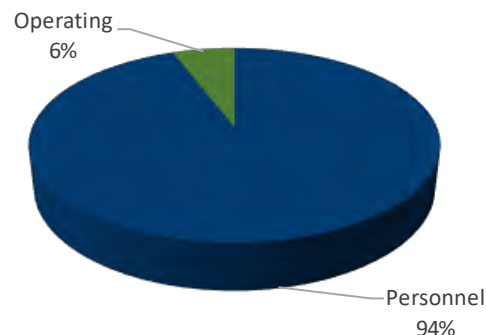
COUNTY JUDGE

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 for the Commissioners Court.

Elected Official
County Judge – Curtis Parrish

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel	\$ 283,376.93	\$ 375,181.00	\$ 386,527.00
Operating	\$ 9,386.17	\$ 22,685.00	\$ 23,900.00
Capital			
Total Budget	\$ 292,763.10	\$ 397,866.00	\$ 410,427.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Elected Official	1	1	1
Appointed	1	1	1
Professional	1	1	1

GOALS AND OBJECTIVES

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

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Probate cases filed	949	935	871	940
Mental Health cases filed	106	103	154	120
Guardianship cases filed	67	91	64	95
Hearings filed	n/a	1,330	1,040	1,350
New contracts	68	105	184	140
Contract renewals	188	105	99	120
Contract modifications	13	21	15	30

COURTS

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 and limited jurisdiction, probate, condemnation and family law matters.

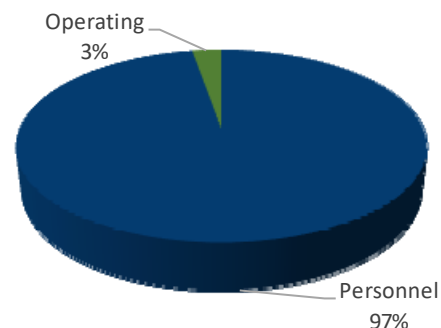
Elected Officials

County District Judges
 72nd District – John Grace
 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 – Tom Brummett
 Court at Law #3 – Benjamin Webb

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel	\$4,740,167.55	\$5,298,355.00	\$5,337,710.00
Operating	\$ 106,558.08	\$ 158,570.00	\$ 149,630.00
Capital			
Total Budget	\$4,846,725.63	\$5,456,925.00	\$5,487,340.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Elected Official	9	9	9
Appointed	25	25	25
Administrative	2	2	2
Professional	8	8	8
Clerical	8	8	8
Part-time	1	1	1

GOALS AND OBJECTIVES

- Conduct a comprehensive SWOT Analysis of the District and County Courts-at-law, as well as Lubbock County's Office of Court Administration.
- Revise and enhance our court's Strategic Plan to reflect current goals, address emerging challenges, and incorporate innovative strategies for improving court operations and judicial efficiency.
- Identify, evaluate, and implement technological solutions to automate administrative tasks and optimize case scheduling.
- Upgrade courtroom technology to improve productivity and accessibility.

PERFORMANCE MEASURES



	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
Criminal cases disposed	6,537	4,649	7,581	N/P

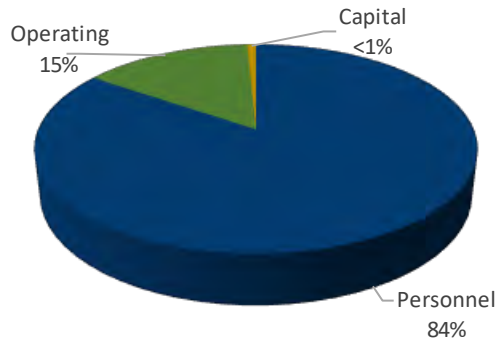
DETENTION CENTER

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

Elected Official
County Sheriff – Kelly Rowe

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel	\$ 29,125,133.67	\$ 31,397,553.00	\$ 33,998,545.00
Operating	\$ 4,175,407.30	\$ 5,579,519.00	\$ 5,912,631.00
Capital	\$ 88,688.63	\$ 114,250.00	\$ 308,000.00
Total Budget	\$ 33,389,229.60	\$ 37,091,322.00	\$ 40,219,176.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Administrative	3	3	3
Public Safety	334	338	338
Clerical	15	15	15

GOALS AND OBJECTIVES

- Reduce the use of overtime to improve efficiency while maintaining public safety.
- Focus on the development of our youthful and inexperienced staff to ensure the highest level of service to the community, public safety and employee excellence.
- Maintain Lubbock County's leadership in innovation and best practices for the state of Texas.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Average Daily Jail Population	1,378	1,399	1,408	1,464
Federal Inmates	62	31	44	15
Housed Out of County ADP	10	114	73	90

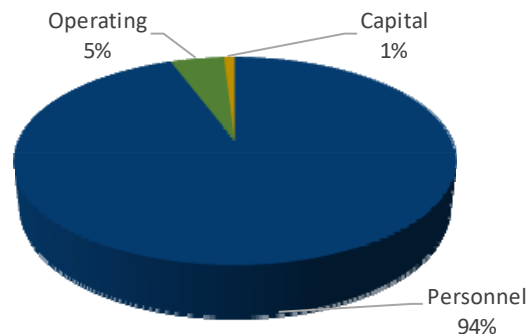
DISTRICT ATTORNEY

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.

Elected Official
District Attorney – Sunshine Stanek

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel	\$7,026,555.45	\$8,853,952.00	\$ 9,599,406.00
Operating	\$ 374,420.17	\$ 469,195.00	\$ 479,695.00
Capital	\$ 34,184.88	\$ 78,000.00	\$ 95,000.00
Total Budget	\$7,435,160.50	\$9,401,147.00	\$10,174,101.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Elected	1	1	1
Appointed	2	2	2
Administrative	1	1	1
Professional	37	37	41
Public Safety	15	15	16
Clerical	24	24	26
Part-time	3	3	3

GOALS AND OBJECTIVES

- Continue to place a special emphasis on the prosecution of violent crimes and sexual offenses, including those committed by juvenile offenders.
- Actively pursue the enhancement of employee well-being and job satisfaction in order to increase the retention of our workforce.
- Remain committed to training opportunities and community volunteer activities.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Civil cases received	n/a	n/a	850	1,000
Contracts and Grants reviewed	n/a	n/a	229	275
Open Records requests	n/a	n/a	1,830	2,000
Criminal cases Received	12,695	13,606	12,780	13,000
Felony cases filed	2,598	3,035	2,948	3,000
Felony cases closed	5,426	6,754	6,576	6,500
Misdemeanor cases filed	2,398	2,830	2,717	2,750
Misdemeanor cases closed	5,251	6,774	5,868	6,000
Total jury trials	43	32	43	50

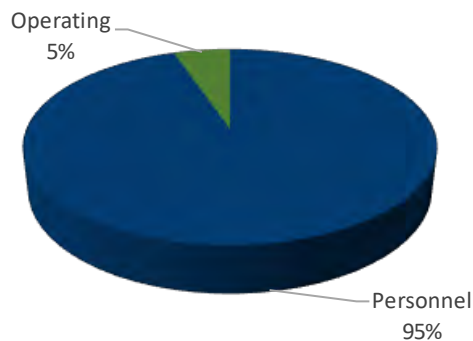
DISTRICT CLERK

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

Elected Official
District Clerk – Sara Smith

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel	\$1,736,329.44	\$2,028,196.00	\$2,027,204.00
Operating	\$ 95,026.00	\$ 112,840.00	\$ 112,815.00
Capital			
Total Budget	\$1,831,355.44	\$2,141,036.00	\$2,140,019.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Elected	1	1	1
Administrative	1	1	1
Clerical	28	29	29

GOALS AND OBJECTIVES

- 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 convicted in Lubbock County.
- Continue to escheat funds on a regular basis to reduce the outstanding liability of assets on deposit with the District Clerk’s Office.
- Retain a vendor to go through all images to redact sensitive data.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Civil law cases filed	1,745	1,935	1,849	2,200
Family law cases filed	2,677	2,724	2,789	2,820
Tax law cases	100	161	110	150
Child Support Garnishments filed	297	311	303	330
Juvenile cases filed	336	331	302	335
Passports processed	n/a	934	1,502	1,700
Jury summons processed	72,423	65,401	62,350	65,500
Criminal cases filed	2,578	3,098	2,974	3,300

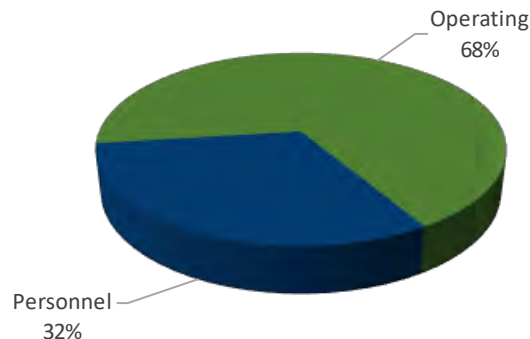
ELECTIONS

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.

Department Head
Elections Administrator – Roxzine Stinson

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel \$	632,586.06	\$ 861,580.00	\$ 878,376.00
Operating \$	487,315.86	\$1,983,895.00	\$1,895,755.00
Capital \$	-	\$ -	\$ -
Total Budget	\$1,119,901.92	\$2,845,475.00	\$2,774,131.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Appointed	1	1	1
Administrative	1	1	1
Trades and Technical	3	3	3
Clerical	4	4	4

GOALS AND OBJECTIVES

- Work on implementing any new voter registration or election laws that may come from the 2025 Legislative Session.
- Work with the Texas Secretary of State’s office to maintain an accurate Voter Registration list for Lubbock County to obtain a better working knowledge of the State’s Voter Registration System to make sure our voter registration rolls are the best there is.
- Continue to work diligently at conducting safe and secure elections with the laws our legislature has given us under the guidance of the Texas Secretary of State’s Office.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Mail handled	92,720	73,104	56,373	71,000
Mail ballot applications	4,400	3,886	4,219	8,000
Election workers trained	334	320	292	400

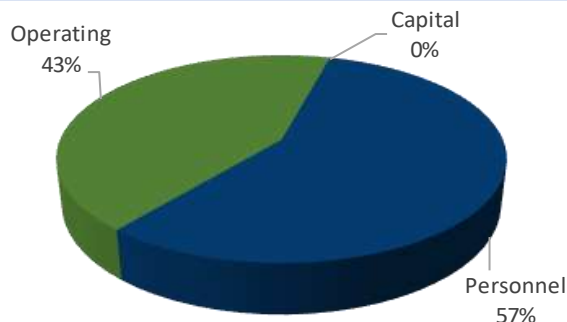
FACILITY MAINTENANCE

The Maintenance Department is responsible for maintaining seventy-nine facilities covering 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.”

Department Head
Director – Natalie Harvill

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel	\$3,831,472.28	\$5,298,695.00	\$5,435,407.00
Operating	\$3,286,105.62	\$3,979,356.00	\$4,128,936.00
Capital	\$ 15,890.09	\$ 230,675.00	\$ -
Total Budget	\$7,133,467.99	\$9,508,726.00	\$9,564,343.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Administrative	3	3	3
Professional	1	1	1
Trades and Technical	60	65	65
Clerical	3	3	3
Part-time	3	3	3

GOALS AND OBJECTIVES

- Make preventative maintenance a priority to sustain and extend the life of County buildings, grounds, and parking lots and provide a comfortable and clean place for employees and visitors.
- Offer the opportunity for continuing education to employees.
- Develop construction standards for renovations/new buildings and maintenance standards.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Total work orders completed	17,009	19,081	24,833	26,999
Total hours on work orders	16,434	59,468	76,365	87,049
Preventative Maintenance work orders completed	6,716	7,444	12,625	12,912
Hours on Preventative Maintenance work orders	29,589	31,308	33,498	36,004
Non-Preventative Maintenance work orders completed	10,293	11,637	12,208	14,086
Hours on Non-Preventative Maintenance work orders completed	28,673	28,729	42,868	51,045

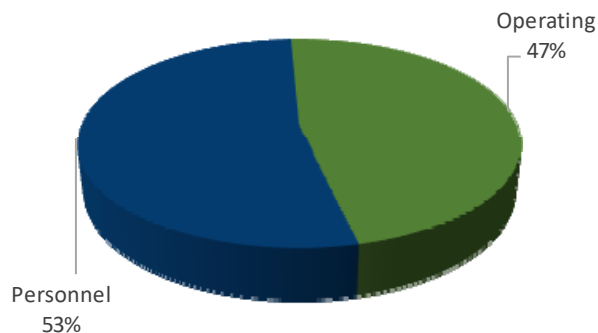
GENERAL ASSISTANCE

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.

Department Head
Director – Diana Gurule-Copado

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel	\$ 238,754.83	\$ 294,785.00	\$ 320,630.00
Operating	\$ 205,629.27	\$ 284,800.00	\$ 285,300.00
Capital			
Total Budget	\$ 444,384.10	\$ 579,585.00	\$ 605,930.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Administrative	1	1	1
Professional	2	2	2
Clerical	1	1	1

GOALS AND OBJECTIVES

- Provide quality and efficient customer service to our clients.
- Create solutions for clients who require services we don't provide.
- Provide additional casework services to our clients.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Residents assisted	902	1,245	1,639	986
Pauper cremations	95	129	117	135

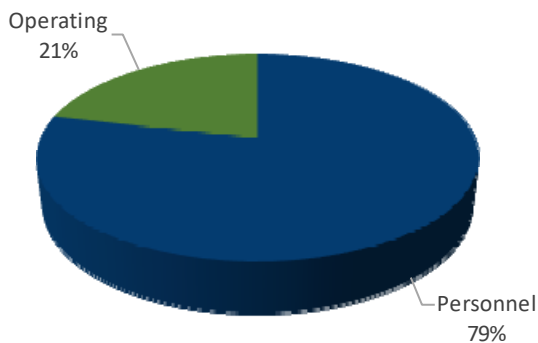
HUMAN RESOURCES

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

Department Head
Director – Melanie Hall

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel \$	705,460.56	\$ 792,044.00	\$ 854,589.00
Operating \$	134,358.40	\$ 248,792.00	\$ 233,792.00
Capital \$	-	\$ -	\$ -
Total Budget \$	839,818.96	\$1,040,836.00	\$1,088,381.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Administrative	2	2	2
Professional	4	4	4
Clerical	2	2	2

GOALS AND OBJECTIVES

- Leverage Tyler ERP Employee Self Service for employee evaluations, education, training and certification record keeping.
- Evaluate and develop a compensation program in support of the County’s strategic objectives and values.
- Robust recruitment strategy to attract talent and effectively on-board employees.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Applications	5,246	5,409	7,427	6,503
Job postings	227	286	264	261
Drug Screens & Physicals	382	367	379	375
New hire orientations	309	323	315	312
Terminations	258	264	234	227
Retirements	38	37	19	29
Health Benefits enrollment	956	984	1024	1,055
Dental Benefits enrollment	966	994	1042	1,075
Vision Plan participants	853	865	921	946
Health Savings Account Participants	718	767	845	906
On the job injury report only	60	80	78	73
On the job injury medical only	157	91	74	66
On the job Indemnity claims	60	18	3	3
Unemployment claims	29	20	24	31
Munis Personnel Changes	4,931	3,864	4,667	4,501

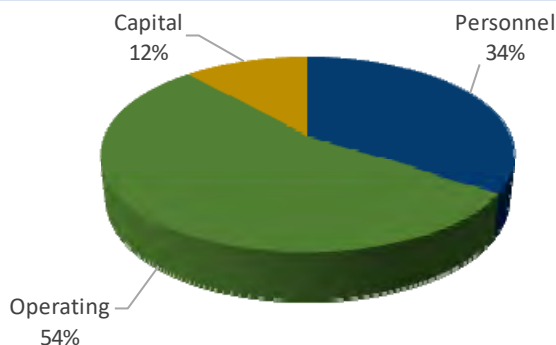
INFORMATION TECHNOLOGY SERVICES

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.

Department Head
Director – Isaac Badu

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel	\$3,313,477.92	\$ 4,076,456.00	\$ 4,376,293.00
Operating	\$5,147,705.00	\$ 6,555,889.00	\$ 7,031,230.00
Capital	\$ 265,058.56	\$ 4,068,000.00	\$ 1,500,000.00
Total Budget	\$8,726,241.48	\$ 14,700,345.00	\$ 12,907,523.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Administrative	1	1	1
Trades and Technical	48	48	48
Clerical	2	2	2

GOALS AND OBJECTIVES

- Improve network storage needs to accommodate annual growth and resilience.
- Improve project management processes to guide county technology projects to completion.
- Continue courtroom technology A/V upgrades.
- Continual improvement of infrastructural and cyber security.
- Continual upgrade to surveillance and access control infrastructure.
- Improve and enhance user network experience.
- Build reliable enterprise service delivery environment to improve user experience and usability.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Work orders received	9,482	7,781	8,684	9,200
Work orders closed	9,024	7,391	8,521	8,900
Closure rate	95%	95%	98%	97%

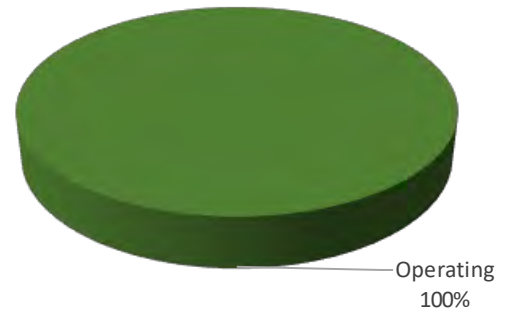
INMATE TRANSPORTATION

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

Elected Official
 Sheriff – Kelly Rowe

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel			
Operating	\$ 220,604.85	\$ 807,290.00	\$ 5,688,350.00
Capital	\$ 33,245.00	\$ 36,000.00	\$ 80,000.00
Total Budget	\$ 253,849.85	\$ 843,290.00	\$ 5,768,350.00



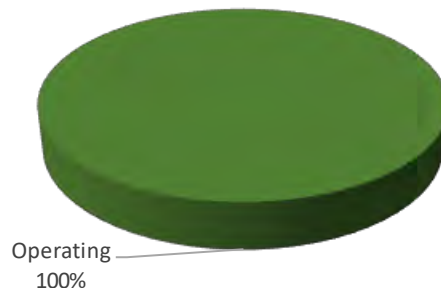
JUDICIAL

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.

Department Head
Director – Dean Stanzione

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel			
Operating	\$6,124,441.51	\$8,259,083.00	\$ 10,247,008.00
Capital			
Total Budget	\$6,124,441.51	\$8,259,083.00	\$ 10,247,008.00



GOALS AND OBJECTIVES

- Fulfill yearly reporting requirements for indigent defense grant programs and the Texas Judicial Council, including more granular performance reporting.
- Collaborate with mental health stakeholders to evaluate and identify services for offenders with mental health issues.
- Conduct a program evaluation for the Adult Drug Court and DWI specialty courts.
- Complete a jury yield and utilization study.
- Maintain effective monitoring of individuals on pretrial bond supervision and consider a baseline pretrial bond supervision study.

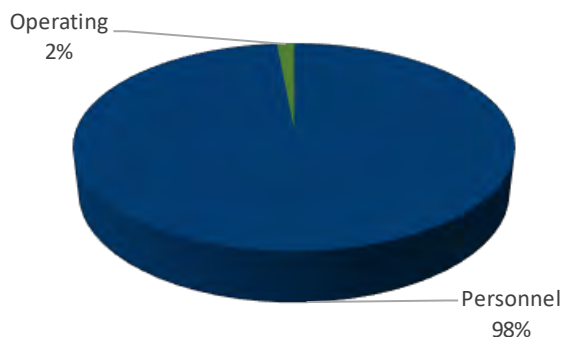
JUDICIAL COMPLIANCE

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.

Department Head
Director – Lorrie Jarnagin

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel	\$ 369,029.42	\$ 441,719.00	\$ 435,796.00
Operating	\$ 2,371.98	\$ 6,650.00	\$ 6,650.00
Capital			
Total Budget	\$ 371,401.40	\$ 448,369.00	\$ 442,446.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Administrative	1	1	1
Clerical	5	5	5

GOALS AND OBJECTIVES

- Utilize odyssey forms, tasks and queues to streamline workflow.
- Incorporate situational awareness training into staff meetings.
- Conduct bi-annual performance reviews.
- Implement email and text notices within our collection program to save on postage, paper and time. Also include our online payment system link for a convenient payment solution.

PERFORMANCE MEASURES



Cases
Dollars collected

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
Cases	n/a	5,443	5,235	5,610
Dollars collected	\$983,303	\$925,300	\$1,178,021	\$1,121,982

JUSTICE OF THE PEACE PRECINCT 1

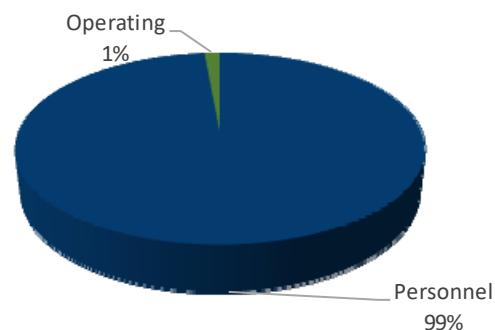
Each county is required to have a Justice of the Peace, and generally there is one for each precinct. The justice court has jurisdiction over civil, small claims, and eviction suits up to \$10,000. The Justice of the Peace Court serves as a trial court in Class C Misdemeanor Criminal Cases and in three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

Elected Official

Justice of the Peace – Precinct 1 – Jim Hansen

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel	\$ 368,500.30	\$ 395,749.00	\$ 392,780.00
Operating	\$ 3,622.06	\$ 820.00	\$ 5,755.00
Capital			
Total Budget	\$ 372,122.36	\$ 396,569.00	\$ 398,535.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Elected Official	1	1	1
Clerical	4	4	4

GOALS AND OBJECTIVES

- Provide excellent and prompt service to all requests.
- Continue to update and improve new methodologies on our website to provide legal instruction and forms, as well as our office's Civil and Criminal protocols.
- As we are the Justice of the Peace Administrative Office, and the main focal point for contact with the public via telephone and in-person contacts, we will continue to conduct impromptu inner office meetings to develop the best possible means of explaining civil and criminal protocols for the J.P. Courts.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Civil cases filed	1,934	1,767	1,839	1,995
Criminal cases filed	1,922	2,672	2,483	2,219

JUSTICE OF THE PEACE PRECINCT 2

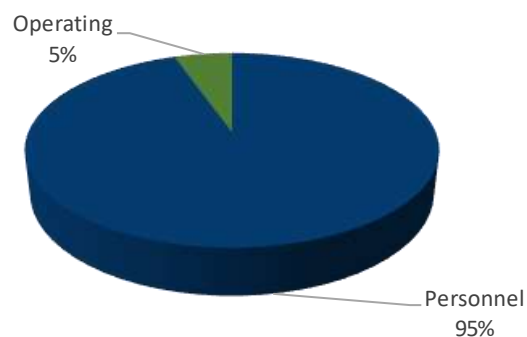
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Elected Official

Justice of the Peace – Precinct 2 – Susan Rowley

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel	\$ 333,125.26	\$ 356,713.00	\$ 360,020.00
Operating	\$ 4,237.35	\$ 12,654.00	\$ 20,571.00
Capital			
Total Budget	\$ 337,362.61	\$ 369,367.00	\$ 380,591.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Elected Official	1	1	1
Clerical	4	4	4
Part-time	1	1	1

GOALS AND OBJECTIVES

- With a shift of management, we are focusing on a positive environment, teamwork, and taking advantage of all offered training.
- Enhancing office morale with the increase of work volume.
- Work with IT to discover a new and more efficient way to utilize Odyssey.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Civil cases filed	1,086	1,468	1,974	1,800
Criminal cases filed	634	997	1,404	1,600

JUSTICE OF THE PEACE PRECINCT 3

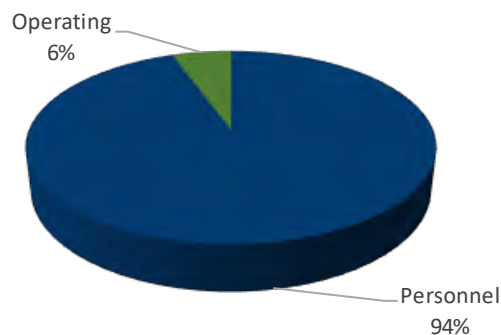
Each county is required to have a Justice of the Peace, and generally there is one for each precinct. The justice court has jurisdiction over civil, small claims, and eviction suits up to \$10,000. The Justice of the Peace Court serves as a trial court in Class C Misdemeanor Criminal Cases and in three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

Elected Official

Justice of the Peace – Precinct 3 – Francisco Gutierrez

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel	\$ 367,505.42	\$ 405,978.00	\$ 401,633.00
Operating	\$ 14,917.21	\$ 22,915.00	\$ 23,605.00
Capital			
Total Budget	\$ 382,422.63	\$ 428,893.00	\$ 425,238.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Elected Official	1	1	1
Clerical	4	4	4

GOALS AND OBJECTIVES

- Work on purchasing the necessary electronic equipment to allow the court and the public digital transactions which will immediately be entered into Odyssey system.
- Provide a kiosk machine for the public to check in and get assistance from the proper court.
- Update current safety protocols for our office and develop a plan for active shooter that is not in place currently.

PERFORMANCE MEASURES



	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
Civil cases filed	2,322	2,720	2,786	4,000
Criminal cases filed	868	625	852	1,200

JUSTICE OF THE PEACE PRECINCT 4

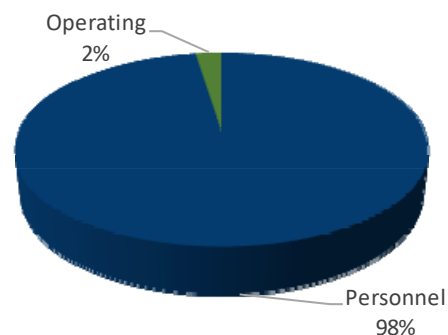
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Elected Official

Justice of the Peace – Precinct 4 – Lance Cansino

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel	\$ 383,306.16	\$ 409,191.00	\$ 404,989.00
Operating	\$ 4,021.49	\$ 10,100.00	\$ 10,100.00
Capital			
Total Budget	\$ 387,327.65	\$ 419,291.00	\$ 415,089.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Elected Official	1	1	1
Clerical	4	4	4

GOALS AND OBJECTIVES

- Continue to expedite the time from citation to court.
- Reach 100% on payment plans or settlements on warrants issued.
- Depending on the cooperation of the Police Department, we would like to enable the Texas Tech Police and UMC Police departments to file their citation electronically.

PERFORMANCE MEASURES



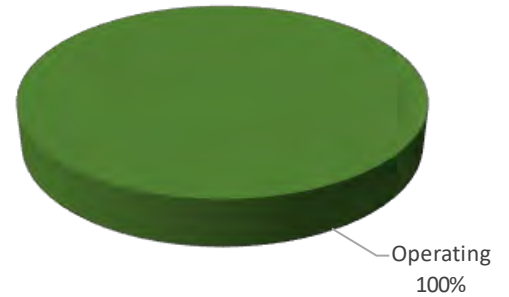
	FY22 Actuals	FY23 Actuals	FY24 Actual	FY25 Projected
Civil cases filed	2,322	2,720	1,655	4,000
Criminal cases filed	868	625	1,899	1,200

LIBRARY SERVICES

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

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel \$	-	-	-
Operating \$	239,785.00	244,345.00	291,391.00
Capital \$	-	-	-
Total Budget \$	239,785.00	244,345.00	291,391.00



GOALS AND OBJECTIVES

- Provide information and knowledge to the public.
- Promote literacy by offering reading materials, organizing literacy programs, and encouraging continued learning.
- Promote community engagement by serving as a community social center, hosting events, workshops, and activities that bring citizens together.
- Provide access to technology by providing access to computers, the internet, and other technology resources.

PERFORMANCE MEASURES



Libraries supported

	FY22 Actuals	FY23 Actuals	FY24 Actual	FY25 Projected
Libraries supported	6	6	6	9

MEDICAL EXAMINER

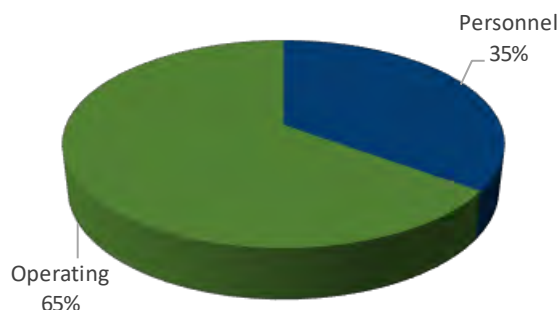
The Medical Examiner is responsible to conduct medicolegal death investigations according to the Texas Code of Criminal Procedures, Article 49.25, with integrity, compassion and professionalism to serve the public and the Criminal Justice System.

Appointed Official

Acting Chief Medical Examiner – Charles A. Addington, D.O.

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel	\$ 849,357.39	\$ 995,685.00	\$ 1,006,535.00
Operating	\$ 2,380,546.70	\$ 2,077,556.00	\$ 1,866,009.00
Capital			
Total Budget	\$ 3,229,904.09	\$ 3,073,241.00	\$ 2,872,544.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Appointed	1	1	1
Administrative	1	1	1
Trades & Technical	7	8	8
Clerical	2	2	2

GOALS AND OBJECTIVES

- Finalize the new Medical Examiner building.
- Implementation of a new, upgraded Medical Examiner computer software system, VertiQ.
- Training specific for goals and objectives of staff.
- Finalizing the process of a Chief Pathologist for the new Medical Examiner building.

PERFORMANCE MEASURES

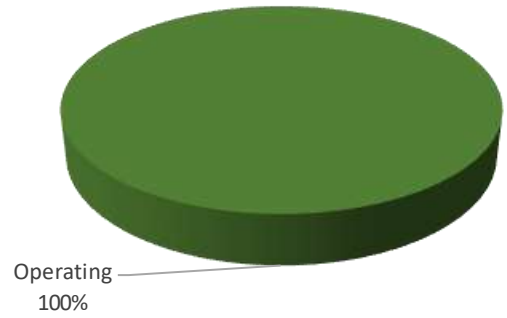
	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Autopsy cases (full & external)	483	429	409	444
Record review cases	n/a	n/a	51	242
Body intake for hold only purposes	n/a	n/a	166	183
Hospice death notifications received	n/a	n/a	893	906
Cremation authorization letter requests authorized	1,490	1,034	1,510	1,540
Autopsy report requests received and processed	298	367	759	743
Organ and Tissue procurements authorized	n/a	16	15	17
Death Certificates certified	n/a	n/a	460	660
Total deaths reported to the ME Office (jurisdiction and waived jurisdiction)	3,032	2,304	2,758	3,101

NON-DEPARTMENTAL

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.

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel			
Operating	\$2,643,799.84	\$7,292,234.00	\$7,677,371.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$2,643,799.84	\$7,292,234.00	\$7,677,371.00

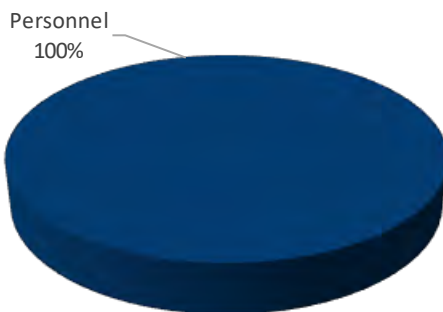


PUBLIC SAFETY

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

BUDGET SUMMARY


	FY 23	FY 24	FY 25
Personnel \$	-	-	-
Operating \$	\$1,929,284.40	\$2,203,352.00	\$2,243,812.00
Capital \$	-	-	-
Total Budget	\$1,929,284.40	\$2,203,352.00	\$2,243,812.00



GOALS AND OBJECTIVES

- Work with agencies to implement care and efficient services in Lubbock County.
- Continue support to Public Health and Disease control.
- Continue to support adoptions and fostering of families for children at risk.
- Support and fund county fire departments to promote fire safety across the county.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Fire Departments supported	11	11	11	11
Fire Runs	N/A	N/A	2,542	2,500
Other agencies supported	3	3	4	5

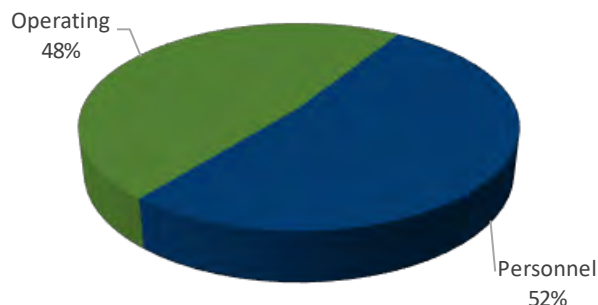
PUBLIC WORKS

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. Public Works plans and inspects the construction of county road projects. They assist in the planning of new subdivisions, commercial developments, and infrastructure. They also play a crucial role in responding to the needs of the public in planning, preparing, mitigating and recovery from general emergencies and disasters.

Department Head
Director – Jennifer Davidson, PE, CFM

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel	\$ 463,550.10	\$ 566,297.00	\$ 529,390.00
Operating	\$ 17,574.83	\$ 382,565.00	\$ 489,475.00
Capital			
Total Budget	\$ 481,124.93	\$ 948,862.00	\$ 1,018,865.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Administrative	1	1	1
Professional	1	1	1
Trades & Technical	2	2	2
Clerical	1	1	1

GOALS AND OBJECTIVES

- Begin process of updating County Subdivision Regulations to align with Legislative changes. (Last updated in 2007)
- Provide public access to issued septic permits through a public interactive GIS map. This will allow citizens to self-search records on file. This requires continued coordination with ITS since this has been a stated goal since 2024.
- Revise Public Works/Road & Bridge performance evaluations to provide clarity in evaluation of job performance. The current department created evaluation has been in place since 2019.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Culvert applications	35	50	56	35
Concrete Driveway applications	2	7	4	10
Utility Permit application	31	7	3	6
Plats – subdivision	7	3	5	10
OSSF – County permits	416	447	418	484
OSSF – City permits	95	78	92	106

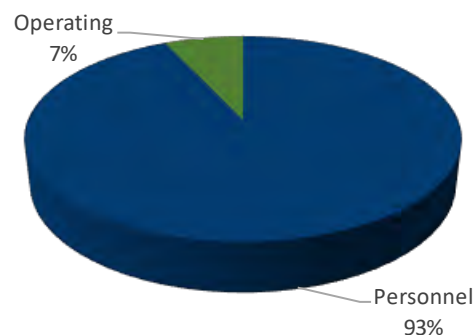
PURCHASING

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.

Department Head
Director – Clint Wehrman

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel	\$ 487,124.70	\$ 476,533.00	\$ 478,070.00
Operating	\$ 30,711.44	\$ 34,883.00	\$ 35,883.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 517,836.14	\$ 511,416.00	\$ 513,953.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Administrative	2	2	2
Professional	2	2	2
Clerical	2	2	2

GOALS AND OBJECTIVES

- Maintain vigilant oversight of assets and properties to optimize their utilization and maximize value for Lubbock County.
- Persistent dedication to investing in training initiatives and professional development avenues for procurement personnel, aimed at enriching their expertise, comprehension, and adherence to procurement laws and optimal methodologies.
- Collaborate with county personnel and vendors to enhance comprehension of the purchasing function and statutory obligations.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Purchase orders	1,743	2,058	2,187	2,410
Formal RFP/Bids	42	35	19	20
Vendor adds/edits	609	410	432	590
Purchase Cards reviewed	6,428	7,505	8,175	7,600
Auctions	1	3	4	4

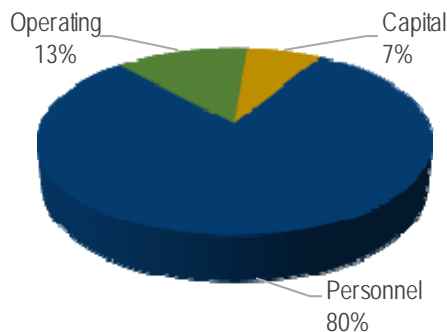
SHERIFF

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

Elected Official
 Sheriff – Kelly Rowe

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel	\$ 14,838,612.35	\$ 16,649,345.00	\$ 17,591,141.00
Operating	\$ 2,428,005.45	\$ 2,807,059.00	\$ 2,926,542.00
Capital	\$ 1,272,581.34	\$ 1,653,550.00	\$ 1,607,350.00
Total Budget	\$ 18,539,199.14	\$ 21,109,954.00	\$ 22,125,033.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Elected Official	1	1	1
Administrative	2	2	2
Public Safety	144	149	153
Trades & Technical	2	2	2
Clerical	13	13	13
Part-time	4	4	4

GOALS AND OBJECTIVES

- Expand our ability to meet the counties growing population through increased patrol staffing.
- Expand our ability to meet the counties needs for individuals in mental or behavioral health crisis or that live with mental illness.
- Continue to meet the county department’s needs for vehicle maintenance.

