



LUBBOCK COUNTY
*Annual Comprehensive
Financial Report*

FOR THE YEAR ENDED SEPTEMBER 30, 2024

OFFICE OF THE COUNTY AUDITOR
KATHY WILLIAMS

FY 2023—2024



LUBBOCK COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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INTRODUCTORY SECTION

LUBBOCK COUNTY

Kathy Williams
County Auditor

Rhonda Scott
First Assistant Auditor



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March 7, 2025

The Honorable Board of District Judges
The Honorable Commissioners Court
The Citizens of Lubbock County
Lubbock County, Texas

Ladies and Gentlemen:

The Annual Comprehensive Financial Report (ACFR) of Lubbock County is submitted herewith in compliance with the requirements of Chapter 114.025 and Chapter 115.045, Local Government Code, Vernon's Texas Codes Annotated. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rest with Lubbock County. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position of the governmental activities, each major fund, and the aggregate remaining fund information and the respective changes in financial position and cash flows, where applicable, thereof in conformity with generally accepted accounting principles generally accepted (GAAP) in the United States of America. All disclosures necessary to enable the reader to gain an understanding of Lubbock County's financial activities have been included.

The integrity and objectivity of the data in these statements and schedules, including estimates and judgments relating to matters not concluded by year end, are by law the responsibility of the Lubbock County Auditor's Office. To this end, the County Auditor, as chief financial officer, maintains a system of internal accounting controls and supports an extensive program of internal auditing to give reasonable assurance at reasonable cost that the County's assets are protected and the financial transactions are recorded properly.

In developing and evaluating the County's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal accounting evaluations occur within the above framework. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

As a recipient of federal and state financial assistance, the County is also responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by appropriate management and audit staff of the County Auditor's Office. As such, the Lubbock County Internal Audit Manager has established and will enhance the internal control structure for monitoring all sub-recipients identified with the American Rescue Plan Act as required by the 2022 OMB Compliance Supplement.

These financial statements and supplemental financial information have been audited by Bolinger, Segars, Gilbert and Moss LLP, a firm of licensed certified public accountants engaged by the Lubbock County Commissioners Court. The goal of the independent audit was to provide reasonable assurance that the financial statements of Lubbock County for the fiscal year ended September 30, 2024, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion on the County's financial statements for the fiscal year ended September 30, 2024, and that the statements are fairly presented in conformity with GAAP. The auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Lubbock County was part of the broader, state and federally mandated "Single Audit" designed to meet the special needs of state and federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of state and federal awards. These reports are available in this year's Annual Comprehensive Financial Report. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Lubbock County's MD&A can be found immediately following the report of the independent auditors.

PROFILE OF THE GOVERNMENT

Lubbock County, as a political subdivision of the State of Texas, provides only those services allowed or implied, by the State Constitution or statute.

These services include, but are not limited to, judicial, law enforcement, detention facilities, juvenile service, health and human services, county roads and parks, and recording functions of Lubbock County, as a political subdivision of the State of Texas.

Lubbock County, operating as specified under the Constitution and statutes, is governed by a Commissioners Court, which consists of the County Judge and four (4) Commissioners, one from each of the four geographical precincts and elected for staggered four-year terms. Commissioners Court duties include setting the county Ad Valorem tax rate, approval of the budget, calling certain county officials and boards.

The board of the Lubbock County Hospital District, a separate political subdivision of the state created under the authority of Article 9, Section 4 of the State Constitution, as well as some of the board members of the Lubbock Central Appraisal District, Mental Health and Mental Retardation Board and the Lubbock County Expo Center are appointed or voted on by the Lubbock County Commissioners Court.

In accordance with Section 111.032, Subchapter B, Chapter 111, Title 4, Vernon's Texas codes Annotated (Local Government Code), the County Auditor is the Budget Officer for Lubbock County and has the responsibility for preparing and presenting the County's budget. Under the County's budgeting procedures, each spring departments submit personnel request to the personnel committee and technology request to the ITS director, these reviewed request as well as the departments' budget request are submitted to the County Auditor. The County Auditor compiles and reviews the budget request, and with the Commissioners Court, holds budget workshops and public hearings with department directors. The proposed budget, together with revenue estimates provided by the County Auditor, is submitted to the Commissioners Court for its consideration. A public hearing is held on the proposed budget by the Commissioners Court. Before adopting the final budget, the Commissioners Court may increase or decrease the amounts requested by the various departments. Amounts finally adopted for expenditures of current operating funds cannot exceed the fund balances in such funds at October 1st, plus the County Auditor's estimates of revenues for the ensuing year. After the budget has been adopted by the Commissioners Court, the County Auditor monitors budget transactions and advises the Commissioners Court as well as the various departments on the condition of the various budgeted accounts. The appropriated budget is prepared by fund, department, and function at the legal level of budgetary control. The categories of salary and benefits, operating expenditures and capital outlay are the legal levels used. The Commissioners Court does not allow departments to transfer salary appropriation to non-salary line items without specific Court authorization. The County's budgetary system is fully integrated with the accounting and financial system to allow for the matching of budget appropriations with actual expenditures, obligations (payables), and encumbrances (outstanding purchase orders) on a daily basis. Budget to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted.

FACTORS AFFECTING FINANCIAL CONDITION

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Lubbock County operates.

Local Economy

Lubbock County still has the benefit of a favorable economic environment. Despite the national inflationary environment, local indicators point to continued growth and stability. Lubbock County, encompassing a 901 square mile area of the South Plains region of West Texas and is the main trade center for the 29 counties in the South Plains area. According to the 2020 Census data, Lubbock County has a population of approximately 310,000 citizens which is up 11.4% from the 2010 Census. Although the City of Lubbock comprises approximately 135.9 square miles or 85% of the total population of Lubbock County, most main cities in Lubbock County including the cities of Wolfforth, Shallowater, and Idalou are experiencing substantial growth.

While agriculture, banking, and the medical industries are the major and basic industries of Lubbock County, top tax payers are diverse with utilities, a railroad, numerous retail, wholesale, and service industries situated largely in the City of Lubbock. Lubbock County maintains a diversified economic base with the thriving economic contributions of Texas Tech University and Texas Tech University School of Medicine as stabilizing institutions for the County. The economy has experienced a steady growth over the past decade with new businesses, all located within Lubbock County, despite an inflationary and a higher interest rate climate. This trend is still expected to continue.

With the tax base largely composed of single family properties at 57% and commercial properties at 17%, the economic outlook for Lubbock County remains positive for the near future. While residential and commercial building activity have not shown significant increases, new housing development contributes to the Lubbock County tax base with 113 new residential starts up. The Leprino Food Company, a global leader in dairy manufacturing, opened a plant in late 2024 and is expected add annual revenues totaling \$1 billion over the next ten years. In addition, Dura-Line, a fiber-optics company, will add to county growth with a \$46.7 million investment. Two major health care systems, Covenant Health and University Medical Center Health System (UMC), continue to announce significant expansions. The local unemployment rate remains stable at around 3.4% in September 2024. YTD new car sales are up 2.57% along with retail sales up 4.8%. Hotel Motel tax collections are up by 1.05% indicating a slight increase in tourism.

Relevant Financial Policies

The County has an important responsibility to the citizens of Lubbock County to carefully account for public funds and to plan for adequate funding of services. Financial policies are in place to enable the county to achieve responsible stewardship and full disclosure. Policies include but are not limited to Budget Policy and Procedures, Personnel Policy, Fund Balance Policy, and Debt Management Policy as well as the addition of a Compensation Policy added in FY 2023. The County has documented their best practices for a Capital Improvement Program and Technology Policy. However, these practices will be revisited and update in the spring of 2025 due to the unexpected shift of the Lubbock County Commissioners Court to the No New Revenue tax rate during late September 2024.

Major Initiatives

The 2024 Budget continues to hold the established principles in Lubbock County of conservative fiscal planning. In formulating the 2024 Budget, the Commissioners Court major initiatives included funding the Lubbock County departments with new positions, COLAs for all full-time employees, a retention pay program and an additional retention effort for all attorney positions, totaling approximately \$5.9 million. With the Court's primary focus on maintaining public safety, a balanced budget was accomplished with the Lubbock County Commissioners Court approving a tax rate of .347507 per \$100 valuation.

Major Funding Issues Facing 2024 Budget

Preserving reserves during the current economic uncertainties during an inflationary climate and high interest rates while maintaining essential services in a growing community was a compelling factor in shaping the annual budget. The primary challenge faced by Lubbock County in preparing the 2024 Budget was to reconcile budget needs within the S.B.2 tax rate cap of 3.5% on property tax revenues while funding the Lubbock County Road & Bridge maintenance program budget request, 38 new employees as well as salary items. Overall, the issues faced by Lubbock County in preparing the 2024 Budget were to maintain current operations, provide funding for salary expenditures, granting capital expenditures for heavy equipment and vehicles while considering any excess funds as earmarked for capital infrastructure expenditures.

To sustain the growth that Lubbock County is experiencing, employee retention and public safety remained the focus of the Court. This included disparity pay for the Juvenile Justice Center employees, salary increase per attorney in a retention effort, a robust Road and Bridge maintenance program, and providing the eleven Volunteer Fire Departments with the means to replace needed small equipment. In addition, funding COLAs for all Lubbock County full-time employees, appropriating funds for a retention program, granting 38 new positions, funding 39 vehicles and additional capital expenditures for Road and Bridged infrastructure were accomplished with this budget.

Long Term Financial Planning

The County has a 5-year strategic plan that includes public safety, development of infrastructure, building use and capital improvements. Discussions occur throughout the year to plan for future needs of the County.

The Facilities Director, Information Technology Services Director as well as the Road and Bridge Director presented a 5-year plan to the Commissioners Court for consideration during budget hearings to allocate resources for improvements and/or expansion. The Lubbock County Sheriff provided his 5-year plan in 2020. Other department directors present plans as needed. After careful consideration the Court set priorities and appropriate funding for annual and multi-year projects.

During fiscal year 2024, Lubbock County continued to develop a plan to disburse funds received for American Rescue Plan Act (ARPA) with the additional resources provided by the US Treasury to fund long-term strategies that addressed the public health and economic impact of COVID-19. Due to the allocation of just over \$60 million, the Court produced a tentative list to highlight their priorities for use of the ARPA funds.

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

Out of the \$60 million ARPA funds received, Lubbock County has expended \$48.6 million for the Court's priorities with approximately \$6.8 million spent in fiscal year 2024. Additional resources to fund long-term strategies such as the new Medical Examiner's building and the repair of the McMillian Dam concerns to address the public health and economic impact of COVID-19 were obligated by December 31, 2024 as required by SLFRF and should be expended during the fiscal year 2025-2026 budgets.

ACKNOWLEDGEMENTS

Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lubbock County for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2023. This was the 17th year Lubbock County has received this award. In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized ACFR. This report satisfied both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, Lubbock County received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the 2024 fiscal year beginning October 1, 2023. This was the 16th year that the government has achieved this award. To qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including a policy statement, a financial plan, and operations guide, and a communications device. A Certificate of Recognition for Budget Preparation is valid for a period of one year only.

The preparation of the annual comprehensive financial report on a timely basis was made possible by the dedicated services of the Lubbock County Auditor's Office staff. I sincerely appreciate the loyalty and dedication of my staff for their extra efforts to produce timely and accurate records for Lubbock County despite the continued lack of human resource in key positions over the last several years. They continuously demonstrate what excellent public service to the citizens of Lubbock County. I would also like to thank the Lubbock County's Commissioners Court, all Elected and Appointed Officials, and Department Directors for their interest and support in planning and conducting the financial operations of Lubbock County in a responsible manner.