PERFORMANCE MEASURES



	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
Estimated calls to communications	140,503	180,305	200,833	190,000
Estimated calls for service	16,469	21,277	24,283	28,000
Estimated warrants in system	13,661	11,038	13,709	7,500

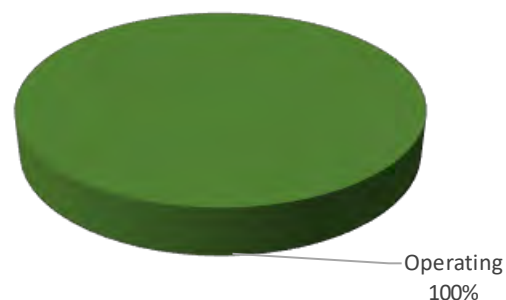
SOUTH PLAINS AUTO THEFT TASK FORCE

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.

Department Head
Director – Doug Clements

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel \$	-	-	-
Operating \$	9,532.10	8,650.00	11,959.00
Capital \$	-	-	-
Total Budget \$	9,532.10	8,650.00	11,959.00



GOALS AND OBJECTIVES

- Purchase necessary supplies which are non-allowable under the MVCPA grant awarded to Lubbock County for the SPATTF
- 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.
- Purchase supplies to properly maintain upkeep and repair the Task Force’s Firearms.

*Performance Measures are reported under Special Revenue Funds 164 and 165.

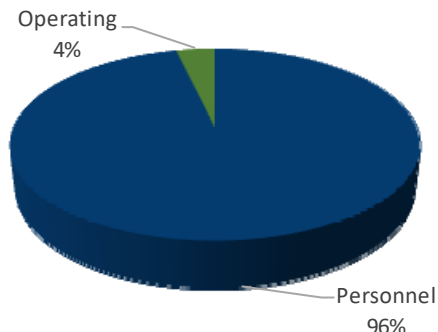
TAX ASSESSOR/COLLECTOR

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

Elected Official
Tax Assessor/Collector – Ronnie Keister

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel	\$1,965,093.64	\$2,463,607.00	\$2,511,662.00
Operating	\$ 64,200.74	\$ 92,261.00	\$ 94,926.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$2,029,294.38	\$2,555,868.00	\$2,606,588.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Elected Official	1	1	1
Administrative	2	2	2
Professional	0	1	1
Clerical	32	34	34
Part-time	1	1	1

GOALS AND OBJECTIVES

- Continue training our staff to provide the best customer service at our three locations.
- Open an additional location to best serve our increasing population in the new areas of the city.
- Audit venue tax submissions and Deputy Dealers.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Registrations	265,016	263,872	265,721	268,000
Title transactions	83,681	81,420	83,955	86,000
Beer and Liquor fees	324	282	274	340
Venue Tax Collection	1,016	1,051	1,065	2,000

TEXAS AGRILIFE EXTENSION

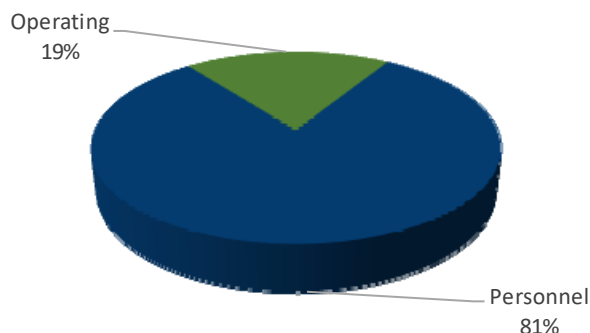
Primary Focus: Agriculture and Natural Resources, Family & Consumer Sciences, 4-H & Youth Development, Community Resources & Economic Development.

Department Head

Lubbock County Texas AgriLife Extension Director – Ronda Alexander

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel \$	247,534.22	\$ 377,144.00	\$ 333,778.00
Operating \$	50,879.58	\$ 74,408.00	\$ 80,347.00
Capital \$	49,490.00	\$ -	\$ -
Total Budget \$	347,903.80	\$ 451,552.00	\$ 414,125.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Appointed	6	6	6
Clerical	2	2	2
Part-time	1	1	1

GOALS AND OBJECTIVES

- Staff will conduct in-depth educational programs with measurable results addressing the critical issues as identified by Lubbock County residents through the “Texas Community Futures Forum”.
- 4-H and Youth Development program will be managed for continued sustainable growth, development of leadership, citizenship skills and life skills.
- Recruit, train and utilize volunteers to increase the effectiveness and outreach efforts of the Lubbock County Extension Program to meet the needs of Lubbock County residents.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Educational contacts by newsletter	9,762	19,535	39,004	20,000
Total attendance at group meetings	13,744	165,734	120,716	175,000
Contact hours	49,768	557,535	172,567	570,000
Total 4-H enrollment – Lubbock County	1,999	2,875	3,872	4,000
Number of traditional 4-H members	372	437	436	450
Total volunteers involved	673	724	831	800
Individual contacts by extension volunteers	11,682	19,535	36,905	20,000
Volunteer hours contributed	13,294	15,553	12,944	16,500
Dollar value of volunteer contributions to Lubbock County	\$398,155	\$495,475	\$433,517	\$525,000

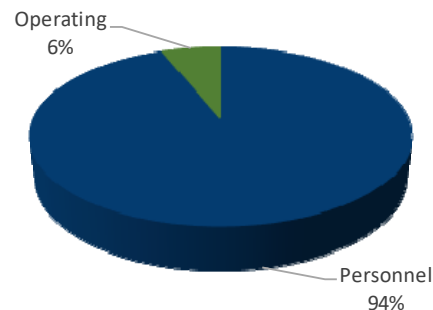
TREASURER

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

Elected Official
Treasurer – Chris Winn

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel \$	421,889.03	\$ 428,894.00	\$ 438,777.00
Operating \$	69,074.04	\$ 28,466.00	\$ 28,181.00
Capital \$	-	\$ -	\$ -
Total Budget \$	490,963.07	\$ 457,360.00	\$ 466,958.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Elected Official	1	1	1
Administrative	1	1	1
Professional	1	1	1
Clerical	1	1	1
Part-time	1	1	1

GOALS AND OBJECTIVES

- Obtain a new position which would expedite our receipting process.
- Participate in comprehensive training programs focused on areas crucial for county operations.
- Refine and optimize the process for releasing cash bond funds related to rejected charges to ensure maximum efficiency, accuracy, and transparency.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Number of Munis receipts	5,797	6,043	5,443	5,740
Number of Munis batches	874	731	609	648
Munis Receipting total	\$196,920,912	\$230,362,934	\$229,613,935	\$359,123,157
Jury Pay	\$233,064	\$225,056	\$204,037	\$204,179
IRS 941 Payments calculated and paid	\$16,538,886	\$16,309,962	\$18,448,199	\$18,296,807
Bank Reconciliations completed	108	108	108	108
Monthly/Quarterly Annual reports completed	113	112	109	109
City Bank Transfers Completed (Jury Payroll)	526	475	490	492
City Bank ACHs Processed	327	389	432	436
Payables Checks Distributed	3,557	3,589	6,940	3,758
Cash Bonds Received and Processed	406	635	366	594
Cash Bond Checks Released	301	457	441	508
Bail Bond Fee Refund Check Issued	55	52	57	52
Disposition Reports Assessed	n/a	750	988	992

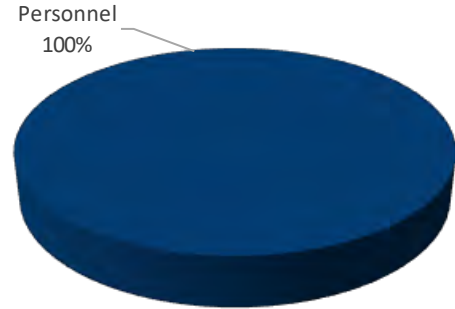
VETERAN'S AFFAIRS

The office of Veteran's Affairs is responsible for assisting veterans with federal programs of Veteran's benefits for veterans, their families, and survivors. Lubbock County supports one clerical position.

Department Head
Lubbock County Veteran's Affairs Director – Nick Sisk

BUDGET SUMMARY

	FY 23	FY 24	FY 25
Personnel \$	70,110.10	\$ 76,702.00	\$ 78,177.00
Operating \$	-	\$ -	\$ -
Capital			
Total Budget \$	70,110.10	\$ 76,702.00	\$ 78,177.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Clerical	1	1	1

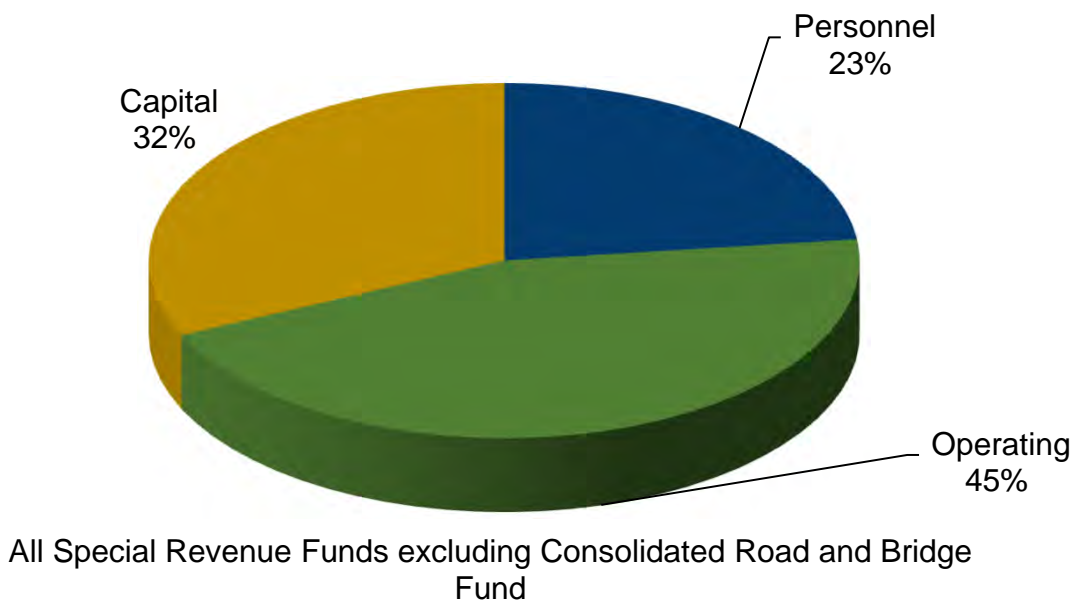
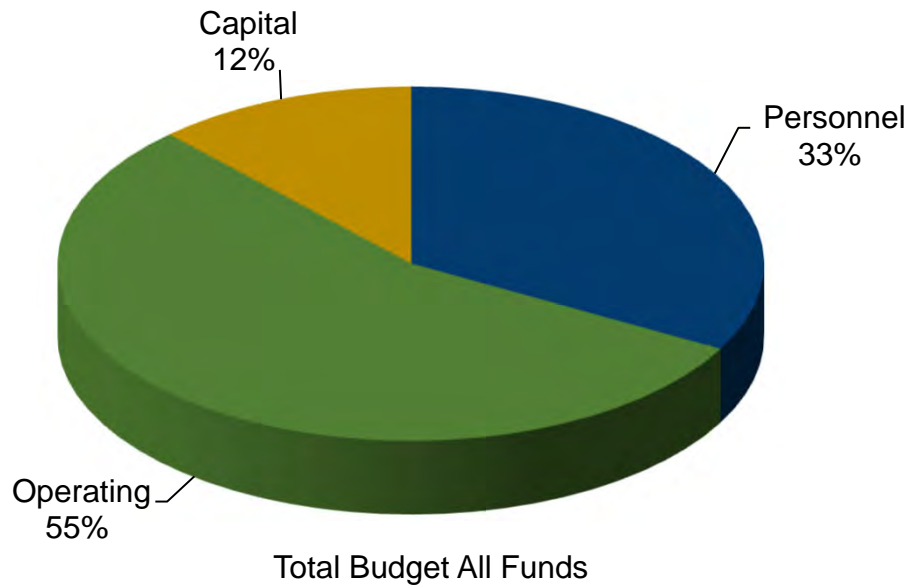
2025
Budget



Special Revenue Funds
Revenue & Expenditure
Summaries

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.



FINANCIAL SUMMARY
AMERICAN RESCUE PLAN ACT (ARPA)

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		8,207,484		22,913,060	13,979,716
Fees					
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest		36,990		-	-
Other Revenue					
Licenses/Permits		-		-	-
OTHER REVENUE SOURCES					
Transfers In		-		-	-
TOTAL REVENUE	\$	8,244,475	\$	22,913,060	\$ 13,979,716
EXPENDITURES					
Personnel		102,849		499,022	403,906
Operating		4,471,591		18,629,049	7,347,406
Capital		148,576		784,989	6,153,404
OTHER SOURCES (USES)					
Transfers out		3,484,468		3,000,000	75,000
NET REVENUE (EXPENDITURES)	\$	36,990	\$	-	\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance				-	-
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
Ending Fund Balance	\$	-	\$	-	\$ -

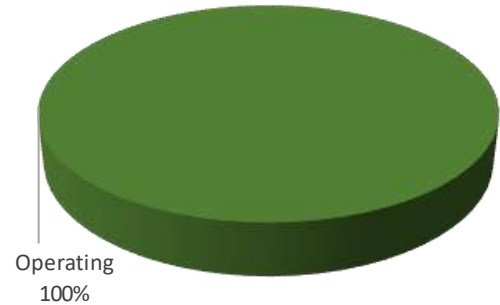
AMERICAN RESCUE PLAN ACT

The funding received through the American Recovery Plan Act (ARPA) State and Local Recovery Funds program was authorized to provide funding to state, territorial, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency.

Project Manager
Commissioners Court

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel	\$ 102,849.12	\$ 499,022.00	\$ 403,906.00
Operating	\$ 4,471,591.36	\$18,629,049.00	\$ 7,347,406.00
Capital	\$ 148,576.00	\$ 784,989.00	\$ 6,153,404.00
Total Budget	\$ 4,723,016.48	\$19,913,060.00	\$13,904,716.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Administrative	1	1	0

FINANCIAL SUMMARY
CDA BORDER PROSECUTION UNIT

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		52,893		439,530	281,587
Fees		-		-	-
Commissions		-		-	-
Charges for Service		-		-	-
Fines/Forfeitures		-		-	-
Interest		-		-	-
Other Revenue		-		-	-
Licenses/Permits		-		-	-
OTHER REVENUE SOURCES					
Transfers In					
TOTAL REVENUE	\$	52,893	\$	439,530	\$
EXPENDITURES					
Personnel		52,893		436,030	278,087
Operating		-		3,500	3,500
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	\$	-	\$	-	\$

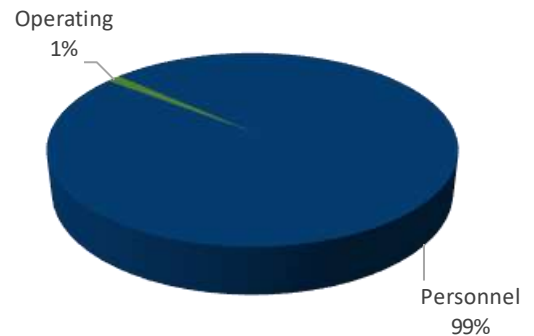
CDA BORDER PROSECUTION UNIT

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.

Elected Official
District Attorney Sunshine Stanek

BUDGET SUMMARY


	FY23	FY24	FY25
Personnel \$	52,893.09	\$ 436,030.00	\$ 278,087.00
Operating \$	-	\$ 3,500.00	\$ 3,500.00
Capital \$	-	\$ -	\$ -
Total Budget \$	52,893.09	\$ 439,530.00	\$ 281,587.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Professional	1	1	1
Public Safety	0	1	1

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals*	FY24 Actuals	FY25 Projected
 Border Crime Cases filed	N/A	87	227	175
Border Crime Cases referred for Federal Prosecution	N/A	20	82	100
Border Crime Convictions	N/A	33	72	75
Border Crime Cases Advancing to Trial	N/A	10	22	10

*In FY2023, the BPU consisted of one prosecutor assigned to the unit. The BPU was without any prosecutor for one-half of FY2023.

FINANCIAL SUMMARY
CDA BUSINESS CRIMES

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental	-		-		-
Fees	27,773		35,000		25,000
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest	4,757		3,500		3,500
Other Revenue	30,392		48,000		17,700
Licenses/Permits					
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 62,922		\$ 86,500		\$ 46,200
EXPENDITURES					
Personnel					
Operating	39,110		64,608		100,000
Capital					
OTHER SOURCES (USES)					
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ 23,812		\$ 21,892		\$ (53,800)
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	92,297		116,109		138,001
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ 116,109		\$ 138,001		\$ 84,201

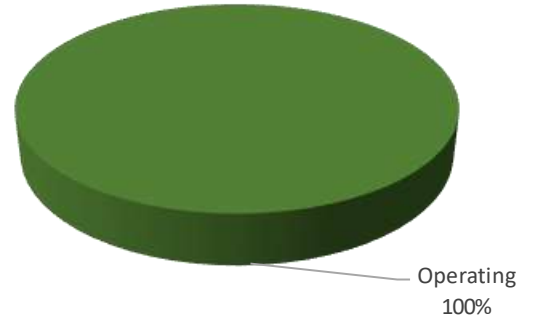
CDA BUSINESS CRIMES

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

Elected Official
District Attorney Sunshine Stanek

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	- \$	- \$	- \$
Operating \$	39,109.59 \$	64,608.00 \$	100,000.00 \$
Capital \$	- \$	- \$	- \$
Total Budget \$	39,109.59 \$	64,608.00 \$	100,000.00 \$



FINANCIAL SUMMARY
CDA CONTRABAND

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental	-		-		-
Fees	-		-		-
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	6,209		4,000		500
Other Revenue	95,191		96,000		99,500
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In					
TOTAL REVENUE	\$ 101,400		\$ 100,000		\$ 100,000
EXPENDITURES					
Personnel					
Operating	90,113		100,000		100,000
Capital					
OTHER SOURCES (USES)					
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ 11,287		\$ -		\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	112,328		123,615		123,615
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ 123,615		\$ 123,615		\$ 123,615

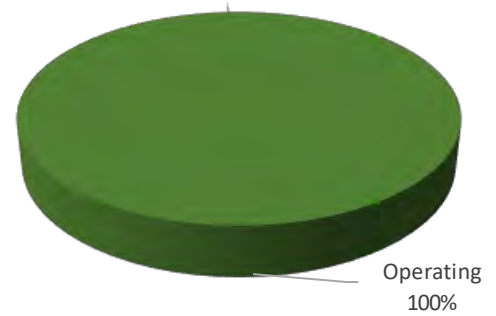
CDA CONTRABAND

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.

Elected Official
District Attorney Sunshine Stanek

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	\$ -	\$ -
Operating \$	90,112.56	\$ 100,000.00	\$ 100,000.00
Capital \$	-	\$ -	\$ -
Total Budget \$	90,112.56	\$ 100,000.00	\$ 100,000.00



FINANCIAL SUMMARY
CDA JAG GRANT

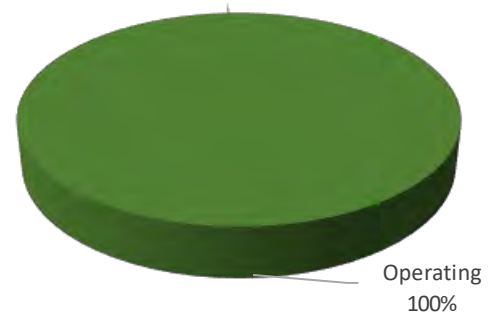
	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		151,429		191,119	120,856
Fees					
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest		1,895		-	-
Other Revenue		-		-	-
Licenses/Permits		-		-	-
OTHER REVENUE SOURCES					
Transfers In		-		-	-
TOTAL REVENUE	\$	153,324	\$	191,119	\$ 120,856
EXPENDITURES					
Personnel					
Operating		84,017		156,119	120,856
Capital		69,308		35,000	-
OTHER SOURCES (USES)					
Transfers out		-		-	-
NET REVENUE (EXPENDITURES)	\$	-	\$	-	\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance		-		-	-
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
ENDING FUND BALANCE	\$	-	\$	-	\$ -

CDA JAG 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.

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	84,016.57	156,119.00	120,856.00
Capital \$	69,307.68	35,000.00	-
Total Budget \$	153,324.25	191,119.00	120,856.00



FINANCIAL SUMMARY
CDA SPATTF GRANT

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		463,303		960,920	1,008,481
Fees					
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest					
Other Revenue		245,792		298,420	307,782
Licenses/Permits		-		-	-
OTHER REVENUE SOURCES					
Transfers In		250,952		242,828	250,128
TOTAL REVENUE	\$	960,047	\$	1,502,168	\$ 1,566,391
EXPENDITURES					
Personnel		615,175		843,739	926,597
Operating		322,572		401,549	514,824
Capital		22,300		256,880	124,970
OTHER SOURCES (USES)					
Transfers out		-		-	-
NET REVENUE (EXPENDITURES)	\$	-	\$	-	\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance		-		-	-
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
ENDING FUND BALANCE	\$	-	\$	-	\$ -

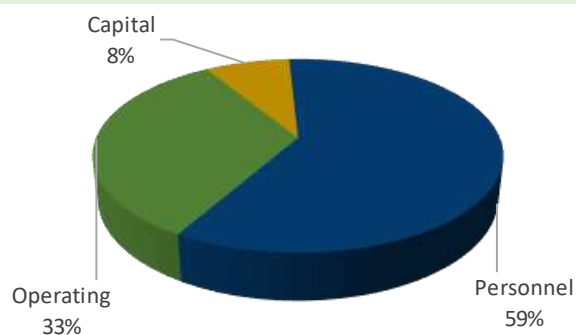
CDA SPATTF GRANT

The South Plains Auto Theft Task Force specializes in auto theft, vehicle burglary, motor vehicle fraud, catalytic converter theft, and crime prevention in twenty-eight counties located in the south plains and panhandle of Texas.

Project Manager
Manager – Doug Clements

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel	\$ 615,175.09	\$ 843,739.00	\$ 926,597.00
Operating	\$ 322,572.32	\$ 401,549.00	\$ 514,824.00
Capital	\$ 22,300.00	\$ 256,880.00	\$ 124,970.00
Total Budget	\$ 960,047.41	\$1,502,168.00	\$1,566,391.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Administrative	1	1	1
Public Safety	5	6	6
Clerical	1	2	2

GOALS AND OBJECTIVES

- Increase the recovery rate of stolen vehicles.
- Increase the clearance rate of motor vehicle theft.
- Increase the number of offenders arrested for motor vehicle theft.
- Increase the clearance rate of burglary of a motor vehicle.
- Increase the number of persons arrested for motor vehicle burglary.
- Increase the number of persons arrested for fraudulent related motor vehicle crimes.

FINANCIAL SUMMARY
CDA SPATF CATALYTIC CONVERTER GRANT

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	842,517
Fees			
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest			
Other Revenue	-	-	66,183
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	9,320
TOTAL REVENUE	\$ -	\$ -	\$ 918,020
EXPENDITURES			
Personnel			
Operating	-	-	733,830
Capital	-	-	184,190
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

CDA SPATTF

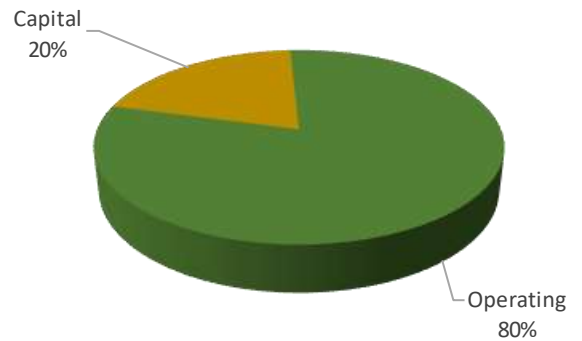
CATALYTIC CONVERTER GRANT

The South Plains Auto Theft Task Force specializes in auto theft, vehicle burglary, motor vehicle fraud, catalytic converter theft, and crime prevention in twenty-eight counties located in the south plains and panhandle of Texas. This grant helps purchase plate readers, extra funding for supplies and miscellaneous purchases.

Project Manager
Manager – Doug Clements

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	-	-	\$ 733,830.00
Capital \$	-	-	\$ 184,190.00
Total Budget \$	-	-	\$ 918,020.00



GOALS AND OBJECTIVES

- Increase the recovery rate of stolen vehicles.
- Increase the clearance rate of motor vehicle theft.
- Increase the number of offenders arrested for motor vehicle theft.
- Increase the clearance rate of burglary of a motor vehicle.
- Increase the number of persons arrested for motor vehicle burglary.
- Increase the number of persons arrested for fraudulent related motor vehicle crimes.

FINANCIAL SUMMARY
CDA VOCA VICTIM ADVOCACY GRANT

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		114,814		111,173	126,546
Fees		-		-	-
Commissions		-		-	-
Charges for Service		-		-	-
Fines/Forfeitures		-		-	-
Interest		-		-	-
Other Revenue		-		-	-
Licenses/Permits		-		-	-
OTHER REVENUE SOURCES					
Transfers In		28,704		36,301	31,637
TOTAL REVENUE	\$	143,518	\$	147,474	\$
EXPENDITURES					
Personnel		142,468		136,125	150,261
Operating		1,051		11,349	7,922
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	\$	-	\$	-	\$

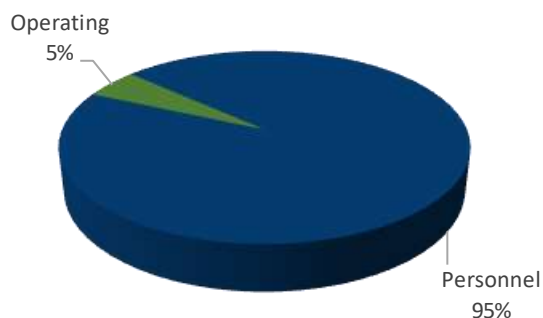
CDA VOCA VICTIM ADVOCACY GRANT

This grant is used to fund the salaries and fringes for two employees whose job it is to meet and remain in contact with victims of certain crimes. This grant also funds travel expenses.

Elected Official
District Attorney – Sunshine Stanek

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	142,467.55	\$ 136,125.00	\$ 150,261.00
Operating \$	1,050.56	\$ 11,349.00	\$ 7,922.00
Capital \$	-	\$ -	\$ -
Total Budget \$	143,518.11	\$ 147,474.00	\$ 158,183.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Clerical	2	2	2

GOALS AND OBJECTIVES

- Continue to aid crime victims and survivors in the navigation of the complex and often lengthy processes of the criminal justice system.
- Continue to advocate on behalf of crime victims and survivors for the application and granting of protective orders in the appropriate circumstances.
- Continue to utilize State grant funds whenever possible to supplement our staffing needs in an effort to reduce the overall financial burden on Lubbock County taxpayers.

FINANCIAL SUMMARY
CHILD ABUSE PREVENTION

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		-		-	-
Fees		246		200	656
Commissions		-		-	-
Charges for Service		-		-	-
Fines/Forfeitures		-		-	-
Interest		180		153	164
Other Revenue		-		-	-
Licenses/Permits		-		-	-
OTHER REVENUE SOURCES					
Transfers In		-		-	-
TOTAL REVENUE	\$	426	\$	353	\$
EXPENDITURES					
Personnel		-		-	-
Operating		1,525		353	820
Capital		-		-	-
OTHER SOURCES (USES)					
Transfers out		-		-	-
NET REVENUE (EXPENDITURES)	\$	(1,099)	\$	-	\$
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance		4,984		3,885	3,885
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
ENDING FUND BALANCE	\$	3,885	\$	3,885	\$

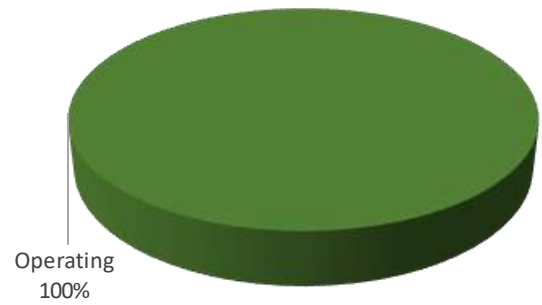
CHILD ABUSE PREVENTION

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.

Appointed Official
Director – D. Gene Valentini

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	- \$	- \$	- \$
Operating \$	1,525.00 \$	353.00 \$	820.00 \$
Capital \$	- \$	- \$	- \$
Total Budget \$	1,525.00 \$	353.00 \$	820.00 \$



FINANCIAL SUMMARY
CJD DRUG COURT GRANT

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		33,445		50,796	51,612
Fees		-		-	-
Commissions		-		-	-
Charges for Service		-		-	-
Fines/Forfeitures		-		-	-
Interest		-		-	-
Other Revenue		-		-	-
Licenses/Permits		-		-	-
OTHER REVENUE SOURCES					
Transfers In		-		-	-
TOTAL REVENUE	\$	33,445	\$	50,796	\$
EXPENDITURES					
Personnel					
Operating		33,445		50,796	51,612
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	\$	-	\$	-	\$

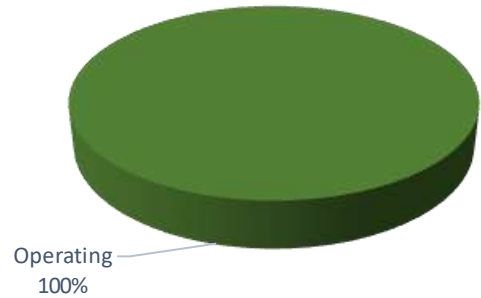
CJD DRUG COURT GRANT

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.

Project Manager
Director – Dean Stanzione

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	33,444.85	50,796.00	51,612.00
Capital \$	-	-	-
Total Budget \$	33,444.85	50,796.00	51,612.00



FINANCIAL SUMMARY
CJD DWI COURT GRANT

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		26,996		50,796	51,612
Fees		-		-	-
Commissions		-		-	-
Charges for Service		-		-	-
Fines/Forfeitures		-		-	-
Interest		-		-	-
Other Revenue		-		-	-
Licenses/Permits		-		-	-
OTHER REVENUE SOURCES					
Transfers In		-		-	-
TOTAL REVENUE	\$	26,996	\$	50,796	\$ 51,612
EXPENDITURES					
Personnel					
Operating		26,996		50,796	51,612
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	\$	-	\$	-	\$ -

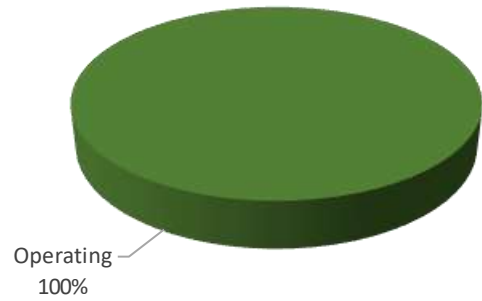
CJD DWI COURT GRANT

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 services, and 4.) to promote public safety by reducing repeat offenders.

Project Manager
Director – Dean Stanzione

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	\$ -	\$ -
Operating \$	26,995.71	\$ 50,796.00	\$ 51,612.00
Capital \$	-	\$ -	\$ -
Total Budget \$	26,995.71	\$ 50,796.00	\$ 51,612.00



FINANCIAL SUMMARY
COMMUNITY/ECONOMIC DEVELOPMENT PROGRAM

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		80,636		46,950	-
Fees					
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest		22,487		20,000	22,048
Other Revenue					108,102
Licenses/Permits					
OTHER REVENUE SOURCES					
Transfers In					
TOTAL REVENUE	\$	103,123	\$	66,950	\$ 130,150
EXPENDITURES					
Personnel		-		-	-
Operating		116,055		66,950	130,150
Capital		-		-	-
OTHER SOURCES (USES)					
Transfers out		-		-	-
NET REVENUE (EXPENDITURES)	\$	(12,932)	\$	-	\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance		591,955		579,023	579,023
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
Ending Fund Balance	\$	579,023	\$	579,023	\$ 579,023

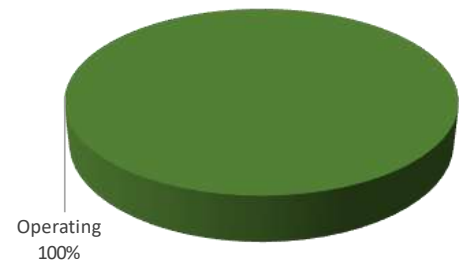
COMMUNITY/ ECONOMIC DEVELOPMENT PROGRAM

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.

Elected Official
 County Judge – Curtis Parrish

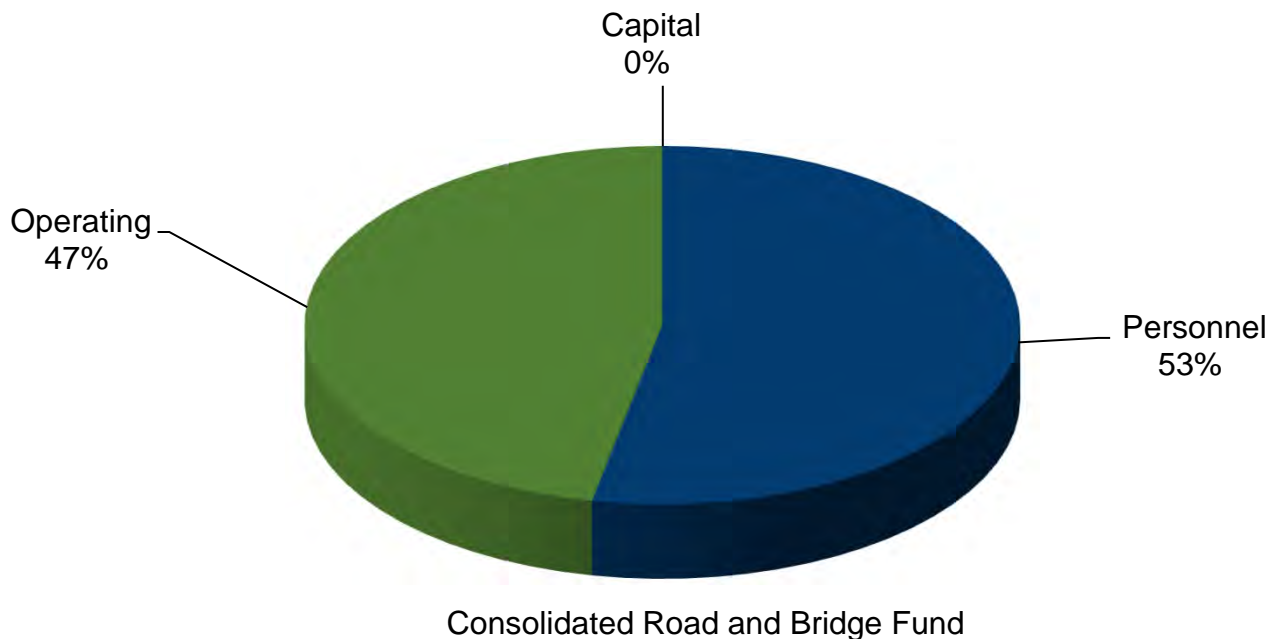
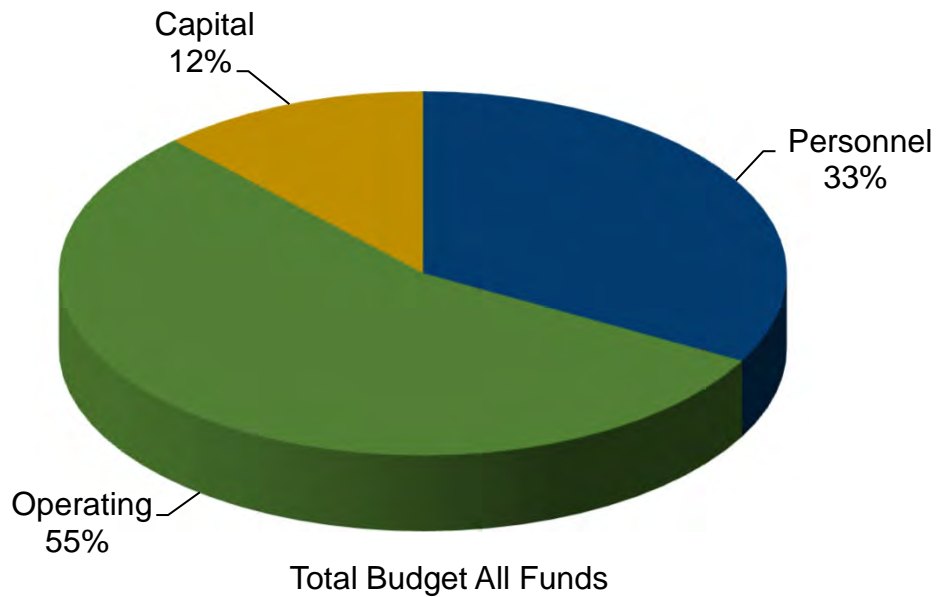
BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	\$ -	\$ -
Operating \$	116,054.58	\$ 66,950.00	\$ 130,150.00
Capital \$	-	\$ -	\$ -
Total Budget \$	116,054.58	\$ 66,950.00	\$ 130,150.00



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.



FINANCIAL SUMMARY
CONSOLIDATED ROAD AND BRIDGE

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections			
Intergovernmental	411,964	412,500	418,695
Fees			
Commissions			
Charges for Service	2,910,190	2,810,950	2,483,881
Fines/Forfeitures			
Interest	293,604	200,000	200,000
Other Revenue	497,702	508,000	542,357
Licenses/Permits			
OTHER REVENUE SOURCES			
Transfers In	12,516,656	9,405,777	6,410,046
TOTAL REVENUE	\$ 16,630,116	\$ 13,337,227	\$ 10,054,979
EXPENDITURES			
Personnel	4,510,620	5,608,617	5,874,673
Operating	4,165,991	5,689,098	3,633,479
Capital	5,481,009	3,752,286	1,546,827
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 2,472,496	\$ (1,712,774)	\$ (1,000,000)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	1,525,761	3,998,257	2,285,483
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 3,998,257	\$ 2,285,483	\$ 1,285,483

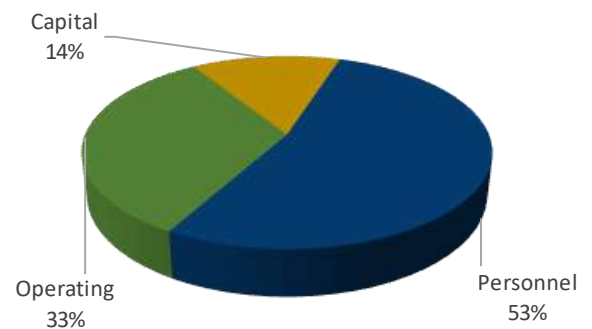
CONSOLIDATED ROAD AND BRIDGE

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.

Department Director
Director – Jennifer Davidson, PE, CFM

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel	\$ 4,510,619.55	\$ 5,608,617.00	\$ 5,874,673.
Operating	\$ 4,165,991.17	\$ 5,689,098.00	\$ 3,633,479.
Capital	\$ 5,481,009.21	\$ 3,752,286.00	\$ 1,546,827.
Total Budget	\$ 14,157,619.93	\$ 15,050,001.00	\$ 11,054,979.




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Administrative	1	1	1
Professional	1	1	1
Trades & Technical	63	65	65
Clerical	4	4	4

GOALS AND OBJECTIVES

- To accomplish 45 miles on paved roads annually.
- To accomplish 40 miles of re-topping with new caliche annually.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Work Orders Completed	1,248	2,685	5,156	12,000*
Miles of County Road Maintained	1,112	1,112	1,225	1,112
Miles of Road Caliched	33	33	40	40
Miles of Road Seal Coated	26	29	37.25	40
Miles of Resurfacing	0	28	14	15

*Changed Work Order software and Operating Procedures & Methodology on tracking work completed.

FINANCIAL SUMMARY
COUNTY AND DISTRICT COURT TECHNOLOGY

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental	-		-		-
Fees	4,177		4,500		5,000
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest	3,532		2,500		2,000
Other Revenue					
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 7,710		\$ 7,000		\$ 7,000
EXPENDITURES					
Personnel					
Operating	-		7,000		7,000
Capital					
OTHER SOURCES (USES)					
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ 7,710		\$ -		\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	82,704		90,414		90,414
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ 90,414		\$ 90,414		\$ 90,414

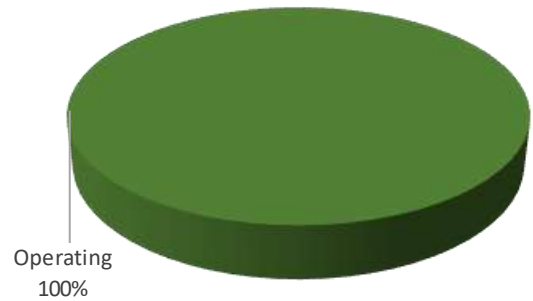
COUNTY AND DISTRICT COURT TECHNOLOGY

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 Cod of Criminal Procedures.

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

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	-	7,000.00	7,000.00
Capital \$	-	-	-
Total Budget \$	-	7,000.00	7,000.00



PERFORMANCE MEASURES



Civil Cases Filed
 Criminal Cases Filed

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
Civil Cases Filed	1,038	1,293	1,957	1,600
Criminal Cases Filed	2,728	3,246	2,974	3,600

FINANCIAL SUMMARY
COUNTY CLERK RECORD ARCHIVES

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental	-		-		-
Fees	511,090		550,000		500,000
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest	165,482		120,000		150,000
Other Revenue	-		-		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 676,572		\$ 670,000		\$ 650,000
EXPENDITURES					
Personnel					-
Operating	211,824		181,645		1,480,000
Capital	-		-		-
OTHER SOURCES (USES)					
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ 464,748		\$ 488,355		\$ (830,000)
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	3,770,007		4,234,755		4,723,110
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ 4,234,755		\$ 4,723,110		\$ 3,893,110

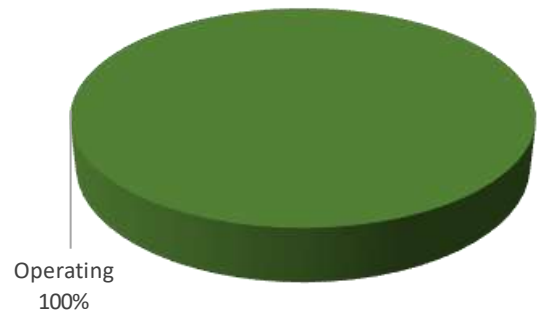
COUNTY CLERK RECORDS ARCHIVES

Lubbock County has two archive funds. These funds were established through a fee collected of up to \$10 on all documents filed in the clerk’s 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 clerk’s offices prior to 1974.

Elected Official
County Clerk – Kelly Pinion

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	211,824.18	181,645.00	\$ 1,480,000.00
Capital \$	-	-	-
Total Budget \$	211,824.18	181,645.00	\$ 1,480,000.00



GOALS AND OBJECTIVES

- Identify damaged books needing recreation and preservation.
- Continue warehouse project organization and clean up.
- Continued indexing audit of historical documents.

PERFORMANCE MEASURES



Historical Record Preservation
Back Indexing

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
Historical Record Preservation	24,843	24,340	17,540	17,704
Back Indexing	31,400	21,560	N/A	16,830

FINANCIAL SUMMARY
COUNTY CLERK RECORDS MGT AND PRESERVATION

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental	-		-		-
Fees	515,762		553,500		500,000
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest	230,207		171,000		150,000
Other Revenue	-		-		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 745,969		\$ 724,500		\$ 650,000
EXPENDITURES					
Personnel	7,167		189,458		194,457
Operating	-		535,042		455,543
Capital					
OTHER SOURCES (USES)					
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ 738,801		\$ -		\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	5,258,676		5,997,478		5,997,478
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ 5,997,478		\$ 5,997,478		\$ 5,997,478

COUNTY CLERK

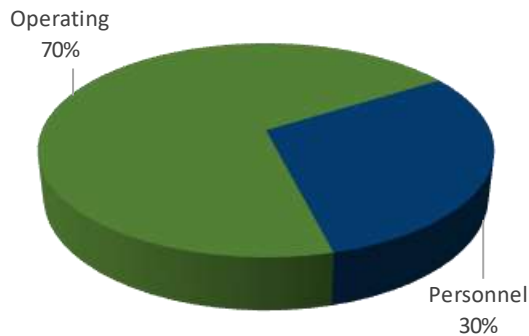
RECORDS MGT. AND PRESERVATION

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

Elected Official
County Clerk – Kelly Pinion

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	7,167.33	\$ 189,458.00	\$ 194,457.00
Operating \$	-	\$ 535,042.00	\$ 455,543.00
Capital \$	-	\$ -	\$ -
Total Budget \$	7,167.33	\$ 724,500.00	\$ 650,000.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Clerical	2	2	2
Regular Part-Time	1	1	1

GOALS AND OBJECTIVES

- Increase digital data clean up, improve index information available.
- Identify books needing repair, preservation and recreation.
- Audit and monitor proper records retention & preservation.

FINANCIAL SUMMARY
COUNTY DRUG COURT COURT COST

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental	-		-		-
Fees	23,536		24,000		27,300
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest	12,323		9,000		9,000
Other Revenue	-		-		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 35,859		\$ 33,000		\$ 36,300
EXPENDITURES					
Personnel					
Operating	771		33,000		36,300
Capital					
OTHER SOURCES (USES)					
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ 35,088		\$ -		\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	283,843		318,931		318,931
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ 318,931		\$ 318,931		\$ 318,931

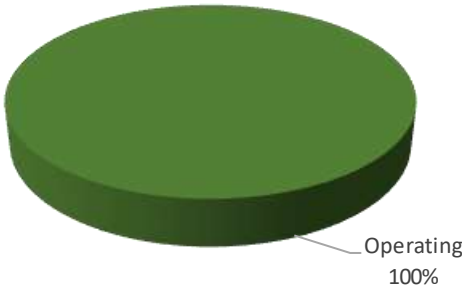
COUNTY DRUG COURT COURT COST

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.

Project Manager
Director – Dean Stanzione

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	770.53	33,000.00	36,300.00
Capital \$	-	-	-
Total Budget \$	770.53	33,000.00	36,300.00



FINANCIAL SUMMARY
COUNTY RECORDS MGT AND PRESERVATION

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	176,650	83,715	58,000
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	20,860	6,000	15,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 197,509	\$ 89,715	\$ 73,000
EXPENDITURES			
Personnel	78,875	80,522	88,697
Operating	-	9,193	9,193
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 118,634	\$ -	\$ (24,890)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	446,435	446,435	446,435
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 446,435	\$ 446,435	\$ 421,545

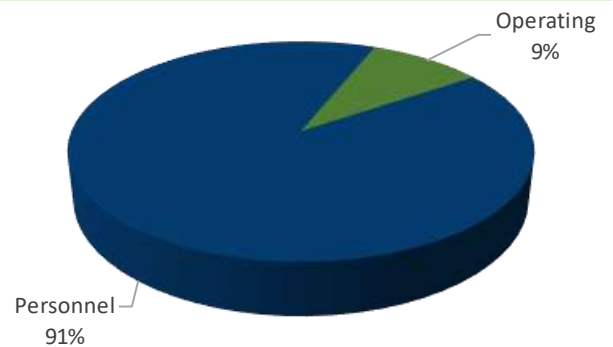
COUNTY RECORDS MGT AND PRESERVATION

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.

Department Director
Archivist – Kylie Lewis-Nolan

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	78,875.01	\$ 80,522.00	\$ 88,697.00
Operating \$	-	\$ 1,980.00	\$ 9,193.00
Capital \$	-	\$ -	\$ -
Total Budget \$	78,875.01	\$ 82,502.00	\$ 97,890.00



GOALS AND OBJECTIVES

- Continue to work with departments to efficiently move records to the Records Center.
- Continue working with individual departments on the management of physical records, storage, backlogs, along with other pertinent issues that may arise.
- Finalize the implementation of the reorganization plan for materials held within the Records Center.

PERFORMANCE MEASURES



	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
Records Requests	170	151	177	160
Number of boxes of records	4,246	4,540	4,868	-
Cubic feet of records destroyed	206	145	55	200

FINANCIAL SUMMARY
COURT FACILITY FEE

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental Fees	101,220	107,125	94,000
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	5,304	2,600	7,000
Other Revenue			
Licenses/Permits			
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 106,524	\$ 109,725	\$ 101,000
EXPENDITURES			
Personnel			
Operating	-	109,725	101,000
Capital			
OTHER SOURCES (USES)			
Transfers out			
NET REVENUE (EXPENDITURES)	\$ 106,524	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	70,796	177,320	177,320
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 177,320	\$ 177,320	\$ 177,320

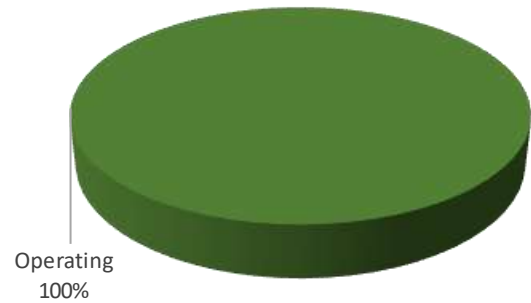
COURT FACILITY FEE

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.

Project Manager
Commissioners Court

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	\$ -	\$ -
Operating \$	-	\$ 109,725.00	\$ 101,000.00
Capital \$	-	\$ -	\$ -
Total Budget \$	-	\$ 109,725.00	\$ 101,000.00



FINANCIAL SUMMARY
COURT RECORD PRESERVATION

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	141	300	300
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	12,023	9,000	9,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 12,164	\$ 9,300	\$ 9,300
EXPENDITURES			
Personnel			
Operating	19,061	15,727	55,500
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (6,897)	\$ (6,427)	\$ (46,200)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	295,726	288,829	282,402
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 288,829	\$ 282,402	\$ 236,202

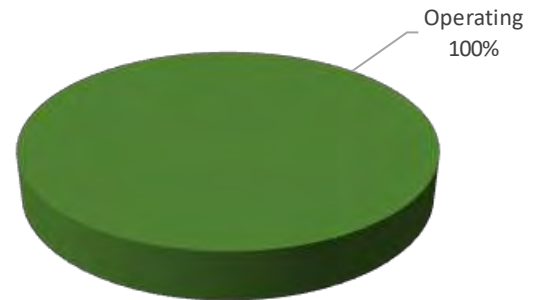
COURT RECORD PRESERVATION

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.

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

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	19,061.06	15,727.00	55,500.00
Capital \$	-	-	-
Total Budget \$	19,061.06	15,727.00	55,500.00



GOALS AND OBJECTIVES

- Continue back scanning of old cases.
- Replace banker boxes with archival quality storage boxes.
- Clean up and reorganize stored records at the records center.

FINANCIAL SUMMARY
COURTHOUSE SECURITY

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	179,380	137,607	138,000
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	4,660	3,000	4,500
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 184,040	\$ 140,607	\$ 142,500
EXPENDITURES			
Personnel	96,720	107,607	219,490
Operating	7,090	33,000	33,000
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 80,230	\$ -	\$ (109,990)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	99,349	179,579	179,579
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 179,579	\$ 179,579	\$ 69,589

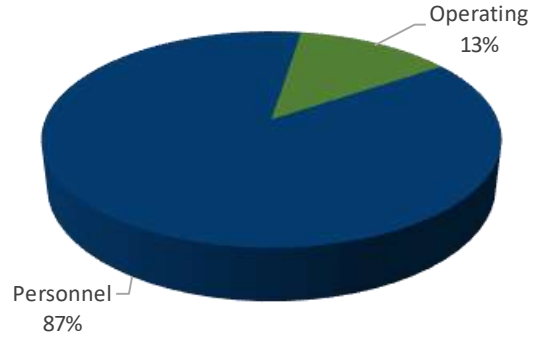
COURTHOUSE SECURITY

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.

Elected Official
 Sheriff – Kelly Rowe

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	96,720.02	\$ 107,607.00	\$ 219,490.00
Operating \$	7,090.08	\$ 33,000.00	\$ 33,000.00
Capital \$	-	\$ -	\$ -
Total Budget \$	103,810.10	\$ 140,607.00	\$ 252,490.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Public Safety	3	3	3

FINANCIAL SUMMARY
DISPUTE RESOLUTION

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	393,112	420,625	378,067
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	1,262	1,000	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES	-	-	-
Transfers In			
TOTAL REVENUE	\$ 394,374	\$ 421,625	\$ 378,067
EXPENDITURES			
Personnel	292,456	301,773	266,010
Operating	124,331	119,852	112,057
Capital			
OTHER SOURCES (USES)	-	-	-
Transfers out	91	-	-
NET REVENUE (EXPENDITURES)	\$ (22,504)	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	62,670	45,268	45,268
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 45,268	\$ 45,268	\$ 45,268

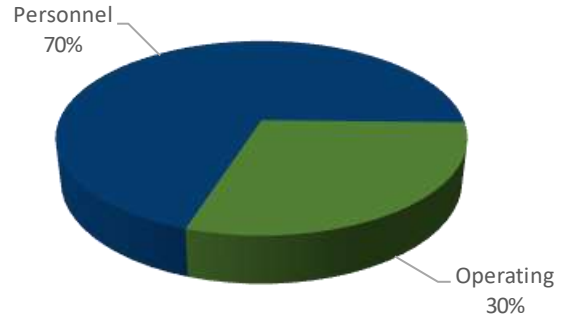
DISPUTE RESOLUTION

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

Appointed Official
Director – D. Gene Valentini

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel	\$ 292,456.42	\$ 301,773.00	\$ 266,010.00
Operating	\$ 124,331.00	\$ 119,852.00	\$ 112,057.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 416,787.42	\$ 421,625.00	\$ 378,067.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Appointed	1	1	1
Professional	1	1	1
Clerical	2	2	1

GOALS AND OBJECTIVES

- Increase efficiency in the delivery of current dispute resolution services for court ordered cases.
- Increase effectiveness of supervised visitation services.
- Establish county-wide Diversion Plan for Justice Courts and Municipal Courts as required by January 1, 2025 per HB 3186.

PERFORMANCE MEASURES



	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
Inquiries and referrals (non-grant)	2,548	3,647	2,762	3,300
Training participants	315	419	349	500
Training sessions	11	15	10	15
Training hours	140.5	189	117	180

FINANCIAL SUMMARY
DISTRICT CLERK RECORDS MGT. AND PRESERVATION

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	494	550	74,000
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	1,968	1,600	1,600
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 2,462	\$ 2,150	\$ 75,600
EXPENDITURES			
Personnel	10,777	4,610	23,802
Operating	1,027	19,500	51,798
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (9,342)	\$ (21,960)	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	50,805	41,463	19,503
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 41,463	\$ 19,503	\$ 19,503

DISTRICT CLERK

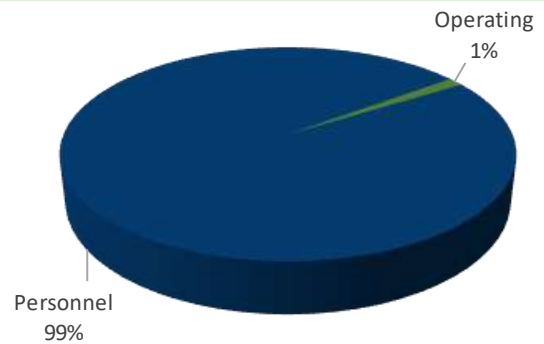
RECORDS MANAGEMENT AND PRESERVATION

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.

Elected Official
Lubbock County District Clerk – Sara Smith

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	10,777.32	\$ 4,610.00	\$ 23,802.00
Operating \$	1,027.00	\$ 19,500.00	\$ 51,798.00
Capital \$	-	\$ -	\$ -
Total Budget \$	11,804.32	\$ 24,110.00	\$ 75,600.00



GOALS AND OBJECTIVES

- 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 scall all exhibits which are permanent records.
- Train another seasonal employee to utilize State Library retention schedules to cull out non-essential records at the warehouse as the budget allows.

FINANCIAL SUMMARY
DISTRICT COURT RECORD TECHNOLOGY

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		-		-	-
Fees		579		750	2,000
Commissions		-		-	-
Charges for Service		-		-	-
Fines/Forfeitures		-		-	-
Interest		4,055		4,750	1,000
Other Revenue		-		-	-
Licenses/Permits		-		-	-
OTHER REVENUE SOURCES					
Transfers In		-		-	-
TOTAL REVENUE	\$	4,635	\$	5,500	\$
EXPENDITURES					
Personnel		-		-	-
Operating		57,183		60,000	3,000
Capital					
OTHER SOURCES (USES)					
Transfers out		-		-	-
NET REVENUE (EXPENDITURES)	\$	(52,549)	\$	(54,500)	\$
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance		75,709		63,294	8,794
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
ENDING FUND BALANCE	\$	63,294	\$	8,794	\$

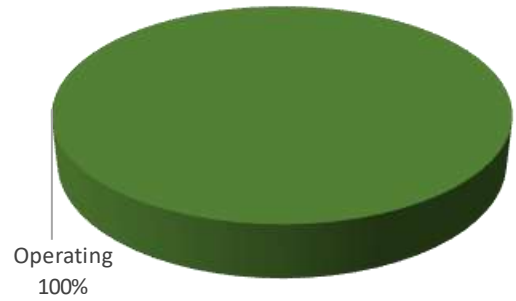
DISTRICT COURT RECORD TECHNOLOGY

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.

Elected Official
Lubbock County District Clerk – Sara Smith

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	57,183.20	60,000.00	3,000.00
Capital \$	-	-	-
Total Budget \$	57,183.20	60,000.00	3,000.00



GOALS AND OBJECTIVES

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

FINANCIAL SUMMARY
DOMESTIC RELATIONS OFFICE

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental	7,375		-		-
Fees	168,367		150,480		133,920
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	1,474		-		-
Other Revenue	-		-		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	-		-		75,000
TOTAL REVENUE	\$ 177,215		\$ 150,480		\$ 208,920
EXPENDITURES					
Personnel	93,861		90,000		116,544
Operating	99,477		89,145		92,376
Capital					
OTHER SOURCES (USES)					
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ (16,123)		\$ (28,665)		\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	46,151		30,028		1,363
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ 30,028		\$ 1,363		\$ 1,363

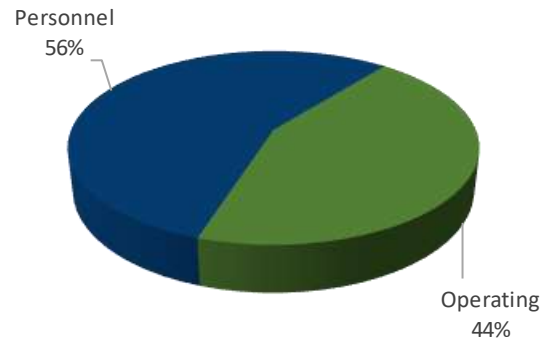
DOMESTIC RELATIONS OFFICE

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

Appointed Official
Department Director – D. Gene Valentini

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	93,860.67	\$ 90,000.00	\$ 116,544.00
Operating \$	99,477.36	\$ 89,145.00	\$ 92,376.00
Capital \$	-	\$ -	\$ -
Total Budget \$	193,338.03	\$ 179,145.00	\$ 208,920.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Clerical	3	3	3

PERFORMANCE MEASURES



	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
Community Supervision – New Referrals	0	1	6	0
Community Supervision – Average Collection Rate	34.00%	25.20%	35.28%	40.00%
Community Supervision – Average Monthly Collections	\$55,320.00	\$52,683.91	\$46,473.27	\$40,000.00
Supervised Visitation – Average Monthly Cases	20	22	24	26
Supervised Visitation – Average Monthly Hours Scheduled	81	81	96	100
Adoption Evaluations – New Referrals	2	2	3	4

FINANCIAL SUMMARY
ELECTION ADMINISTRATION

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental	-		-		-
Fees	-		-		-
Commissions	-		-		-
Charges for Service	63,309		35,300		33,300
Fines/Forfeitures					
Interest	11,073		7,000		9,000
Other Revenue	-		-		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES	-		-		-
Transfers In	-		-		-
TOTAL REVENUE	\$ 74,382		\$ 42,300		\$ 42,300
EXPENDITURES					
Personnel					
Operating	28,561		42,300		42,300
Capital					
OTHER SOURCES (USES)	-		-		-
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ 45,821		\$ -		\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	345,297		316,611		316,611
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ 316,611		\$ 316,611		\$ 316,611

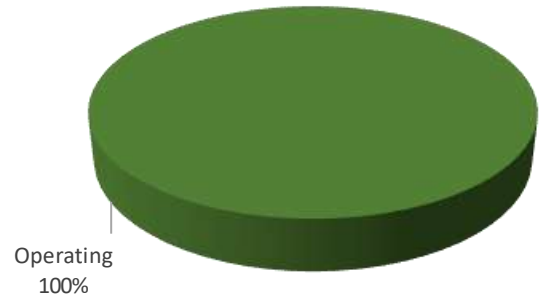
ELECTION ADMINISTRATOR

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.

Lubbock County Elections Administrator – Roxzine Stinson

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	\$ -	\$ -
Operating \$	28,561.19	\$ 42,300.00	\$ 42,300.00
Capital \$	-	\$ -	\$ -
Total Budget \$	28,561.19	\$ 42,300.00	\$ 42,300.00



GOALS AND OBJECTIVES

- Continue improving on our website by adding more election information.
- Continue to keep our Election Night Reporting software viable and up to date.
- Use funds from the Election Administration fund to help pay for the cost of travel to various trainings that help to further our knowledge of voter registration and elections.

FINANCIAL SUMMARY
ELECTION EQUIPMENT

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	279,372	106,000	139,180
Fines/Forfeitures			
Interest	16,911	5,000	10,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 296,282	\$ 111,000	\$ 149,180
EXPENDITURES			
Personnel	-	-	-
Operating	4,280	111,000	111,905
Capital	-	-	37,275
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 292,002	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	736,053	609,652	609,652
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 609,652	\$ 609,652	\$ 609,652

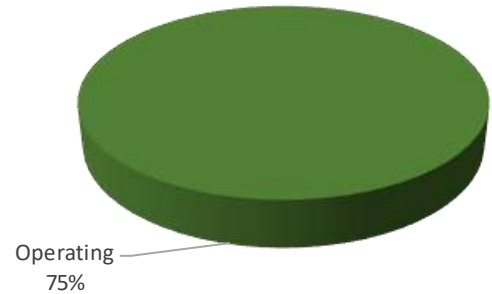
ELECTION EQUIPMENT

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.

Lubbock County Elections Administrator – Roxzine Stinson

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	\$ -	\$ -
Operating \$	4,280.28	\$ 111,000.00	\$ 111,905.00
Capital \$	-	\$ -	\$ 37,275.00
Total Budget \$	4,280.28	\$ 111,000.00	\$ 149,180.00



GOALS AND OBJECTIVES

- Conduct an upgrade to our Hart InterCivic Voting Equipment to help enhance reporting and keep security enhancements up to date. This will include replacing our election computers we use to build ballots, test ballots, scan mail ballots for counting and count.
- Continue to maintain a comprehensive list of all items during an election and to keep the cost of each item up to date as each time we order supplies the cost exchanges. This list is used when contracting with entities for rental fees for use of the election equipment during a contracted election.
- Continue to participate in voter outreach events by taking the equipment out for the public to use and get familiar with before going to the polls to vote. This includes various elementary school, middle school, high school events, various clubs around Lubbock County and churches.

FINANCIAL SUMMARY
ELECTION SERVICES

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	371,876	1,067,774	1,051,274
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES	-	-	-
Transfers In	-	-	-
TOTAL REVENUE	\$ 371,876	\$ 1,067,774	\$ 1,051,274
EXPENDITURES			
Personnel	78,284	133,774	133,774
Operating	293,592	934,000	917,500
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

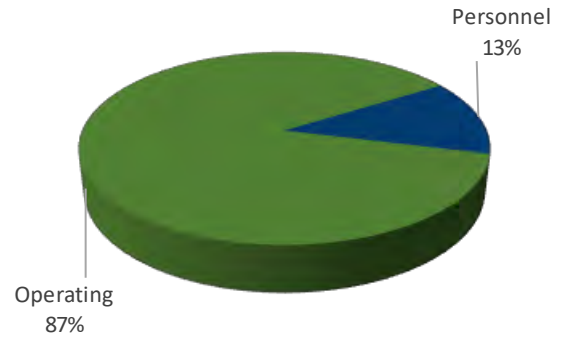
ELECTION SERVICES

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

Lubbock County Elections Administrator – Roxzine Stinson

BUDGET SUMMARY


	FY23	FY24	FY25
Personnel \$	78,283.87	\$ 133,774.00	\$ 133,774.00
Operating \$	293,592.10	\$ 934,000.00	\$ 917,500.00
Capital \$	-	\$ -	\$ -
Total Budget \$	371,875.97	\$1,067,774.00	\$1,051,274.00



GOALS AND OBJECTIVES

- To conduct secure and transparent elections for the 20 entities that may contract with our department to conduct their elections.
- To continue working on our auditing processes in regard to billing the entities after an election that we have conducted for them. This includes a more fluid way of payroll tracking.
- Work with the new incoming party chairs and the temporary employment agencies that we contract with to find enough folks to work the polls for the upcoming 2024/2025 elections.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Mail Ballots	5,750	5	1,818	600

FINANCIAL SUMMARY
HAZARD MITIGATION GRANT -EM

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		17,071		243,600	-
Fees		-		-	-
Commissions		-		-	-
Charges for Service		-		-	-
Fines/Forfeitures		-		-	-
Interest		-		-	-
Other Revenue		-		-	-
Licenses/Permits		-		-	-
OTHER REVENUE SOURCES					
Transfers In		-		-	-
TOTAL REVENUE	\$	17,071	\$	243,600	\$
EXPENDITURES					
Personnel					
Operating		17,071		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	\$	-	\$	-	\$

HAZARD MITIGATION GRANT -EM

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.

Elected Official
Lubbock County Sheriff – Kelly Rowe

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel	\$ -	\$ -	\$ -
Operating	\$ 17,071.00	\$ 243,600.00	\$ -
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 17,071.00	\$ 243,600.00	\$ -

FINANCIAL SUMMARY
HISTORICAL COMMISSION

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental	-		-		-
Fees	-		-		-
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	596		1,000		500
Other Revenue	-		-		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	5,550		6,200		-
TOTAL REVENUE	\$ 6,146		\$ 7,200		\$ 500
EXPENDITURES					
Personnel	-		-		-
Operating	14,936		1,219		7,900
Capital					
OTHER SOURCES (USES)					
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ (8,790)		\$ 5,981		\$ (7,400)
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	16,007		7,217		13,198
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ 7,217		\$ 13,198		\$ 5,798

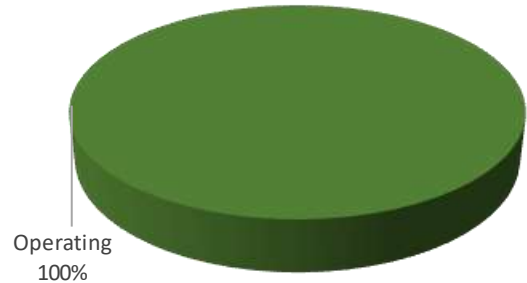
HISTORICAL COMMISSION

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

Historical Commission Liaison – Lindsey Diaz

BUDGET SUMMARY


	FY23	FY24	FY25
Personnel \$	- \$	- \$	- \$
Operating \$	14,936.05 \$	1,219.00 \$	7,900.00 \$
Capital \$	- \$	- \$	- \$
Total Budget \$	14,936.05 \$	1,219.00 \$	7,900.00 \$



GOALS AND OBJECTIVES

- Submit applications for two county-funded historic markers plus any privately funded ones.
- Continue the refinishing of faded Lubbock County markers.
- Continue public awareness of Lubbock’s historical heritage through Texas Historical Marker information, educational programs and electronic media.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Number of Markers Unveiled	2	3	4	3

FINANCIAL SUMMARY
HOMELAND SECURITY GRANT

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		103,912		212,674	132,098
Fees		-		-	-
Commissions		-		-	-
Charges for Service		-		-	-
Fines/Forfeitures		-		-	-
Interest		-		-	-
Other Revenue		-		-	-
Licenses/Permits		-		-	-
OTHER REVENUE SOURCES					
Transfers In		-		-	-
TOTAL REVENUE	\$	103,912	\$	212,674	\$ 132,098
EXPENDITURES					
Personnel					
Operating		30,531		110,304	-
Capital		73,381		102,370	132,098
OTHER SOURCES (USES)					
Transfers out		-		-	-
NET REVENUE (EXPENDITURES)	\$	-	\$	-	\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance		-		-	-
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
ENDING FUND BALANCE	\$	-	\$	-	\$ -

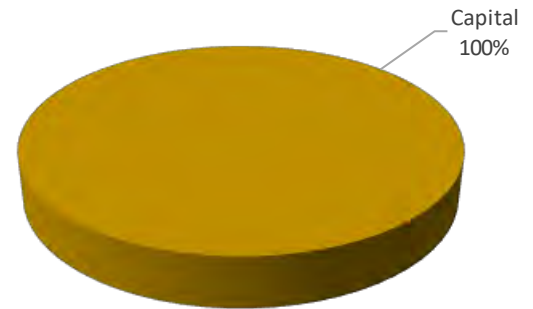
HOMELAND SECURITY GRANT

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.

Project Manager - Clinton Thetford

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	30,531.06	110,304.00	-
Capital \$	73,380.62	102,370.00	132,098.00
Total Budget \$	103,911.68	212,674.00	132,098.00



FINANCIAL SUMMARY
HOT AND SHORT-TERM VEHICLE RENTAL TAX

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ 3,458,405	\$	3,206,050	\$	2,879,050
Intergovernmental	-		-		-
Fees	-		-		-
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	347,366		300,000		300,000
Other Revenue	16,153		20,000		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
	-		-		-
Transfers In	(515,532)		35,000		35,000
TOTAL REVENUE	\$ 3,306,392	\$	3,561,050	\$	3,214,050
EXPENDITURES					
Personnel					
Operating	71,289		2,350,480		2,599,708
Capital					
OTHER SOURCES (USES)					
	-		-		-
Transfers out	1,345,270		1,210,570		614,342
NET REVENUE (EXPENDITURES)	\$ 1,889,833	\$	-	\$	-
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	-		9,145,428		9,145,428
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ 9,145,428	\$	9,145,428	\$	9,145,428

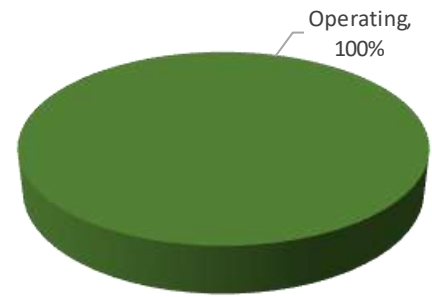
HOT AND SHORT-TERM VEHICLE RENTAL TAX

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.