Respectfully submitted,



Kathy Williams

Lubbock County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Lubbock
Texas**

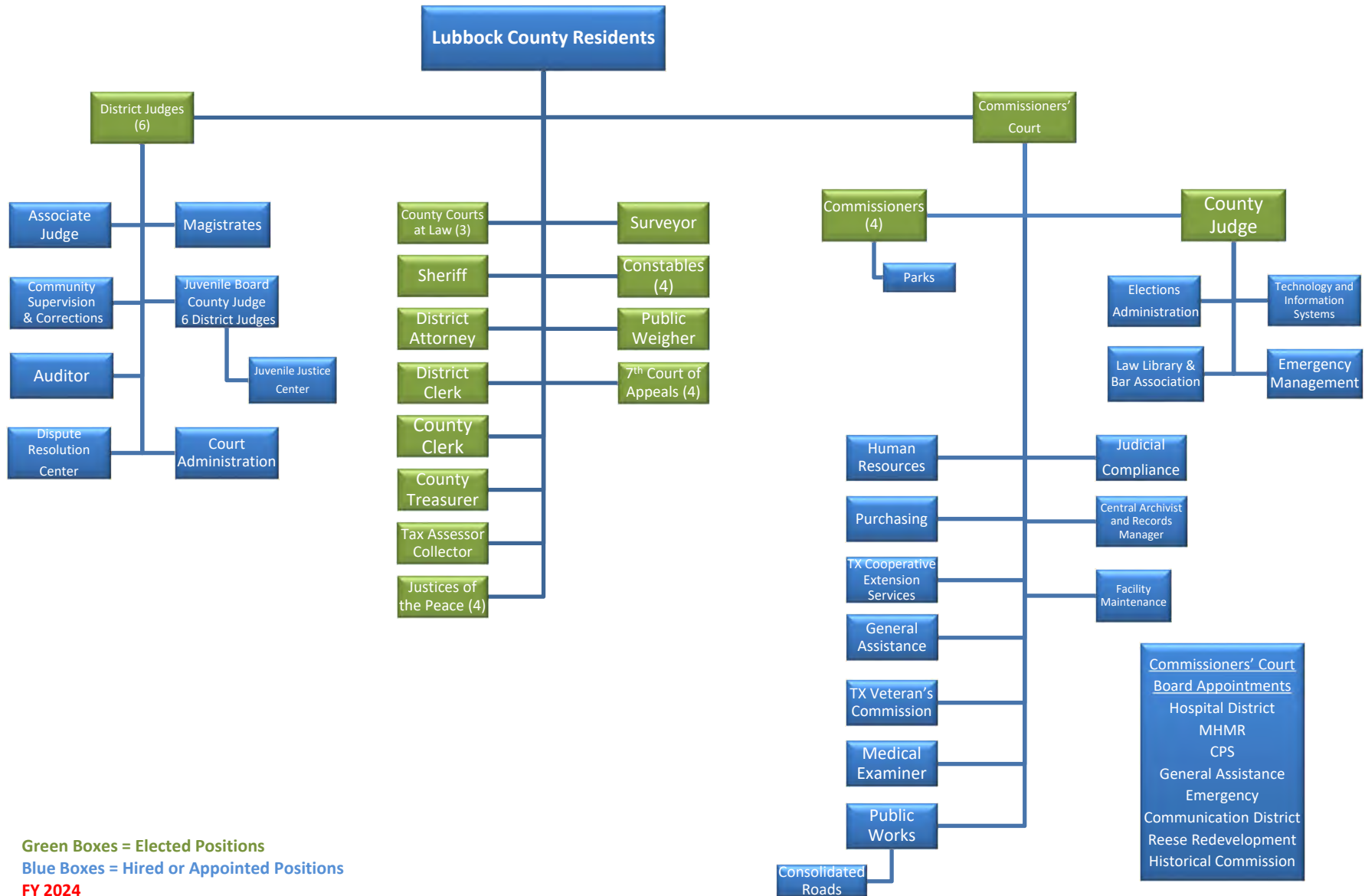
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

Christopher P. Morill

Executive Director/CEO

Lubbock County Organization Chart



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

LUBBOCK COUNTY, TEXAS

LIST OF PRINCIPAL OFFICIALS
AS OF SEPTEMBER 30, 2024

Principal Officials

Name	Office
District Courts	
John Grace	Judge, 72nd Judicial District
Phillip Hays	Judge, 99th Judicial District
John McClendon III	Judge, 137th Judicial District
Douglas Freitag	Judge, 140th Judicial District
Leslie Hatch	Judge, 237th Judicial District
William R. Eichman II	Judge, 364th Judicial District
Sara Smith	District Clerk
K. Sunshine Stanek	Criminal District Attorney
Commissioners Court	
Curtis Parrish	County Judge
Terence Kovar	Commissioner, Precinct No. 1
Jason Corley	Commissioner, Precinct No. 2
Gilbert Flores	Commissioner, Precinct No. 3
Jordan Rackler	Commissioner, Precinct No. 4
County and Precinct Officials	
Mark J. Hocker	Judge, County Court at Law #1
Tom Brummet	Judge, County Court at Law #2
Benjamin Webb	Judge, County Court at Law #3
Brian P. Quinn	Chief Justice Seventh Court of Appeals, Place 1
Judy Parker	Justice Seventh Court of Appeals, Place 2
Patrick A. Pirtle	Justice Seventh Court of Appeals, Place 3
Lawrence M. Doss	Justice Seventh Court of Appeals, Place 4
Dean Stanzione	Director of Court Administration
Kelly Pinion	County Clerk
Kelly Rowe	Sheriff
Ronnie Keister	Tax Assesor - Collector
Chris Winn	County Treasurer
Kathy Williams	County Auditor
William A. Carter II	Director of Juvenile Probation
David Rowan	Director of Community Supervision and Correction
Melissa McNamara	Court Magistrate
Cryctal Spradley	Court Magistrate
Stephen L. Johnson	Associate Judge
Roxzine Stinson	Elections Administrator
Jim Hansen	Justice of the Peace, Precinct 1
Susan Rowley	Justice of the Peace, Precinct 2
Francisco Gutierrez	Justice of the Peace, Precinct 3
Lance Cansino	Justice of the Peace, Precinct 4
Paul Hanna	Constable, Precinct 1
Jody Barnes	Constable, Precinct 2
Jose Sanchez	Constable, Precinct 3

LUBBOCK COUNTY, TEXAS

**LIST OF PRINCIPAL OFFICIALS
AS OF SEPTEMBER 30, 2024**

Principal Officials

Name	Office
Clint Wehrman	Director of Purchasing
Melanie Hall	Director of Human Resources
Lorri Jarnagin	Director of Judicial Compliance
Diana Gurule-Copado	Director of General Assistance
Natalie Harvill	Director of Facilities
D. Gene Valentini	Director of Dispute Resolution
Isaac Badu	Director of Technology and Information Solutions
Kylie Lewis-Nolan	Central Archivist/Records Manager
Amanda Say	1st Assistant DA
Ronda Alexander	Texas A&M Agrilife Extension Agent
Jennifer Davidson	Director of Public Works
Dr. Charles Addington	Chief Medical Examiner

FINANCIAL SECTION

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

PHONE: (806) 747-3806

FAX: (806) 747-3815

8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

Independent Auditor's Report

Commissioners Court
Lubbock County, Texas
Lubbock, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Lubbock County, Texas (the County), as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Lubbock County, Texas, as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flow thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

We did not audit the financial statements of University Medical Center, Lubbock, Texas, which represents the entire discretely presented component unit as of September 30, 2024. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for University Medical Center, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of University Medical Center were not audited in accordance with *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

GAAP requires that the Management's Discussion and Analysis, schedule of changes in net pension liability/asset and related ratios, schedule of employer contributions, schedule of changes in the total OPEB liability and related ratios, and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining statements and individual nonmajor budgetary comparison schedules and schedule of federal and state awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State of Texas Uniform Grant Management Standards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 7, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Balinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

March 7, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Lubbock County, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Lubbock County, Texas (the County) we offer readers of the County's financial statements this narrative overview and analysis of the County's financial activities for the fiscal year ended September 30, 2024. We encourage readers to consider the information presented here in conjunction with the letter of transmittal, the independent auditor's report, and the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows on September 30, 2024 by \$270,622,355 (net position). Of this amount, the unrestricted net position increased by \$15,279,805 from \$28,614,612 to \$43,894,417. At the same time, the Net Position Invested in Capital Assets increased by \$29,019,726 to a total \$177,885,774. The County's total net position increased by \$38,285,319.
- At the end of calendar year 2023 - the fiscal year-end of Texas County & District Retirement System funds - the County's Net Pension Liability is \$7,369,070. This is a change from the prior year's Net Pension Liability of \$19,419,156.
- The County's governmental funds ending fund balance is \$205,273,791 of which \$55,623,524, an increase of \$11,998,657, is available for spending at the County's discretion. Unrestricted investment earnings increased \$6,411,673 due to a rise in interest rates and an increase in investments being held during the year. Property taxes increased \$10,463,126 due an increase in appraised values and choosing a tax rate intended to increase property taxes.
- The ending unassigned fund balance for the General Fund was \$55,648,824, or 36.46% of total general fund revenues and 43.42% of total expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual comprehensive financial report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities. These provide information about the activities of the County as a whole and present a long-term view of the County's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. For governmental activities, these statements tell how services were financed in the short-term as well as what resources remain for future spending. They reflect the flow of current financial resources and supply the basis for tax levies and the appropriations budget. For proprietary activities, fund financial statements tell how goods or services of the County were sold to departments within the County and how the sales revenues covered the expenses of the goods or services.

The notes to the financial statements provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

Reporting the County as a Whole

The Statement of Net Position and the Statement of Activities

The Statement of Net Position provides an analysis of the County's overall financial condition and operations. The primary purpose of this analysis is to show whether the County is better or worse off as a result of the year's activities. The Statement of Net Position includes all the County's assets and liabilities at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the County's operations during the year. These apply the accrual basis of accounting which is the method used by most private sector companies.

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. The County's revenues are separated into two categories: those provided by outside parties who share the costs of some programs and revenues provided by the taxpayers. All the County's assets are reported whether they serve the current year or future years. Liabilities are included regardless of whether they must be paid in the current or future years.

These two statements report the County's net position and changes in them. The County's net position (the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources) provide one measure of the County's financial health, or financial position. Over time, increases or decreases in the County's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the County, however, you should consider other financial factors as well (such as changes in the County's sales tax revenues or its property tax base) and non-financial factors (such as the condition of the County's facilities, unemployment rates and population growth or decline).

In the Statement of Net Position and the Statement of Activities, the following activities are presented.

- Governmental activities – Most of the County's basic services are reported here, including general government, financial administration, judicial, legal, public safety, correctional, facilities, welfare, conservation, elections, culture and recreation, transportation, interest and on long-term debt, and bond issuance costs. Property taxes, sales taxes, licenses and permits, and grants finance most of these activities.
- Component unit – The financial statements include not only the County (known as the primary government) but also a legally separate Hospital District for which the County oversees the operations and promulgates the rules and regulations for. Financial information for this component unit is reported separately from the financial information for the primary government itself.

Reporting the County's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds – not the County as a whole. Laws and contracts require the County to establish certain funds to account for specific activities, such as grants received through the Department of Justice and Department of Transportation. The County's administration establishes other funds to help it control and manage resources for particular purposes. The County's three kinds of funds – governmental, proprietary, and fiduciary – use different accounting approaches.

- Governmental funds – Most of the County's basic services are reported in governmental funds. These use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the County's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules following each of the fund financial statements.
- Proprietary funds – The County reports the activities for which it charges users (whether outside customers or other units of the County) in proprietary funds using the full accrual method, which is the same accounting method employed in the Statement of Net Position and the Statement of Activities. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information.
- Fiduciary funds – The County is the trustee, or fiduciary, for certain funds. It is also responsible for other assets that – because of a trust arrangement—can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. The County adopts an annual appropriated budget for its general fund (major fund). A budgetary comparison schedule has been provided for this fund to demonstrate budgetary compliance.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The County's assets and deferred outflows of resources exceeded deferred inflows of resources and liabilities by \$270,622,355 at September 30, 2024.

The largest portion of the County’s net position (\$177,885,774) reflects its investment in capital assets (e.g., land, infrastructure, buildings, and equipment) less any related debt used to acquire these assets that is still outstanding. These assets are used to provide services to the citizens and are not available for future appropriation. Although the County’s investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Table I
Lubbock County, Texas

NET POSITION

	Governmental Activities		Change 2023-2024
	2024	2023	
Assets:			
Cash and Cash Equivalents	\$ 186,784,314	\$ 149,954,030	\$ 36,830,284
Restricted Cash		905,382	(905,382)
Investments	51,651,779	61,967,989	(10,316,210)
Receivables, Net of Allowances for Uncollectibles	14,528,591	14,068,786	459,805
Prepaid Items	80,492	570,671	(490,179)
Capital Assets, Net of Accumulated Depr. & Amortization	<u>242,550,184</u>	<u>214,155,244</u>	<u>28,394,940</u>
Total Assets	\$ <u>495,595,360</u>	\$ <u>441,622,102</u>	\$ <u>53,973,258</u>
Deferred Outflows of Resources	<u>\$ 16,948,951</u>	<u>\$ 24,796,375</u>	<u>\$ (7,847,424)</u>
Liabilities:			
Accounts Payable and Other Current Liabilities	\$ 35,225,196	\$ 22,330,971	\$ 12,894,225
Current Portion of Long-term Liabilities	9,236,311	7,853,827	1,382,484
Long-term Liabilities	<u>185,063,337</u>	<u>166,754,918</u>	<u>18,308,419</u>
Total Liabilities	\$ <u>229,524,844</u>	\$ <u>196,939,716</u>	\$ <u>32,585,128</u>
Deferred Inflows of Resources	<u>\$ 12,397,112</u>	<u>\$ 37,141,725</u>	<u>\$ (24,744,613)</u>
Net Position:			
Invested in Capital Assets	\$ 177,885,774	\$ 148,866,048	\$ 29,019,726
Restricted	48,842,164	54,856,376	(6,014,212)
Unrestricted	<u>43,894,417</u>	<u>28,614,612</u>	<u>15,279,805</u>
Total Net Position	\$ <u><u>270,622,355</u></u>	\$ <u><u>232,337,036</u></u>	\$ <u><u>38,285,319</u></u>

The County has restricted net position totaling 18.05% of total net position, which represents resources subject to restrictions on how they may be used. Such resources include debt service property tax collections restricted for debt service payments, bond proceeds restricted for capital projects, and fund balances related to special revenue funds. The unrestricted net position is \$43,894,417.

There was an overall increase of \$29,019,726 in net investment in capital assets. The net investment in capital assets for the primary government has increased due to capital asset additions and principal payments on debt. The County used approximately \$9,000,000 in grant funding to purchase capital assets during 2024.