Elected Officials
Commissioners Court

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	\$ -	\$ -
Operating \$	71,288.66	\$2,350,480.00	\$2,599,708.00
Capital \$	-	\$ -	\$ -
Total Budget \$	71,288.66	\$2,350,480.00	\$2,599,708.00



FINANCIAL SUMMARY
IDALOU/NEW DEAL PARK

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	138,645	\$	152,082	\$ -
Intergovernmental		-			
Fees		-			
Commissions		-			
Charges for Service		-			
Fines/Forfeitures		-			
Interest		12,914		1,000	-
Other Revenue		8,200		6,033	-
Licenses/Permits		-			
OTHER REVENUE SOURCES					
Transfers In		-		-	-
TOTAL REVENUE	\$	159,759	\$	159,115	\$ -
EXPENDITURES					
Personnel		45,820		53,048	54,572
Operating		17,076		47,583	48,311
Capital		40,355		-	-
OTHER SOURCES (USES)					
Transfers out		58,484		58,484	59,907
NET REVENUE (EXPENDITURES)	\$	(1,976)	\$	-	\$ (162,790)
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance		304,595		302,619	302,619
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
ENDING FUND BALANCE	\$	302,619	\$	302,619	\$ 139,829

IDALOU/NEW DEAL PARK

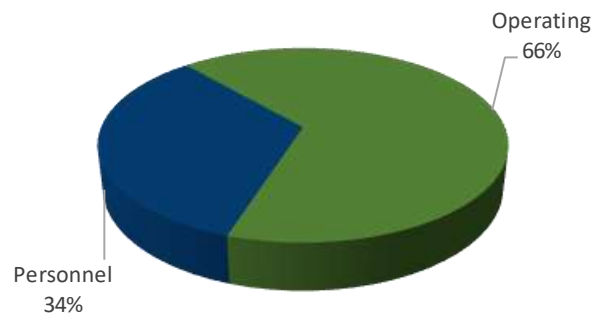
Expenditures from the Park Funds are generally for the operation, repair, maintenance, and upkeep associated with county owned parks. The majority of revenue comes from ad valorem taxes, along with some interest income and miscellaneous usage fees.

Elected Official

Commissioner Precinct #3 – Gilbert A. Flores

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	45,819.82	\$ 53,048.00	\$ 54,572.00
Operating \$	75,560.34	\$ 106,067.00	\$ 108,218.00
Capital \$	40,355.00	\$ -	\$ -
Total Budget \$	161,735.16	\$ 159,115.00	\$ 162,790.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Regular Part-Time	1	1	1

GOALS AND OBJECTIVES

- Maintain a well-balanced budget and provide all needs to serve the County Community well. Having two community centers in Precinct 3 is a great responsibility.
- Maintain a safe, clean and well-kept community. Assure all equipment and supplies are in good working condition.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Clubhouse rentals	57	72	54	50
501 C3 Supported (including elections)	3	3	3	3

FINANCIAL SUMMARY
INMATE SUPPLY

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	178,410	60,000	130,000
Other Revenue	1,238,041	1,005,000	754,000
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 1,416,451	\$ 1,065,000	\$ 884,000
EXPENDITURES			
Personnel			
Operating	1,003,815	1,104,000	1,305,000
Capital	95,789	10,000	50,000
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 316,847	\$ (49,000)	\$ (471,000)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	3,959,209	4,726,057	4,677,057
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 4,276,057	\$ 4,677,057	\$ 4,206,057

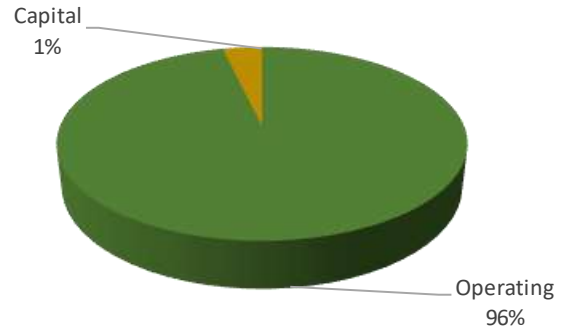
INMATE SUPPLY

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

Elected Official
Lubbock County Sheriff – Kelly Rowe

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	\$1,003,814.65	\$1,104,000.00	\$1,305,000.00
Capital \$	\$ 95,789.00	\$ 10,000.00	\$ 50,000.00
Total Budget	\$1,099,603.65	\$1,114,000.00	\$1,355,000.00



FINANCIAL SUMMARY
JUDICIAL EDUCATION SUPPORT

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$
Intergovernmental					
Fees		5,035		5,600	5,000
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest		288		175	400
Other Revenue					
Licenses/Permits					
OTHER REVENUE SOURCES					
Transfers In		-		-	-
TOTAL REVENUE	\$	5,323	\$	5,775	\$ 5,400
EXPENDITURES					
Personnel					
Operating		-		5,775	5,400
Capital					
OTHER SOURCES (USES)					
Transfers out					
NET REVENUE (EXPENDITURES)	\$	5,323	\$	-	\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance		4,040		9,363	9,363
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
Ending Fund Balance	\$	9,363	\$	9,363	\$ 9,363

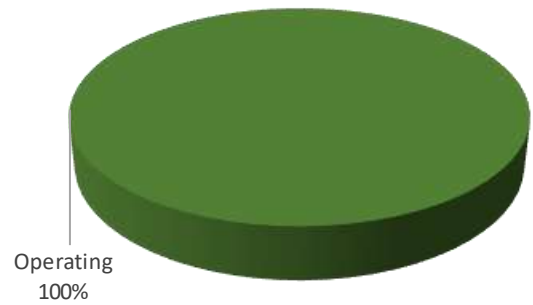
JUDICIAL EDUCATION SUPPORT

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.

Elected Official
Commissioners Court

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	\$ -	\$ -
Operating \$	-	\$ 5,775.00	\$ 5,400.00
Capital \$	-	\$ -	\$ -
Total Budget \$	-	\$ 5,775.00	\$ 5,400.00



FINANCIAL SUMMARY
JUSTICT COURT TECHNOLOGY JP#1

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental	-		-		-
Fees	4,931		6,500		6,500
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest	2,668		2,000		2,800
Other Revenue	-		-		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 7,599		\$ 8,500		\$ 9,300
EXPENDITURES					
Personnel	-		-		18,301
Operating	1,368		1,128		10,500
Capital	-		-		-
OTHER SOURCES (USES)					
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ 6,231		\$ 7,372		\$ (19,501)
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	61,973		68,204		75,576
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ 68,204		\$ 75,576		\$ 56,075

JUSTICE COURT TECHNOLOGY JP#1

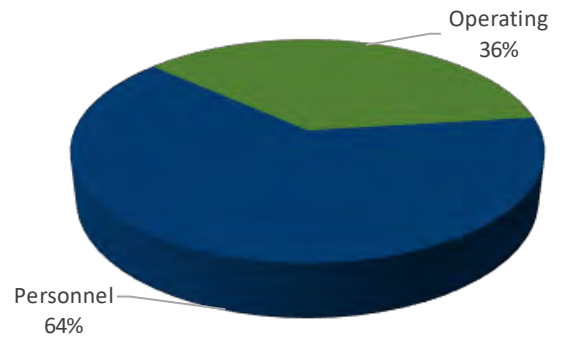
This fee was established in FY 2006 to account for the fees collected upon conviction of a misdemeanor offense in a justice court. Prior to January 1, 2020, funds could only be utilized to finance the purchase and maintenance of technological enhancements for justice courts as well as continuing education 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.

Elected Official

Justice of the Peace Precinct 1 – Jim Hansen

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	\$ 18,301.00	\$ 18,301.00
Operating \$	1,368.18	\$ 10,500.00	\$ 10,500.00
Capital \$	-	-	-
Total Budget \$	1,368.18	\$ 28,801.00	\$ 28,801.00



FINANCIAL SUMMARY
JUSTICE COURT TECHNOLOGY JP#2

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		-		-	-
Fees		2,182		2,400	2,275
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest		4,137		3,000	3,063
Other Revenue		-		-	-
Licenses/Permits		-		-	-
OTHER REVENUE SOURCES					
Transfers In		-		-	-
TOTAL REVENUE	\$	6,319	\$	5,400	\$ 5,338
EXPENDITURES					
Personnel		-		-	17,720
Operating		2,351		422	20,000
Capital					
OTHER SOURCES (USES)					
Transfers out		-		-	-
NET REVENUE (EXPENDITURES)	\$	3,968	\$	4,978	\$ (32,382)
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance		98,515		102,482	107,460
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
ENDING FUND BALANCE	\$	102,482	\$	107,460	\$ 75,078

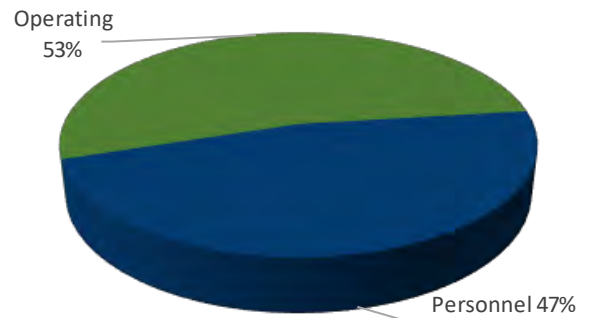
JUSTICE COURT TECHNOLOGY JP#2

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.

Elected Official
Justice of the Peace Precinct 2 – Susan Rowley

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	\$ 17,720.00
Operating \$	2,351.49	\$ 422.00	\$ 20,000.00
Capital \$	-	-	-
Total Budget \$	2,351.49	\$ 422.00	\$ 37,720.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Regular part-time	0	0	1

GOALS AND OBJECTIVES

- Work with IT to find a solution for closing out old cases.
- Working towards making the e-filing system easier for the public and transition to email or digital notifications for court settings to get away from mailings.
- Implementing contactless payments which would cut down on costs as well.

FINANCIAL SUMMARY
JUSTICE COURT TECHNOLOGY JP#3

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		-		-	-
Fees		1,346		2,000	1,483
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest		1,187		1,000	865
Other Revenue		-		-	-
Licenses/Permits		-		-	-
OTHER REVENUE SOURCES					
Transfers In				-	-
TOTAL REVENUE	\$	2,533	\$	3,000	\$ 2,348
EXPENDITURES					
Personnel					
Operating		5,734		3,000	3,100
Capital					
OTHER SOURCES (USES)					
Transfers out		-		-	-
NET REVENUE (EXPENDITURES)	\$	(3,202)	\$	-	\$ (752)
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance		30,767		27,565	27,565
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
ENDING FUND BALANCE	\$	27,565	\$	27,565	\$ 26,813

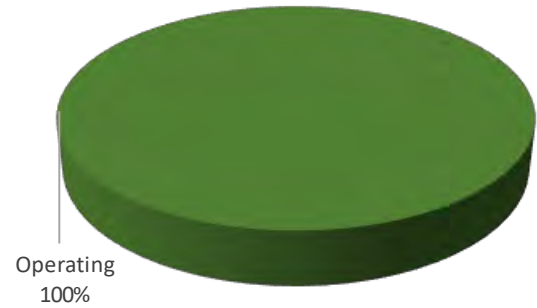
JUSTICE COURT TECHNOLOGY JP#3

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.

Elected Official
Justice of the Peace Precinct 3 – Francisco Gutierrez

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	5,734.46	3,000.00	3,100.00
Capital \$	-	-	-
Total Budget \$	5,734.46	3,000.00	3,100.00



FINANCIAL SUMMARY
JUSTICE COURT TECHNOLOGY JP#4

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		-		-	-
Fees		4,473		5,000	-
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest		4,280		3,500	2,000
Other Revenue		-		-	-
Licenses/Permits		-		-	-
OTHER REVENUE SOURCES					
Transfers In		-		-	-
TOTAL REVENUE	\$	8,753	\$	8,500	\$
EXPENDITURES					
Personnel		9,334		18,000	17,775
Operating		-		8,053	13,550
Capital					
OTHER SOURCES (USES)					
Transfers out		-		-	-
NET REVENUE (EXPENDITURES)	\$	(581)	\$	(17,553)	\$
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance		102,016		101,435	83,882
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
ENDING FUND BALANCE	\$	101,435	\$	83,882	\$

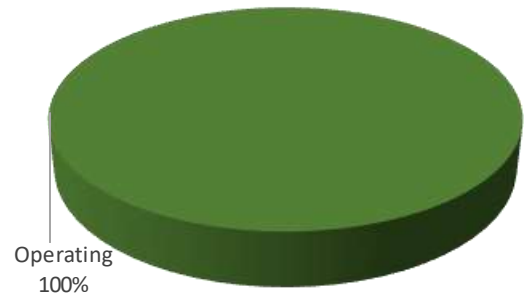
JUSTICE COURT TECHNOLOGY JP#4

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.

Elected Official
Justice of the Peace Precinct 4 – Lance Cansino

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	9,334.25	\$ 18,000.00	\$ 17,775.00
Operating \$	-	\$ 8,053.00	\$ 13,550.00
Capital \$	-	\$ -	\$ -
Total Budget \$	9,334.25	\$ 26,053.00	\$ 31,325.00



FINANCIAL SUMMARY
JUVENILE CASE MANAGER

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections			
Intergovernmental	358,427	260,000	105,000
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	1,895	1,895
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	152,250	119,605	10,135
TOTAL REVENUE	\$ 510,677	\$ 381,500	\$ 117,030
EXPENDITURES			
Personnel	499,595	374,704	108,339
Operating	11,082	6,796	8,691
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	\$ -	\$ -	\$ -

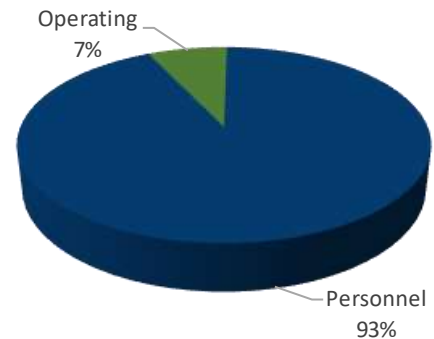
JUVENILE CASE MANAGER

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.

Appointed Official
Director – William A. Carter II

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel	\$ 499,594.94	\$ 374,704.00	\$ 108,339.00
Operating	\$ 11,082.32	\$ 6,796.00	\$ 8,691.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 510,677.26	\$ 381,500.00	\$ 117,030.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Professional	1	1	1
Public Safety	8	0	0

GOALS AND OBJECTIVES

- 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.

PERFORMANCE MEASURES



	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
Participant count in the Municipal Court Prevention Program	197	177	106	150
Program Completion	137	124	93	103

FINANCIAL SUMMARY
JUVENILE DETENTION

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	703,769	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	1,067,905	755,305	800,000
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES	-	-	-
Transfers In	2,088,258	4,777,391	5,295,505
TOTAL REVENUE	\$ 3,859,932	\$ 5,532,696	\$ 6,095,505
EXPENDITURES			
Personnel	3,697,401	5,101,624	5,664,433
Operating	162,531	431,072	431,072
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	\$ -	\$ -	\$ -

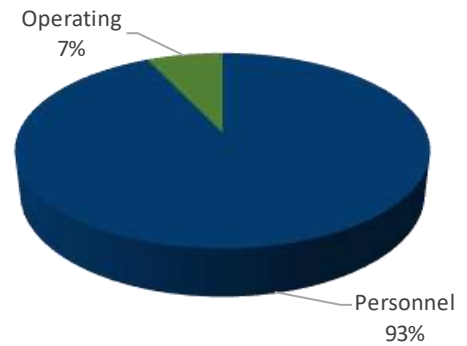
JUVENILE DETENTION

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.

Appointed Official
Director – William A. Carter II

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel	\$3,697,400.90	\$5,101,624.00	\$5,664,433.00
Operating	\$ 162,531.18	\$ 431,072.00	\$ 431,072.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$3,859,932.08	\$5,532,696.00	\$6,095,505.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Administrative	2	2	2
Professional	4	4	4
Public Safety	64	64	74
Clerical	1	1	1
Regular Part-time	2	2	1

GOALS AND OBJECTIVES

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

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Counseling Services provided to juveniles by Better Pathways	23	24	19	23

FINANCIAL SUMMARY
JUVENILE FOOD SERVICE

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental	189,939		157,449		157,449
Fees	-		-		-
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	-		-		-
Other Revenue	-		6,405		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES	-		-		-
Transfers In	172,371		255,242		307,278
TOTAL REVENUE	\$ 362,309		\$ 419,096		\$ 464,727
EXPENDITURES					
Personnel	121,366		185,146		205,777
Operating	240,944		233,950		258,950
Capital					
OTHER SOURCES (USES)	-		-		-
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ -		\$ -		\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	-		-		-
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ -		\$ -		\$ -

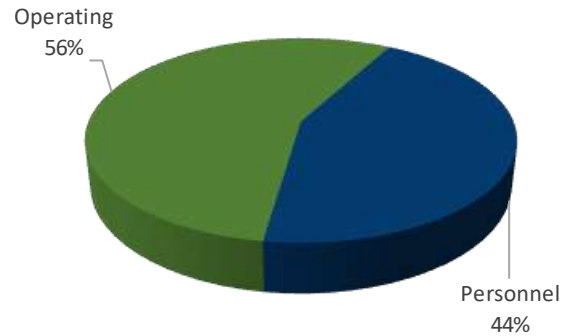
JUVENILE FOOD SERVICE

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.

Appointed Official
Director – William A. Carter II

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	121,365.83	\$ 185,146.00	\$ 205,777.00
Operating \$	240,943.52	\$ 233,950.00	\$ 258,950.00
Capital \$	-	\$ -	\$ -
Total Budget \$	362,309.35	\$ 419,096.00	\$ 464,727.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Trades & Technical	3	3	3

GOALS AND OBJECTIVES

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

FINANCIAL SUMMARY
JUVENILE PROBATION

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections			
Intergovernmental			
Fees			
Commissions			
Charges for Service	7,141	5,000	-
Fines/Forfeitures			
Interest	290,899	10,000	230,000
Other Revenue	4,360	2,000	2,000
Licenses/Permits			
OTHER REVENUE SOURCES			
Transfers In	8,458,221	1,000,000	7,939,865
TOTAL REVENUE	\$ 8,760,621	\$ 1,017,000	\$ 8,171,865
EXPENDITURES			
Personnel	1,886,951	2,183,363	2,465,209
Operating	336,460	527,971	467,773
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	6,536,480	3,015,366	5,738,883
NET REVENUE (EXPENDITURES)	\$ 729	\$ (4,709,700)	\$ (500,000)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	8,062,127	8,062,856	3,353,156
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 8,062,856	\$ 3,353,156	\$ 2,853,156

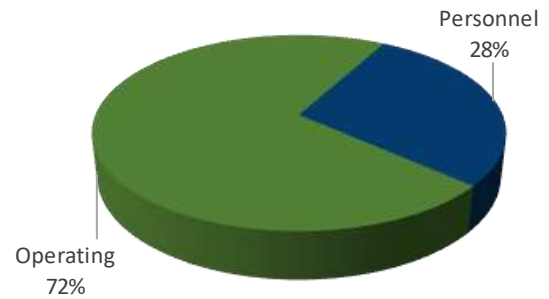
JUVENILE PROBATION

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.

Appointed Official
Director – William A. Carter II

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel	\$ 1,886,951.42	\$ 2,183,363.00	\$ 2,465,209.00
Operating	\$ 6,872,940.47	\$ 3,543,337.00	\$ 6,206,656.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 8,759,891.89	\$ 5,726,700.00	\$ 8,671,865.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Appointed	1	1	1
Administrative	1	1	1
Professional	17	15	15
Public Safety	6	4	4
Trades & Technical	1	1	1
Clerical	4	4	4

GOALS AND OBJECTIVES

- 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 to divert them from the criminal justice system.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Juveniles served	16,063	14,995	1,028	10,695
Community Service hours performed	8,686	10,005	8,962	9,217

FINANCIAL SUMMARY
LANGUAGE ACCESS

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$
Intergovernmental					
Fees		38,268		36,515	37,500
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest		1,980		1,000	3,000
Other Revenue					
Licenses/Permits					
OTHER REVENUE SOURCES					
Transfers In		-		-	-
TOTAL REVENUE	\$	40,248	\$	37,515	\$ 40,500
EXPENDITURES					
Personnel					
Operating		-		37,515	40,500
Capital					
OTHER SOURCES (USES)					
Transfers out					
NET REVENUE (EXPENDITURES)	\$	40,248	\$	-	\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance		25,515		65,762	65,762
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
Ending Fund Balance	\$	65,762	\$	65,762	\$ 65,762

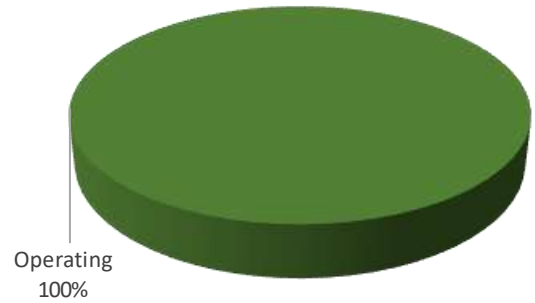
LANGUAGE ACCESS

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.

Elected Officials
Commissioners Court

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel	\$ -	\$ -	\$ -
Operating	\$ -	\$ 37,515.00	\$ 40,500.00
Capital	\$ -	\$ -	\$ -
Total Budget	\$ -	\$ 37,515.00	\$ 40,500.00



FINANCIAL SUMMARY
LAW LIBRARY

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental					
Fees	38,268		36,515		37,500
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest	1,980		1,000		3,000
Other Revenue					
Licenses/Permits					
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 40,248		\$ 37,515		\$ 40,500
EXPENDITURES					
Personnel					
Operating	-		37,515		40,500
Capital					
OTHER SOURCES (USES)					
Transfers out					
NET REVENUE (EXPENDITURES)	\$ 40,248		\$ -		\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	25,515		65,762		65,762
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
Ending Fund Balance	\$ 65,762		\$ 65,762		\$ 65,762

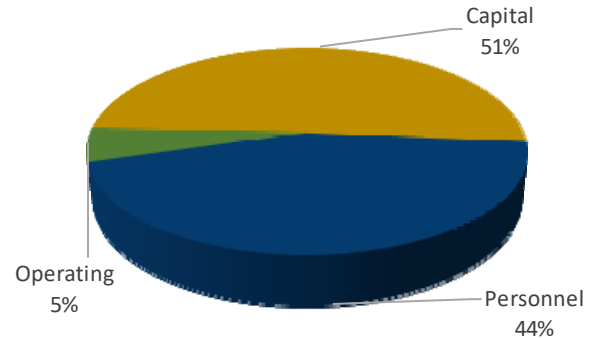
LAW LIBRARY

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 that are set at a level that will sufficiently operate the department.

Librarian – Michele Campbell

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel	\$ 86,816.04	\$ 87,215.00	\$ 91,065.00
Operating	\$ 15,176.23	\$ 10,585.00	\$ 10,809.00
Capital	\$ 102,112.31	\$ 102,696.00	\$ 104,516.00
Total Budget	\$ 204,104.58	\$ 200,496.00	\$ 206,390.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Professional	1	1	1

GOALS AND OBJECTIVES

- Increase the Law Library's visibility in the community
- Strengthen the Library's collection
- Develop more efficient, relevant service to patrons

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Library patrons	1,955	2,017	2,129	2,300
Texas law forms distributed	5,047	6,104	5,622	6,800
Social media reach	12,290	27,858	27,145	30,000

FINANCIAL SUMMARY
LCETRZ NO1 TAX INCREMENT FUND

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections			
Intergovernmental			
Fees			
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	10,140	-	-
Other Revenue			
Licenses/Permits			
OTHER REVENUE SOURCES			
Transfers In	224,839	191,000	250,000
TOTAL REVENUE	\$ 234,979	\$ 191,000	\$ 250,000
EXPENDITURES			
Personnel	-	-	-
Operating	-	-	-
Capital	-	191,000	250,000
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 234,979	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	215,601	450,579	450,579
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 450,579	\$ 450,579	\$ 450,579

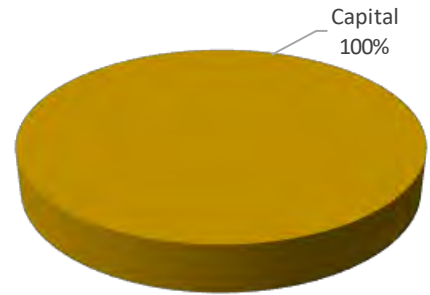
LCETRZ NO1 INCREMENT FUND

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.

Project Manager – Jennifer Davidson, PE, CFM

BUDGET SUMMARY

	FY23		FY24		FY25
Personnel \$	-	\$	-	\$	-
Operating \$	-	\$	-	\$	-
Capital \$	-	\$	191,000.00	\$	250,000.00
Total Budget \$	-	\$	191,000.00	\$	250,000.00



FINANCIAL SUMMARY
LOEOSE SHERIFF

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental	20,934		21,000		65,000
Fees	-		-		-
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	6,872		5,000		6,000
Other Revenue	-		-		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 27,806		\$ 26,000		\$ 71,000
EXPENDITURES					
Personnel					
Operating	10,578		26,000		71,000
Capital	-		-		-
OTHER SOURCES (USES)					
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ 17,228		\$ -		\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	156,254		173,482		173,482
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ 173,482		\$ 173,482		\$ 173,482

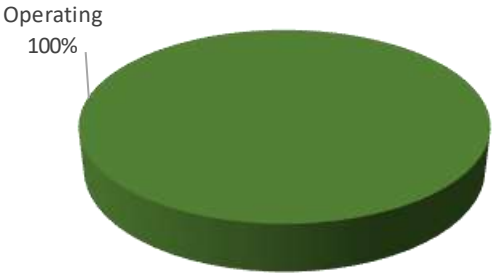
LEOSE SHERIFF

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.

Elected Official
Sheriff – Kelly Rowe

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	10,577.87	26,000.00	71,000.00
Capital \$	-	-	-
Total Budget \$	10,577.87	26,000.00	71,000.00



FINANCIAL SUMMARY
LECD EMERGENCY COMMUNICATIONS GRANT

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	11,641	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 11,641	\$ -	\$ -
EXPENDITURES			
Personnel	-	-	-
Operating	11,641	-	-
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	\$ -	\$ -	\$ -

LECD EMERGENCY COMMUNICATION GRANT

The Lubbock Emergency Communication District provides funding to PSAPs through a grant program for projects beyond the monetary scope of the funding of their agency. This program is a reimbursable one. The agency accepting the grant must first expend the funds, then provide documentation of the expenditures to the District for reimbursement.

Elected Official
Sheriff – Kelly Rowe

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel	\$ -	\$ -	\$ -
Operating	\$11,640.81	\$ -	\$ -
Capital	\$ -	\$ -	\$ -
Total Budget	\$11,640.81	\$ -	\$ -

FINANCIAL SUMMARY
LOCAL TRUANCY PREVENTION AND DIVERSION

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental	-		-		-
Fees	14,348		14,338		70,000
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	1,990		1,160		1,500
Other Revenue	-		-		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 16,338		\$ 15,498		\$ 71,500
EXPENDITURES					
Personnel	-		-		31,146
Operating	120		15,498		40,354
Capital					
OTHER SOURCES (USES)					
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ 16,218		\$ -		\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	39,657		55,875		55,875
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
Ending Fund Balance	\$ 55,875		\$ 55,875		\$ 55,875

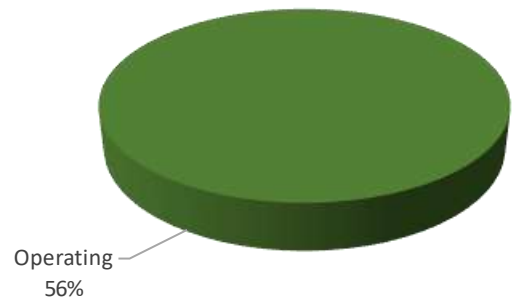
LOCAL TRUANCY PREVENTION AND DIVERSION

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.

Director– Gene Valentini

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	\$ 31,146.00
Operating \$	120.00	\$ 15,498.00	\$ 40,354.00
Capital \$	-	-	-
Total Budget \$	120.00	\$ 15,498.00	\$ 71,500.00



PERFORMANCE MEASURES



New referrals

FY22	FY23	FY24	FY25
Actuals	Actuals	Actuals	Projected
N/A	N/A	49	200

FINANCIAL SUMMARY
ONLINE ACCESS

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees			-
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	13,983	7,000	10,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 13,983	\$ 7,000	\$ 10,000
EXPENDITURES			
Personnel			
Operating	6,729	8,712	185,000
Capital			
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 7,253	\$ (1,712)	\$ (175,000)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	341,071	348,324	346,612
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 348,324	\$ 346,612	\$ 171,612

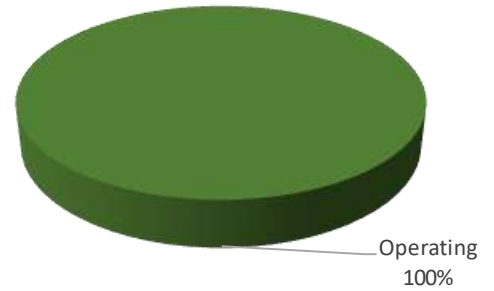
ONLINE ACCESS

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.

Director – Dean Stanzione

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	\$ -	\$ -
Operating \$	6,729.23	\$ 185,000.00	\$ 185,000.00
Capital \$	-	\$ -	\$ -
Total Budget \$	6,729.23	\$ 185,000.00	\$ 185,000.00



FINANCIAL SUMMARY
PERMANENT IMPROVEMENT

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ 2,772,903	\$ 3,041,664	\$ 3,278,520
Intergovernmental			
Fees			
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	389,672	150,000	-
Other Revenue	483,732	133,732	-
Licenses/Permits			
OTHER REVENUE SOURCES			
Transfers In	4,176,636	470,000	1,980,760
TOTAL REVENUE	\$ 7,822,943	\$ 3,795,396	\$ 5,259,280
EXPENDITURES			
Personnel	-	-	-
Operating	2,397,822	3,404,610	2,579,980
Capital	9,317,137	4,047,757	2,679,300
OTHER SOURCES (USES)			
Transfers out	520,000	-	-
NET REVENUE (EXPENDITURES)	\$ (4,412,017)	\$ (3,656,971)	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	9,162,537	4,750,520	1,093,549
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 4,750,520	\$ 1,093,549	\$ 1,093,549

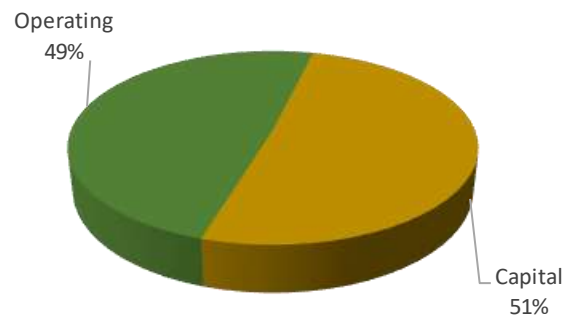
PERMANENT IMPROVEMENT

The 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.

Director – Natalie Harvill

BUDGET SUMMARY


	FY23	FY24	FY25
Personnel	\$ -	\$ -	\$ -
Operating	\$ 2,397,822.26	\$ 3,404,610.00	\$ 2,579,980.00
Capital	\$ 9,317,137.34	\$ 5,766,000.00	\$ 2,679,300.00
Total Budget	\$ 11,714,959.60	\$ 9,170,610.00	\$ 5,259,280.00



GOALS AND OBJECTIVES

- Continue overseeing budget in-house and contracted projects to best utilize public funds from design through completion of projects.
- Complete a life-safety study and incorporate required improvements into the design of the First Floor Renovation for 916 Main.
- Complete a Master Planning study for 916 Main to thoughtfully complete the renovation of the remainder of 916 Main.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Number of in-house projects	N/A	N/A	18	14
Total labor hours for in-house projects	N/A	N/A	4,421	4,500
Number of contracted projects	15	14	25	30
Cost of contracted projects	\$8,755,525	\$8,310,000	\$20,369,098	\$41,013,867

FINANCIAL SUMMARY
PRECINCT 1 PARK

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ 138,645		\$ 152,083		\$ -
Intergovernmental					
Fees					
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest	24,466		10,000		10,000
Other Revenue	9,500		8,000		10,000
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 172,611		\$ 170,083		\$ 20,000
EXPENDITURES					
Personnel	50,083		56,737		59,185
Operating	17,453		54,862		59,100
Capital	-		75,000		10,000
OTHER SOURCES (USES)					
Transfers out	58,484		58,484		59,907
NET REVENUE (EXPENDITURES)	\$ 46,591		\$ (75,000)		\$ (168,192)
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	559,579		606,170		531,170
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ 606,170		\$ 531,170		\$ 362,978

PRECINCT 1 PARK

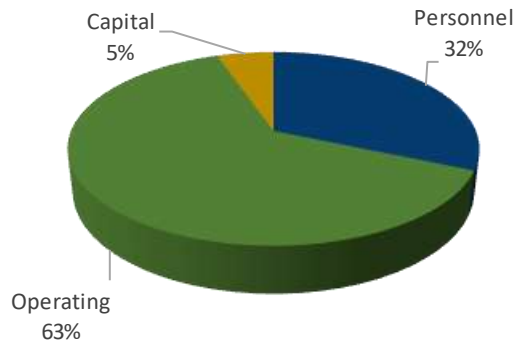
Expenditures from the Park Funds are generally for the operation, repair, maintenance, and upkeep associated with county owned parks. The majority of revenue comes from ad valorem taxes, along with some interest income and miscellaneous usage fees.

Elected Official

Commissioner Precinct #1 – Terence Kovar

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	50,083.36	\$ 56,737.00	\$ 59,185.00
Operating \$	75,936.74	\$ 113,346.00	\$ 119,007.00
Capital \$	-	\$ 75,000.00	\$ 10,000.00
Total Budget \$	126,020.10	\$ 245,083.00	\$ 188,192.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Clerical	1	1	1
Regular Par-time	1	1	1

GOALS AND OBJECTIVES

- Continue to provide Lubbock County residents an affordable, clean, and safe community center for events.
- Increase technology to streamline the reservation system.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
Clubhouse rentals	96	90	85	105
Payments received	\$10,600	\$9,500	\$9,000	\$11,500

FINANCIAL SUMMARY
PRE-TRIAL RELEASE FUND

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental					
Fees	6,535		15,000		15,000
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	-		-		-
Other Revenue	-		-		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 6,535		\$ 15,000		\$ 15,000
EXPENDITURES					
Personnel					
Operating	-		15,000		15,000
Capital					
OTHER SOURCES (USES)					
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ 6,535		\$ -		\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	-		-		-
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ -		\$ -		\$ -

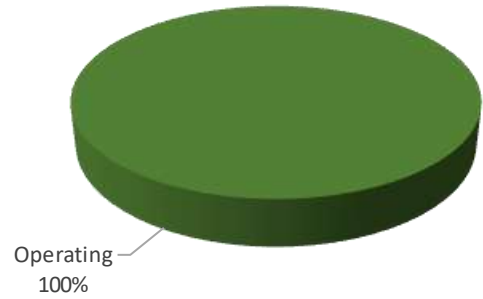
PRE-TRIAL RELEASE FUND

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.

Director – Dean Stanzione

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	-	\$ 15,000.00	\$ 15,000.00
Capital \$	-	-	-
Total Budget \$	-	\$ 15,000.00	\$ 15,000.00



FINANCIAL SUMMARY
PROJECT SAFE NEIGHBORHOOD GRANT

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		-	136,000		116,398
Fees		-	-		-
Commissions		-	-		-
Charges for Service		-	-		-
Fines/Forfeitures		-	-		-
Interest					
Other Revenue					
Licenses/Permits		-	-		-
OTHER REVENUE SOURCES					
Transfers In		-	-		-
TOTAL REVENUE	\$	-	\$	136,000	\$
EXPENDITURES					
Personnel		-	19,276		8,674
Operating		-	52,724		23,942
Capital		-	64,000		83,782
OTHER SOURCES (USES)					
Transfers out		-	-		-
NET REVENUE (EXPENDITURES)	\$	-	\$	-	\$
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance			-		-
Unrealized Gain		-	-		-
Prior Period Adjustment		-	-		-
ENDING FUND BALANCE			\$	-	\$

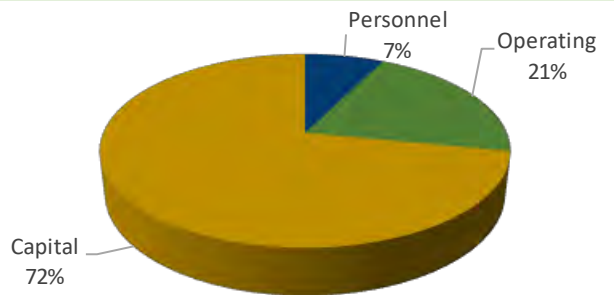
PROJECT SAFE NEIGHBORHOOD GRANT

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.

Elected Official
Sheriff – Kelly Rowe

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	\$ 19,276.00	\$ 8,674.00
Operating \$	-	\$ 52,724.00	\$ 23,942.00
Capital \$	-	\$ 64,000.00	\$ 83,782.00
Total Budget \$	-	\$ 136,000.00	\$ 116,398.00



FINANCIAL SUMMARY
SETTLEMENTS FUND

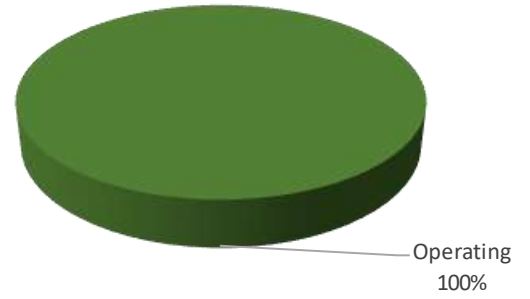
	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental	-		-		-
Fees	-		-		-
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	-		-		-
Other Revenue	-		-		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	-		601,532		-
TOTAL REVENUE	\$ -		\$ 601,532		\$ -
EXPENDITURES					
Personnel	-		-		-
Operating	-		60,000		120,000
Capital	-		-		-
OTHER SOURCES (USES)					
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ -		\$ 541,532		\$ (120,000)
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance			-		541,532
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE			\$ 541,532		\$ 421,532

SETTLEMENTS FUND

This fund contains moneys awarded from the settlements of Opioid, Tobacco, and Volkswagen lawsuits.

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	\$ -	\$ -
Operating \$	-	\$ 60,000.00	\$ 120,000.00
Capital \$	-	\$ -	\$ -
Total Budget \$	-	\$ 60,000.00	\$ 120,000.00



FINANCIAL SUMMARY
SHALLOWATER PARK

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ 138,645	\$	152,082	\$	-
Intergovernmental					
Fees					
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest	15,505		5,000		-
Other Revenue	8,201		6,200		6,200
Licenses/Permits					
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 162,352	\$	163,282	\$	6,200
EXPENDITURES					
Personnel	19,559		24,427		24,984
Operating	24,003		45,000		55,500
Capital	-		50,000		50,000
OTHER SOURCES (USES)					
Transfers out	58,484		58,484		59,907
NET REVENUE (EXPENDITURES)	\$ 60,306	\$	(14,629)	\$	(184,191)
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	332,195		392,501		377,872
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ 392,501	\$	377,872	\$	193,681

SHALLOWATER PARK

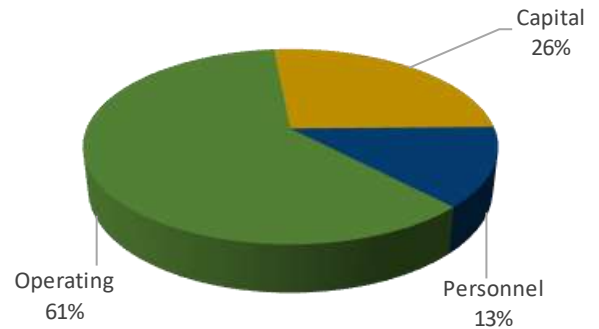
Expenditures from the Park Funds are generally for the operation, repair, maintenance, and upkeep associated with county owned parks. The majority of revenue comes from ad valorem taxes, along with some interest income and miscellaneous usage fees.

Elected Official

Commissioner Precinct #4 – Jordan Rackler

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	19,558.68	\$ 24,427.00	\$ 24,984.00
Operating \$	82,487.33	\$ 103,484.00	\$ 115,407.00
Capital \$	-	\$ 50,000.00	\$ 50,000.00
Total Budget \$	102,046.01	\$ 177,911.00	\$ 190,391.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Regular Part-time	1	1	1

GOALS AND OBJECTIVES

- Complete sprinkler system on park and clubhouse and fields with ARPA money.
- Start online booking for clubhouse and install security devices on clubhouse to go with online booking.
- Continue to provide a affordable community building for Lubbock County Residents to utilize.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Clubhouse rentals	N/A	N/A	79	95
501 C3 Supported (including elections)	N/A	N/A	42	70

FINANCIAL SUMMARY
SHERIFF COMMISARY SALARY

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$
Intergovernmental		797,155		958,673	1,081,369
Fees		-		-	-
Commissions		-		-	-
Charges for Service		-		-	-
Fines/Forfeitures		-		-	-
Interest		-		-	-
Other Revenue		-		-	-
Licenses/Permits		-		-	-
OTHER REVENUE SOURCES					
Transfers In		-		-	-
TOTAL REVENUE	\$	797,155	\$	958,673	\$ 1,081,369
EXPENDITURES					
Personnel		815,807		958,673	1,081,369
Operating					
Capital					
OTHER SOURCES (USES)					
Transfers out		-		-	-
NET REVENUE (EXPENDITURES)	\$	(18,652)	\$	-	\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance		235,751		217,099	217,099
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
ENDING FUND BALANCE	\$	217,099	\$	217,099	\$ 217,099

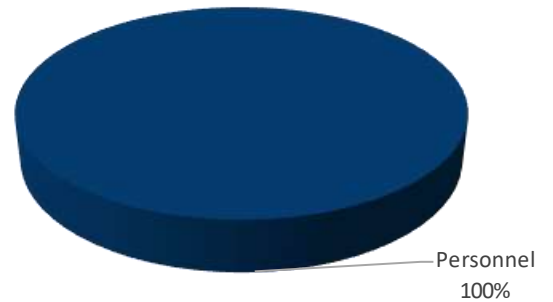
SHERIFF COMMISSARY SALARY

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.

Elected Official
Sheriff – Kelly Rowe

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel	\$ 815,806.77	\$ 958,673.00	\$1,081,369.00
Operating	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -
Total Budget	\$ 815,806.77	\$ 958,673.00	\$1,081,369.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Professional	5	6	6
Public Safety	2	3	3
Trades & Technical	1	1	1
Clerical	2	2	2
Regular Part-time	0	0	0

FINANCIAL SUMMARY
SHERIFF CONTRABAND

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	183,085	143,648	115,000
Interest	22,578	15,000	7,000
Other Revenue	-	-	2,500
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 205,663	\$ 158,648	\$ 124,500
EXPENDITURES			
Personnel			
Operating	142,194	149,691	148,000
Capital	232,540	165,000	65,000
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (169,071)	\$ (156,043)	\$ (88,500)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	589,170	420,098	264,055
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 420,098	\$ 264,055	\$ 175,555

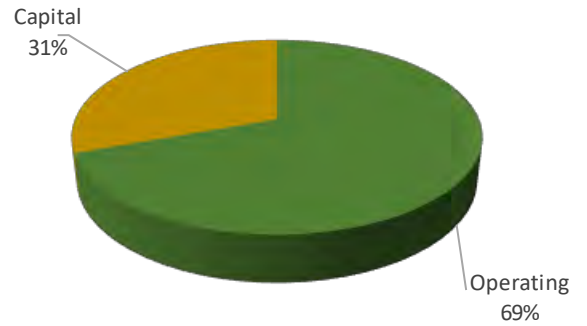
SHERIFF CONTRABAND

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.

Elected Official
Sheriff – Kelly Rowe

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel	\$ -	\$ -	\$ -
Operating	\$ 142,194.18	\$ 149,691.00	\$ 148,000.00
Capital	\$ 232,540.00	\$ 165,000.00	\$ 65,000.00
Total Budget	\$ 374,734.18	\$ 314,691.00	\$ 213,000.00



FINANCIAL SUMMARY
SLATON/ROOSEVELT PARK

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	138,645	\$	163,771	\$ -
Intergovernmental					
Fees					
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest		5,046		500	3,500
Other Revenue		9,150		8,000	9,000
Licenses/Permits					
OTHER REVENUE SOURCES					
Transfers In		-		-	-
TOTAL REVENUE	\$	152,842	\$	172,271	\$ 12,500
EXPENDITURES					
Personnel		46,790		42,600	-
Operating		55,047		117,982	124,248
Capital		-		-	-
OTHER SOURCES (USES)					
Transfers out		-		-	-
NET REVENUE (EXPENDITURES)	\$	51,004	\$	11,689	\$ (111,748)
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance		57,565		108,569	120,258
Unrealized Gain		-		-	-
Prior Period Adjustment		-		-	-
ENDING FUND BALANCE	\$	108,569	\$	120,258	\$ 8,510

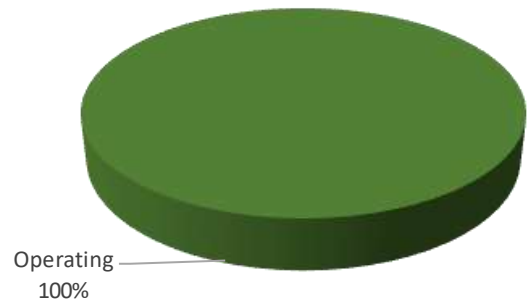
SLATON/ROOSEVELT PARK

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.

Elected Official
Commissioner Precinct #2 – Jason Corley

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	46,790.23	\$ 42,600.00	\$ -
Operating \$	55,046.96	\$ 117,982.00	\$ 124,248.00
Capital \$	-	\$ -	\$ -
Total Budget \$	101,837.19	\$ 160,582.00	\$ 124,248.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Trades & Technical	1	1	1
Regular Par-time	1	1	1

GOALS AND OBJECTIVES

- Begin construction on a new shade structure around the playground equipment.
- Plant 40 trees in the park.
- Install an injection system in the sprinkler system to reduce the application cost of chemicals to maintain the lawns and trees.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Improve/Repair/Replace aging equipment	4	4	4	4
Improve the outdoor environment	4	3	3	3

FINANCIAL SUMMARY
STATE HOMELAND SECURITY GRANT

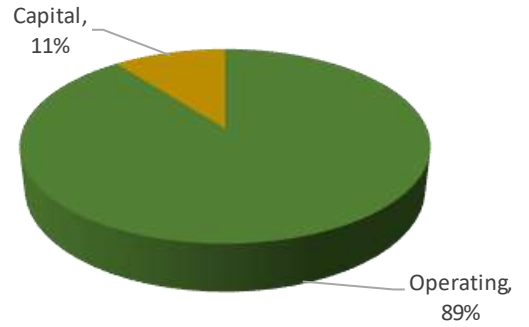
	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	84,747
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ 84,747
EXPENDITURES			
Personnel			
Operating	-	-	75,785
Capital	-	-	8,962
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

STATE HOMELAND SECURITY GRANT

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.

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	\$ -	\$ -
Operating \$	-	\$ -	\$ 75,785.00
Capital \$	-	\$ -	\$ 8,962.00
Total Budget \$	-	\$ -	\$ 84,747.00



FINANCIAL SUMMARY
TAG GRANT

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental	1,591,000		12,552,087		12,745,788
Fees	-		-		-
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	-		-		-
Other Revenue	-		-		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 1,591,000		\$ 12,552,087		\$ 12,745,788
EXPENDITURES					
Personnel	327,808		324,192		333,354
Operating	998,729		571,275		1,070,434
Capital	257,463		11,656,620		11,342,000
OTHER SOURCES (USES)					
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ -		\$ -		\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	-		-		-
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ -		\$ -		\$ -

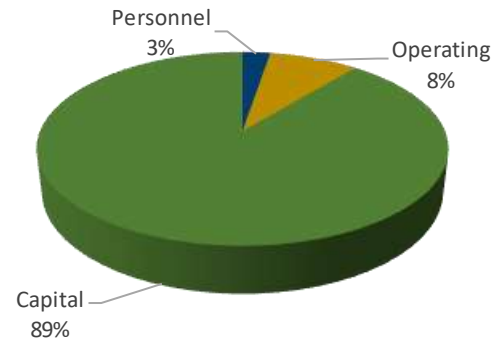
TAG GRANT

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.

Elected Official
 Sheriff – Kelly Rowe

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel	\$ 327,807.51	\$ 324,192.00	\$ 333,354.00
Operating	\$ 998,729.01	\$ 571,275.00	\$ 1,070,434.00
Capital	\$ 257,463.27	\$ 11,656,620.00	\$ 11,342,000.00
Total Budget	\$1,583,999.79	\$ 12,552,087.00	\$ 12,745,788.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Administrative	1	1	1
Clerical	2	2	2

FINANCIAL SUMMARY
TJJD (A) JUVENILE PROBATION COMMISSION GRANT

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental	1,670,751		2,554,349		2,917,900
Fees	-		-		-
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	-		-		-
Other Revenue	-		-		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	265,527		260,619		125,965
TOTAL REVENUE	\$ 1,936,279		\$ 2,814,968		\$ 3,043,865
EXPENDITURES					
Personnel	1,146,477		2,027,331		2,231,343
Operating	789,802		787,637		787,637
Capital	-		-		24,885
OTHER SOURCES (USES)					
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ -		\$ -		\$ -
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	-		-		-
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ -		\$ -		\$ -

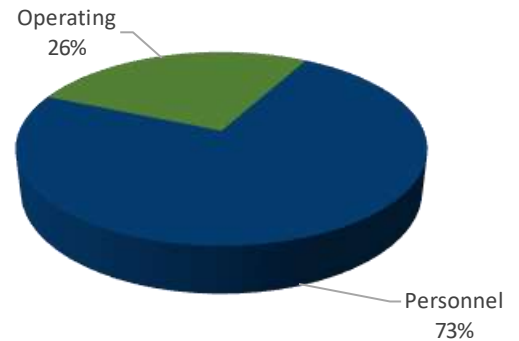
TJJD (A) JUVENILE PROBATION COMMISSION GRANT

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.

Appointed Official
Director – William A. Carter, II

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel	\$1,146,477.19	\$2,027,331.00	\$2,231,343.00
Operating	\$ 789,801.65	\$ 787,637.00	\$ 787,637.00
Capital	\$ -	\$ -	\$ 24,885.00
Total Budget	\$1,936,278.84	\$2,814,968.00	\$3,043,865.00




STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Professional	8	10	11
Public Safety	10	14	14

GOALS AND OBJECTIVES

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

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Psychological assessments	65	102	47	90
Parent Empowerment Program	30	29	34	37
Electronic Monitoring Program	79	59	48	15
Kids in residential placement	17	15	15	9
Aftercare program	11	11	18	13

FINANCIAL SUMMARY
TJJD DSA RESIDENTIAL PROJECTS GRANT

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$	-	\$	-	\$ -
Intergovernmental		66,240		127,520	-
Fees					
Commissions					
Charges for Service					
Fines/Forfeitures					
Interest					
Other Revenue					
Licenses/Permits					
OTHER REVENUE SOURCES					
Transfers In					
TOTAL REVENUE	\$	66,240	\$	127,520	\$ -
EXPENDITURES					
Personnel		66,240		90,000	-
Operating		-		37,520	-
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	\$	-	\$	-	\$ -

TJJD DSA RESIDENTIAL PROJECTS GRANT

Residential Projects Grant provides funding for the Lubbock County Juvenile Justice Center Substance Use Disorder Program to target youth with substance use issue. Funding will provide assistance to open a multiple occupancy unit for 12 residents.

Appointed Official
Director – William A. Carter, II

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	66,239.57	\$ 90,000.00	\$ -
Operating \$	-	\$ 37,520.00	\$ -
Capital \$	-	\$ -	\$ -
Total Budget \$	66,239.57	\$ 127,520.00	\$ -

FINANCIAL SUMMARY TJJD
(P) JJAEP GRANT

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections			
Intergovernmental	18,232	80,000	30,000
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 18,232	\$ 80,000	\$ 30,000
EXPENDITURES			
Personnel	-	-	-
Operating	18,232	80,000	30,000
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	\$ -	\$ -	\$ -

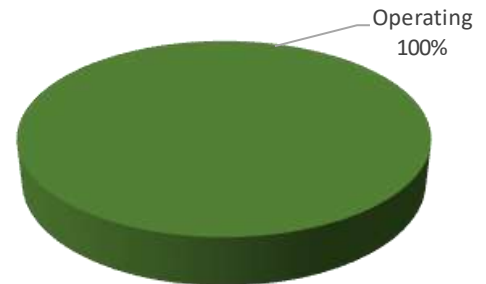
TJJD (P) JJAEP GRANT

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.

Appointed Official
Director – William A. Carter, II

BUDGET SUMMARY


	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	18,232.00	80,000.00	30,000.00
Capital \$	-	-	-
Total Budget \$	18,232.00	80,000.00	30,000.00



GOALS AND OBJECTIVES

- 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.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
 Juveniles enrolled	86	90	41	30
JJAEP mandatory billing	\$31,476	\$18,232	\$4,128	\$10,000
Number of school districts participated	6	5	4	4

FINANCIAL SUMMARY
TJJD (R) REGIONAL DIVERSION GRANT

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections			
Intergovernmental	13,434	15,628	15,628
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In			
TOTAL REVENUE	\$ 13,434	\$ 15,628	\$ 15,628
EXPENDITURES			
Personnel	-	-	-
Operating	13,434	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	\$ -	\$ -	\$ -

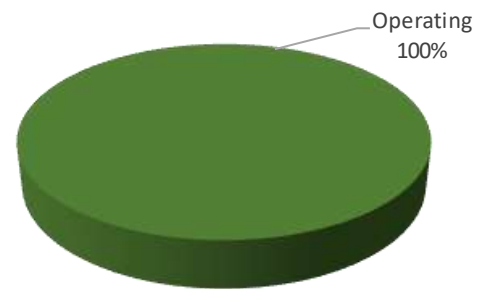
TJJD (R) REGIONAL DIVERSION GRANT

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.

Appointed Official
Director – William A. Carter, II

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	13,433.68	15,628.00	15,628.00
Capital \$	-	-	-
Total Budget \$	13,433.68	15,628.00	15,628.00



GOALS AND OBJECTIVES

- 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.

PERFORMANCE MEASURES



Completed assessments

FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
1,938	3,351	3,147	2,600

FINANCIAL SUMMARY
USDA AG MEDIATION GRANT

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental	242,688		300,000		300,000
Fees	81		1,500		1,500
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	-		-		-
Other Revenue	73,273		118,500		118,500
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 316,042		\$ 420,000		\$ 420,000
EXPENDITURES					
Personnel	189,823		232,000		232,000
Operating	156,955		188,000		188,000
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	\$ -		\$ -		\$ -

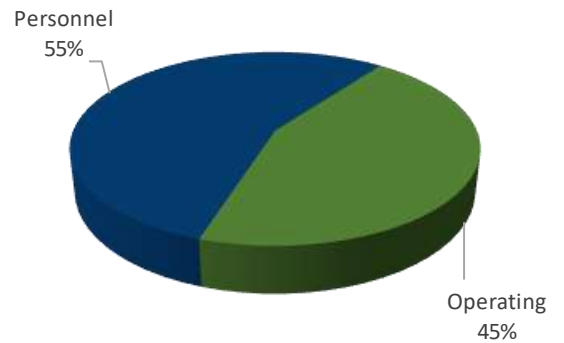
USDA AG MEDIATION GRANT

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.

Appointed Official
Director – D. Gene Valentini

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	189,823.11	\$ 232,000.00	\$ 232,000.00
Operating \$	156,954.60	\$ 188,000.00	\$ 188,000.00
Capital \$	-	\$ -	\$ -
Total Budget \$	346,777.71	\$ 420,000.00	\$ 420,000.00



STAFF BY CLASSIFICATION

	FY23	FY24	FY25
Clerical	1	1	2

PERFORMANCE MEASURES



	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
Inquiries and referrals – mediation	81	553	312	400
Inquiries and referrals – credit counseling	0	0	0	2

FINANCIAL SUMMARY
VINE GRANT

	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ -		\$ -		\$ -
Intergovernmental	29,403		30,171		31,000
Fees	-		-		-
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	-		-		-
Other Revenue	-		-		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 29,403		\$ 30,171		\$ 31,000
EXPENDITURES					
Personnel	-		-		-
Operating	29,403		30,171		31,000
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	\$ -		\$ -		\$ -

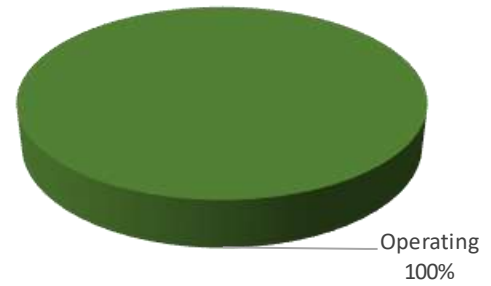
VINE GRANT

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

Manager – Daniel Corbin

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	29,403.16	30,171.00	31,000.00
Capital \$	-	-	-
Total Budget \$	29,403.16	30,171.00	31,000.00



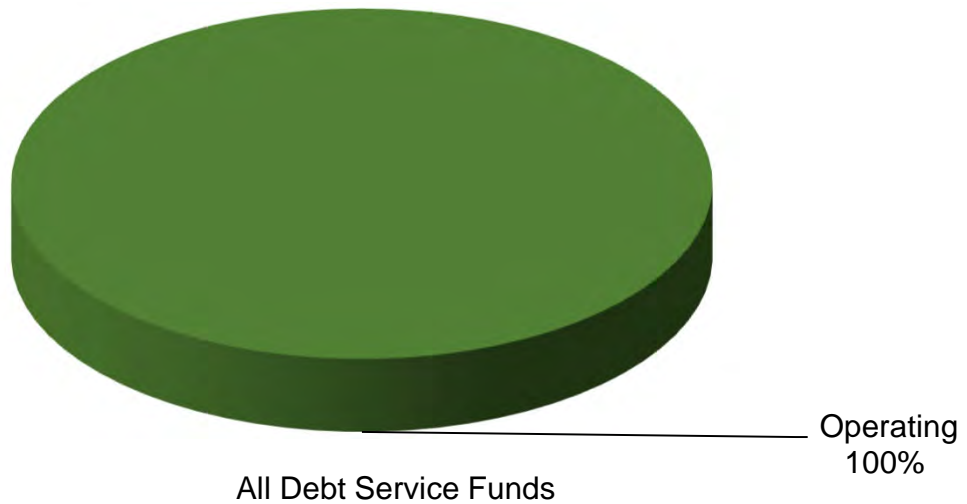
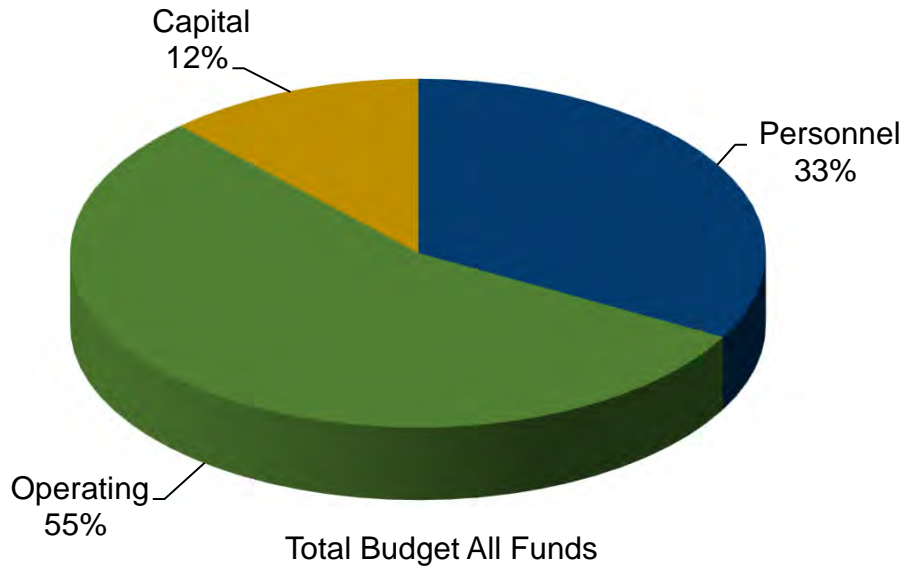
2025
Budget



Debt Service Funds
Revenue & Expenditure
Summaries

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



FINANCIAL SUMMARY
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2016

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ 6,085,023	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	64,708	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 6,149,730	\$ -	\$ -
EXPENDITURES			
Personnel	-	-	-
Operating	5,735,193	-	-
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	2,445,406	-	-
NET REVENUE (EXPENDITURES)	\$ (2,030,869)	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	2,030,869	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2016

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.

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel	\$ -	\$ -	\$ -
Operating	\$5,735,193.00	\$ -	\$ -
Capital	\$ -	\$ -	\$ -
Total Budget	\$5,735,193.00	\$ -	\$ -

FINANCIAL SUMMARY
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2021

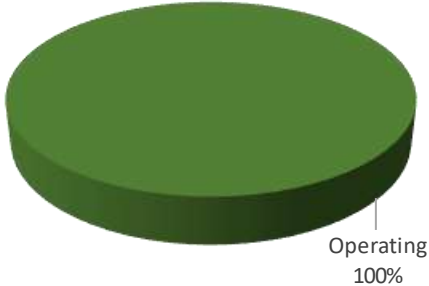
	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ 1,061,602		\$ 906,275		\$ 864,122
Intergovernmental	-		-		-
Fees	-		-		-
Commissions	-		-		-
Charges for Service	-		-		-
Fines/Forfeitures	-		-		-
Interest	58,697		8,000		-
Other Revenue	-		-		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 1,120,299		\$ 914,275		\$ 864,122
EXPENDITURES					
Personnel	-		-		-
Operating	742,200		914,275		1,039,374
Capital	-		-		-
OTHER SOURCES (USES)					
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ 378,099		\$ -		\$ (175,252)
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	2,526,141		2,904,240		2,904,240
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	\$ 2,904,240		\$ 2,904,240		\$ 2,728,988

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2021

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.

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	\$ -	\$ -
Operating \$	742,200.00	\$ 914,275.00	\$1,039,374.00
Capital \$	-	\$ -	\$ -
Total Budget \$	742,200.00	\$ 914,275.00	\$1,039,374.00



FINANCIAL SUMMARY
GENERAL OBLIGATION BONDS
BOND SERIES 2024 (ME)

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ 2,165,001
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	125,258	-
TOTAL REVENUE	\$ -	\$ 125,258	\$ 2,165,001
EXPENDITURES			
Personnel	-	-	-
Operating	-	-	2,290,259
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ 125,258	\$ (125,258)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	125,258
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ 125,258	\$ -

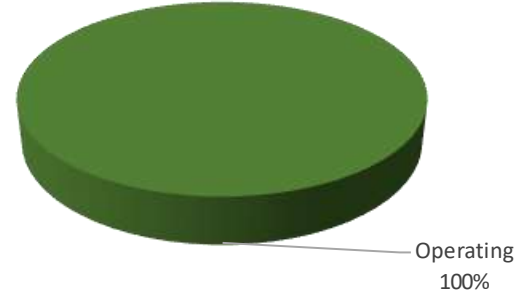
GENERAL OBLIGATION BONDS

SERIES 2024(ME)

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. This bond was taken out to fund the construction of the Medical Examiner’s Office.

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	\$ -	\$ -
Operating \$	-	\$ -	\$2,290,259.00
Capital \$	-	\$ -	\$ -
Total Budget \$	-	\$ -	\$2,290,259.00



FINANCIAL SUMMARY
SPECIAL TAX REVENUE BONDS, SERIES 2020

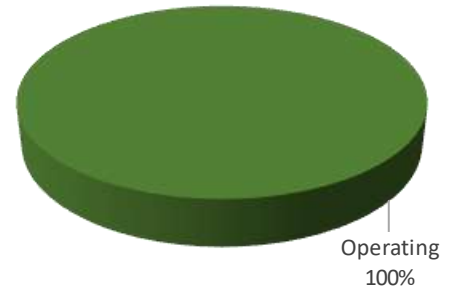
	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections			
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	43,063	35,000	35,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	599,740	1,210,570	614,342
TOTAL REVENUE	\$ 642,803	\$ 1,245,570	\$ 649,342
EXPENDITURES			
Personnel	-	-	-
Operating	605,178	1,210,570	614,342
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	35,000	35,000
NET REVENUE (EXPENDITURES)	\$ 37,625	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	888,531	656,551	656,551
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 656,551	\$ 656,551	\$ 656,551

SPECIAL TAX REVENUE BONDS, SERIES 2020

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.

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	605,177.50	\$1,210,570.00	\$ 614,342.00
Capital \$	-	-	-
Total Budget \$	605,177.50	\$1,210,570.00	\$ 614,342.00



FINANCIAL SUMMARY
UNLIMITED TAX ROAD BONDS

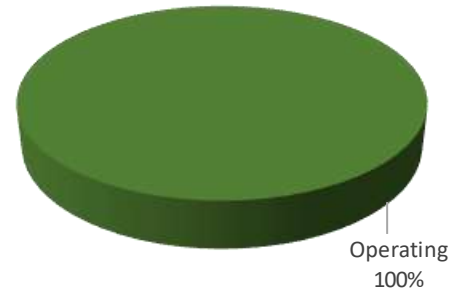
	2022-2023 Actuals		2023-2024 Estimates		2024-2025 Budget
REVENUES					
Tax Collections	\$ 2,082,183	\$	7,834,314	\$	7,257,562
Intergovernmental	-		-		
Fees	-		-		
Commissions	-		-		
Charges for Service	-		-		
Fines/Forfeitures	-		-		
Interest	25,235		15,000		-
Other Revenue	-		93,807		-
Licenses/Permits	-		-		-
OTHER REVENUE SOURCES					
Transfers In	-		-		-
TOTAL REVENUE	\$ 2,107,418	\$	7,943,121	\$	7,257,562
EXPENDITURES					
Personnel	-		-		-
Operating	1,887,463		7,798,115		7,677,454
Capital	-		-		-
OTHER SOURCES (USES)					
Transfers out	-		-		-
NET REVENUE (EXPENDITURES)	\$ 219,956	\$	145,006	\$	(419,892)
TRANSFERS TO (FROM) FUND BALANCE					
Beginning Fund Balance	108,909		328,864		473,870
Unrealized Gain	-		-		-
Prior Period Adjustment	-		-		-
ENDING FUND BALANCE	328,864	\$	473,870	\$	53,978

UNLIMITED TAX ROAD BONDS

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.

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	1,887,462.50	7,798,115.00	7,677,454.00
Capital \$	-	-	-
Total Budget	\$ 1,887,462.50	\$ 7,798,115.00	\$ 7,677,454.00



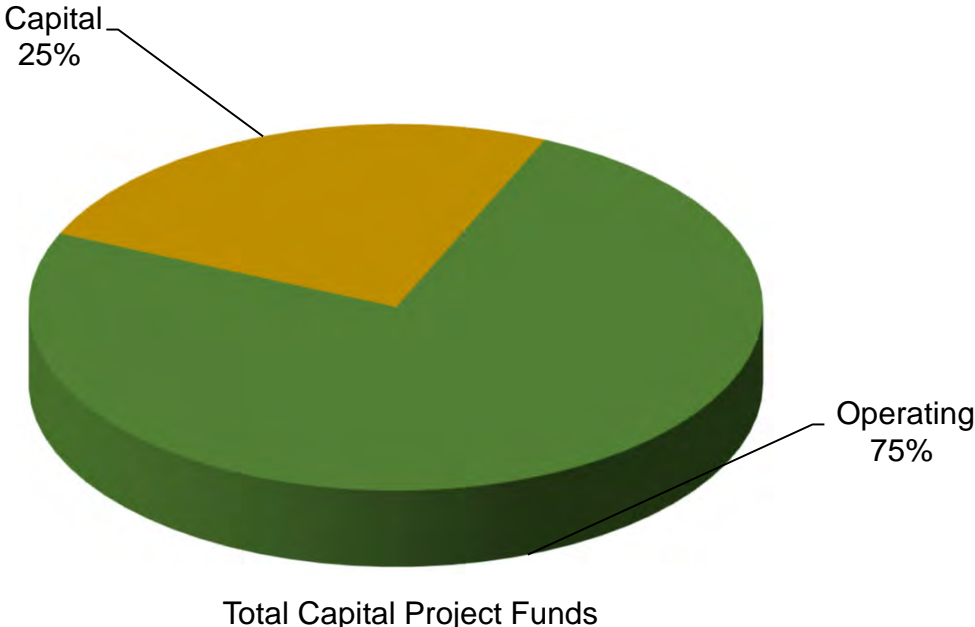
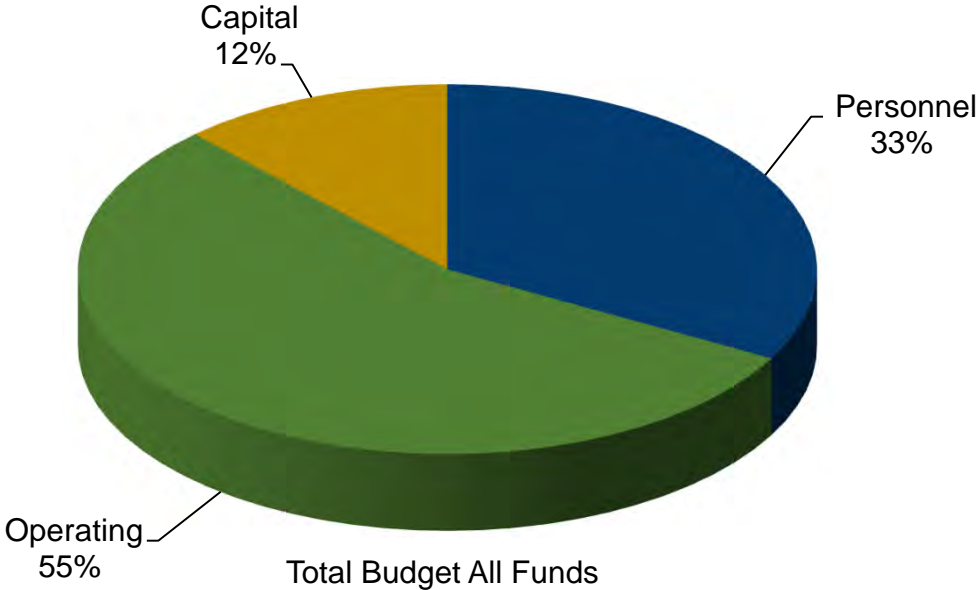
2025
Budget



Capital Project Funds
Revenue & Expenditure
Summaries

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.