Table II
Lubbock County

CHANGES IN NET POSITION

	<u>Governmental Activities</u>		Change
	<u>2024</u>	<u>2023</u>	<u>2023-2024</u>
Revenues:			
Program Revenues			
Charges for Services	\$ 23,751,306	\$ 24,650,044	\$ (898,738)
Operating Grants and Contributions	10,079,362	13,437,568	(3,358,206)
Capital Grants and Contributions	9,668,006	764,204	8,903,802
General Revenues			
Property Taxes	104,255,460	93,702,901	10,552,559
Sales Taxes	37,693,771	36,578,555	1,115,216
Hotel Tax	2,637,000	2,577,403	59,597
Vehicle Rental Taxes	945,589	881,002	64,587
State Mixed Drink & Bingo	2,197,087	2,195,238	1,849
Unrestricted Investment Earnings	14,732,297	8,320,624	6,411,673
Miscellaneous	543,960	483,438	60,522
Total Revenues	<u>\$ 206,503,838</u>	<u>\$ 183,590,977</u>	<u>\$ 22,912,861</u>
Expenses:			
General Government	\$ 18,198,619	\$ 21,323,125	\$ (3,124,506)
Financial Administration	5,386,624	5,289,888	96,736
Judicial	17,269,417	15,062,922	2,206,495
Legal	11,403,602	10,232,329	1,171,273
Public Safety	70,041,534	67,770,198	2,271,336
Correctional	10,508,165	9,286,182	1,221,983
Facilities	10,350,273	8,770,639	1,579,634
Welfare	602,185	535,808	66,377
Conservation	355,801	311,053	44,748
Elections	3,344,586	1,506,503	1,838,083
Culture/Recreation	514,469	604,735	(90,266)
Transportation	13,995,462	10,745,018	3,250,444
Interest On Long-Term Debt	6,050,282	3,432,993	2,617,289
Bond Issuance Costs	197,500		197,500
Total Expenses	<u>\$ 168,218,519</u>	<u>\$ 154,871,393</u>	<u>\$ 13,347,126</u>
Increase in Net Position	\$ 38,285,319	\$ 28,719,584	\$ 9,565,735
Net Position-Beginning	<u>232,337,036</u>	<u>203,617,452</u>	<u>28,719,584</u>
Net Position-Ending	<u>\$ 270,622,355</u>	<u>\$ 232,337,036</u>	<u>\$ 38,285,319</u>

Governmental Activities - Governmental activities resulted in an increase of \$38,285,319 in the County’s net position.

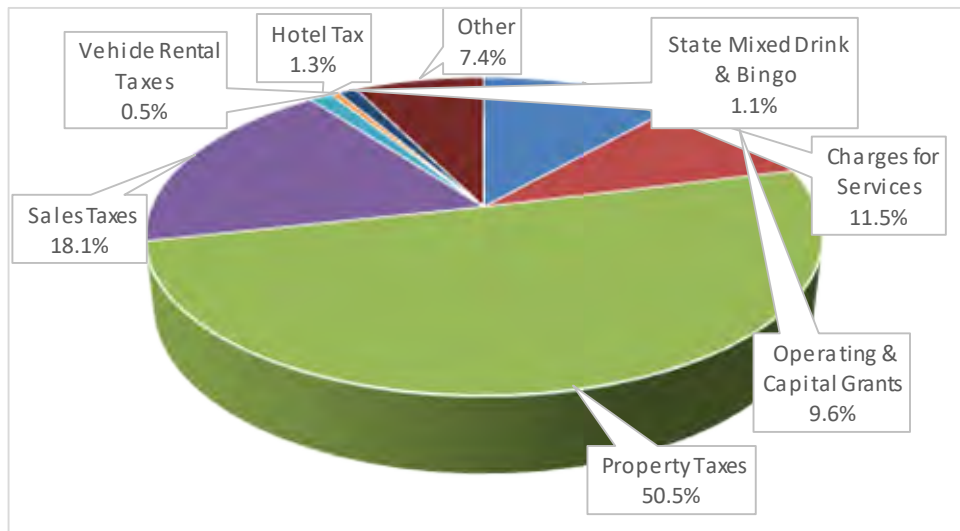
Expenses increased \$13,347,126 from \$154,871,393 in 2022-2023 to \$168,218,519 in 2023-2024. The largest decrease (\$3,124,506) was in general government expense. This decrease was due to less spending of ARPA grant funds in the current year. Judicial expense increased \$2,206,495 in the current year. This increase related to an increase in fees to the Lubbock Private Defenders office to cover salary increases. Transportation expense increased \$3,250,444 in the current year.

The County’s governmental revenues increased by 12.48%.

Key elements of this change are as follows:

- The largest source, 50.50%, of general revenues, Property Taxes, increased by 11.26%, from \$93,702,901 in 2022-23 to \$104,255,460 in 2023-24. This category includes collections and penalty/interest for both the current year and delinquent taxes. Property tax rates decreased in the current year, however, property tax revenues for the year increased primarily as a result of an increase in the taxable property values, driven by increased local real estate market values and using a tax rate intended to increase property taxes.
- Sales tax collections, the second largest source of general revenues, increased by 3.05% to \$37,693,771.
- Grants and Contributions increased \$5,545,596 during 2023-2024 due to an increase in the Texas Anti-Gang Center grant received.

**Revenues by Source
Governmental Activities
Fiscal Year 2023-24**



FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. The GASB has defined five types of fund balances, which are more fully described in the footnotes to the financial statements. The County uses all five categories of fund balance.

As the County completed the 2023-24 year, its governmental funds reported combined ending fund balances of \$205,273,791, representing an increase of \$34,640,460 from the prior year's balance of \$170,633,331. This is attributed to the issuance of general obligation bonds for the construction of the medical examiner's building that has yet to be completed.

The General Fund is a major operating fund of the County. Unassigned fund balance represents 43.42% of total General Fund expenditures.

The Tax Road Bond Construction Fund is a major capital project of the County. This fund is used to account for bond proceeds issued during the prior fiscal year. These bond proceeds are to be used to build roads.

The American Rescue Plan Act Fund is a major special revenue fund of the County. This fund is used to account for the ARPA grant funding received by the United States Department of Treasury.

The Medical Examiners Building Construction Fund is a major capital project of the County. This fund is used to account for bond proceeds issued during the current fiscal year. These bond proceeds are to be used to build the new medical examiners building.

Total fund balance in the County's General Fund increased by \$12,514,945 during fiscal year 2023-24. Property taxes increased by 11.20% due to an increase in appraised values driven by increased market values. Investment income increased due to rising interest rates during the current fiscal year. Expenditures increased due to salary increases. The Medical Examiners Building Construction Fund realized a net increase of \$30,594,521 due to the issuance of new general obligation bonds. The other governmental funds realized a net decrease to fund balance of \$6,037,210.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund had a net increase of fund balance of \$12,514,945 at September 30, 2024. The following are some of the highlights that contributed to this increase in fund balance.

- Final revenue totals had a combined positive variance with the final budget of \$2,495,685. With a negative variance in General Property Taxes and in Charges for Services (Out of County Inmate Housing) revenue totaling (\$2,978,935) and a positive variance of \$6,083,942 in Investment Earnings compared to budgeted amounts.
- Technology and Information Systems expenditures were less than the final budget by (\$1,706,403). Savings are primarily attributed to the underutilization of salary and benefits.
- Sheriff and detention expenditures were less than the final budget by (\$1,801,386). An underutilization of salary and benefits for the Sheriff's office and the Lubbock County Detention Center as well as with both departments' operating expenses attributed to these savings.
- Inmate Transportation (out of county inmate housing) expenditures were less than the final budget by (\$2,968,588). The expenditures noted a savings due to the reduction in housing inmates out of county during the year.
- Criminal District Attorney expenditures were less than the final budget by (\$617,339). Savings are largely attributed to the underutilization of salary and benefits in this department.

CAPITAL ASSET, RIGHT TO USE, SUBSCRIPTION ASSETS AND DEBT ADMINISTRATION

Capital Assets, Right to Use, and Subscription Assets

Lubbock County’s investment in capital assets and right to use assets for its governmental activities as of September 30, 2024, amounts to \$242,550,184 (net of accumulated depreciation and amortization). This investment in capital assets includes land, buildings and improvements, right to use- buildings, furniture and equipment, right to use- equipment, subscription assets and road infrastructure. The total County investment in capital assets increased by \$28,394,940 or 13.26%.

Major capital asset events during the current fiscal year included the following:

- Buildings and Improvements decreased by a net of \$5,367,007 mainly due to depreciation exceeding construction projects completed during the current year and moved out of construction in progress.
- Construction in Progress increased \$31,094,933 as the County began road bond construction and the medical examiners building construction.

**Table III
LUBBOCK COUNTY, TEXAS**

**CAPITAL ASSETS, RIGHT TO USE, AND SUBSCRIPTION ASSETS AT
SEPTEMBER 30, 2024
(Net of Depreciation and Amortization)**

	Governmental Activities	
	2024	2023
Land	\$ 3,796,125	\$ 3,796,125
Buildings and Improvements	92,180,026	97,547,033
Right to Use - Buildings		17,493
Furniture and Equipment	24,732,454	20,153,892
Right to Use - Equipment	34,088	56,226
Subscription Assets	593,702	2,151,306
Infrastructure	4,977,160	5,291,473
Construction in Progress	116,236,629	85,141,696
	<u>\$ 242,550,184</u>	<u>\$ 214,155,244</u>

Additional information regarding capital asset activity of the County can be found in Note D in the Notes to the Financial Statements.

Long-Term Debt

The County’s bonds presently carry “AA+” ratings from Standard & Poors.

At the end of the current fiscal year, the County had total bonded debt outstanding of \$123,310,000. The total outstanding debt is backed by the full faith and credit of the government, while a tax levy has been established for \$120,040,000 of the total and the remaining \$3,270,000 is supported by hotel tax and vehicle rental tax revenues. Total long-term debt including lease financing, right to use leases, and subscription obligations is \$152,271,518.

The County plans debt acquisition to fund only capital replacement and new construction. This process includes matching the maturity of the debt to the useful lives of the assets to be funded, as closely as possible. This allows for the use of debt to match operations by allowing for matching the cash flows of asset cost to the period deriving the benefit from the asset.

Table IV
LUBBOCK COUNTY, TEXAS

LONG-TERM DEBT AT SEPTEMBER 30, 2024

	Governmental Activities	
	2024	2023
General Obligation and Tax Revenue Bonds	\$ 123,310,000	\$ 95,970,000
Bond Premiums	10,670,765	7,810,196
Financing Lease Obligations	17,648,865	18,840,053
Subscription Obligations	607,801	2,151,306
Right to Use Obligations	34,087	73,719
	<u>\$ 152,271,518</u>	<u>\$ 124,845,274</u>

Additional information regarding long-term debt activity of the County can be found in Note F in the Notes to the Financial Statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

For the general fund the two largest revenue contributors are property and sales tax, making up 59.8% and 24.7%, at \$91,224,726 and \$37,693,771 of total revenues. Both of these revenue streams had substantial increases of 12.7% and 3.0% respectively.

Net taxable value used for the 2025 budget preparation increased by \$2,772,110,765, or up 8.5% from 2024.

These indicators were taken into account when adopting the general fund budget for 2025. Amounts available for appropriation in the general fund budget are \$165,070,099, an increase of 9.92% over the final 2024 budget of \$150,166,277. Revenue from property taxes was set at the No New Revenue rate of \$0.334702. The County will use these revenues to increase salary pay items for COLA increases 2% for Elected Officials, not supplemented by the State of Texas, and 3% for Lubbock County full-time employees, as well as 9 new positions for law enforcement and the District Attorney’s office and 2 re-classifications for the General Fund. Grant funded positions were approved for the Juvenile Justice Center, 10 positions, and one position to South Plain Auto Task Force. Capital assets for General Fund departments totaled \$1,895,850.

Expenditures and transfers out are budgeted to increase 9.92% to \$165,070,099 over the final 2024 budget of \$150,166,277.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Lubbock County's Auditor Office at 916 Main, Suite 700, Lubbock, Texas 806-775-1097.

BASIC FINANCIAL STATEMENTS

LUBBOCK COUNTY, TEXAS

EXHIBIT A-2

GOVERNMENT-WIDE - STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Component Unit (Rounded to Nearest Thousand)
PRIMARY GOVERNMENT:						
Governmental Activities:						
General Government	\$ 18,198,619	\$ 1,714,576	\$ 4,154,448	\$ 5,764,210	\$ (6,565,385)	\$
Financial Administration	5,386,624	5,554,312			167,688	
Judicial	17,269,417	3,140,738	50,480		(14,078,199)	
Legal	11,403,602	1,227,724	1,616,842	227,283	(8,331,753)	
Public Safety	70,041,534	5,244,733	1,203,301	3,670,818	(59,922,682)	
Correctional Facilities	10,508,165	1,213,845	3,054,291	5,695	(6,234,334)	
Welfare	10,350,273	620,925			(9,729,348)	
Conservation	602,185				(602,185)	
Elections	355,801				(355,801)	
Culture/Recreation	3,344,586	1,005,944			(2,338,642)	
Transportation	595,462	32,421			(563,041)	
Interest on Long-Term Debt	13,914,469	3,996,088			(9,918,381)	
Bond Issuance Costs	6,050,282				(6,050,282)	
Total Governmental Activities	197,500				(197,500)	
	<u>\$ 168,218,519</u>	<u>\$ 23,751,306</u>	<u>\$ 10,079,362</u>	<u>\$ 9,668,006</u>	<u>\$ (124,719,845)</u>	
Total Primary Government	<u>\$ 168,218,519</u>	<u>\$ 23,751,306</u>	<u>\$ 10,079,362</u>	<u>\$ 9,668,006</u>	<u>\$ (124,719,845)</u>	
COMPONENT UNIT:						
University Medical Center	<u>\$ 891,489,000</u>	<u>\$ 862,490,000</u>	<u>\$ 1,224,000</u>	<u>\$ 4,583,000</u>		<u>(23,192,000)</u>
General Revenues:						
Property Taxes				\$ 104,255,460	\$ 32,880,000	
Sales Taxes				37,693,771		
Hotel Taxes				2,637,000		
Vehicle Rental Taxes				945,589		
State Mixed Drink Tax				1,969,390		
Bingo Tax Proceeds				227,697		
Proceeds from Sale of Capital Assets				354,382		
Unrestricted Investment Earnings				14,732,297		29,692,000
Miscellaneous				189,578		44,075,000
Total General Revenue and Transfers				<u>\$ 163,005,164</u>	<u>\$ 106,647,000</u>	
Change in Net Position				\$ 38,285,319	\$ 83,455,000	
Net Position - Beginning				<u>232,337,036</u>	<u>994,509,000</u>	
Net Position - Ending				<u>\$ 270,622,355</u>	<u>\$ 1,077,964,000</u>	

The accompanying notes are an integral part of this statement.

**BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	General Fund	American Rescue Plan Act Fund	Tax Road Bond Construction	Medical Examiner's Building Construction	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS:						
Cash and Cash Equivalents	\$ 52,866,514	\$ 9,653,883	\$ 43,403,386	\$ 24,696,609	\$ 44,769,795	\$ 175,390,187
Investments	15,481,953	3,022,803	13,590,376	7,732,950	8,255,992	48,084,074
Receivables (Net of Allowances for Uncollectibles)	9,570,783		88,729	50,487	4,643,555	14,353,554
Due from Other Funds	2,726,417				8,618	2,735,035
Prepaid Items	75,490				5,002	80,492
Total Assets	\$ 80,721,157	\$ 12,676,686	\$ 57,082,491	\$ 32,480,046	\$ 57,682,962	\$ 240,643,342
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:						
LIABILITIES:						
Accounts Payable	\$ 7,121,082	\$ 1,126,515	\$ 223,216	\$ 1,885,525	\$ 5,266,260	\$ 15,622,598
Payroll Taxes and Related Items	163,559				35,195	198,754
Accrued Wages	1,938,543				420,419	2,358,962
Due to Other Governments	708,204					708,204
Due to Other Funds					2,735,035	2,735,035
Other Liabilities	120,983				3,977	124,960
Unspent Grant Funds	31,371	11,550,171			209,996	11,791,538
Total Liabilities	\$ 10,083,742	\$ 12,676,686	\$ 223,216	\$ 1,885,525	\$ 8,670,882	\$ 33,540,051
DEFERRED INFLOWS OF RESOURCES:						
Unavailable Revenue- Fines, Fees & Court Costs	\$ 1,005,143	\$	\$	\$	\$	\$ 1,005,143
Unavailable Revenue- Property Taxes	634,143				190,214	824,357
Total Deferred Inflows of Resources	\$ 1,639,286	\$ 0	\$ 0	\$ 0	\$ 190,214	\$ 1,829,500
FUND BALANCES:						
Nonspendable Fund Balances:						
Prepays	\$ 75,490	\$	\$	\$	\$ 5,002	\$ 80,492
Restricted Fund Balances:						
Restricted for Enabling Legislation					40,173,775	40,173,775
Restricted for Debt Service					5,025,763	5,025,763
Restricted for Capital Projects			56,859,275	30,594,521	3,642,626	91,096,422
Committed Fund Balances:						
Committed for Capital Improvements	10,000,000					10,000,000
Assigned Fund Balances:						
Assigned for Insurance Claims	875,000					875,000
Assigned for ARPA Interest	2,398,815					2,398,815
Unassigned Fund Balance	55,648,824				(25,300)	55,623,524
Total Fund Balances	\$ 68,998,129	\$ 0	\$ 56,859,275	\$ 30,594,521	\$ 48,821,866	\$ 205,273,791
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 80,721,157	\$ 12,676,686	\$ 57,082,491	\$ 32,480,046	\$ 57,682,962	\$ 240,643,342

LUBBOCK COUNTY, TEXAS

EXHIBIT A-4

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

Total Fund Balances - Governmental Funds Balance Sheet	\$	205,273,791
Amounts reported for governmental activities in the Statement of Net Position (SNP) are different because:		
Capital, Right to Use, and Subscription assets used in governmental activities are not reported in the funds.		242,550,184
Lease receivables are not reported in the funds.		122,436
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.		824,357
Deferred outflows and inflows of resources related to pensions and OPEB are not reported in the funds.		4,520,963
The assets and liabilities of internal service funds are included in governmental activities in the SNP.		11,983,045
Payables for bond principal which are not due in the current period are not reported in the funds.		(123,310,000)
Payables for financing leases which are not due in the current period are not reported in the funds.		(17,648,865)
Payables for leases which are not due in the current period are not reported in the funds.		(34,087)
Payables for subscriptions which are not due in the current period are not reported in the funds.		(607,801)
Fee office fines, fees, and court cost receivable unavailable to pay for current period expenditures are deferred in the funds.		1,005,143
Payables for bond interest which are not due in the current period are not reported in the funds.		(1,388,792)
The estimated arbitrage rebate payable is required to be reported in the SNP.		(1,900,945)
Bond Premiums are not recorded in the funds.		(10,670,764)
Deferred Outflows of Resources - Loss on Refundings are not recorded in the funds.		153,312
Deferred inflows related to leases are not recorded in the funds.		(122,436)
Net pension liabilities are not reported in the funds.		(7,369,070)
Total OPEB Liabilities are not reported in the funds.		(28,801,244)
Payables for accrued personal leave which are not reported in the funds.		(3,956,872)
Net Position of Governmental Activities - Statement of Net Position	\$	<u>270,622,355</u>

The accompanying notes are an integral part of this statement.

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	General Fund	American Rescue Plan Act Fund	Tax Road Bond Construction	Medical Examiners Building Construction	Nonmajor Governmental Funds	Total Governmental Funds
Revenue:						
Taxes:						
General Property Taxes	\$ 91,224,726	\$	\$	\$	\$ 12,689,778	\$ 103,914,504
Sales Tax	37,693,771					37,693,771
Hotel Tax					2,637,000	2,637,000
Vehicle Rental Tax					945,589	945,589
Licenses and Permits	197,783					197,783
Intergovernmental	3,350,171	9,878,459			11,112,486	24,341,116
Fees of Office	3,081,521				2,100,588	5,182,109
Commissions	5,694,666					5,694,666
Charges for Services	1,127,964				5,160,727	6,288,691
Fines and Forfeitures	487,871				167,516	655,387
Investment Earnings	8,083,942		2,766,365	1,201,004	2,680,986	14,732,297
Miscellaneous	1,669,547			6,479	2,081,760	3,757,786
Total Revenues	\$ 152,611,962	\$ 9,878,459	\$ 2,766,365	\$ 1,207,483	\$ 39,576,430	\$ 206,040,699
Expenditures:						
Current:						
General Government	\$ 14,953,007	\$ 1,114,249	\$	\$	\$ 465,228	\$ 16,532,484
Financial Administration	5,652,920					5,652,920
Judicial	17,695,277				163,759	17,859,036
Legal	8,731,967				3,097,910	11,829,877
Public Safety	63,200,808				3,676,373	66,877,181
Correctional	10,934				10,713,843	10,724,777
Facilities	8,276,206				46,154	8,322,360
Welfare	601,562					601,562
Conservation	345,687					345,687
Elections	2,212,308				899,578	3,111,886
Culture/Recreation	239,785				294,520	534,305
Transportation	563,971				11,566,464	12,130,435
Capital Outlay	5,675,216	5,764,210	5,198,161	6,099,434	19,558,707	42,295,728
Debt Service:						
Principal					6,091,188	6,091,188
Interest					4,897,788	4,897,788
Bond Issuance Costs				197,500		197,500
Total Expenditures	\$ 128,159,648	\$ 6,878,459	\$ 5,198,161	\$ 6,296,934	\$ 61,471,512	\$ 208,004,714
Excess of Revenues Over Expenditures	\$ 24,452,314	\$ 3,000,000	\$ (2,431,796)	\$ (5,089,451)	\$ (21,895,082)	\$ (1,964,015)
Other Financing Sources (Uses):						
Transfers In (Out)	\$ (12,087,895)	\$ (3,000,000)	\$	\$	\$ 15,087,895	\$
Proceeds from Sale of Capital Assets	150,526				769,977	920,503
Issuance of Bonds				32,240,000		32,240,000
Premiums on Bond Issued				3,443,972		3,443,972
Total Other Financing Sources (Uses)	\$ (11,937,369)	\$ (3,000,000)	\$ 0	\$ 35,683,972	\$ 15,857,872	\$ 36,604,475
Net Change in Fund Balances	\$ 12,514,945	\$ 0	\$ (2,431,796)	\$ 30,594,521	\$ (6,037,210)	\$ 34,640,460
Fund Balances - Beginning	56,483,184		59,291,071		54,859,076	170,633,331
Fund Balances - Ending	\$ 68,998,129	\$ 0	\$ 56,859,275	\$ 30,594,521	\$ 48,821,866	\$ 205,273,791

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-6

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ 34,640,460
Amounts reported for governmental activities in the Statement Of Activities (SOA) are different because:	
Capital assets are not reported as expenses in the SOA.	42,295,728
Losses on the retirement of capital assets are not recorded in the funds.	(566,121)
The depreciation and amortization of capital, right of use, and subscription assets used in governmental activities is not reported in the funds.	(12,018,401)
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	(32,240,000)
Bond premiums issued do not provide revenue in the SOA, but are reported as current resources in the funds.	(3,443,972)
Certain revenues are deferred in the funds. This is the change in these amounts this year.	108,757
Change in Deferred Outflows and Inflows related to Pensions and OPEB is not reported in the funds.	(4,878,346)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	4,900,000
Repayment of capital lease and right to use lease principal is an expenditure in the funds but is not an expense in the SOA.	1,230,820
Repayment of subscription obligations.	227,239
Losses on Refunding related amortization is not recorded in the funds.	(111,695)
Bond Premium amortization is not recorded in the funds.	583,403
Change in accrued interest from beginning of period to end of period.	(84,383)
Change in arbitrage rebate payable from beginning of period to end of period.	(1,539,820)
The net expense of internal service funds is reported with governmental activities.	(93,511)
Change related to pension and total OPEB liabilities is not recorded in the funds.	9,622,006
Accrued personal leave is reported as the amount earned in the SOA but as the amount paid in the funds.	<u>(346,845)</u>
Change in Net Position of Governmental Activities - Statement of Activities	<u>\$ 38,285,319</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-7

STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2024

	<u>Internal Service Funds</u>
ASSETS:	
Current Assets	
Cash and Cash Equivalents	\$ 11,394,127
Investments	3,567,705
Receivables (Net of Allowances for Uncollectibles)	52,601
Total Current Assets	<u>\$ 15,014,433</u>
LIABILITIES:	
Current Liabilities	
Accounts Payable	\$ 66,088
Claims Payable	2,965,300
Total Current Liabilities	<u>\$ 3,031,388</u>
NET POSITION:	
Restricted for:	
Health Insurance Claims	\$ 4,334,285
Workers Compensation Claims	7,648,760
Total Net Position	<u>\$ 11,983,045</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-8

STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION - INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Internal Service Funds
OPERATING REVENUES:	
Billings to Departments and Employees	\$ 15,371,910
Total Operating Revenues	<u>\$ 15,371,910</u>
OPERATING EXPENSES:	
Professional Services	\$ 30,000
Administration	746,771
Insurance/Bonds	235,129
Claims	15,164,216
Total Operating Expenses	<u>\$ 16,176,116</u>
Operating Income	<u>\$ (804,206)</u>
NON-OPERATING REVENUES:	
Investment Earnings	\$ 710,695
Total Non-Operating Revenues	<u>\$ 710,695</u>
Change in Net Position	\$ (93,511)
Total Net Position - Beginning	<u>12,076,556</u>
Total Net Position - Ending	<u><u>\$ 11,983,045</u></u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-9

STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Internal Service Funds</u>
Cash Flows from Operating Activities:	
Cash Receipts from Interfund Services Provided	\$ 15,371,910
Cash Payments to Suppliers for Goods and Services	(16,249,138)
Net Cash from Operating Activities	<u>\$ (877,228)</u>
Cash Flows from Investing Activities:	
Purchase of Investments	\$ (62,403)
Sale of Investments	1,336,069
Interest and Dividends on Investments	710,695
Net Cash from Investing Activities	<u>\$ 1,984,361</u>
Increase (Decrease) in Cash and Cash Equivalents	\$ 1,107,133
Cash and Cash Equivalents - Beginning of Year	10,286,994
Cash and Cash Equivalents - End of Year	<u><u>\$ 11,394,127</u></u>
Reconciliation of Operating Income to Net Cash from Operating Activities:	
Operating Income (Loss)	<u>\$ (804,206)</u>
Change in Assets and Liabilities:	
Decrease (Increase) in Receivables	\$ 864,276
Increase (Decrease) in Accounts Payable	(937,298)
Total Adjustments	<u>\$ (73,022)</u>
Net Cash from Operating Activities	<u><u>\$ (877,228)</u></u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-10

STATEMENT OF NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2024

	<u>Custodial Funds</u>
ASSETS:	
Current Assets	
Cash and Cash Equivalents	\$ 16,740,941
Receivables (Net of Allowances for Uncollectibles)	<u>6,273</u>
Total Current Assets	<u>\$ 16,747,214</u>
LIABILITIES:	
Accounts Payable	\$ 153,468
Payroll Taxes Payable	9,624
Accrued Wages	<u>173,999</u>
Total Liabilities	<u>\$ 337,091</u>
NET POSITION:	
Restricted for:	
Individuals, Organizations, and Other Governments	<u>\$ 16,410,123</u>
Total Net Position	<u><u>\$ 16,410,123</u></u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-11