FINANCIAL SUMMARY
CRTC RENOVATIONS #2

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	86,508	60,000	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	1,010,000	2,753,000	1,611,825
TOTAL REVENUE	\$ 1,096,508	\$ 2,813,000	\$ 1,611,825
EXPENDITURES			
Personnel			
Operating	186,295	80,000	48,625
Capital	486,212	5,133,000	1,563,200
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 424,001	\$ (2,400,000)	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	2,048,064	2,472,065	72,065
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 2,472,065	\$ 72,065	\$ 72,065

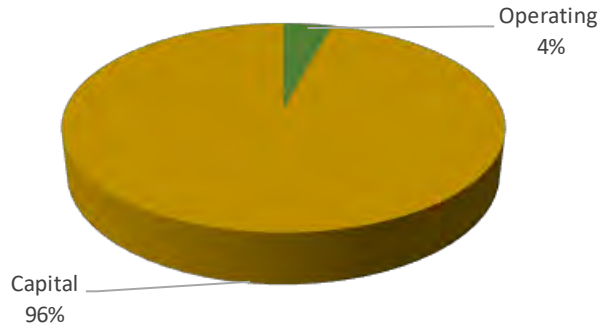
CRTC RENOVATIONS #2

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.

Project Manager – Natalie Harvill

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	186,294.74	80,000.00	48,625.00
Capital \$	486,212.27	5,133,000.00	1,563,200.00
Total Budget \$	672,507.01	5,213,000.00	1,611,825.00



FINANCIAL SUMMARY
MEDICAL EXAMINER CONSTRUCTION

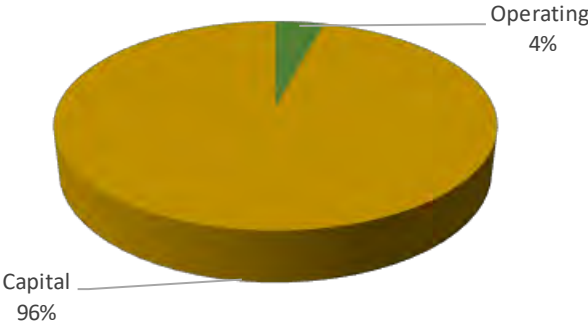
	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections			
Intergovernmental	-	-	-
Fees			
Commissions			
Charges for Service			
Fines/Forfeitures			
Interest	-	-	400,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES	-	-	-
Transfers In	-	35,686,972	-
TOTAL REVENUE	\$ -	\$ 35,686,972	\$ 400,000
EXPENDITURES			
Personnel	-	-	-
Operating	-	-	659,000
Capital	-	-	14,941,580
OTHER SOURCES (USES)	-	-	-
Transfers out	-		
NET REVENUE (EXPENDITURES)	\$ -	\$ 35,686,972	\$ (15,200,580)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	35,686,972
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ -	\$ 35,686,972	\$ 20,486,392

MEDICAL EXAMINER CONSTRUCTION

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 for the construction of the new Medical Examiner building.

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	\$ -	\$ -
Operating \$	-	\$ -	\$ 659,000.00
Capital \$	-	\$ -	\$ 14,941,580.00
Total Budget \$	-	\$ -	\$ 15,600,580.00



FINANCIAL SUMMARY
MPO ROAD CONSTRUCTION

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	41,656	29,313	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	1,410,100	812,083	-
TOTAL REVENUE	\$ 1,451,756	\$ 841,396	\$ -
EXPENDITURES			
Personnel	-	-	-
Operating	1,339,461	502,882	220,000
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 112,294	\$ 338,514	\$ (220,000)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	147,469	259,764	598,278
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 259,764	\$ 598,278	\$ 378,278

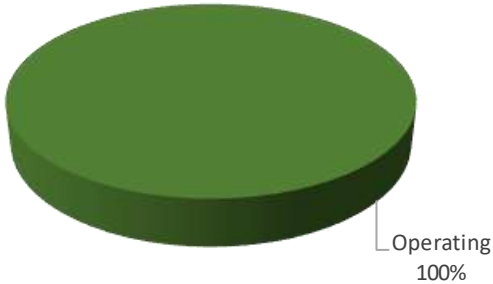
MPO ROAD CONSTRUCTION

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.

Project Manager – Jennifer Davidson, PE, CFM

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	1,339,461.34	502,882.00	220,000.00
Capital \$	-	-	-
Total Budget \$	1,339,461.34	502,882.00	220,000.00



FINANCIAL SUMMARY
TAX ROAD BONDS CONSTRUCTION

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	2,292,179	750,000	-
Other Revenue	53,866,075	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 56,158,253	\$ 750,000	\$ -
EXPENDITURES			
Personnel	-	-	-
Operating	36,012,323	5,207,661	48,097,796
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 20,145,930	\$ (4,457,661)	\$ (48,097,796)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	59,711,047	59,291,071	54,833,410
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 59,291,071	\$ 54,833,410	\$ 6,735,614

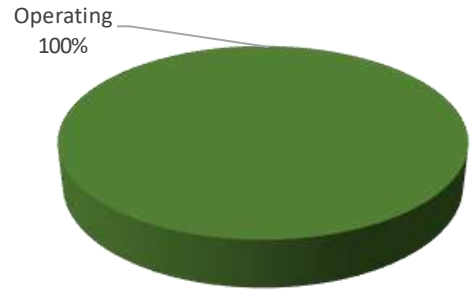
TAX ROAD BONDS CONSTRUCTION

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.

Project Manager – Jennifer Davidson, PE, CFM

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	36,012,322.96	5,207,661.00	48,097,796.
Capital \$	-	-	-
Total Budget \$	36,012,322.96	5,207,661.00	48,097,796.



FINANCIAL SUMMARY
VENUE CAPITAL PROJECT

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	23,940	20,000	10,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	745,530	1,794,454	-
TOTAL REVENUE	\$ 769,470	\$ 1,814,454	\$ 10,000
EXPENDITURES			
Personnel			
Operating	538,444	1,466,246	252,247
Capital	745,530	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (514,504)	\$ 348,208	\$ (242,247)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	694,329	179,825	528,033
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 179,825	\$ 528,033	\$ 285,786

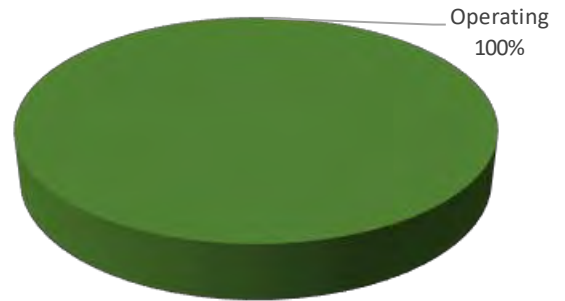
VENUE CAPITAL PROJECT

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.

Elected Officials
Commissioners Court

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	538,444.18	1,466,246.00	252,247.00
Capital \$	745,530.17	-	-
Total Budget	\$ 1,283,974.35	\$ 1,466,246.00	\$ 252,247.00



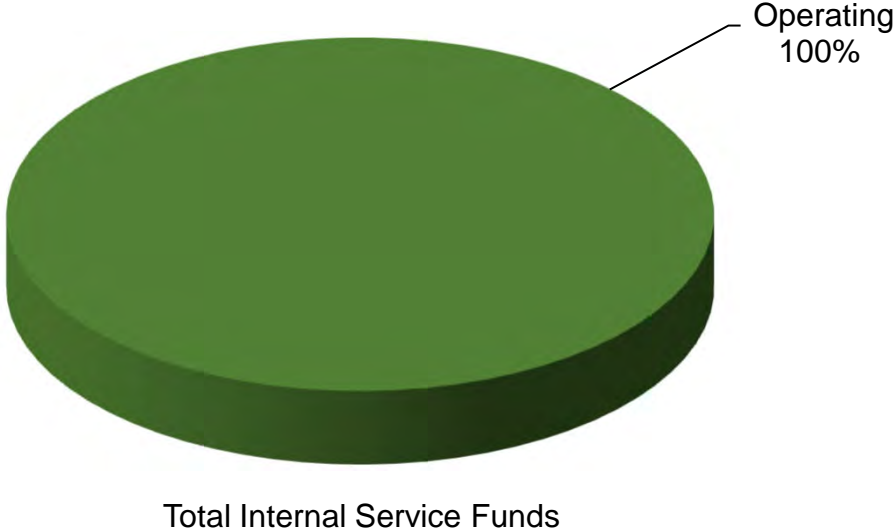
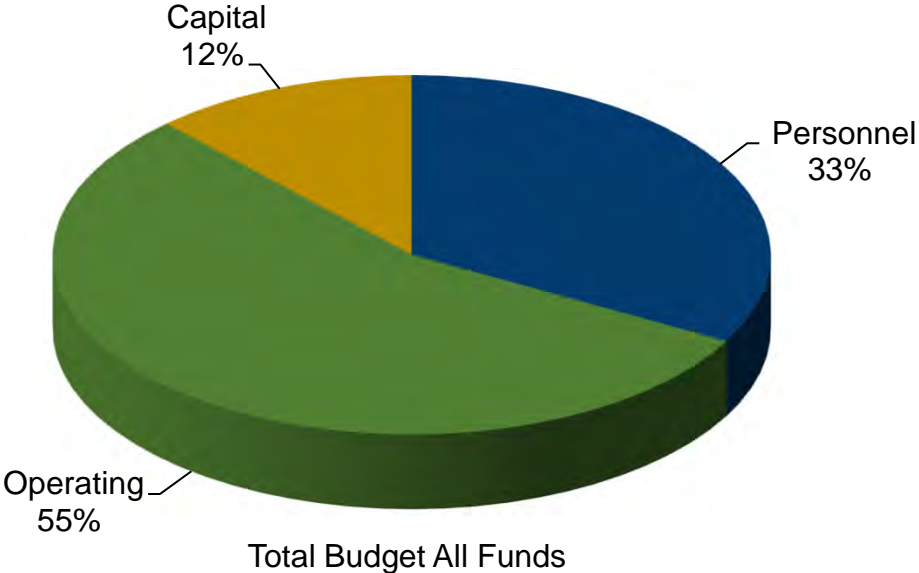
2025
Budget



Internal Service Funds
Revenue & Expenditure
Summaries

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.



FINANCIAL SUMMARY
EMPLOYEE HEALTH BENEFIT

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	206,997	180,000	117,000
Other Revenue	13,069,081	12,917,000	13,213,756
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	1,500,000
TOTAL REVENUE	\$ 13,276,078	\$ 13,097,000	\$ 14,830,756
EXPENDITURES			
Personnel	-	-	-
Operating	14,356,198	15,465,000	16,065,000
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (1,080,120)	\$ (2,368,000)	\$ (1,234,244)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	2,789,465	2,770,935	402,935
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 2,770,935	\$ 402,935	\$ (831,309)

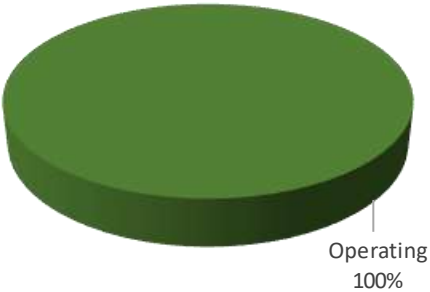
EMPLOYEE HEALTH BENEFIT

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.

Director – Melanie Hall

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	14,356,197.84	15,465,000.00	16,065,000.00
Capital \$	-	-	-
Total Budget	\$ 14,356,197.84	\$ 15,465,000.00	\$ 16,065,000.00



GOALS AND OBJECTIVES

- Implement a new third party administrator for medical and dental benefits.
- Expand education and access to preventative care services and mental health benefits
- Analyze and evaluate claims data to create cost containment strategies.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
Average Covered Employees	931	919	992	1,025
Average Covered Pre-65 Retirees	32	33	32	31
Marketplace	5	4	4	4
Average Post-65 Retirees Medicare	73	75	81	84

FINANCIAL SUMMARY
WORKERS COMPENSATION

	2022-2023 Actuals	2023-2024 Estimates	2024-2025 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	425,916	100,000	350,000
Other Revenue	2,033,139	1,810,500	2,010,500
Licenses/Permits			
OTHER REVENUE SOURCES			
Transfers In			
TOTAL REVENUE	\$ 2,459,055	\$ 1,910,500	\$ 2,360,500
EXPENDITURES			
Personnel	-	-	-
Operating	777,879	882,291	1,910,500
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	3,756,475	7,012,834
NET REVENUE (EXPENDITURES)	\$ 1,681,176	\$ (2,728,266)	\$ (6,562,834)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	10,696,071	13,062,096	10,333,830
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
ENDING FUND BALANCE	\$ 9,305,621	\$ 10,333,830	\$ 3,770,996

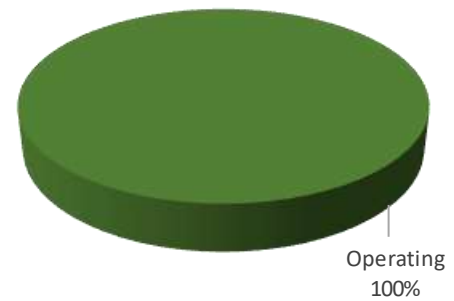
WORKER'S COMPENSATION

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.

Director – Melanie Hall

BUDGET SUMMARY

	FY23	FY24	FY25
Personnel \$	-	-	-
Operating \$	777,879.33	882,291.00	1,910,500.00
Capital \$	-	-	-
Total Budget \$	777,879.33	882,291.00	1,910,500.00



GOALS AND OBJECTIVES

- Analyze and evaluate claims data to create cost containment strategies.
- Report performance metrics to County leadership.
- Explore moving General Liability and other insurance products to HR.

PERFORMANCE MEASURES

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Projected
Total claims processed	274	189	155	142
Number of days of lost time	159	277	140	131

2025
Budget



Appendix

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 the 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 2025 BUDGET CALENDAR**

Date	Calendar of Events	Time
March 19, 2024	Public Meeting - Joint Commissioners Court & City Council meeting. (LRFP) Economic Development, Road Bond Update, ARPA, Public Health, and Ports to Plains Corridor Update	5:30 PM
March-April 2024	Update policies: Debt Policy. Capital Improvement Program, Investment Policy as needed.	
March 25, 2024	Public Meeting - Approve Budget Calendar.	Agenda Item
April 2024	Preliminary Budget meeting with Commissioners Court/County Auditor.	TBD
April 2024	Compile initial revenue estimates/Prepare Preliminary Budget.	
April 15-26,2024	Departments develop technology budget request with ITS	
April 30, 2024	Chief Appraiser delivers "Estimate of Total Taxable Value." Tax Code 26.01(e)	
May 1, 2024	Departmental Budget Preparation Packets distributed. Enterprise ERP (Munis) open for Budget Entry.	
May 2024	Departments present personnel request to Personnel Committee. May 14,17,24th @ 4:00. May 28 @ 2:00 & May 31 @ 4:00	4:00 PM
May 31, 2024	Deadline for Departments to submit initial Budget Requests.	Noon
June/July	Department meeting with County Auditor, including CIP (as needed)	
June 10, 2024	Public Meeting - Preliminary Budget Hearing with Commissioners Court.	1:30 PM
June 11-21, 2024	Public Meeting - Department Budget Hearings with Commissioners Court, including CIP. June 11,18,20 -PM; June 12,13,14,17,21 - All Day	9:00 AM/1:30 PM
July 2024	Public Meeting - Budget Workshop with Commissioners Court. July 8, 9, 22- PM July 10, 11, 16-19, 23-25, 30	9:00 AM/1:30 PM
July 8, 2024	Need Proposed salary increases & allowances for EO LGC 152.013(b)(1)	
July 11, 2024	Publish proposed salary increases or allowances for Elected Officials LGC 152.013(b)	Agenda Item
July 22, 2024	Commissioners Court to vote proposed salary increases or allowances for Elected Officials LGC 152.013(b)	Agenda Item
July 22, 2024	Notify in writing, each elected county/precinct officers of their salary and expense allowances. LGC 152.013(c)	
July 25, 2024	Certified Roll Delivered from LCAD. (statutory date July 25) Tax Code 26.01(a-1)	
July 30, 2024	**File proposed budget with the County Clerk by July 30th LGC 111.006, 111.037, 111.066	** Suggested date
July 29, 2024	Requests for hearing due from aggrieved officials; 5 days from written notification LGC 152.016(a)(2)	
August 1, 2024	LCAD sends calculated no new revenue, formerly called "effective rate". Tax Code 26.04(b)(e-1)	
August 2024	Public Meeting - Budget Workshop with Commissioners' Court. August 1, 5-9, 13-15, 20-23 Aug 12 -PM, Aug 27-30 , If needed	9:00 AM/1:30 PM
August 7, 2024	Calculation and posting on county website of tax rate, voter-approval rate, etc. Tax Code 26.052(c) Tax Code 26.04(e)	
August 12, 2024	Public Meeting - to discuss UMC Hospital District Budget	Agenda Item
August 12, 2024	Public Meeting - to select Grievance Committee Members. within 15 days after request for hearings are due. LGC 152.016	Agenda Item
August 15, 2024	Publish "Notice of Proposed Tax Rate". (if needed) Tax Code 26.06(b)	
August 19, 2024	Deadline for County Judge to order General Election. TX Election Code 3.005	
August 20, 2024	Public Meeting - Public hearing of the grievance committee. LGC 152.016(b)	2:00 PM
August 26, 2024	Public Meeting - 1st Public Hearing on Tax Increase. (if needed)	10:15 AM
August 26, 2024	Public Meeting - Consider Grievance Committee recommendation. LGC 152.016(c)	Agenda Item
August 26, 2024	Public Meeting - to discuss tax rate. Tax Code 26.17, Tax Code 26.04(e)	Agenda Item
August 26, 2024	Public Meeting - Adopt tax rate. Tax Code 26.05(a), 26.06(e)	Agenda Item
August 26, 2024	Public Meeting - Call/Order an election if the proposed tax rate is more than the Voter Approval Rate. Elect. Code Sec. 3.005(c)	Agenda Item
August 26, 2024	Notify departments of proposed Budget appropriations, after adoption of the tax rate.	
August 30, 2024	Publish and Post on Website "Notice of Public Hearing on Elected officials salaries " by this date. LGC152.013(b)	
August 30, 2024	File proposed Budget with County Clerk and make it available for public review on Website.	
September 5, 2024	Publish the "Notice of Public Hearing on Budget" by this date.	
September 9, 2024	Public Meeting - Vote on the UMC Hospital District proposed tax rate and the UMC Hospital District's Budget.	Agenda Item
September 9, 2024	Public Meeting - set the salary, expenses, & other allowances of elected county or precinct officers. LGC 152.013(a)	Agenda Item
September 9, 2024	Public Meeting - Approve the County Clerk's Archive Fee LGC 118.025(e)	Agenda Item
September 9, 2024	Public Meeting - Hearing on Budget.	10:45 AM
September 9, 2024	Public Meeting - Adopt Budget. File copy of Adopted Budget with County Clerk.	After Hearing
September 23, 2024	Public Meeting -Deadline to adopt the tax rate, if needed. Tax Code Sec.26.05(A) Deadline 9/30/2024	Agenda Item
November 7, 2024	Unified election w/tax rate increase on the ballot, if needed.	7:00 AM-7:00 PM

LUBBOCK COUNTY FINANCIAL POLICIES

For a comprehensive explanation of the requirements outlined in a specific executed Lubbock County financial policy, please visit the Lubbock County website at:

[www.lubbockcounty/departments/Auditor/Lubbock County Financial Policies](http://www.lubbockcounty/departments/Auditor/Lubbock%20County%20Financial%20Policies)

- ❖ Compensation Policy - designed to attract, retain and motivate qualified diverse employees. The policy establishes the budgeted pay for each position within the County and a Retention Pay schedule. In addition, the policy defines a classification system within the Equal Employment Opportunity Commission (EEOC) job category, types of pay increases, and Compensation Pay Bands.
- ❖ Debt Management Policy – established to provide guidance regarding the issuance, management, continuing evaluation and reporting on all debt obligations issued by Lubbock County.
- ❖ Fraud, Waste, and Abuse - established to enhance Lubbock County policies and to facilitate in the definition of fraud, the common signs of fraud, and the development of controls that will aid in the detection and prevention of fraud, waste and abuse against Lubbock County.
- ❖ Fund Balance Policy – established to convey a key element of financial stability for Lubbock County by providing guidelines for appropriate reserve levels and an annual fund balance.
- ❖ Fund Balance Commitment – established to reflect amounts subject to internal constraints self-imposed by the Commissioners Court
- ❖ Investment Policy - 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.
- ❖ Purchasing Policy - established to provide requirements on conducting all purchases strictly on the basis of economic and business merit that 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 based on the dollar amount of an individual unit price.
- ❖ Subscription Based IT Agreements – established a single model for subscription-based information technology agreements (SBITA) accounting based on the principle that SBITAs are financings of the right to use an underlying asset.

SUMMARY OF REVENUE 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 to 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.



ORDER

ESTABLISHING THE 2024 TAX RATE FOR THE COUNTY OF LUBBOCK, STATE OF TEXAS

WHEREAS, applicable statutes of the State of Texas require an annual determination by the Lubbock County Commissioners Court of the tax rate for Lubbock County, 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 Subsections 26.05(a) and (b) of the Texas Tax Code;

WHEREAS, the Lubbock County Commissioners Court, as the governing body of a taxing unit, has been unable to adopt the County's 2024 tax rate before the date required by applicable statutes, including Subsection 26.05(a) of the Texas Tax Code, due to the Court's inability to obtain the requisite quorum of its members necessary to call and conduct a vote on the proposed 2024 tax rate, pursuant to Subsection 81.006(b) of the Texas Local Government Code. The requisite quorum for calling and conducting a vote on this proposed tax rate must have at least four (4) Commissioners Court members who are present at a regularly scheduled meeting, whereas only three (3) Commissioners Court members attended the September 23, 2024 regular session of the Commissioners Court, which was the last regularly scheduled meeting of the Court for the current fiscal year.

Lubbock County Commissioners Court members **in attendance** for the September 23, 2024 regular session included:

- County Judge Curtis Parrish
- Terence Kovar, Precinct One Commissioner
- Gilbert A. Flores, Precinct Three Commissioner

Lubbock County Commissioners Court members **not in attendance** for the September 23, 2024 regular session included:

- Jason Corley, Precinct Two Commissioner
- Jordan Rackler, Precinct Four Commissioner

It should be noted that prior to the September 23, 2024 regular session of the Lubbock County Commissioners Court, both Commissioners Corley and Rackler also failed to attend the August 26, 2024 and September 9, 2024 regular Commissioners Court sessions in which the tax rate approval was placed on those agendas for consideration at each meeting and unable to be called at either meeting due to the lack of a requisite quorum because of Corley's and Rackler's respective absences at both meetings.

WHEREAS, because of the inability of the Lubbock County Commissioners Court to legally adopt a 2024 tax rate before the statutorily required date, the tax rate is established instead by operation of law pursuant to Subsection 26.05(c) of the Texas Tax Code. Per Subsection 26.05(c), Lubbock County's 2024 tax rate is the lower of either the no-new-revenue tax rate calculated for the 2024 tax year or the tax rate adopted by Lubbock County for the preceding 2023 tax year. In this instance, the lower of those two tax rates is the no-new-revenue tax rate. Therefore, the 2024 tax rate for Lubbock County is deemed to be the no-new-revenue tax rate by operation of law, without any action by the Lubbock County Commissioners Court being taken in determining said tax rate.

AND WHEREAS, the tax rate for the year 2024 must be statutorily set at 0.334702 cents per one hundred dollar (\$100.00) valuation, in order to fund Lubbock County's budget as approved by the Lubbock County Commissioners Court, with 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, IT IS ORDERED, pursuant to Subsection 26.05(c) of the Texas Tax Code, that the 2024 Tax Rate for Lubbock County is to be as follows, with the same hereby **“TREATED AS AN ADOPTED TAX RATE”** on one hundred dollar (\$100.00) valuation for the tax year 2024:

\$.303326	for the purpose of maintenance and operation
\$.031376	for the payment of principal and interest on debt
\$.334702	TOTAL TAX RATE

It should be noted that the current VAR (Voter Approved Rate) for Lubbock County is .34740700.

BE IT FURTHER ORDERED, pursuant to Subsection 26.05(c) of the Texas Tax Code, that the 2024 original Tax Levy for Lubbock County is \$108,292,444.

THIS TAX RATE WILL RAISE LESS TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE.

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

SO ORDERED BY OPERATION OF LAW on this the 23rd day of September, 2024.

ATTEST:


Kelly Pinion, County Clerk Deputy

REVIEWED FOR FORM:


Neal Burt, CDA-Civil

2024 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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ _____
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ _____
4.	Prior year total adopted tax rate.	\$ _____ /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. <div style="margin-left: 20px;"> A. Original prior year ARB values: \$ _____ B. Prior year values resulting from final court decisions: - \$ _____ C. Prior year value loss. Subtract B from A.³ </div>	\$ _____
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. <div style="margin-left: 20px;"> A. Prior year ARB certified value: \$ _____ B. Prior year disputed value: - \$ _____ C. Prior year undisputed value. Subtract B from A.⁴ </div>	\$ _____
7.	Prior year 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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ _____
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ _____
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ _____</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ _____</p> <p>C. Value loss. Add A and B.⁶</p>	\$ _____
11.	<p>Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ _____</p> <p>B. Current year 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.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ _____
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ _____
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ _____
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ _____
18.	<p>Total current year taxable value on the current year 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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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 current year 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. Current year 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. Current year 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.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ _____
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ _____
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ _____
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ _____
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ _____
26.	Current year 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 current year 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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ _____ / \$100
29.	Prior year 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 prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ _____
31.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year..... + \$ _____</p> <p>B. Prior year 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 current year captured appraised value in Line 18D, enter 0..... - \$ _____</p> <p>C. Prior year 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. Prior year 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 current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
33.	Current year 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. Current year 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. Prior year 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. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ _____</p> <p>B. Prior year 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, 2022 and ending on June 30, 2023, 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. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ _____</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ _____</p> <p>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. Current year 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, of the prior tax year and ending on June 30, of the current tax year. \$ _____</p> <p>B. Prior year 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, 2022 and ending on June 30, 2023. \$ _____</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 Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. 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 the prior year. 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 current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____/\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year 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 the prior year, 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>Current year 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): Current year 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 current year 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, 2021, 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 prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ _____
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ %</p> <p>B. Enter the prior year actual collection rate..... %</p> <p>C. Enter the 2022 actual collection rate. %</p> <p>D. Enter the 2021 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.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ _____ /\$100
D49.	<p>Disaster Line 49 (D49): Current year 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 current year 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 of the prior tax year or May of the current tax year, 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 of the prior year, 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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	Current year 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.	Current year 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.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year 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.	Current year 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.	Current year 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

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)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.⁴⁰ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ _____
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ _____ /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ _____ /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §§26.0501(a) and (c)
⁴³ Tex. Local Gov’t Code §120.007(d)
⁴⁴ Tex. Local Gov’t Code §120.007(d)

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

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.⁴⁹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____/\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____/\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(8-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §26.42(c)
⁵⁰ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (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 current year 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 current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: _____

De minimis rate. \$ _____ /\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

print here ➔

Printed Name of Taxing Unit Representative

sign here ➔

Taxing Unit Representative

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

HUMAN CAPITAL MANAGEMENT (HCM)

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.

Lubbock County has implemented the use of a Personnel Committee to review the County's personnel request each budget year. 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 the Payroll Manager.

COMPENSATION POLICY

In FY2023, Lubbock County executed a **Compensation Policy** designed to attract, retain and motivate qualified diverse employees. The policy establishes the budgeted pay for each position within the County and a Retention Pay schedule. In addition, the policy defines a classification system within the Equal Employment Opportunity Commission (EEOC) job category, types of pay increases, and Compensation Pay Bands.

Lubbock County Commissioners Court approved the following salary items: a 2% COLA for Elected Official excluding those that are supplemented by the State of Texas, a 3% COLA to all full-time employees and employer HSA contributions totaling \$1,700 per health insured employee. The following re-classed and new positions were approved for the 2024-2025 budget.

FY2025 POSITIONS RE-CLASSIFICATIONS				
Dept.	Org	Current Position	Re-class Position	Approved Grade
R&B	020-190	Truck Driver SM03	Assistant Foreman	SC04
R&B	020-190	7 - Equipment Operator II SC02	7 - Equipment Operator III	SC02
R&B	020-190	Road Maintenance Tech SM02	Equipment Operator III	SC02
R&B	020-190	2 - Road Maintenance Tech SM02	2 - Equipment Operator I	SC01
R&B	020-190	Equipment Operator I SC01	Sign Traffic Controller II	SC02
HR	011-013	Human Resources Manager PR02	Human Resources Manager	PR03
Auditor	011-012	Payroll Manager PR02	Payroll Manager	PR03

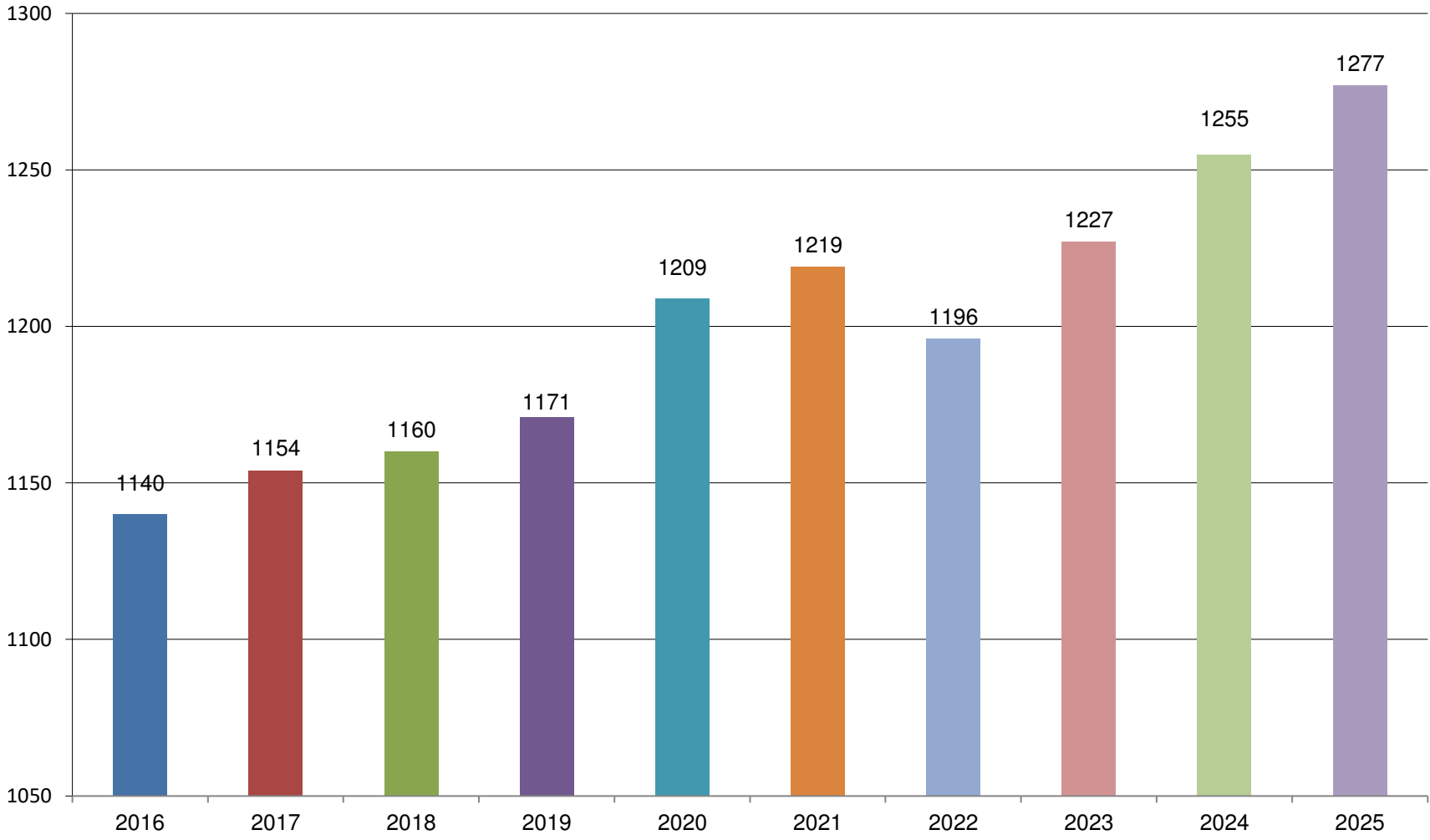
CC re-classed positions approved 9/23/24

Lubbock County will add new staff to several departments for the 2024-2025 budget including the following positions:

FY2025 NEW POSITIONS			
Dept	Org	Position	Approved Grade
CDA	011-040	Attorney VI, mid-year FY24	PR07
CDA	011-040	Attorney V, mid-year FY24	PR06
CDA	011-040	CDA Records Clerk, mid-year FY24	CL02
CDA	011-040	Attorney V	PR06
CDA	011-040	Investigator	PS05
CDA	011-040	Investigator	PS05
CDA	011-040	CDA Records Clerk	CL02
Constable Pct. 3	011-043	Deputy Constable	PS03
LSO	011-046	Mental Health Deputy	PS03
LSO	011-046	Mental Health Deputy	PS03
LSO	011-046	Mental Health Deputy	PS03
LSO	011-046	Mental Health Deputy	PS03
JJC	055-051	Detention Therapist	PR03
JJC	055-051	Juvenile Supervision Officer, mid-year FY24	PS02
JJC	055-051	Juvenile Supervision Officer, mid-year FY24	PS02
JJC	055-051	Juvenile Supervision Officer	PS02
JJC	055-051	Juvenile Supervision Officer	PS02
JJC	055-051	Juvenile Supervision Officer	PS02
JJC	055-051	Juvenile Supervision Officer	PS02
JJC	055-051	Juvenile Supervision Officer	PS02
JJC	055-051	Juvenile Supervision Officer	PS02
JJC	055-051	Juvenile Supervision Officer	PS02
JJC	055-051	Juvenile Supervision Officer	PS02
JJC	055-051	JJC Part-time	Unfunded
JJC	055-051	JJC Part-time	Unfunded
SPATTF	164-040	Receptionist	CL01
SPATTF	164-040	Receptionist Part-time	Unfunded

CC approved un-funding of 3 PT positions
 CC approved the funding of 25 new FTE positions