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Custodial Funds</u>
ADDITIONS:	
Receipts from Bail Bonds	\$ 979,500
Receipts from Tax Assessor Fee Office	259,129,235
Receipts from County Clerk Fee Office	18,387,694
Receipts from District Clerk Fee Office	8,412,064
Receipts from Medical Examiner	18,985
Receipts from District Attorney	552,311
Receipts from Sheriff Fee Office	6,445,719
Receipts from Juvenile Probation	1,635
Receipts from Flex Spending	523,703
Receipts from Adult Probation Grants and Fees	8,775,962
Total Additions	<u>\$ 303,226,808</u>
DEDUCTIONS:	
Bail Bond Payments	\$ 1,124,668
Tax Assessor Payments	258,901,958
County Clerk Fee Payments and Trust Distribution	18,348,096
District Clerk Fee Payments and Trust Distribution	6,583,062
Medical Examiner Fee Payments	26,170
District Attorney Fee Payments	542,281
Sheriff Fee Payments, Commissary, and Inmate Trust Distribution	6,246,858
Juvenile Fee Payments	1,780
Flex Spending Payments	517,625
Adult Probation Grant Expenditures	8,140,198
Total Deductions	<u>\$ 300,432,696</u>
Change in Net Position	\$ 2,794,112
Net Position- Beginning	<u>13,616,011</u>
Net Position - Ending	<u>\$ 16,410,123</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

A. Summary of Significant Accounting Policies

The combined financial statements of Lubbock County, Texas (the County) have been prepared in conformity with accounting principles applicable to governmental units which are generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

1. Reporting Entity

GASB Statement No. 61 identifies criteria for determining if other entities are potential component units that should be reported within the County's basic financial statements. The application of these criteria provides for identification of any entities for which the County is financially accountable and other organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the County's basic financial statements to be misleading.

Based on these criteria, the following is a brief review of each potential component unit addressed in defining the County's reporting entity.

Included with the reporting entity:

Lubbock County Hospital District (the Hospital District). This entity was established to furnish medical aid and hospital care to citizens of Lubbock County. Commissioners Court of the County approves the Hospital District's budget, appoints the Board of Managers and sets the District's tax rate. The Hospital District's boundaries are the County and the governing authority for the Hospital District is the Board of Hospital Managers. They oversee the operations and promulgate the rules and regulations for the District. The Hospital District fits the criteria of a component unit of Lubbock County, Texas. The financial statements of University Medical Center are included as a discretely presented component unit in these financial statements. A complete set of the December 31, 2023 financial statements for University Medical Center, Lubbock, Texas may be obtained at the administrative office at 603 Indiana Ave, Lubbock, Texas 79413.

Excluded from the reporting entity:

Lubbock Central Appraisal District. This entity has a separately appointed Board. Jointly appointed by all participating taxing entities. This entity is excluded from the reporting entity because the County does not exercise influence over its daily operations.

Lubbock County Water Control and Improvement District No. 1. This entity has a separately elected Board. The management of day to day operations is the ultimate responsibility of the elected Board. The County does not provide any funding for the District. Additionally, the County has no direct or indirect responsibility for the debt or operating results of the District.

Lubbock Emergency Communication District. This entity has a separately appointed Board, with one position appointed by the Commissioners Court. The Commissioners Court does approve the District's budget but does not exercise influence over its daily operations, does not provide any funding for the District, and is not responsible for any debt of the District.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

Government-Wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The County does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The County reports the following major governmental funds:

General Fund: This is the County's primary operating fund. It accounts for all financial resources of the County except those required to be accounted for in another fund.

American Rescue Plan Act Fund (ARPA): This fund accounts for all financial resources of the County's ARPA federal grant program.

Tax Road Bond Construction Fund: This fund accounts for those capital projects that require the expenditure of bond funds for the County's road infrastructure.

Medical Examiner's Building Construction Fund: This fund accounts for those capital projects that require the expenditure of bond funds for the construction of the County's Medical Examiner's Building.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

The County reports the following non-major governmental funds:

Special Revenue Funds – are used to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds – are used to account for the accumulation of resources for and the payment of, general long-term obligation principal and interest.

Capital Projects Funds – are used to account for and report financial resources that are restricted to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets.

In addition, the County reports the following fund types:

Internal Service Funds: These funds are used to account for revenues and expenses related to services provided to parties inside the County. These funds facilitate distribution of support costs to the users of support services on a cost-reimbursement basis. Because the principal users of the internal services are the County's governmental activities, this fund type is included in the "Governmental Activities" column of the government-wide financial statements.

The Employee Health Fund is used to account for the accumulation and allocation of costs associated with the County's self-funded plan for benefits for comprehensive major medical, dental, and vision care.

The Workers' Compensation Fund is used to account for the accumulation and allocation of costs associated with the County's self-funded workers' compensation coverage.

Custodial Funds: These funds are reported using the accrual basis of accounting and are used to account for organizational activities requiring clearing accounts. These funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

The County's custodial funds consist of amounts collected by the individual County fee offices for state court costs, state vehicle registration fees, victim restitution payments, merchant hot check fees, inmate trust funds, District and County Clerk trust beneficiaries, and CSCD grant funding.

Measurement Focus, Basis of Accounting

Government-Wide, Proprietary and Fiduciary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving)

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Fiduciary funds, including custodial funds, are reported using the accrual basis of accounting.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues, intergovernmental fees, commissions, charges for services, and fines and forfeitures are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under financing leases are reported as other financing sources.

b. Fund Balances

The County follows GASB Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements. Fund balances are classified as follows:

Nonspendable Fund Balance – includes the portion of net resources that cannot be spent because of their form (i.e. inventory or prepaid insurance) or because they must remain intact such as the principal of an endowment fund. The County's nonspendable fund balances are for prepaid expenses.

Restricted Fund Balance – includes the portion of net resources on which limitations are imposed by creditors, grantors, contributors, or by laws or regulations of other governments (i.e. externally imposed limitations). Amounts can be spent only for the specific purposes stipulated by external resource providers or as allowed by law through constitutional provisions or enabling legislation. Examples include grant awards and bond proceeds.

Committed Fund Balance – includes the portion of net resources upon which the County's Commissioners Court has imposed limitations on use. Amounts that can be used only for the specific purposes determined by the passage of a court order specifying the purposes for which amounts can be used by of the Commissioners Court. Commitments may be changed or lifted only by the Court passing a court order. The court order must be approved before the end of the fiscal year in which the commitment will be reflected on the financial statements.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

The County has committed the following amounts for capital improvements:

916 Main 1st Floor Renovations	\$	4,500,000
LCDC Renovations		1,700,000
LCJJC Renovations		1,500,000
916 Elevators		1,000,000
Road Projects Engineering for Improvements		1,000,000
Subdivision Regulation Revisions		300,000

Assigned Fund Balance – includes the portion of net resources for which an intended use has been established by the Commissioners Court or the County Official authorized to do so by the Commissioners Court. Assignments of fund balance are much less formal than commitments and do not require formal action for their imposition or removal. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed which indicates that resources are, at a minimum, intended to be used for the purpose of that fund. The County Auditor has assigned \$875,000 for insurance claims and \$2,398,815 for interest earned on ARPA grant funding.

Unassigned Fund Balance – includes the amounts in the general fund in excess of what can properly be classified in one of the other four categories of fund balance. It is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose. Negative residual amounts for all other governmental funds are reported in this classification.

Fund Balance Policy

Committed Fund Balance – The Commissioners Court is the County’s highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Court at the Commissioners Court meeting. The resolution 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 (i.e. the Court may approve the calculation or formula for determining the amount to be committed).

Assigned Fund Balance – The Commissioners Court authorizes the County Auditor as the County Official responsible for the assignment of fund balance to a specific purpose as approved by this fund balance policy.

Order of Expenditure of Funds

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by the Commissioners Court, and unassigned fund balance), the County will first spend the most restricted funds before moving down to the next most restrictive category with available funds.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

3. Financial Statement Amounts

a. Cash and Cash Equivalents

For purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

A "Pooled Cash" concept is used to maintain the cash and investment accounts in the accounting records. Under this method, all cash and investments are pooled for investment purposes and each fund has an equity in the pooled cash amount and earnings therefrom.

b. Property Taxes

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 Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period.

Allowances for uncollectible tax receivables within the General, Special Revenue and Debt Service Funds are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the County is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

c. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

d. Capital, Right to Use, and Subscription Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Right to use and subscription assets are originally measured at the initial amount of the lease or subscription payable, adjusted for payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the right to use or subscription asset is amortized on a straight-line basis over its useful life.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

Asset Classes	Lubbock County Estimated Useful Lives (Years)	University Medical (Component Unit)
Infrastructure	10-20	
Building & Improvements	30	10-40
Vehicles	7	
Equipment	5-10	3-20
Land Improvements		10-20
Computer Software		3-10

e. Receivable and Payable Balances

The County believes that sufficient detail of payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no net significant receivables which are not scheduled for collection within one year of year end.

f. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas County and District Retirement System (TCDRS) and additions to or deductions from TCERS's Fiduciary Net Position have been determined on the same basis as they are reported by TCERS. For this purpose, plan contributions are recognized in the period that compensation is reported to the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

g. Personal Leave

County employees earn personal leave in varying amounts and do not earn sick leave. Unused personal leave may be accumulated up to 216 hours for employees employed more than eight years and 144 hours for employees employed less than eight years and is paid upon termination of employment. Also, in accordance with the Fair Labor Standards Act as it applies to local governments, non-exempt county employees are granted compensatory time for hours worked beyond their regular working hours. Accumulated compensatory time is also paid upon termination of employment.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

The County has identified a liability for accumulated personal leave where the employees' rights to receive benefits are attributable to services already rendered, and it is probable that the County will compensate the employees through either paid time off or cash payments at termination. The County has recognized a liability for that portion of accumulated personal leave that will be compensated with cash payments at termination.

All personal leave is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds as cash payments to employees are incurred.

h. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the total net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the Lubbock County Retiree Health Care Plan has been determined on the same basis used by the Texas County and District Retirement System. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments are recognized when due and payable in accordance with the benefit terms. The Lubbock County Retiree Health Care Plan is considered to be an unfunded OPEB Plan. There are no plan assets as this is a pay-as-you-go plan and all cash is held in a cash account.

i. Interfund Activity

Interfund activity results from loans, services provided, reimbursements, or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

j. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

k. Deferred Compensation Plan

The County allows employees to participate in a deferred compensation plan through payroll deduction. The plan is administered according to provisions of applicable Internal Revenue Service regulations. Participation is on a voluntary basis and is available to regular employees. The County does not match employee contributions to the plan. The County does not have fiduciary accountability for the plan and accordingly no amounts are reflected in these financial statements for the plan.

l. Deferred Outflows and Inflows of Resources

In addition to assets, the statements of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets and/or fund balance that applies to one or more future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the balance sheet/statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to one or more future periods and so will not be recognized as an inflow of resources (revenue) until that time.

m. Leases and Subscriptions Payable

The County is a lessee for non-cancellable leases and subscriptions. The County recognizes a lease or subscription payable and an intangible right to use or subscription asset in the Statement of Net Position. At the commencement of a lease or subscription, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease or subscription payable is reduced by the principal portion of lease payments made.

The County monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

B. Deposits and Investments

The County's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the County's agent bank approved pledged securities in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

1. Cash Deposits:

At September 30, 2024, the carrying amount of the County's deposits (cash, restricted cash, and CDs) was \$186,784,314 and the bank balance was \$191,804,246. The County's cash deposits at September 30, 2024 and during the year then ended were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.

2. Investments:

The County is required by Government Code Chapter 2256, *The Public Funds Investment Act*, to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit.

The Public Funds Investment Act (the Act) requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the general purpose financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the County adhered to the requirements of the Act. Additionally, investment practices of the County were in accordance with local policies.

The Act determines the types of investments which are allowable for the County. These include, with certain restrictions, (1) obligations of the U.S. Treasury, U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) commercial paper.

The County's investments at September 30, 2024 are shown below.

Investment or Investment Type	Weighted Average Maturity in Years	Fair Value
Federal Home Loan Bank	0.45	\$ 26,152,096
Federal Home Loan Mortgage Corporation	1.69	17,101,643
Treasury Bills	2.83	8,398,040
Total Investments	<u>4.97</u>	<u>\$ 51,651,779</u>

Investment income reported on the financial statements includes realized losses of \$128,200 and unrealized losses on investments in the amount of \$952,091.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

The University Medical Center (Component Unit) had the following investments and maturities as of December 31, 2023:

Type	Fair Value	Maturities in Years		
		Less Than 1	1-5	6-10
U.S. Agencies Obligations	\$ 68,600,000	\$ 17,725,000	\$ 29,254,000	\$ 21,621,000
Municipal Bonds	7,196,000	1,638,000	5,558,000	
Corporate Bonds	2,976,000	591,000	2,292,000	93,000
		<u>\$ 19,954,000</u>	<u>\$ 37,104,000</u>	<u>\$ 21,714,000</u>
Money Market Mutual Funds	2,190,000			
Investment Pools	217,921,000			
Equity Securities	9,026,000			
Mutual Funds	963,000			
	<u>\$ 308,872,000</u>			

3. Analysis of Specific Deposit and Investment Risks

- a. Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the County was not significantly exposed to credit risk.