EMPLOYEE HISTORY TEN FISCAL YEARS



* Regional Public Defender separated from Lubbock County 2021

NUMBER OF POSITIONS BY DEPARTMENT-COMPARATIVE SUMMARY*

<u>Department</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Administrative Research	2	2	2	0	0	0	0	0	0	0
ARPA	0	0	0	0	0	0	1	1	1	0
Commissioners - 001	5	5	5	7	8	8	7	7	7	7
County Clerk - 003	22	22	22	22	22	22	22	22	22	22
County Clerk Records Mgt. and Preservation - 091	3	3	3	3	3	3	3	3	3	3
County Judge	3	3	1	1	2	2	2	2	3	3
County Records Mgt. and Preservation - 092	1	1	1	1	1	1	1	1	1	1
Information & Technology Systems - 005	0	0	0	14	33	36	51	51	51	51
Information Services	15	15	15	2	0	0	0	0	0	0
<u>General Administration</u>	<u>51</u>	<u>51</u>	<u>49</u>	<u>50</u>	<u>69</u>	<u>72</u>	<u>87</u>	<u>87</u>	<u>88</u>	<u>87</u>
Auditor	15	15	15	15	15	15	16	17	19	20
Human Resources	5	5	5	5	5	5	6	8	8	8
Purchasing	5	5	5	5	6	6	6	7	6	6
Tax	32	33	36	36	36	36	36	36	39	39
Treasurer	4	5	5	5	5	5	5	5	5	5
<u>Financial</u>	<u>61</u>	<u>63</u>	<u>66</u>	<u>66</u>	<u>67</u>	<u>67</u>	<u>69</u>	<u>73</u>	<u>77</u>	<u>78</u>
Appellate Court - 015	4	4	4	4	4	4	4	4	4	4
CJD Drug Court	0	0	0	0	0	0	0	0	0	0
District Clerk - 023	30	30	30	30	30	30	30	30	31	31
District Courts - 014	41	42	42	44	47	49	50	53	53	53
Judicial Compliance - 030	7	7	7	7	7	7	7	6	6	6
Justice Court Technology #2	0	0	0	0	0	1	1	0	0	0
Justice of the Peace 1 - 031	5	5	5	5	5	5	5	5	5	5
Justice of the Peace 2 - 032	5	5	5	5	5	5	5	6	6	6
Justice of the Peace 3 - 033	4	4	4	4	4	5	5	5	5	5
Justice of the Peace 4 - 034	5	5	5	5	5	5	5	5	5	5
<u>Judicial</u>	<u>101</u>	<u>102</u>	<u>102</u>	<u>104</u>	<u>107</u>	<u>111</u>	<u>112</u>	<u>114</u>	<u>115</u>	<u>115</u>

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

NUMBER OF POSITIONS BY DEPARTMENT-COMPARATIVE SUMMARY*

<u>Department</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
CDA Border Prosecution - 168	0	0	0	0	0	1	1	1	2	2
CDA SPATTF Grant - 164	6	6	6	6	6	5	6	7	9	9
CDA VOCA Victim Advocacy Project - 171	0	2	2	2	2	2	2	2	2	2
Dispute Resolution - 075	3	3	3	3	3	4	4	4	4	3
District Attorney - 040	74	74	75	77	77	78	80	83	83	90
Domestic Relations Office - 077	3	3	3	3	3	2	2	3	3	3
Domestic Violence Grant	2	1	0	0	0	0	0	0	0	0
Law Library - 081	1	1	1	1	1	1	1	1	1	1
* Regional Public Defender Grant	55	55	55	56	56	56	0	0	0	0
TIDC Grant	1	0	0	0	0	0	0	0	0	0
USDA AG Mediation Grant - 076	1	1	2	2	2	2	2	1	1	2
Legal	146	146	147	150	150	151	98	102	105	112
Constable Precinct 1 - 041	1	1	1	1	1	1	1	1	3	3
Constable Precinct 2 - 042	1	1	1	1	1	1	1	1	1	1
Constable Precinct 3 - 043	1	1	1	1	1	1	1	1	1	2
Constable Precinct 4 - 044	1	1	1	1	1	1	1	1	1	1
Courthouse Security - 093	3	3	3	3	3	3	3	3	3	3
Detention Center - 047	357	350	350	351	351	351	351	352	356	356
MAT-Medication Assisted Treatment Re-Entry	0	0	0	0	0	2	0	0	0	0
Medical Examiner - 045	14	18	18	13	13	13	11	11	12	12
Sheriff - 046	148	148	148	148	158	159	161	166	171	175
Sheriff Commissary Salary - 145	0	8	8	8	8	9	9	10	12	12
TAG Grant - 150	0	0	0	2	2	3	3	3	3	3
Public Safety	526	531	531	529	539	544	542	549	563	568
Facility Maintenance - 061	66	71	71	71	71	66	67	70	75	75
Facilities	66	71	71	71	71	66	68	70	75	75

* Regional Public Defender separated from Lubbock County 2021

NUMBER OF POSITIONS BY DEPARTMENT-COMPARATIVE SUMMARY*

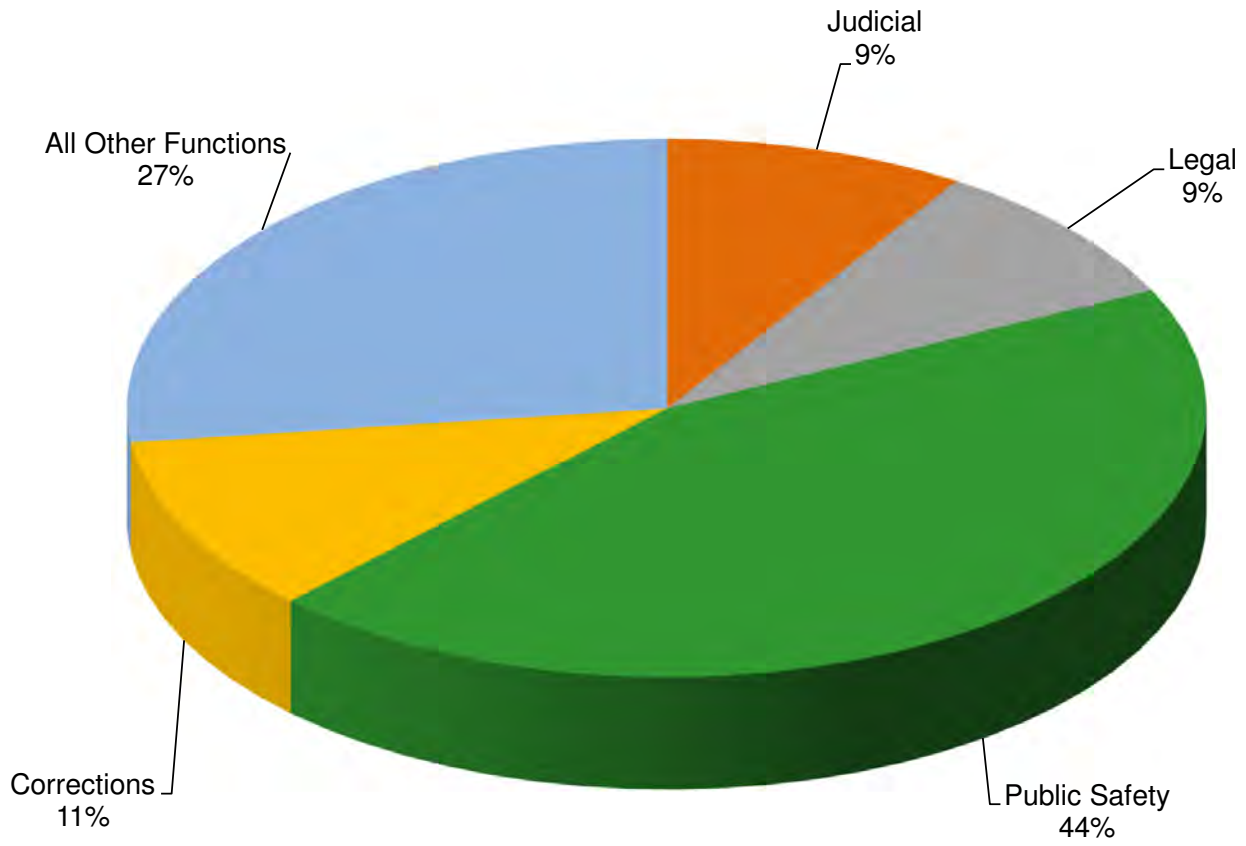
Department	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Safety and Environmental	1	1	1	1	1	0	0	0	0	0
Health	1	1	1	1	1	0	0	0	0	0
General Assistance - 068	4	4	4	4	4	4	4	4	4	4
Veteran's Affairs - 070	1	1	1	1	1	1	1	1	1	1
Welfare	5	5	5	5	5	5	5	5	5	5
Texas AgriLife Extension	8	9	9	9	9	9	9	9	9	9
Conservation	8	9	9	9	9	9	9	9	9	9
Elections - 077	9	9	9	9	9	9	9	9	9	9
Elections	9	9	9	9	9	9	9	9	9	9
Consolidated Road and Bridge -190	43	43	48	48	51	52	59	69	71	71
Public Works - 090	2	1	1	2	3	5	5	5	5	5
Transportation	45	44	49	50	54	57	64	74	76	76
Idalou/New Deal Park -Pct. 3 - 193	1	1	1	1	1	1	1	1	1	1
Precinct 1 Park - 191	2	2	2	2	2	2	2	2	2	2
Shallowater Park - Pct. 4 - 194	2	2	2	2	2	2	1	1	1	1
Slaton/Roosevelt Park - Pct. 2 - 192	2	2	2	2	2	2	2	2	2	2
Culture/Recreation	7	7	7	7	7	7	6	6	6	6
Juvenile Detention -055	60	61	61	67	67	67	73	73	73	82
Juvenile Food Service - 057	3	3	3	3	3	3	3	3	3	3
Juvenile Probation - 051	27	28	27	27	27	27	27	26	26	26
Juvenile Star Program - 050	9	8	8	8	9	9	9	9	1	1
TJJD (A) Juvenile Probation Commission Grant - 054	14	14	14	14	14	14	14	18	24	25
TJJD (E) Title IV E	1	1	1	1	1	1	1	0	0	0
TJJD (S) Prevention/Intervention Grant	0	0	0	0	0	0	0	0	0	0
Corrections	114	115	114	120	121	121	127	129	127	137
Total Budgeted Positions	1140	1154	1160	1171	1209	1219	1196	1227	1255	1277

COMPARATIVE SUMMARY OF EMPLOYEES BY FUNCTION*

<u>Function</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>General Administration</u>	51	51	49	50	69	72	87	87	88	87
<u>Financial</u>	61	63	66	66	67	67	69	73	77	78
<u>Judicial</u>	101	102	102	104	107	111	112	114	115	115
<u>Legal</u>	146	146	147	150	150	151	98	102	105	112
<u>Public Safety</u>	526	531	531	529	539	544	542	549	563	568
<u>Facilities</u>	66	71	71	71	71	66	68	70	75	75
<u>Health</u>	1	1	1	1	1	0	0	0	0	0
<u>Welfare</u>	5	5	5	5	5	5	5	5	5	5
<u>Conservation</u>	8	9	9	9	9	9	9	9	9	9
<u>Elections</u>	9	9	9	9	9	9	9	9	9	9
<u>Transportation</u>	45	44	49	50	54	57	64	74	76	76
<u>Culture/Recreation</u>	7	7	7	7	7	7	6	6	6	6
<u>Corrections</u>	114	115	114	120	121	121	127	129	127	137
<u>Grand Total of Employees</u>	<u>1140</u>	<u>1154</u>	<u>1160</u>	<u>1171</u>	<u>1209</u>	<u>1219</u>	<u>1196</u>	<u>1227</u>	<u>1255</u>	<u>1277</u>

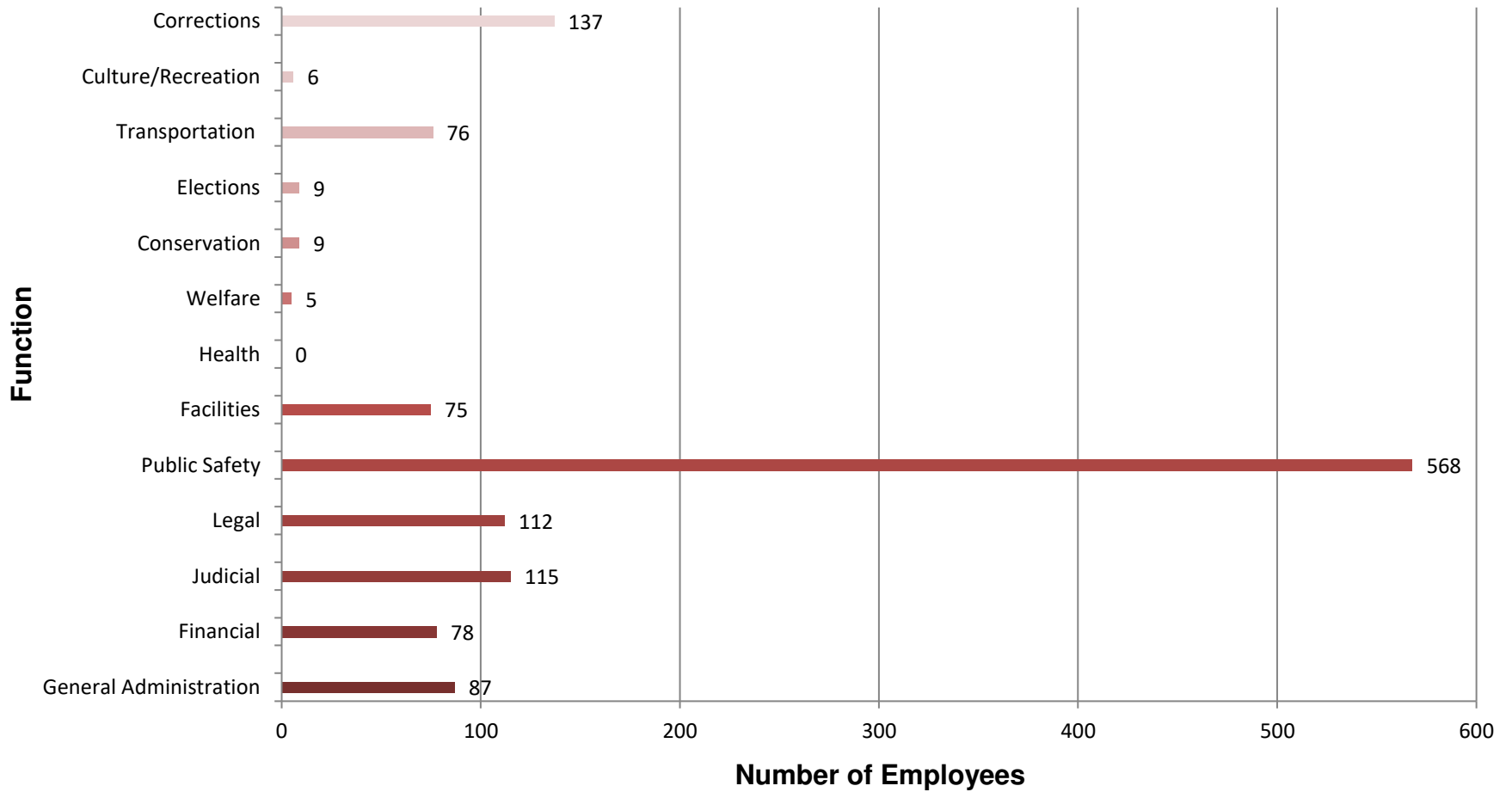
* Note: Years are based on the fiscal year starting October 1st through September 30th.

EMPLOYEE SUMMARY BY FUNCTION



LUBBOCK COUNTY, TEXAS

Employee Summary By Function



NUMBER OF POSITIONS BY CLASSIFICATION FY 2025

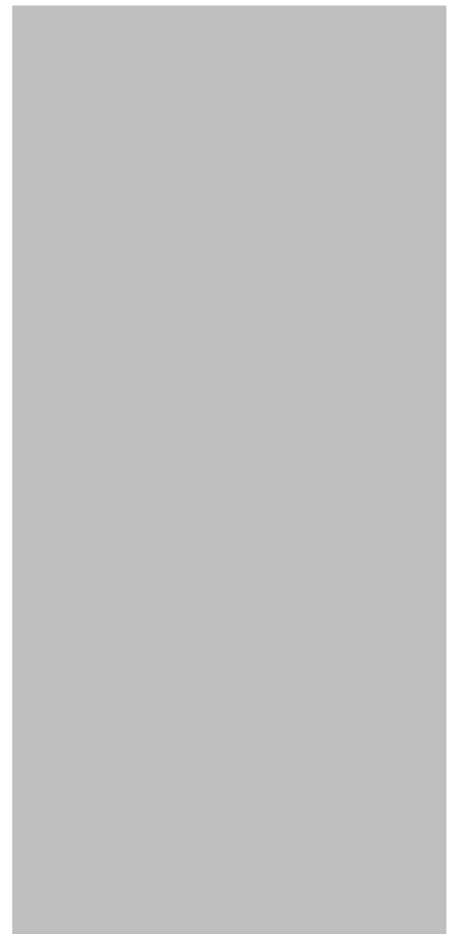
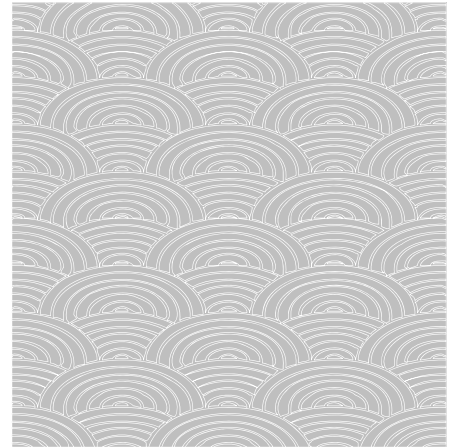
	Elected	Appointed	Administrative	Professional	Public Safety	Trades & Technical			Clerical	Regular Part Time	Total
						SC	SM	TE			
General Administration											
Commissioners - 001	4	0	1	0	0	0	0	0	2	0	7
ARPA - 106	0	0	0	0	0	0	0	0	0	0	0
County Clerk - 003	1	0	1	0	0	0	0	0	20	0	22
County Clerk Records Mgt. and Preservation -091	0	0	0	0	0	0	0	0	2	1	3
County Judge - 002	1	1	0	1	0	0	0	0	0	0	3
County Records Mgt. and Preservation -092	0	0	0	1	0	0	0	0	0	0	1
Information & Technology Systems - 005	0	0	1	0	0	0	0	48	2	0	51
General Administration Classification Total:	6	1	3	2	0	0	0	48	26	1	87
Judicial											
Appellate Court -015	4	0	0	0	0	0	0	0	0	0	4
District Clerk - 023	1	0	1	0	0	0	0	0	29	0	31
District Courts - 014	9	25	2	8	0	0	0	0	8	1	53
Judicial Compliance - 030	0	0	1	0	0	0	0	0	5	0	6
Justice of the Peace 1 - 032	1	0	0	0	0	0	0	0	4	0	5
Justice of the Peace 2, Includes JP2 Tech -032, 109	1	0	0	0	0	0	0	0	4	1	6
Justice of the Peace 3 - 033	1	0	0	0	0	0	0	0	4	0	5
Justice of the Peace 4 - 034	1	0	0	0	0	0	0	0	4	0	5
Judicial Classification Total:	18	25	4	8	0	0	0	0	58	2	115
Legal											
CDA Border Prosecution-168	0	0	0	1	1	0	0	0	0	0	2
CDA SPATTF Grant- 164	0	0	1	0	6	0	0	0	2	0	9
CDA VOCA Victim Advocacy Project -171	0	0	0	0	0	0	0	0	2	0	2
Dispute Resolution 075	0	1	0	1	0	0	0	0	1	0	3
District Attorney 040	1	2	1	41	16	0	0	0	26	3	90
Domestic Relations Office 077	0	0	0	0	0	0	0	0	3	0	3
Law Library 081	0	0	0	1	0	0	0	0	0	0	1
USDA Ag Mediation Grant 076	0	0	0	0	0	0	0	0	2	0	2
Legal Classification Total:	1	3	2	44	23	0	0	0	36	3	112
Financial Administration											
Auditor	0	1	2	10	0	0	0	0	6	1	20
Human Resource	0	0	2	4	0	0	0	0	2	0	8
Purchasing	0	0	2	2	0	0	0	0	2	0	6
Tax	1	0	2	1	0	0	0	0	34	1	39
Treasurer	1	0	1	1	0	0	0	0	1	1	5
Financial Administration Classification Total:	2	1	9	18	0	0	0	0	45	3	78
Public Facilities											
Facility Maintenance	0	0	3	1	0	38	27	0	3	3	75
Public Facilities Classification Total:	0	0	3	1	0	38	27	0	3	3	75

NUMBER OF POSITIONS BY CLASSIFICATION FY 2025

	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	1	0	0	0	1	0	3
Constable Precinct 2	1	0	0	0	0	0	0	0	0	0	1
Constable Precinct 3	1	0	0	0	1	0	0	0	0	0	2
Constable Precinct 4	1	0	0	0	0	0	0	0	0	0	1
Courthouse Security 093	0	0	0	0	3	0	0	0	0	0	3
Detention Center 047	0	0	3	0	338	0	0	0	15	0	356
Medical Examiner 045	0	1	1	0	0	0	0	8	2	0	12
Sheriff 046	1	0	2	0	153	2	0	0	13	4	175
Sheriff Commissary Salary 145	0	0	0	6	3	1	0	0	2	0	12
TAG Grant	0	0	1	0	0	0	0	0	2	0	3
Public Safety Classification Total:	5	1	7	6	499	3	0	8	35	4	568
Transportation											
Consolidated Road and Bridge	0	0	1	1	0	49	16	0	4	0	71
Public Works	0	0	1	1	0	2	0	0	1	0	5
Transportation Classification Total:	0	0	2	2	0	51	16	0	5	0	76
Miscellaneous											
Elections	0	1	1	0	0	0	0	3	4	0	9
General Assistance	0	0	1	2	0	0	0	0	1	0	4
Idalou/New Deal Park	0	0	0	0	0	0	0	0	0	1	1
Juvenile Detention -055	0	0	2	4	74	0	0	0	1	1	82
Juvenile Food Service-057	0	0	0	0	0	0	3	0	0	0	3
Juvenile Probation-051	0	1	1	15	4	0	1	0	4	0	26
Juvenile Star Program-050	0	0	0	1	0	0	0	0	0	0	1
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	11	14	0	0	0	0	0	25
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	33	92	0	6	3	13	6	166
Total All Classifications	32	39	35	114	614	92	49	59	221	22	1277

Lubbock County Classification Matrix

Revised 2023



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.	

LUBBOCK COUNTY PAY BANDS FY2025

FY2025	Min		Max
CL01	\$ 28,763.34	\$ 41,090.49	\$ 53,417.64
CL02	\$ 33,062.12	\$ 47,231.60	\$ 61,401.08
CL03	\$ 41,034.35	\$ 58,620.51	\$ 76,206.66
CL04	\$ 52,405.72	\$ 74,865.32	\$ 97,324.91
PR01	\$ 41,765.48	\$ 59,664.97	\$ 77,564.46
PR02	\$ 52,142.26	\$ 74,488.94	\$ 96,835.62
PR03	\$ 62,022.09	\$ 88,602.99	\$ 115,183.88
PR04	\$ 73,839.58	\$ 105,485.12	\$ 137,130.65
PR05	\$ 80,561.64	\$ 115,088.06	\$ 149,614.48
PR06	\$ 86,120.40	\$ 123,029.14	\$ 159,937.88
PR07	\$ 91,678.06	\$ 130,968.66	\$ 170,259.26
AD01	\$ 56,479.72	\$ 80,685.32	\$ 104,890.91
AD02	\$ 63,801.11	\$ 91,144.45	\$ 118,487.78
AD03	\$ 85,977.29	\$ 122,824.70	\$ 159,672.11
AD04	\$ 90,266.23	\$ 128,951.76	\$ 167,637.28
TE01	\$ 36,186.35	\$ 51,694.79	\$ 67,203.22
TE02	\$ 38,099.58	\$ 54,427.97	\$ 70,756.36
TE03	\$ 41,457.42	\$ 59,224.88	\$ 76,992.34
TE04	\$ 45,142.86	\$ 64,489.80	\$ 83,836.74
TE05	\$ 48,877.90	\$ 69,825.57	\$ 90,773.24
TE06	\$ 62,256.44	\$ 88,937.77	\$ 115,619.10
SM01	\$ 24,558.07	\$ 35,082.96	\$ 45,607.85
SM02	\$ 28,982.28	\$ 41,403.25	\$ 53,824.23
SM03	\$ 34,065.12	\$ 48,664.46	\$ 63,263.80
SM04	\$ 48,947.50	\$ 69,925.00	\$ 90,902.50
SC01	\$ 33,450.54	\$ 47,786.49	\$ 62,122.43
SC02	\$ 37,181.97	\$ 53,117.10	\$ 69,052.23
SC03	\$ 43,002.74	\$ 61,432.49	\$ 79,862.24
SC04	\$ 49,217.00	\$ 70,310.00	\$ 91,403.00
SC05	\$ 51,011.26	\$ 72,873.23	\$ 94,735.20
SC06	\$ 67,518.45	\$ 96,454.93	\$ 125,391.41
PS01	\$ 33,560.34	\$ 47,943.35	\$ 62,326.35
PS02	\$ 37,707.15	\$ 53,867.36	\$ 70,027.57
PS03	\$ 44,894.40	\$ 64,134.85	\$ 83,375.31
PS04	\$ 48,494.32	\$ 69,277.59	\$ 90,060.87
PS05	\$ 56,471.02	\$ 80,672.89	\$ 104,874.76
PS06	\$ 62,826.20	\$ 89,751.72	\$ 116,677.23
PS07	\$ 75,509.66	\$ 107,870.94	\$ 140,232.22

Approved by Commissioners' Court 5-28-2024

LUBBOCK COUNTY LAW ENFORCEMENT STEP PAY CHART

Effective 10/12/24				
		Hourly	Annual	
Screening Officer		(PS-01)		
Starting		20.276	42,174.08	
Step 0		21.237	44,172.96	
Step 3		22.109	45,986.72	
Step 5		23.016	47,873.28	
Step 7		23.960	49,836.80	
Entry Level Jailer		(PS-01)		
Starting		21.179	44,052.32	
Step 0		22.119	46,007.52	
Step 3		22.949	47,733.92	
Step 5		23.819	49,543.52	
Step 7		24.739	51,457.12	
Dispatch		(PS-02)		
Starting		21.438	44,591.04	Dispatch-Lead (PS-02) Starting 22.371 46,531.68
Step 0		22.371	46,531.68	Step 0 23.359 48,586.72
Step 3		23.359	48,586.72	Step 3 24.407 50,766.56
Step 5		24.407	50,766.56	Step 5 25.518 53,077.44
Step 7		25.518	53,077.44	Step 7 26.565 55,255.20
Deputy/Detention Officer		(PS-03)	(PS-03)	
Starting		27.294	56,771.52	
Step 0		28.135	58,520.80	
Step 3		28.894	60,099.52	
Step 5		29.684	61,742.72	
Step 7		30.506	63,452.48	
Corporal		(PS-04)	(PS-04)	
Starting		30.058	62,520.64	
Step 0		30.779	64,020.32	
Step 3		31.664	65,861.12	
Step 5		32.544	67,691.52	
Step 7		33.480	69,638.40	
Criminal Investigator/Sgt/Comms Sup			(PS-05)	
Starting		34.145	71,021.60	
Step 0		34.865	72,519.20	
Step 3		35.894	74,659.52	
Step 5		36.964	76,885.12	
Step 7		38.077	79,200.16	
Staff Sergeant			(PS-05)	
Starting		34.865	72,519.20	
Step 0		35.894	74,659.52	
Step 3		36.964	76,885.12	
Step 5		38.077	79,200.16	
Step 7		39.187	81,508.96	
Lieutenant		(PS-06)	(PS-06)	
Step 0		39.914	83,021.12	
Step 3		41.144	85,579.52	
Step 5		42.424	88,241.92	
Step 7		43.755	91,010.40	
Emergency Management Coordinator				
Step 0		45.683	95,020.64	
Step 3		47.144	98,059.52	
Step 5		48.664	101,221.12	
Step 7		50.245	104,509.60	
Captain		(PS-07)	(PS-07)	
Step 0		45.683	95,020.64	
Step 3		47.144	98,059.52	
Step 5		48.664	101,221.12	
Step 7		50.245	104,509.60	
Assistant Chief Deputy				
Step 0		51.452	107,020.16	
Step 3		52.721	109,659.68	
Step 5		54.029	112,380.32	
Step 7		55.375	115,180.00	
Chief Deputy and Chief Administrator				
Step 0		57.222	119,021.76	
Step 3		58.664	122,021.12	
Step 5		60.149	125,109.92	
Step 7		61.679	128,292.32	

VARIOUS 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.

CAPITAL EXPENDITURE POLICY

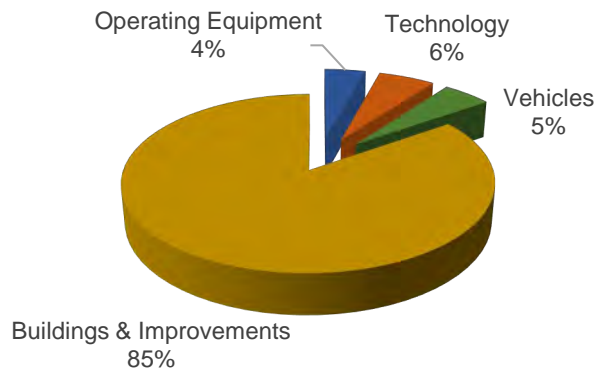
As noted in the **Lubbock County Purchasing Policy**:

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 of less than \$1,000 are budgeted as supplies. The Court evaluates the County's capital needs throughout the year and especially during the budget process for fiscal budget impact.

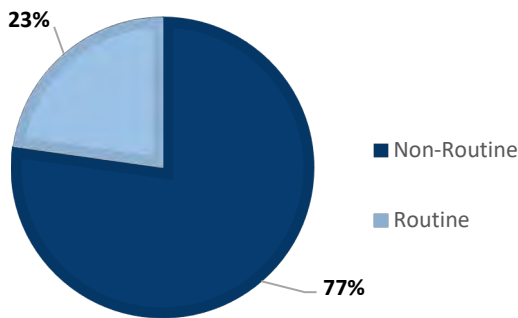
The current capital expenditure budget for Lubbock County is \$42,737,656 which is an increase of \$8,368,340 from the 2024 budget of \$34,369,316. Even though, the fiscal budget impact is minimal.

Capital line items for all funds by category are represented below. All categories achieved a reduction in expenses except Buildings & Improvements. This category required a 60% increase over the FY2024 budget due to the building of a new Medical Examiner's building as well as a new TAG building.

Description	FY 2024 Budget	FY 2025 Budget
Operating Equipment	\$ 5,156,747	\$ 1,836,294
Technology	\$ 4,120,995	\$ 2,510,849
Vehicles	\$ 2,391,585	\$ 2,152,977
Buildings & Improvements	\$ 22,699,898	\$ 36,237,536
Total Capital	\$ 34,369,225	\$ 42,737,656

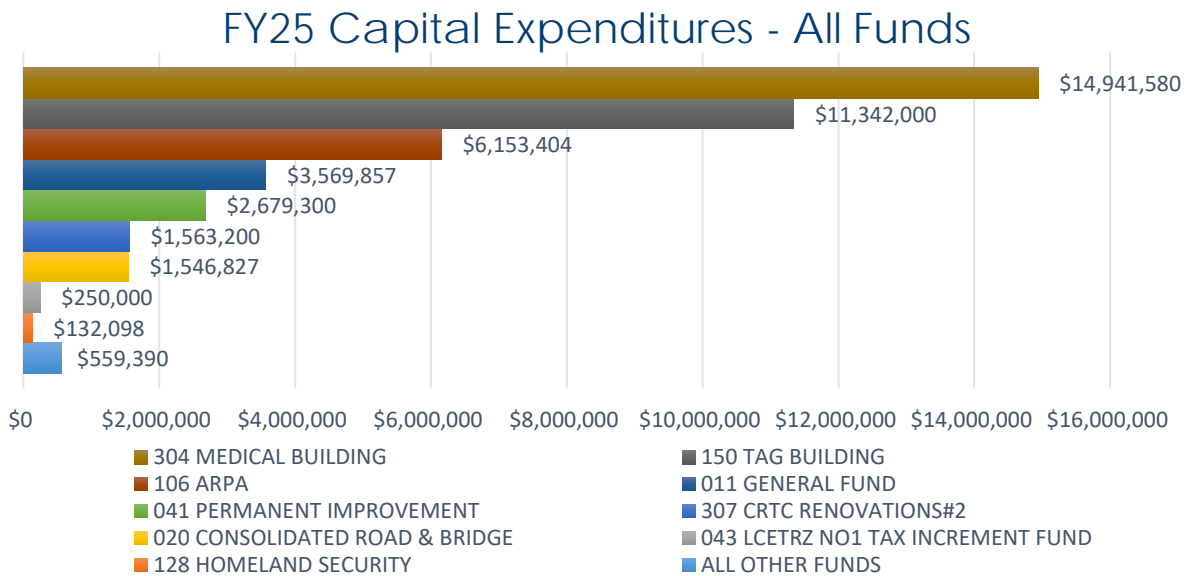


The majority of these capital expenditures, \$33,009,778, are projects directly related to the capital improvement plan. The remainder are routine capital expenditures, totaling \$9,727,778 as depicted in the charts below.



Description	Non-Routine	Routine
Operating Equipment	\$ 274,842	\$ 1,570,584
Technology	\$ -	\$ 2,510,849
Vehicles	\$ -	\$ 2,143,845
Maintenance	\$ -	\$ 3,502,500
Buildings & Improvements	\$ 32,735,036	\$ -
Total Capital	\$ 33,009,878	\$ 9,727,778

The schedule graph below shows capital expenditures by fund included in the FY2025 budget. All funds with capital expenditure budgets under \$132,000 are listed under "All other funds":



Capital expenditures by funds are listed for the highest percentages for the FY2025 budget:

- The Medical Examiner's Building Fund accounts for 35% of the 2025 capital expenditure budget. These funds in conjunction with SLFRF funds will be used to build a new Medical Examiner's building for Lubbock County.
- The Texas Anti-Gang (TAG) Grant Fund accounts for 26.6% of the 2025 capital expenditure budget. These funds will be used to build a new TAG building for Texas law enforcement agencies and purchase armor vehicles and other capital equipment.
- The SLFRF (APRA) Fund accounts for 14.4% of the 2025 capital expenditure budget. These funds will be used to restore the McMillan Dam, build a new Medical Examiner's building, precinct park improvements, courtroom renovations, courtroom technology upgrades and network broadband backbone upgrades.
- The General Fund accounts for 8.4% of the 2025 capital expenditure budget. The court approved the purchase of 21 vehicles for various departments which included life cycle replacements as well as new vehicles, technology enhancements for back-up storage solutions and network broadband etc. Life Cycle replacement items such as in-car camera system, crisis negotiation phone, rifles, clothes washer and dryer were also funded during this budget year.
- The Permanent Improvement Fund accounts for 6.3% of the 2025 capital expenditure budget. These funds will be used to complete essential improvements to county facilities.
- The CRTC Renovations #2 Fund is 3.67% of the 2025 capital expenditure budget. These funds will be used to complete IT required renovations, transformer and roof replacements for the Community Residential Treatment Center.

- The Consolidated Road and Bridge Fund accounts for 3.6% of the 2025 capital expenditure budget. These funds will be used for 5 pick-ups and approximately \$1.2 million in heavy equipment. In addition, funds were appropriated for converting dirt for caliche road in precinct 3 which is needed due to the growth in the unincorporated areas of the County.

CAPITAL EXPENSE - EQUIPMENT				
GENERAL FUND FY2024 - 2025				
Department/ Line Item	Routine/ Non- Routine	Description	Amount	
Information Technology				
01100510	660500	R	Consolidated backup Storage Solution	\$350,000
01100510	660500	R	Video Surveillance and Access Control Upg	\$300,000
01100510	660500	R	Network Switch Replacements	\$400,000
01100510	660500	R	Network SFP 10GigE Transceiver Modules	\$150,000
01100510	660500	R	Electronic Systems UPS Replacements	\$300,000
Total Information Technology				\$1,500,000
CDA				
01104025	604000	R	New vehicles	\$95,000
Total CDA				\$95,000
Constable Pct. 3				
01104330	664300	R	2025 Ford F150/ police package	\$59,507
Total Constable Pct. 3				\$59,507
Law Enforcement				
01104630	664600	R	Tahoe PPV (Patrol)	\$858,000
01104630	664600	R	SUV (Narcotics)	\$96,000
01104630	664600	R	Pick-up (Street Crimes)	\$58,000
01104630	664600	R	Rifles (SWAT)	\$41,400
01104630	664600	R	In-car camera system	\$91,000
01104630	664600	R	Tahoe PPV	\$312,000
01104630	664600	R	In-car camera system	\$26,000
01104630	664600	R	Crisis negotiation phone	\$6,500
01104630	664600	R	Vehicle up fits	\$118,450
Total Law Enforcement				\$1,607,350
Detention Center				
01104730	664700	R	Clothes Dryer	\$25,000
01104730	664700	R	Clothes Washer	\$43,000
01104730	664700	R	Flight type dishwasher	\$240,000
Total Detention Center				\$308,000

CAPITAL EXPENSE - EQUIPMENT SPECIAL FUNDS FY2024 - 2025

Department/ Line Item	Routine/ Non- Routine	Description	Amount
Texas Juvenile Justice Department (TJJD)			
05405135	640820	R Guardian RFID System Annual Subscription	\$24,885
Total TJJD			\$24,885
Road and Bridge			
02019090	640500	R D8 Dozer (Certified Rebuild)	\$600,000
02019090	640500	R Road Widener Attachment	\$70,000
02019090	640500	R Distributor	\$292,327
02019090	640500	R Water Truck	\$197,500
02019090	640500	R 1 Ton Pickup	\$122,000
02019090	640500	R 1/2 Ton Pickup	\$165,000
Total Road and Bridge			\$1,446,827
Law Library			
08108125	630200	R LexisNexis/Matthew Bender Print Materials Contract	\$46,084
08108125	630200	R Thomson Reuters LMA for Print Materials Contract	\$55,452
08108125	630200	R State Bar of Texas Recurring Subscription to Practice Manuals	\$2,740
08108125	630200	R Law Review Subscriptions-5 TX Schools of Law	\$240
Total Law Library			\$104,516
Election Equipment			
08607770	667700	R Workstation for Verity Data/Build/Count Software w/5-year warranty.	\$17,700
08607770	667700	R Workstation for Verity Central Server Software w/5-year warranty.	\$11,800
08607770	667700	R IntoPrint SP1360 Printer - ballot printer	\$7,775
Total Election Equipment			\$37,275
SLFRF (ARPA)			
10600110	660500	R IT Courtroom Tech Upgrade Remaining Funds - REVENUE REPLACEMENT	\$329,351
10600110	660500	R IT Broadband Backbone Remaining Funds - REVENUE REPLACEMENT	\$500,000
10600110	660500	R General DataTech IT Cybersecurity FY22 Budget Remaining Funds - REVENUE REPLACEMENT	\$22,597
Total SLFRF (ARPA)			\$851,948

CAPITAL EXPENSE - EQUIPMENT CON'T.
SPECIAL FUNDS FY2024 - 2025

Department/ Line Item	Routine/ Non- Routine	Description	Amount
Sheriff Contraband			
12204630 640700	R	Tahoe	\$65,000
Total Sheriff Contraband			\$65,000
Inmate Commissary			
12404730 664700	N	Capital equipment for inmate programs	\$50,000
Total Inmate Commissary			\$50,000
Homeland Security			
12804630 664600	N	Bomb Squad	\$65,000
12804630 664600	N	SWAT Equip	\$57,098
12804630 664600	N	Mobile Op	\$10,000
Total Homeland Security			\$132,098
Project Safe Neighborhood			
13004630 664600	N	Capital Equipment	\$83,782
Total Project Safe Neighborhood			\$83,782
Ballistic Shield Grant			
14804630 664600	N	Capital Equipment	\$8,962
Total Ballistic Shield Grant			\$8,962
CDA SPATF			
16404025 640700	R	Vehicle Dodge	\$60,998
16404025 640700	R	Vehicle Chevrolet	\$54,840
16404025 640700	R	vehicle wrap, emergency lights	\$9,132
Total CDA SPATF			\$124,970
Total Equipment			\$6,500,120
Vehicles			\$2,152,977
Technology			\$2,510,849
Other			\$1,836,294

CAPITAL EXPENSE - INFRASTRUCTURE FY 2024 - 2025

Line Item	Routine / Non- Routine	Description	Amount
Road and Bridge			
02019090 623000	R	CR 6000, Pct. 3 Conversion to Caliche	\$100,000
Total Road and Bridge			\$100,000
Parks Pct. 1			
03119180 640600	R	Maintenance of parking lots	\$10,000
Total Parks Pct. 1			\$10,000
Parks Pct. 4			
03419480 640600	N	water project in the park	\$50,000
Total Parks Pct. 4			\$50,000
Permanent Improvement			
04106140 620800	R	AHU replacement - continued from FY24	\$500,000.00
04106140 620800	R	Fire alarm completion & certification	\$32,000.00
04106140 620800	R	AHU replacement	\$318,000.00
04106140 621100	R	Boiler replacement	\$15,500.00
04106140 621100	R	Elevator room fan coil unit	\$130,800.00
04106140 621100	R	CRAC units for basement server room	\$250,000.00
04106140 621300	R	Sewer grinder/station - continued from FY2	\$550,000.00
04106140 621300	R	Cluster 1 Fire alarm/detector upgrade	\$56,500.00
04106140 621300	R	Backflow Preventer replacement	\$12,000.00
04106140 621300	R	Dock OH door replacement & repair	\$90,000.00
04106140 621300	R	Dock concrete repair	\$100,000.00
04106140 621300	R	Kitchen Drain replacement	\$124,000.00
04106140 622300	R	Replace emergency generator at Central P	\$210,000.00
04106140 622300	R	Repave/rework paved lid over central plant	\$200,000.00
04106140 622300	R	Chiller plant 3-way valve f/condenser	\$90,500.00
Total Permanent Improvement			\$2,679,300
LCETRZ			
04309090 623000	N	CTERZ Area Road Improvement	\$250,000
Total LCETRZ			\$250,000
SLFRF (ARPA)			
10600110 620500	N	LCDC Dialysis Suite Remaining Funds	\$84,593
10600110 620500	N	Medical Examiners Office Remaining Funds	\$4,938,818
10600110 620500	N	Pct 2 Slaton Park Improvements Remaining F	\$25,011
10600110 620500	N	Pct 4 Shallowater Park Improvements Remair	\$243,034
10600110 620500	N	137th Court Renovation REPLACEMENT	\$10,000
Total SLFRF (ARPA)			\$5,301,456

CAPITAL EXPENSE - INFRASTRUCTURE CON'T. FY 2024 - 2025

Line Item	Routine / Non- Routine	Description	Amount
TAG			
15004630 615000	N	TAG Building/operations.	\$10,500,000
15004630 664600	N	TAG Other Improvements	\$842,000
		Total TAG	\$11,342,000
Medical Examiner's Building			
30430093 610000	N	Construction of MEO	\$14,941,580
		Total Medical Examiner's Building	\$14,941,580
CRTC Renovations #2			
30730093 610000	N	Phase IV renovation	\$700,000
30730093 610000	N	Phase IV - IT requirement	\$150,000
30730093 610000	R	Transformer replacement	\$18,200
30730093 610000	R	Roof replacement	\$695,000
		Total CRTC Renovations #2	\$1,563,200
		Total Infrastructure	\$36,237,536

The Lubbock County Capital Improvement Plan FY2023-2028 may be viewed at the Lubbock County website. [www.lubbockcounty/departments/Auditor/County Budget/Capital Improvement Program](http://www.lubbockcounty/departments/Auditor/County%20Budget/Capital%20Improvement%20Program)

However, this plan was developed with the assumption that property tax revenues would be calculated on the VAR tax rate. Due to the Court's division on the tax rate for the FY2025 budget, the capital improvement plan will be revisited during the FY2026 budget process with project expenditures reflecting the adjusted revenue source, the NNR tax rate.

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 or 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 requirements 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 ratings 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 1 ST , due to the County Auditor's Office as indicated on the budget calendar
4	Assemble all eligible submitted projects for review.	Auditor's Office	June of each fiscal year
5	Departments present projects or equipment to the Commissioners Court. Requests are reviewed, and project/equipment are prioritized.	County Auditor and Commissioners Court	June of each fiscal year
6	Identify and recommend funding strategies for Capital Improvement Program	Department Directors and County Auditor	July of each fiscal year
7	Recommendations are made by County Auditor and Commissioners Court	County Auditor and Commissioners Court	July of each fiscal year
8	Allow departments to appeal before final recommendation.	Department Directors	By July 31 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

DEBT MANAGEMENT

On September 23, 2024, Lubbock County Commissioners Court executed a **Debt Management Policy** to establish guidance regarding the issuance, management, continuing evaluation and reporting on all debt obligations issued by Lubbock County. The legal debt limit and tax rate limitations are described below.

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	\$34,597,572,124
25% Debt Limit	\$8,648,393,031

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 the 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 by these advisors to continue with this goal.

As of February 2024, with the issuance of general obligation bonds for the purpose of building a Lubbock County Medical Examiners building, the Standard and Poor's Global credit rating agency issued Lubbock County a **AA+ rating**.

The credit overview sited a stable outlook due to a broad and diverse local economy with the intuitional presents of Texas Tech University. Lubbock County maintains a strong financial profile supported by conservative budgeting practices.

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 372.

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 373.

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 374.

UNLIMITED TAX ROAD BONDS, SERIES 2023A

On March 14, 2023 Lubbock County issued the third unlimited tax road bonds to be used for construction, maintenance, and operations of macadamized, graveled or paved roads and turnpikes, or in aid thereof, throughout the County and to pay professional services and the costs of issuance related to the bonds. The bonds were issued as \$41,640,000 unlimited tax road bonds, series 2023A maturing February 15, 2024 through September 30, 2040. The bonds were issued pursuant to the Constitution and general laws of the State of Texas including particularly Article III, Section 52 of the Texas Constitution, as amended, Chapter 1471, Texas Government Code, as amended and are direct and voted obligations of the County payable from a direct and continuing ad valorem tax levied on all taxable property within the County within the limits prescribed by law, as provided in the order of the Commissioners' Court authorizing the issuance of the bonds.

See Debt Service Maturity Schedule – Unlimited Tax Road Bonds, Series 2023A on page 375.

UNLIMITED TAX ROAD BONDS, SERIES 2023B

On September 28, 2023 Lubbock County issued the second unlimited tax road bonds to be used for construction, maintenance, and operations of macadamized, graveled or paved roads and turnpikes, or in aid thereof, throughout the County and to pay professional services and the costs of issuance related to the bonds. The bonds were issued as \$6,965,000 unlimited tax road bonds, series 2023B maturing February 15, 2024 through September 30, 2040. The bonds were issued pursuant to the Constitution and general laws of the State of Texas including particularly Article III, Section 52 of the Texas Constitution, as amended, Chapter 1471, Texas Government Code, as amended and are direct and voted obligations of the County payable from a direct and continuing ad valorem tax levied on all taxable property within the County within the limits prescribed by law, as provided in the order of the Commissioners' Court authorizing the issuance of the bonds.

See Debt Service Maturity Schedule – Unlimited Tax Road Bonds, Series 2023B on page 376.

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 377.

GENERAL OBLIGATION BONDS SERIES (ME) 2024

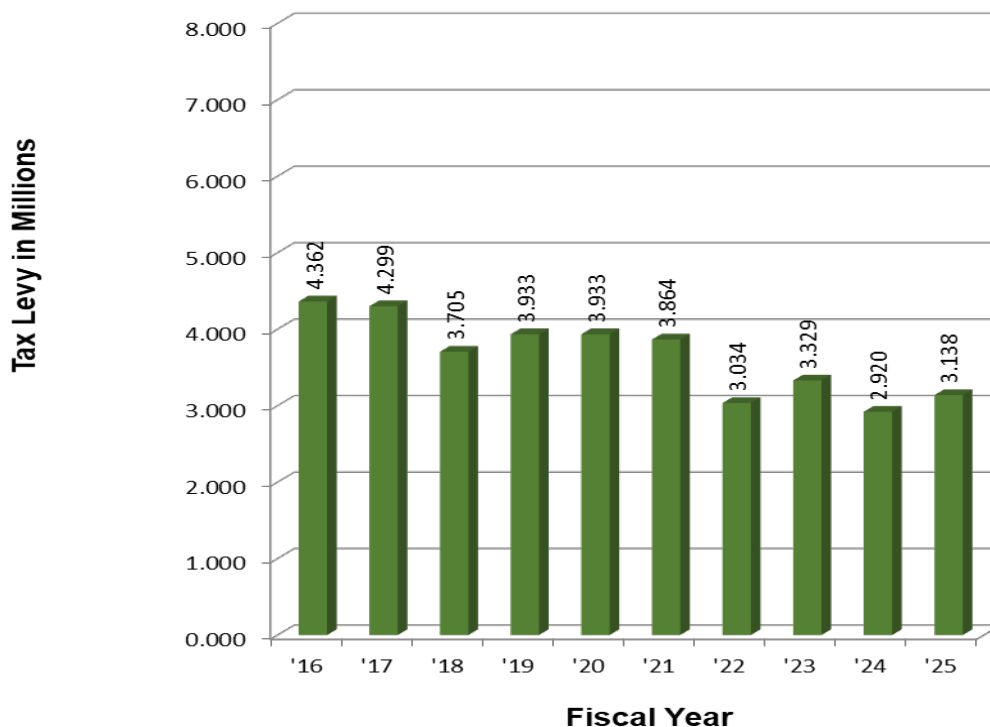
On February 20, 2024 Lubbock County issued general obligation bonds for the purpose of building a Lubbock County Medical Examiners building. The bonds were issued as \$32,240,000 General Obligation Bonds, Series 2024 maturing September 30, 2025 through September 30, 2044. The bonds were issued pursuant 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 – General Obligation Bonds Series 2024 on page 378.

There is a combined Debt Service Maturity Schedule Paid from Property Taxes on page 379.

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

LUBBOCK COUNTY, TEXAS
ADOPTED BUDGET 2016-2025
TAX LEVY HISTORY
Interest & Sinking



DEBT SERVICE MATURITY SCHEDULE - UNLIMITED TAX ROAD BONDS, SERIES 2019

Debt Service Funds

Fiscal Year	Principal	Interest	Total
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	\$ 3,520,000.00	\$ 786,518.80	\$ 4,306,518.80

DEBT SERVICE MATURITY SCHEDULE - UNLIMITED TAX ROAD BONDS, SERIES 2020

Debt Service Funds

Fiscal Year	Principal	Interest	Total
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	\$ 35,690,000.00	\$ 7,233,187.51	\$ 42,923,187.51

Issued March 14, 2023
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DEBT SERVICE MATURITY SCHEDULE - UNLIMITED TAX ROAD BONDS, SERIES 2023A

Debt Service Funds

Fiscal Year	Principal	Interest	Total
2025	\$ 2,325,000.00	\$ 1,893,275.00	\$ 4,218,275.00
2026	\$ 2,690,000.00	\$ 1,767,900.00	\$ 4,457,900.00
2027	\$ 1,790,000.00	\$ 1,655,900.00	\$ 3,445,900.00
2028	\$ 1,880,000.00	\$ 1,564,150.00	\$ 3,444,150.00
2029	\$ 1,980,000.00	\$ 1,467,650.00	\$ 3,447,650.00
2030	\$ 2,080,000.00	\$ 1,366,150.00	\$ 3,446,150.00
2031	\$ 2,185,000.00	\$ 1,259,525.00	\$ 3,444,525.00
2032	\$ 2,300,000.00	\$ 1,147,400.00	\$ 3,447,400.00
2033	\$ 2,415,000.00	\$ 1,029,525.00	\$ 3,444,525.00
2034	\$ 2,540,000.00	\$ 905,650.00	\$ 3,445,650.00
2035	\$ 2,670,000.00	\$ 775,400.00	\$ 3,445,400.00
2036	\$ 2,810,000.00	\$ 638,400.00	\$ 3,448,400.00
2037	\$ 2,950,000.00	\$ 494,400.00	\$ 3,444,400.00
2038	\$ 3,105,000.00	\$ 343,025.00	\$ 3,448,025.00
2039	\$ 3,250,000.00	\$ 200,400.00	\$ 3,450,400.00
2040	\$ 3,385,000.00	\$ 67,700.00	\$ 3,452,700.00
TOTAL	\$ 40,355,000.00	\$ 16,576,450.00	\$ 56,931,450.00

DEBT SERVICE MATURITY SCHEDULE - UNLIMITED TAX ROAD BONDS, SERIES 2023B

Debt Service Funds

Fiscal Year	Principal	Interest	Total
2025	\$ 275,000.00	\$ 289,875.00	\$ 564,875.00
2026	\$ 285,000.00	\$ 275,875.00	\$ 560,875.00
2027	\$ 300,000.00	\$ 261,250.00	\$ 561,250.00
2028	\$ 315,000.00	\$ 245,875.00	\$ 560,875.00
2029	\$ 335,000.00	\$ 229,625.00	\$ 564,625.00
2030	\$ 350,000.00	\$ 212,500.00	\$ 562,500.00
2031	\$ 370,000.00	\$ 194,500.00	\$ 564,500.00
2032	\$ 385,000.00	\$ 175,625.00	\$ 560,625.00
2033	\$ 405,000.00	\$ 155,875.00	\$ 560,875.00
2034	\$ 425,000.00	\$ 135,125.00	\$ 560,125.00
2035	\$ 450,000.00	\$ 113,250.00	\$ 563,250.00
2036	\$ 470,000.00	\$ 92,600.00	\$ 562,600.00
2037	\$ 490,000.00	\$ 73,400.00	\$ 563,400.00
2038	\$ 510,000.00	\$ 53,400.00	\$ 563,400.00
2039	\$ 530,000.00	\$ 32,600.00	\$ 562,600.00
2040	\$ 550,000.00	\$ 11,000.00	\$ 561,000.00
TOTAL	\$ 6,445,000.00	\$ 2,552,375.00	\$ 8,997,375.00

DEBT SERVICE MATURITY SCHEDULE - GENERAL OBLIGATION BONDS (ME), SERIES 2024

Debt Service Funds

Fiscal Year	Principal	Interest	Total
2025	\$ -	\$ 2,288,090.97	\$ 2,288,090.97
2026	\$ 1,045,000.00	\$ 1,513,525.00	\$ 2,558,525.00
2027	\$ 1,100,000.00	\$ 1,459,900.00	\$ 2,559,900.00
2028	\$ 1,155,000.00	\$ 1,403,525.00	\$ 2,558,525.00
2029	\$ 1,215,000.00	\$ 1,344,275.00	\$ 2,559,275.00
2030	\$ 1,280,000.00	\$ 1,281,900.00	\$ 2,561,900.00
2031	\$ 1,345,000.00	\$ 1,216,275.00	\$ 2,561,275.00
2032	\$ 1,410,000.00	\$ 1,147,400.00	\$ 2,557,400.00
2033	\$ 1,485,000.00	\$ 1,075,025.00	\$ 2,560,025.00
2034	\$ 1,560,000.00	\$ 998,900.00	\$ 2,558,900.00
2035	\$ 1,640,000.00	\$ 918,900.00	\$ 2,558,900.00
2036	\$ 1,725,000.00	\$ 834,775.00	\$ 2,559,775.00
2037	\$ 1,815,000.00	\$ 746,275.00	\$ 2,561,275.00
2038	\$ 1,905,000.00	\$ 653,275.00	\$ 2,558,275.00
2039	\$ 2,005,000.00	\$ 555,525.00	\$ 2,560,525.00
2040	\$ 2,105,000.00	\$ 452,775.00	\$ 2,557,775.00
2041	\$ 2,215,000.00	\$ 344,775.00	\$ 2,559,775.00
2042	\$ 2,315,000.00	\$ 243,100.00	\$ 2,558,100.00
2043	\$ 2,410,000.00	\$ 148,600.00	\$ 2,558,600.00
2044	\$ 2,510,000.00	\$ 50,200.00	\$ 2,560,200.00
TOTAL	\$ 32,240,000.00	\$ 18,677,015.97	\$ 50,917,015.97

Combined
202,203,204

DEBT SERVICE MATURITY SCHEDULE PAID FROM PROPERTY TAX - COMBINED

Debt Service Funds

Fiscal Year	Principal	Interest	Total
2025	\$ 5,295,000.00	\$ 5,573,828.47	\$ 10,868,828.47
2026	\$ 7,030,000.00	\$ 4,563,687.50	\$ 11,593,687.50
2027	\$ 5,380,000.00	\$ 4,288,487.50	\$ 9,668,487.50
2028	\$ 5,630,000.00	\$ 4,035,587.50	\$ 9,665,587.50
2029	\$ 5,900,000.00	\$ 3,770,587.50	\$ 9,670,587.50
2030	\$ 6,180,000.00	\$ 3,492,787.50	\$ 9,672,787.50
2031	\$ 6,455,000.00	\$ 3,215,887.50	\$ 9,670,887.50
2032	\$ 6,480,000.00	\$ 2,944,087.50	\$ 9,424,087.50
2033	\$ 6,750,000.00	\$ 2,674,681.25	\$ 9,424,681.25
2034	\$ 7,020,000.00	\$ 2,403,962.50	\$ 9,423,962.50
2035	\$ 7,305,000.00	\$ 2,120,709.38	\$ 9,425,709.38
2036	\$ 7,605,000.00	\$ 1,826,593.76	\$ 9,431,593.76
2037	\$ 7,910,000.00	\$ 1,521,281.26	\$ 9,431,281.26
2038	\$ 8,230,000.00	\$ 1,200,481.26	\$ 9,430,481.26
2039	\$ 8,550,000.00	\$ 880,015.64	\$ 9,430,015.64
2040	\$ 8,870,000.00	\$ 562,206.26	\$ 9,432,206.26
2041	\$ 2,215,000.00	\$ 344,775.00	\$ 2,559,775.00
2042	\$ 2,315,000.00	\$ 243,100.00	\$ 2,558,100.00
2043	\$ 2,410,000.00	\$ 148,600.00	\$ 2,558,600.00
2044	\$ 2,510,000.00	\$ 50,200.00	\$ 2,560,200.00
TOTAL	\$ 120,040,000.00	\$ 45,861,547.28	\$ 165,901,547.28

ENERGY EFFICIENT IMPROVEMENTS PHASE 1

PAYMENT SCHEDULE

Exhibit 2

	Date	Payment	Interest	Principal	Prepayment
1	10/1/2020	290,582.03	290,582.03	0.00	
2	1/1/2021	188,602.00	71,946.43	116,655.57	11,368,964.31
3	4/1/2021	188,602.00	71,194.00	117,408.00	11,248,034.07
4	7/1/2021	188,602.00	70,436.72	118,165.28	11,126,323.83
5	10/1/2021	210,537.25	69,674.55	140,862.70	10,981,235.25
6	1/1/2022	210,537.25	68,765.99	141,771.26	10,835,210.86
7	4/1/2022	210,537.25	67,851.56	142,685.69	10,688,244.60
8	7/1/2022	210,537.25	66,931.24	143,606.01	10,540,330.40
9	10/1/2022	213,680.00	66,004.98	147,675.02	10,388,225.13
10	1/1/2023	213,680.00	65,052.48	148,627.52	10,235,138.79
11	4/1/2023	213,680.00	64,093.83	149,586.17	10,081,065.03
12	7/1/2023	213,680.00	63,129.00	150,551.00	9,925,997.50
13	10/1/2023	216,917.25	62,157.95	154,759.30	9,766,595.42
14	1/1/2024	216,917.25	61,159.75	155,757.50	9,606,165.20
15	4/1/2024	216,917.25	60,155.11	156,762.14	9,444,700.20
16	7/1/2024	216,917.25	59,144.00	157,773.25	9,282,193.75
17	10/1/2024	220,251.00	58,126.36	162,124.64	9,115,205.37
18	1/1/2025	220,251.00	57,080.65	163,170.35	8,947,139.91
19	4/1/2025	220,251.00	56,028.21	164,222.79	8,777,990.43
20	7/1/2025	220,251.00	54,968.97	165,282.03	8,607,749.94
21	10/1/2025	223,685.00	53,902.90	169,782.10	8,432,874.38
22	1/1/2026	223,685.00	52,807.81	170,877.19	8,256,870.87
23	4/1/2026	223,685.00	51,705.65	171,979.35	8,079,732.14
24	7/1/2026	223,685.00	50,596.38	173,088.62	7,901,450.87
25	10/1/2026	227,223.00	49,479.96	177,743.04	7,718,375.53
26	1/1/2027	227,223.00	48,333.52	178,889.48	7,534,119.37
27	4/1/2027	227,223.00	47,179.68	180,043.32	7,348,674.75
28	7/1/2027	227,223.00	46,018.40	181,204.60	7,162,034.01
29	10/1/2027	230,866.00	44,849.63	186,016.37	6,970,437.15
30	1/1/2028	230,866.00	43,649.82	187,216.18	6,777,604.49
31	4/1/2028	230,866.00	42,442.28	188,423.72	6,583,528.05
32	7/1/2028	230,866.00	41,226.95	189,639.05	6,388,199.83
33	10/1/2028	234,619.00	40,003.78	194,615.22	6,187,746.16
34	1/1/2029	234,619.00	38,748.51	195,870.49	5,985,999.55
35	4/1/2029	234,619.00	37,485.14	197,133.86	5,782,951.68
36	7/1/2029	234,619.00	36,213.63	198,405.37	5,578,594.14
37	10/1/2029	238,484.00	34,933.91	203,550.09	5,368,937.55
38	1/1/2030	238,484.00	33,621.02	204,862.98	5,157,928.68
39	4/1/2030	238,484.00	32,299.65	206,184.35	4,945,558.80
40	7/1/2030	238,484.00	30,969.76	207,514.24	4,731,819.13
41	10/1/2030	242,466.00	29,631.29	212,834.71	4,512,599.38
42	1/1/2031	242,466.00	28,258.51	214,207.49	4,291,965.67
43	4/1/2031	242,466.00	26,876.87	215,589.13	4,069,908.86

44	7/1/2031	242,466.00	25,486.32	216,979.68	3,846,419.79
45	10/1/2031	246,566.00	24,086.80	222,479.20	3,617,266.22
46	1/1/2032	246,566.00	22,651.81	223,914.19	3,386,634.60
47	4/1/2032	246,566.00	21,207.57	225,358.43	3,154,515.42
48	7/1/2032	246,566.00	19,754.00	226,812.00	2,920,899.06
49	10/1/2032	246,343.13	18,291.07	228,052.06	2,686,005.44
50	1/1/2033	246,343.13	16,820.13	229,523.00	2,449,596.75
51	4/1/2033	246,343.13	15,339.71	231,003.42	2,211,663.23
52	7/1/2033	246,343.13	13,849.74	232,493.39	1,972,195.03
53	10/1/2033	246,343.13	12,350.15	233,992.98	1,731,182.26
54	1/1/2034	246,343.13	10,840.90	235,502.23	1,488,614.97
55	4/1/2034	246,343.13	9,321.91	237,021.22	1,244,483.11
56	7/1/2034	246,343.13	7,793.12	238,550.01	998,776.60
57	10/1/2034	246,343.13	6,254.47	240,088.66	751,485.28
58	1/1/2035	246,343.13	4,705.90	241,637.23	502,598.93
59	4/1/2035	246,343.13	3,147.34	243,195.79	252,107.27
60	7/1/2035	246,343.13	1,578.79	244,764.34	0.00
Grand Totals		13,833,683.59	2,679,198.59	11,154,485.00	

Interest Rate: 2.58%

ENERGY EFFICIENT IMPROVEMENTS PHASE 2

PAYMENT SCHEDULE

Exhibit 2

	Date	Payment	Interest	Principal	Prepayment
1	11/30/2022	200,185.00	200,185.00	0.00	NA
2	2/28/2023	200,185.00	121,460.98	78,724.02	9,920,679.82
3	5/30/2023	200,185.00	63,733.07	136,451.93	9,780,134.33
4	8/30/2023	200,185.00	62,830.17	137,354.83	9,638,658.86
5	11/30/2023	200,235.00	61,921.29	138,313.71	9,496,195.74
6	2/29/2024	200,235.00	61,006.07	139,228.93	9,352,789.94
7	5/30/2024	200,235.00	60,084.80	140,150.20	9,208,435.23
8	8/30/2024	200,235.00	59,157.42	141,077.58	9,063,125.33
9	11/30/2024	200,285.00	58,223.91	142,061.09	8,916,802.41
10	2/28/2025	200,285.00	57,283.90	143,001.10	8,769,511.27
11	5/30/2025	200,285.00	56,337.66	143,947.34	8,621,245.51
12	8/30/2025	200,285.00	55,385.16	144,899.84	8,471,998.68
13	11/30/2025	200,341.00	54,426.36	145,914.64	8,321,706.60
14	2/28/2026	200,341.00	53,460.84	146,880.16	8,170,420.04
15	5/30/2026	200,341.00	52,488.94	147,852.06	8,018,132.41
16	8/30/2026	200,341.00	51,510.60	148,830.40	7,864,837.11
17	11/30/2026	200,396.00	50,525.79	149,870.21	7,710,470.79
18	2/28/2027	200,396.00	49,534.10	150,861.90	7,555,083.04
19	5/30/2027	200,396.00	48,535.85	151,860.15	7,398,667.08
20	8/30/2027	200,396.00	47,530.99	152,865.01	7,241,216.13
21	11/30/2027	200,453.00	46,519.49	153,933.51	7,082,664.61
22	2/29/2028	200,453.00	45,500.91	154,952.09	6,923,063.96
23	5/30/2028	200,453.00	44,475.59	155,977.41	6,762,407.23
24	8/30/2028	200,453.00	43,443.49	157,009.51	6,600,687.44
25	11/30/2028	200,510.00	42,404.56	158,105.44	6,437,838.83
26	2/28/2029	200,510.00	41,358.38	159,151.62	6,273,912.66
27	5/30/2029	200,510.00	40,305.27	160,204.73	6,108,901.80
28	8/30/2029	200,510.00	39,245.20	161,264.80	5,942,799.05
29	11/30/2029	200,570.00	38,178.11	162,391.89	5,775,535.41
30	2/28/2030	200,570.00	37,103.57	163,466.43	5,607,164.98
31	5/30/2030	200,570.00	36,021.91	164,548.09	5,437,680.45
32	8/30/2030	200,570.00	34,933.10	165,636.90	5,267,074.44
33	11/30/2030	200,673.40	33,837.08	166,836.32	5,095,233.03
34	2/28/2031	200,673.40	32,733.12	167,940.28	4,922,254.54
35	5/30/2031	200,673.40	31,621.86	169,051.54	4,748,131.46
36	8/30/2031	200,673.40	30,503.25	170,170.15	4,572,856.21
37	11/30/2031	200,673.40	29,377.24	171,296.16	4,396,421.16
38	2/29/2032	200,673.40	28,243.77	172,429.63	4,218,818.65
39	5/30/2032	200,673.40	27,102.81	173,570.59	4,040,040.94
40	8/30/2032	200,673.40	25,954.29	174,719.11	3,860,080.25
41	11/30/2032	200,673.40	24,798.18	175,875.22	3,678,928.77
42	2/28/2033	200,673.40	23,634.41	177,038.99	3,496,578.61
43	5/30/2033	200,673.40	22,462.95	178,210.45	3,313,021.85
44	8/30/2033	200,673.40	21,283.73	179,389.67	3,128,250.48
45	11/30/2033	200,673.40	20,096.71	180,576.69	2,942,256.49
46	2/28/2034	200,673.40	18,901.83	181,771.57	2,755,031.78

47	5/30/2034	200,673.40	17,699.05	182,974.35	2,566,568.20
48	8/30/2034	200,673.40	16,488.31	184,185.09	2,376,857.56
49	11/30/2034	200,673.40	15,269.56	185,403.84	2,185,891.61
50	2/28/2035	200,673.40	14,042.75	186,630.65	1,993,662.03
51	5/30/2035	200,673.40	12,807.81	187,865.59	1,800,160.48
52	8/30/2035	200,673.40	11,564.71	189,108.69	1,605,378.52
53	11/30/2035	200,673.40	10,313.38	190,360.02	1,409,307.70
54	2/29/2036	200,673.40	9,053.77	191,619.63	1,211,939.48
55	5/30/2036	200,673.40	7,785.82	192,887.58	1,013,265.27
56	8/30/2036	200,673.40	6,509.48	194,163.92	813,276.43
57	11/30/2036	200,673.40	5,224.70	195,448.70	611,964.28
58	2/28/2037	200,673.40	3,931.42	196,741.98	409,320.04
59	5/30/2037	200,673.40	2,629.58	198,043.82	205,334.90
60	8/30/2037	200,673.40	1,319.13	199,354.27	0.00
Grand Totals		12,030,755.20	2,320,303.20	9,710.452.00	

Interest Rate: 2.644%

GLOSSARY

A

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 programs objectives, the smallest unit of the budget program.

Actual - Final audited revenue or expenditure results of operations for the fiscal year indicated.

ACFR – Annual Comprehensive Financial Report

Ad Valorem Taxes - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

AG – Agriculture

Agency Funds - Used to account for assets held by the County as custodian for individuals and other governmental units, such as officials' fee accounts, inmate trust funds, cash bail bonds, and other similar arrangements.

Allocation - Component of an appropriation earmarking expenditures for a specific purpose and/ or level of organization.

Amortization – An accounting technique used to periodically lower the book value of a loan or an intangible asset over a set period of time..

Amendment - A modification of the budget by increasing or decreasing an account, or accounts, in the budget by action of the Commissioners Court.

American Rescue Plan Act of 2021 (ARPA) – Enacted on March 11, 2021, President Biden signed into law a \$1.9 trillion stimulus package intended to combat the COVID-19 pandemic, including the public health and economic impacts.

Appraisal District – An independent governmental entity responsible for appraising property within the County. The Appraisal District certifies the County's assessed valuations.

Appraised Value - An estimate of value for the purpose of taxation.

Appropriation - A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - The value set upon real estate and certain personal property by the agency (central appraisal district) tasked with assessing the values of property as a basis for levying property taxes.

Assets - Resources owned or held by a government which have monetary value.

Audit – a formal examination of an organization' or individual's accounts or financial situation.

Available Fund Balance - This refers to the cash remaining from the prior year which is available for appropriation and expenditure in the current year.

B

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.

C

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 instruments 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 (SLFRF) - also referred to as ARPA funding. As part of the \$350 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.

D

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 on 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

E

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 adjust 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.

F

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.

G

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.

H

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.

Human Capital Management (HCM) – Human capital management (HCM) is a set of practices that help with workforce management. HCM helps align business needs with the people who work for an entity.

I

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 to produce revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

J

JAG – Justice Assistance Grant

JJAEP – Juvenile Justice Alternative Education Program

JP - Justice of the Peace

K

L

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.

M

Major Fund – 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.

N

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.

O

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).

P

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.

Q

R

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.

S

Short Term Vehicle Rental (STVR) - A tax imposed on the gross rental receipts from the short-term rental of a motor vehicle.

Sinking Fund – a fund set up and accumulated by regular deposits for paying of the principal of a debt when it falls due

Source of Revenue - Revenues are classified according to their source or point of origin.

SPAG – South Plains Association of Governments

SPATTF – South Plains Auto Theft Task Force

Special Revenue Funds – Used to account for specific revenue sources (other than capital projects) that are restricted to expenditures for specified purposes. These restrictions exist both externally (by agreement with other entities or by statute) and internally (by policy of Commissioners' Court).

Staffing Trends - Staffing figures for a specific period for a department or division.

State and Local Fiscal Recovery Funds (SLFRF) – program authorized by the American Rescue Plan Act, delivers \$350 billion to state, territorial, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency.

Statute - A law enacted by the legislative assembly.

T

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 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.

U

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.

Unfunded Mandate – a law or regulation that requires an entity to take action without providing any financial assistance to fulfil the requirements.

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.

V

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 contract rate. If the governing body adopts a rate that exceeds the mandatory tax election rate, it must hold an automatic election.

W

Working Capital – The excess of total current assets over total current liabilities.

X

Y

Z