At September 30, 2024, the County's investments, other than those which are obligations of or guaranteed by the U.S. Government, are rated as to credit quality as follows:

The County's investments in Federal Home Loan Bank and Federal Home Loan Mortgage Corporation were rated AAA by Standard & Poor's.

- b. Custodial Credit Risk – Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the County's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the County's name.

The County's investment policy states that securities either owned by the County as part of its investment portfolio or held as collateral to secure demand or time deposits will be held by a third-party custodian. Securities owned by the County shall be held in the County's name as evidenced by safekeeping receipts of the institution holding the securities.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Collateral for deposits will be held by a third-party custodian designated by the County and pledged to the County as evidenced by safekeeping receipts shall be obtained. Collateral may be held by a Federal Reserve Bank or branch of a Federal Reserve Bank, a Federal Home Loan Bank, or a third-party bank approved by the County.

At year end, the County was not exposed to custodial credit risk.

- c. Concentration of Credit Risk – This risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. At year end, the County was not exposed to concentration of credit risk.

As a means of minimizing credit risk and concentration of credit risk, the County's investment policy requires limiting investments to the safest types of investments and pre-qualifying the financial institutions and broker/dealers with which the County will do business. The policy also requires diversifying the investment portfolio so that potential losses on individual issuers will be minimized.

The following maximum limits, by instrument, are established for the County's total portfolio:

1.	U.S. Treasury Securities	100%
2.	Agencies and Instrumentalities	85%
3.	Certificates of Deposit	50%
4.	Authorized Pools	75%

- d. Interest Rate Risk – This is the risk that changes in interest rates will adversely affect the fair value of an investment.

As a means of limiting its exposure to fair value losses arising from rising interest rates, the County's investment policy requires structuring the investment portfolio so that investments mature to meet cash requirements for ongoing operations, thereby avoiding the need to liquidate investments prior to maturity. It also limits investing operating funds primarily in certificates of deposit shorter-term securities, money market mutual funds, or local government investment pools functioning as money market mutual funds. Finally, the County's policy requires diversifying maturities and staggering purchase dates to minimize the impact of market movements over time.

The maximum allowable stated maturity of any individual investment will not exceed more than ten years from the date of purchase.

- e. Foreign Currency Risk – This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the County was not exposed to foreign currency risk.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

As of September 30, 2024, the following are the County's cash and cash equivalents and restricted cash with respective maturities and credit rating:

Type of Deposit	Fair Value	Percentage	Maturity in Less Than One Year	Credit Rating
Cash	\$ 11,490,895	6.15%	\$ 11,490,895	N/A
Total Cash	\$ 11,490,895	6.15%	\$ 11,490,895	
Investment Pools:				
Texpool	\$ 52,274,145	27.99%	\$ 52,274,145	AAAm
Texas CLASS	123,019,274	65.86%	123,019,274	AAAm
Total Investment Pools	\$ 175,293,419	93.85%	\$ 175,293,419	
Total Cash and Cash Equivalents	\$ 186,784,314	100%	\$ 186,784,314	

Investment Accounting Policy

The County's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

Legal Investments – Under current Texas law and in accordance with County policy, the County is authorized to invest in (1) obligations of the United States or its instrumentalities, (2) direct obligations of the State of Texas or its agencies, (3) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States or its instrumentalities, (4) certificates of deposit that are guaranteed or insured by the Federal Deposit Insurance Corporation or are secured as to principal by obligations described in the preceding clauses or in any other manner and amount provided by law for County deposits, (5) fully collateralized repurchase agreements that have a defined termination date, are fully secured by obligations described in clause 1, and are placed through primary government securities dealer or a bank domiciled in the State of Texas, (6) commercial paper that is rated at least A-1 or P-1 or the equivalent by either (a) two nationally recognized credit rating agencies or (b) one nationally recognized credit rating agency if the paper is fully secured by an irrevocable letter of credit issued by a state bank in the United States, (7) no-load money market mutual funds registered with the Securities and Exchange Commission that have a dollar weighted average portfolio maturity of 90 days or less, and include in their investment objectives the maintenance of a stable net asset value of \$1 for each share. The County may invest in such obligations directly or through government investment pools that invest solely in such obligations.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Fair Value of Investments

Investments are recorded at fair value in accordance with GASB Statement No. 72, Fair Value Measurement and Application. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment earnings.

The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and
- Level 3: Unobservable inputs.

At September 30, 2024 the County reported TexPool, Texas CLASS, and CD's as cash and cash equivalents. The County's investments in TexPool and Texas CLASS are valued at amortized cost. Debt securities classified in Level 1 are valued using prices quoted in active markets for those securities.

C. Receivables

Receivables at year end, including, the applicable allowances for uncollectible accounts, are as follows:

	General	Tax Road Bond Construction	Medical Examiner's Building Construction	Other Governmental Funds
Receivables				
Taxes	\$ 4,078,078	\$	\$	\$ 548,058
Fines, Fees, & Court Costs	1,256,428			
Sales Tax Receivable	6,347,161			
Other	1,584,337	88,729	50,487	4,558,332
Total Gross Receivables	\$ 13,266,004	\$ 88,729	\$ 50,487	\$ 5,106,390
Less: Allowance for Uncollectible Accounts				
Taxes	(3,443,935)			(462,835)
Fines, Fees, & Court Costs	(251,286)			
Net Total Receivables	\$ 9,570,783	\$ 88,729	\$ 50,487	\$ 4,643,555

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

	<u>Proprietary Internal Service</u>	<u>Total</u>
Receivables		
Taxes	\$	\$ 4,626,136
Fines, Fees, & Court Costs		1,256,428
Sales Tax Receivable		6,347,161
Other	52,601	6,334,486
	<u>52,601</u>	<u>18,564,211</u>
Total Gross Receivables	\$ 52,601	\$ 18,564,211
Less: Allowance for Uncollectible Accounts		
Taxes		(3,906,770)
Fines, Fees, & Court Costs		(251,286)
		<u>(4,158,056)</u>
Net Total Receivables	\$ 52,601	\$ 14,406,155

Accounts Receivable for the University Medical Center (Component Unit), consisted of:

Taxes	\$ 29,896,000
Medicare	30,024,000
Medicaid	10,461,000
Other Third-Party Payers	114,465,000
Patients	64,836,000
Supplemental Medicaid Funding	18,740,000
Estimated Amount Due from Third-Party Payers	7,666,000
	<u>\$ 276,088,000</u>
Less: Allowance for Uncollectible Patient Accounts	(113,247,000)
Less: Allowance for Uncollectible Property Taxes	(1,377,000)
	<u>\$ 161,464,000</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

D. Capital, Right to Use, and Subscription Assets

Capital asset activity for the year ended September 30, 2024, was as follows:

	Beginning Balances	Increases	Net Transfers	Decreases	Ending Balances
Governmental Activities:					
Capital Assets Not Being Depreciated					
Land	\$ 3,796,125	\$	\$	\$	\$ 3,796,125
Construction in Progress	85,141,696	31,133,375		(38,442)	116,236,629
Total Capital Assets Not Being Depreciated	\$ 88,937,821	\$ 31,133,375	\$ 0	\$ (38,442)	\$ 120,032,754
Capital Assets Being Depreciated and Amortized					
Buildings and Improvements	\$ 205,065,268	\$ 420,048	\$	\$	\$ 205,485,316
Right to Use - Buildings	413,616			(413,616)	
Infrastructure	62,665,384				62,665,384
Furniture and Equipment	68,538,986	10,742,305		(2,709,731)	76,571,560
Subscription Assets	3,096,174			(2,255,906)	840,268
Right to Use - Equipment	89,043				89,043
Total Capital Assets Being Depreciated and Amortized	\$ 339,868,471	\$ 11,162,353	\$ 0	\$ (5,379,253)	\$ 345,651,571
Less Accumulated Depreciation and Amortization for:					
Buildings and Improvements	\$ 107,518,235	\$ 5,787,055	\$	\$	\$ 113,305,290
Right to Use - Buildings	396,123	17,493		(413,616)	
Infrastructure	57,373,911	314,313			57,688,224
Furniture and Equipment	48,385,094	5,718,709		(2,264,697)	51,839,106
Subscription Assets	944,868	158,693		(856,995)	246,566
Right to Use - Equipment	32,817	22,138			54,955
Total Accumulated Depreciation and Amortization	\$ 214,651,048	\$ 12,018,401	\$ 0	\$ (3,535,308)	\$ 223,134,141
Total Capital Assets Being Depreciated and Amortized, Net	\$ 125,217,423	\$ (856,048)	\$ 0	\$ (1,843,945)	\$ 122,517,430
Governmental Activities Capital Assets, Net	\$ 214,155,244	\$ 30,277,327	\$ 0	\$ (1,882,387)	\$ 242,550,184

Depreciation and amortization was charged to functions as follows:

General Government	\$ 2,125,114
Financial Administration	4,377
Legal	151,106
Public Safety	5,394,789
Correctional	215,343
Facilities	1,937,549
Conservation	17,485
Elections	262,566
Culture and Recreation	83,315
Transportation	1,826,757
	<u>\$ 12,018,401</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

	Beginning Balances	Increases	Net Transfers	Decreases	Ending Balances
University Medical Center (Component Unit)					
Capital Assets Not Being Depreciated					
Land	\$ 19,450,000	\$	\$	\$	\$ 19,450,000
Construction in Progress	78,144,000	85,782,000	(123,210,000)		40,716,000
Total Capital Assets Not Being Depreciated	\$ 97,594,000	\$ 85,782,000	\$ (123,210,000)	\$ 0	\$ 60,166,000
Capital Assets Being Depreciated					
Land Improvements	\$ 12,788,000	\$ 360,000	\$	\$ (115,000)	\$ 13,033,000
Building and Improvements	376,028,000	362,000	126,241,000	(5,539,000)	497,092,000
Equipment	337,207,000	56,001,000	2,135,000	(68,650,000)	326,693,000
Subscription Assets	77,367,000	1,748,000		(1,011,000)	78,104,000
Leasehold Improvements	8,519,000		(5,166,000)	(653,000)	2,700,000
Total Capital Assets Being Depreciated	\$ 811,909,000	\$ 58,471,000	\$ 123,210,000	\$ (75,968,000)	\$ 917,622,000
Less Accumulated Depreciation for:					
Land Improvements	\$ 11,773,000	\$ 392,000	\$	\$ (113,000)	\$ 12,052,000
Building and Improvements	170,643,000	14,559,000		(5,312,000)	179,890,000
Equipment	259,129,000	28,793,000		(68,656,000)	219,266,000
Subscription Assets	11,174,000	11,443,000		(1,011,000)	21,606,000
Leasehold Equipment	2,406,000	223,000		(643,000)	1,986,000
Total Accumulated Depreciation	\$ 455,125,000	\$ 55,410,000	\$ 0	\$ (75,735,000)	\$ 434,800,000
Total Capital Assets Being Depreciated, Net	\$ 356,784,000	\$ 3,061,000	\$ 123,210,000	\$ (233,000)	\$ 482,822,000
Governmental Activities Capital Assets, Net	\$ 454,378,000	\$ 88,843,000	\$ 0	\$ (233,000)	\$ 542,988,000

E. Interfund Balances and Activity

1. Due To and From Balances

Balances due to and from other funds at September 30, 2024, consisted of the following:

Due to Fund	Due From Fund	Amount	Purpose
General Fund	Other Governmental Funds	\$ 2,726,417	Short-term loans
Other Governmental Funds	Other Governmental Funds	8,618	Short-term loans
	Total	\$ 2,735,035	

All amounts due are scheduled to be repaid within one year.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2024, consisted of the following:

Transfers from	Transfers To	Amount	Reason
General Fund	Other Governmental Funds	\$ 12,087,895	Supplement other funding sources
American Rescue Plan Fund	Other Governmental Funds	3,000,000	Supplement other funding sources
Other Governmental Funds	Other Governmental Funds	7,723,952	Supplement other funding sources
Internal Service Fund	Internal Service Fund	3,756,475	Supplement other funding sources
	Total	\$ 26,568,322	

F. Long-Term Obligations

Unlimited Tax Road Bonds, Series 2019

During the 2020 fiscal year, the County issued Unlimited Tax Road Bonds, Series 2019 for the construction, maintenance, and operation of roads throughout the County. The bonds are issued as serial bonds maturing through February 15, 2040.

Unlimited Tax Road Bonds, Series 2019 currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Construction and maintenance of roads	2.00%	\$ 435,000
	2.25%	455,000
	2.375%	475,000
	2.50%	495,000
	2.625%	525,000
	4.00%	1,135,000
		\$ 3,520,000

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Annual debt service requirements to maturity for Unlimited Tax Road Bonds, Series 2019 are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2025	\$ 170,000	\$ 98,375	\$ 268,375
2026	180,000	91,375	271,375
2027	185,000	84,075	269,075
2028	190,000	76,575	266,575
2029	200,000	68,775	268,775
2030-2034	1,100,000	249,844	1,349,844
2035-2039	1,230,000	114,022	1,344,022
2040	265,000	3,478	268,478
Totals	\$ 3,520,000	\$ 786,519	\$ 4,306,519

Special Tax Revenue Bonds, Series 2020

During the 2021 fiscal year, the County issued Special Tax Revenue Bonds, Series 2020 for the County's contribution to the construction of the Lubbock Expo Center building. The bonds are issued as serial bonds maturing through September 2030.

Special Tax Revenue Bonds, Series 2020 currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Construction of Expo Center building	3.19%	\$ 3,270,000
		\$ 3,270,000

Annual debt service requirements to maturity for Special Tax Revenue Bonds, Series 2020 are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2025	\$ 505,000	\$ 104,313	\$ 609,313
2026	520,000	88,203	608,203
2027	535,000	71,616	606,616
2028	550,000	54,549	604,549
2029	570,000	37,004	607,004
2030	590,000	18,821	608,821
Totals	\$ 3,270,000	\$ 374,506	\$ 3,644,506

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Unlimited Tax Road Bonds, Series 2020

During the 2021 fiscal year, the County issued Unlimited Tax Road Bonds, Series 2020 for the construction, maintenance, and operation of roads throughout the County. The bonds are issued as serial bonds maturing February 15, 2040.

Unlimited Tax Road Bonds, Series 2020 currently outstanding are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Principal (PAR VALUE)</u>
Construction and maintenance	2.00%	\$ 11,565,000
of roads	2.125%	7,530,000
	3.00%	4,505,000
	4.00%	12,090,000
		<u>\$ 35,690,000</u>

Annual debt service requirements to maturity for Unlimited Tax Road Bonds, Series 2020 are as follows:

Year Ending September 30,	Governmental Activities		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 1,640,000	\$ 977,263	\$ 2,617,263
2026	1,925,000	905,963	2,830,963
2027	2,005,000	827,363	2,832,363
2028	2,090,000	745,463	2,835,463
2029	2,170,000	660,263	2,830,263
2030-2034	11,250,000	2,180,188	13,430,188
2035-2039	12,045,000	909,434	12,954,434
2040	2,565,000	27,253	2,592,253
Totals	<u>\$ 35,690,000</u>	<u>\$ 7,233,190</u>	<u>\$ 42,923,190</u>

General Obligation Refunding Bonds, Series 2021

During the current fiscal year, the County issued General Obligation Refunding Bonds, Series 2021 to refund the County's outstanding General Obligation Refunding Bonds, Series 2013 in order to lower the overall debt service requirements of the County. The bonds are issued as serial bonds maturing through February 2026.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

General Obligation Refunding Bonds, Series 2021 currently outstanding are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Principal (PAR VALUE)</u>
Refunding Bonds	2.00%	\$ 1,790,000
		\$ 1,790,000

Annual debt service requirements to maturity for General Obligation Refunding Bonds, Series 2021 are as follows:

	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year Ending September 30, 2025	\$ 885,000	\$ 26,950	\$ 911,950
2026	905,000	9,050	914,050
Totals	\$ 1,790,000	\$ 36,000	\$ 1,826,000

Unlimited Tax Road Bonds, Series 2023A

During the 2023 fiscal year, the County issued Unlimited Tax Road Bonds, Series 2023A for the construction, maintenance, and operation of roads throughout the County. The bonds are issued as serial bonds maturing February 15, 2040.

Unlimited Tax Road Bonds, Series 2023A currently outstanding are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Principal (PAR VALUE)</u>
Construction and maintenance of roads	4.00%	\$ 6,635,000
	5.00%	33,720,000
		\$ 40,355,000

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Annual debt service requirements to maturity for Unlimited Tax Road Bonds, Series 2023A are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2025	\$ 2,325,000	\$ 1,893,275	\$ 4,218,275
2026	2,690,000	1,767,900	4,457,900
2027	1,790,000	1,655,900	3,445,900
2028	1,880,000	1,564,150	3,444,150
2029	1,980,000	1,467,650	3,447,650
2030-2034	11,520,000	5,708,250	17,228,250
2035-2039	14,785,000	2,451,625	17,236,625
2040	3,385,000	67,700	3,452,700
Totals	\$ 40,355,000	\$ 16,576,450	\$ 56,931,450

Unlimited Tax Road Bonds, Series 2023B

During the 2023 fiscal year, the County issued Unlimited Tax Road Bonds, Series 2023B for the construction, maintenance, and operation of roads throughout the County. The bonds are issued as serial bonds maturing February 15, 2040.

Unlimited Tax Road Bonds, Series 2023B currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Construction and maintenance	4.00%	\$ 2,550,000
of roads	5.00%	3,895,000
		\$ 6,445,000

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Annual debt service requirements to maturity for Unlimited Tax Road Bonds, Series 2023B are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2025	\$ 275,000	\$ 289,875	\$ 564,875
2026	285,000	275,875	560,875
2027	300,000	261,250	561,250
2028	315,000	245,875	560,875
2029	335,000	229,625	564,625
2030-2034	1,935,000	873,625	2,808,625
2035-2039	2,450,000	365,250	2,815,250
2040	550,000	11,000	561,000
Totals	\$ 6,445,000	\$ 2,552,375	\$ 8,997,375

General Obligation Bonds, Series 2024

During the 2024 fiscal year, the County issued General Obligation Bonds, Series 2024 for the designing, planning, constructing, improving, maintaining, and equipping the Lubbock County Medical Examiner's Office. The bonds are issued as serial bonds maturing February 15, 2044.

General Obligation Bonds, Series 2024 currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Construction and equipping of	4.00%	\$ 7,235,000
Medical Examiner's Office	5.00%	25,005,000
		\$ 32,240,000

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Annual debt service requirements to maturity for General Obligation Bonds, Series 2024 are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2025	\$	\$ 2,288,091	\$ 2,288,091
2026	1,045,000	1,513,525	2,558,525
2027	1,100,000	1,459,900	2,559,900
2028	1,155,000	1,403,525	2,558,525
2029	1,215,000	1,344,275	2,559,275
2030-2034	7,080,000	5,719,500	12,799,500
2035-2039	9,090,000	3,708,750	12,798,750
2040-2044	11,555,000	1,239,450	12,794,450
Totals	\$ <u>32,240,000</u>	\$ <u>18,677,016</u>	\$ <u>50,917,016</u>

Arbitrage

In accordance with the provisions of Section 148(f) of the Internal Revenue Code of 1986, as amended, bonds must satisfy certain arbitrage rebate requirements. Positive arbitrage is the excess of (1) the amount earned on investments purchased with bond proceeds over (2) the amount that such investments would have earned if such investments had been invested at a rate equal to the yield on the bond issue. In order to comply with the arbitrage rebate requirements, positive arbitrage must be paid to the U.S. Treasury at the end of each five-year anniversary date of the bond issue. The estimated liability of \$1,900,945 as of September 30, 2024, has been recorded on the government-wide financial statements.

Financing Lease Obligations

Financing lease agreements are summarized as follows:

	Date	Payment Terms	Payment Amount	Interest Rate	Total Lease Liability	Balance Sept 30 2024
Energy Efficient Impr Phase 1	10/1/2019	15 years	Varies	2.58%	\$ 11,154,485	\$ 8,849,714
Energy Efficient Impr Phase 2	11/30/2021	15 years	Varies	2.644%	9,710,452	8,799,151
Total Financing Lease Agreements						\$ <u>17,648,865</u>

Energy efficient improvements phase 1 for the County were leased, beginning October 1, 2019 for a term of fifteen years. The interest rate on the lease is 2.58%. Payments are due quarterly at varying amounts.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Energy efficient improvements phase 2 for the County were leased, beginning November 30, 2021 for a term of fifteen years. The interest rate on the lease is 2.644%. Payments are due quarterly at varying amounts.

Annual requirements to amortize financing leases and related interest are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2025	\$ 1,236,367	\$ 449,211	\$ 1,685,578
2026	1,283,165	416,477	1,699,642
2027	1,331,611	382,508	1,714,119
2028	1,381,767	347,262	1,729,029
2029	1,433,686	310,695	1,744,381
2030-2034	7,945,043	956,680	8,901,723
2035-2037	3,037,226	109,884	3,147,110
Total	\$ 17,648,865	\$ 2,972,717	\$ 20,621,582

Right to Use Lease Obligations

Right to Use lease agreements are summarized as follows:

	Date	Payment Terms	Payment Amount	Interest Rate	Original Amount	Ending Balance	Current Maturity
Postage Machine	4/11/2022	4 years	\$5,786 qtrly	2.0930%	\$ 89,043	\$ 34,087	\$ 22,605
Total Right to Use Lease Agreements					\$ 89,043	\$ 34,087	\$ 22,605

The County has entered into one lease that is considered a “right to use” lease. The lease is for the use of a postage machine. The term of the lease is for four years with quarterly payments as listed in the table above.

Annual requirements to amortize right to use leases and related interest are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2025	\$ 22,605	\$ 538	\$ 23,143
2026	11,482	89	11,571
Total	\$ 34,087	\$ 627	\$ 34,714

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Subscription-Based Information Technology Arrangements

The County has entered into subscription-based information technology arrangements (SBITAs) involving various desktop and server software subscriptions and information technology software subscriptions.

The total of the County’s subscription assets are recorded at a cost of \$840,268, less accumulated amortization of \$246,566. During the current year, the County reevaluated the prior year SBITAs recorded and determined that several agreements no longer met the requirement to be reported. \$1,316,266 in SBITAs were reduced along with the corresponding asset and accumulated amortization.

The future subscription payments under SBITAs agreements are as follows:

Year Ending September 30,	Subscriptions		
	Principal	Interest	Total
2025	\$ 244,151	\$ 17,620	\$ 261,771
2026	183,604	9,895	193,499
2027	180,046	4,072	184,118
Total	<u>\$ 607,801</u>	<u>\$ 31,587</u>	<u>\$ 639,388</u>

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2024, are as follows:

	Beginning Balance	Increases	Decreases	Modifications	Ending Balance	Amounts Due Within One Year
Governmental Activities:						
General Obligation Refunding Bonds	\$ 2,655,000	\$ 32,240,000	\$ 865,000	\$	\$ 34,030,000	\$ 885,000
Unlimited Tax Road Bonds	89,560,000		3,550,000		86,010,000	4,410,000
Special Tax Revenue Bonds	3,755,000		485,000		3,270,000	505,000
Financing Lease Obligations	18,840,053		1,191,188		17,648,865	1,236,367
Right to Use Lease Obligations	73,719		39,632		34,087	22,605
Subscription Obligations	2,151,306		227,239	1,316,266	607,801	244,151
Accrued Personal Leave	3,610,027	346,844			3,956,871	989,218
Unamortized Bond Premiums	7,810,196	3,443,972	583,403		10,670,765	
Total Governmental Activities	<u>\$ 128,455,301</u>	<u>\$ 36,030,816</u>	<u>\$ 6,941,462</u>	<u>\$ 1,316,266</u>	<u>\$ 156,228,389</u>	<u>\$ 8,292,341</u>

Payments for personal leave, other post-employment benefits, and pension expense that pertain to the County’s governmental activities are made through the general fund and special revenue funds.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Continuing Disclosure

The County has entered into a continuing disclosure undertaking to provide Annual Reports and Material Event Notices to the State Information Depository of Texas, which is the Municipal Advisory Council. This information is required under SEC Rule 15c2-12 to enable investors to analyze the financial condition and operations of the County.

G. Lease Receivables

On September 1, 2023, the County entered a two-year lease agreement with the Community Supervision and Corrections Department for the lease of real property that is part of the Court Residential Treatment Center. Based on this agreement, the County is receiving monthly payments through August 31, 2025, and will collect \$122,436 in principal and \$152 in interest during fiscal year 2025.

The County is reporting lease receivables of \$122,436 at September 30, 2024 for this lease. For the year ended September 30, 2024, the County reported lease revenue of \$133,249 and interest revenue of \$483 related to lease payments received.

H. Risk Management

The County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, general liability, auto liability, law enforcement liability, public official liability, unemployment, and natural disasters. During fiscal year 2024, the County obtained auto liability, general liability, property, law enforcement liability, and public official liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Association of Counties Self Insurance Funds (TAC). TAC is a self-funded pool operating as a common risk management and insurance program. The County pays an annual premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance.

The County continues to carry commercial insurance for crime coverage, errors and omissions, computer equipment, judges' professional liability, and medical professional liability coverage. There were no significant reductions in commercial insurance coverage in the past year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

University Medical Center (Component Unit)

The University Medical Center is self-insured for medical malpractice and general liability claims. The maximum liability for professional and general liability claims as a governmental unit under the Tort Claims Act is generally \$100,000 per individual and \$300,000 per occurrence. Losses from asserted and unasserted claims identified under the incident reporting system are accrued based on estimates that incorporate the past experience, as well as other considerations, including the nature of each claim or incident and relevant trend factors. It is reasonably possible that the estimate of losses will change by a material amount in the near term.

The University Medical Center purchases medical malpractice insurance under a claims-made policy on a fixed premium basis and general liability insurance under an occurrence basis policy on a fixed premium basis. Accounting principles generally accepted in the United States of America require a health care provider to accrue the expense of its share of malpractice claim costs, if any, for any reported and unreported incidents of potential improper professional service occurring during the year by estimating the probable ultimate costs of the incidents. Based on claims experience, no such accrual has been made. It is reasonably possible that this estimate could change materially in the near term.

Activity in the University Medical Center's self-insured general and professional claims liability during 2023 is summarized below:

Balance, Beginning of Year	\$	746,000
Current Year Claims Incurred and Changes in Estimates for Claims Incurred in Prior Years		315,000
Claims and Expenses Paid, Net		<u>(142,000)</u>
Balance, End of Year	\$	<u>919,000</u>

I. Workers' Compensation

Effective January 1, 2004, the County began self-insuring its workers' compensation coverage. Coverage is provided on an occurrence basis with the County retaining the first \$400,000 per claim. Premiums are charged to the departments and agencies of the County for the pro rata share of workers' compensation insurance coverage. The revenues and expenses for this insurance coverage are accounted for through an internal service fund.

Claims information is as follows:

Actuarial Date	Beginning Balance	Incurred Claims	Claim Payments	Ending Balance
September 30, 2022	\$ 1,598,206	\$ 1,468,613	\$ 1,025,629	\$ 2,041,190
September 30, 2023	2,041,190	436,691	520,158	1,957,723
September 30, 2024	1,957,723	426,821	525,911	1,858,633

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

The University Medical Center (Component Unit) is self-insured for workers' compensation claims. Commercial stop-loss insurance coverage is purchased for workers' compensation claims in excess of \$600,000. A provision is accrued for self-insured workers' compensation claims including both claims reported and claims incurred but not yet reported. The accrual is estimated based on consideration of prior claims experience, recently settled claims, frequency of claims and other economic and social factors. It is reasonably possible that the University Medical Center's estimate will change by a material amount in the near term.

The University Medical Center purchases workers' compensation insurance under a claims-made policy on a fixed premium basis. Accounting principles generally accepted in the United States of America require a health care provider to accrue the expense of its share of workers' compensation claim costs, if any, for any reported and unreported incidents occurring during the year by estimating the probable ultimate costs of the incidents. Based upon University Medical Center's claims experience, no such accrual has been made. It is reasonably possible that this estimate could change materially in the near term.

Activity in the University Medical Center's self-insured claims liability accounts during 2023 is summarized below:

Balance, Beginning of Year	\$	1,526,000
Current Year Claims Incurred and Changes in		
Estimates for Claims Incurred in Prior Years		1,059,000
Claims and Expenses Paid, Net		(1,132,000)
Balance, End of Year	\$	<u>1,453,000</u>

J. Pension Plans

Plan Description

The County participates as one of 870 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas County & District Retirement System (TCDRS). TCDRS is an agency created by the State of Texas and administered in accordance with the TCDRS Act, Subtitle F, Title 8, Texas Government Code (the TCDRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TCDRS Act places the general administration and management of the System with a nine-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TCDRS is not fiscally dependent on the State of Texas. TCDRS's defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TCDRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.tcdrs.org.

All eligible employees of the County are required to participate in TCDRS.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Benefits Provided

TCDRS provides retirement, disability, and survivor benefits. Benefit provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS.

At retirement, the benefit is calculated as if the sum of the employee’s contributions, with interest, and the County-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payments options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution with a reduced monthly benefit.

The plan provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS. Members can retire at age 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. The plan also provides death benefits and disability benefits.

Employees Covered by Benefit Terms

At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	721
Inactive Employees Entitled to but not Yet Receiving Benefits	1,179
Active Employees	<u>1,235</u>
Total Covered Employees	<u><u>3,135</u></u>

Contributions

The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the County were required to contribute 7.0% of their annual gross earnings during the fiscal year. The contribution rates for the County were 11.11% and 11.11% in calendar years 2023 and 2024, respectively. The County's contributions to TCDRS for the year ended September 30, 2024 were \$8,956,504, and were equal to the required contributions.

Net Pension Liability/(Asset)

The County’s Net Pension Liability/(Asset) (NPL) was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability/(Asset) was determined by an actuarial valuation as of that date.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Actuarial Assumptions

Inflation	2.50% per year
Overall Payroll Growth	3.00% per year
Investment Rate of Return	7.60%, net of pension plan investment expense, including inflation
Amortization Period	13.8 years

Salary increases were based on a service-related table. Mortality rates for active members were based on 135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Tables for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Actuarial assumptions used in the December 31, 2023, valuation were based on the results of actuarial experience studies. The experience study in TCDRS was from 2021 and can be found on the TCDRS website.

The long-term expected rate of return on pension plan investments is 7.50%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

The long-term expected rate of return on pension plan investments was determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2024 information for a 10-year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater LLC in this assessment.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
U.S. Equities	11.50%	4.75%
Global Equities	2.50%	4.75%
International Equities-Developed	5.00%	4.75%
International Equities-Emerging	6.00%	4.75%
Investment-Grade Bonds	3.00%	2.35%
Strategic Credit	9.00%	3.65%
Direct Lending	16.00%	7.25%
Distressed Debt	4.00%	6.90%
REIT Equities	2.00%	4.10%
Master Limited Partnerships (MLPs)	2.00%	5.20%
Private Real Estate Partnership	6.00%	5.70%
Private Equity	25.00%	7.75%
Hedge Funds	6.00%	3.25%
Cash Equivalents	2.00%	0.60%
Total	<u>100.00%</u>	

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.60%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability/(Asset).

Development of the Single Discount Rate:

	<u>December 31, 2023</u>
Single Discount Rate	7.60%
Long-Term Expected Rate of Return	7.50%
Long-Term Municipal Bond Rate	N/A
Last year ending December 31 in the 100 year projection period for which projected benefit payments are fully funded	N/A

The plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active, inactive, and retired members. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return, and the municipal bond rate does not apply.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balance 12/31/2022	\$ 328,166,315	\$ 308,747,159	\$ 19,419,156
Service Cost	8,813,552		8,813,552
Interest (on the Total Pension Liability)	25,024,370		25,024,370
Difference Between Expected and Actual Experience	1,213,191		1,213,191
Contributions - Employer		8,199,170	(8,199,170)
Contributions - Employee		5,165,953	(5,165,953)
Net Investment Income		33,908,414	(33,908,414)
Benefit Payments	(15,711,326)	(15,711,326)	
Administrative Expense		(177,609)	177,609
Other		5,271	(5,271)
Balance 12/31/2023	<u>\$ 347,506,102</u>	<u>\$ 340,137,032</u>	<u>\$ 7,369,070</u>

Sensitivity of the net pension liability to changes in the discount rate.

The following presents the net pension liability/(asset) of the County, calculated using the discount rate of 7.60%, as well as what the County's net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.60%) or 1-percentage-point higher (8.60%) than the current rate:

	1% Decrease Discount Rate	Discount Rate	1% Increase Discount Rate
County's Net Pension Liability/(Asset)	\$ 56,667,465	\$ 7,369,070	\$ (33,380,130)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. That report may be obtained on the Internet at www.tcdrs.org.

Pension Expense and Deferred Outflows, and Deferred Inflows Related to Pensions

Pension expense for the plan year ended December 31, 2023, was \$4,063,767 and was calculated as follows:

	Pension Expense
Service Cost	\$ 8,813,552
Interest on Total Pension Liability	25,024,371
Administrative Expenses	177,608
Member Contributions	(5,165,953)
Expected Investment Return Net of Investment Expenses	(23,370,832)
Amortization of Deferred Inflows and Outflows of Resources	(1,409,708)
Other	(5,271)
Total Net Amounts as of December 31, 2023	<u>\$ 4,063,767</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Economic Experience	\$ 1,211,048	\$
Differences Between Projected and Actual Investment Earnings	1,395,166	
Contributions Subsequent to the Measurement Date	<u>6,908,252</u>	
Total	<u>\$ 9,514,466</u>	<u>\$ 0</u>

\$6,908,252 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/(asset) for the year ending September 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending Dec. 31:	
2024	\$ (1,714,389)
2025	(601,976)
2026	7,030,097
2027	(2,107,518)
2028	0
Thereafter	0

K. Health Care Coverage

The County established a Group Health Insurance Internal Service Fund to account for the County's self-funded plan for benefits for comprehensive major medical, dental, and vision care. The fund services claims for risk of loss of group health to which the County is exposed. All departments, with the exception of the Adult Probation department which is required to use the State's health insurance plan, participate in the fund. The fund allocates the cost of providing claims servicing, claims payments, and reinsurance costs by charging a premium to each department based on number and level of employees participating in the program. The County contributed \$767 per month per employee. This charge considers recent trends in actual claims experience of the County and makes provisions for catastrophic losses. A third party administers the plan. Amounts reported as liabilities in the self-insurance fund at September 30, 2024, for actual claims incurred and estimated claims incurred but not reported were \$1,106,667. The plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

The fund's liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and awards, the process used in computing claims liability does not necessarily result in an exact amount. Claims liabilities are re-evaluated periodically to take into consideration recently settled claims the frequency of claims, and other economic and social factors.

The contract between the County and the third-party administrator is renewable September 30, 2024, and terms of coverage and contribution are included in the contractual provisions.

In accordance with state statute, the County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through a commercial insurer licensed or eligible to do business in Texas in accordance with the Texas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding \$325,000 and for aggregate loss of \$1,000,000 annually.

Claim information is as follows:

<u>Fiscal Year Ended</u>	<u>Beginning Balance</u>	<u>Incurred Claims</u>	<u>Claim Payments</u>	<u>Ending Balance</u>
September 30, 2022	\$ 1,152,150	\$ 9,153,996	\$ 9,201,569	\$ 1,104,577
September 30, 2023	1,104,577	16,305,259	15,528,294	1,881,542
September 30, 2024	1,881,542	13,863,430	14,638,305	1,106,667

University Medical Center (Component Unit)

Substantially all of the University Medical Center's employees and their dependents are eligible to participate in the employee health insurance plan. Commercial stop-loss insurance coverage is purchased for claims in excess of \$500,000. A provision is accrued for self-insured employee health insurance claims including both claims reported and claims incurred but not yet reported. The accrual is estimated based on consideration of prior claims experience, recently settled claims, frequency of claims and other economic and social factors. It is reasonably possible that the estimate will change by a material amount in the near term.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Activity in the University Medical Center’s self-insured health care claims liability accounts during 2023 is summarized below:

Balance, Beginning of Year	\$	2,390,000
Current Year Claims Incurred and Changes in		
Estimates for Claims Incurred in Prior Years		24,352,000
Claims and Expenses Paid, Net		(24,124,000)
Balance, End of Year	\$	<u>2,618,000</u>

L. Other Post-Employment Benefits (OPEB)

Plan Description:

The County provides certain health care benefits for retired employees. The Lubbock County Retiree Health Care Plan is a single-employer defined benefit postretirement health care plan sponsored and administered by the County.

The County provides other post-employment benefits for all of its employees if the employee is eligible for retirement under TCDRS; begins drawing their TCDRS retirement annuity immediately after retiring from the County; has 15 years of continuous/unbroken service as a full-time employee of the County and has maintained 36 consecutive months of eligible medical coverage with the County. Retiring employees may not increase levels of medical coverage at the time of retirement.

There are no plan assets accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75.

Benefits Provided:

Pre-65 Retiree

A retiree that is Pre-65 will have a choice to remain on the active County Medical plan or move to the insurance marketplace administered by a third-party vendor. Dental benefits may be purchased through the third-party vendor using the employer contribution for dental eligible retirees only. A spouse and/or eligible dependent(s) of a Pre-65 retiree may be eligible for benefits if the spouse and/or eligible dependent is enrolled at the time of the employee's retirement and maintained 36 consecutive months of eligible medical coverage. A Post-65 spouse of a Pre-65 retiree is only eligible to enroll in a Medicare supplement with the third-party vendor.

A retiree that is Pre-65 may only elect to participate in the active County medical plan at the time of retirement. Once the retiree moves to the insurance marketplace, administered through the third-party vendor using the employer contribution, they then forfeit their right to move back to any active retiree County medical plan at a later date.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Post-65 Retiree

A retiree that is Post-65 is eligible for a Medicare supplement administered by a third-party vendor and must be enrolled in Medicare Part A & B. Dental benefits may be purchased through the third-party vendor using the employer contribution for dental eligible retirees only. A spouse and/or eligible dependent(s) of a Post-65 retiree may be eligible for benefits if enrolled as a spouse and/or eligible dependent at the time of the employee's retirement and maintained 36 consecutive months of eligible medical coverage. A Post-65 spouse is only eligible to enroll in a Medicare supplement and must be enrolled in Medicare Part A & B. A Post-65 retiree's spouse and/or eligible dependent(s) may not remain on the active County medical or dental plan.

Retiree Insurance Eligibility Limitations

If a retiree or covered spouse is eligible for medical and/or dental benefits through another employer they no longer qualify for the County retiree benefits. Any spouse and/or dependent(s) of a retiree who passes away will then be eligible to receive the employer contribution rate of \$85 per month. If the spouse remarries the employer contribution then terminates. The spouse and/or eligible dependent(s) of a retiree who files for TCDRS disability retirement are eligible for COBRA continuation not retiree benefits. Spouse participation will end in the event of a divorce at which time COBRA continuation will be offered. Dependent(s) coverage will end when they no longer meet eligibility requirements of the Plan Document, at which time COBRA continuation will be offered. If a husband and wife are both active employees of the County and only one retires; the spouse who remains employed is only then eligible to participate in the retiree insurance at the time of his or her retirement with the County, if eligible. If a retiree, spouse/or eligible dependent(s) benefits are terminated they then forfeit the right to reinstate coverage in the future.

Employer Contribution

Employer contributions are based on years of continuous un-broken full-time service with the County. Retirees must pay premiums if necessary on a monthly basis in a timely manner to maintain coverage. Nonpayment will result in loss of coverage without reinstatement.

The retiree's employer contribution will be administered by a third party. Retirees may apply/seek reimbursement for the following items: Medicare supplement medical premiums for themselves and their eligible dependent(s) and insurance marketplace medical premiums for themselves and their eligible dependent(s).

Employer contributions are only available for retirees that enroll with the active County plan or the County's third-party vendor. Employer contributions are available for the level of coverage that the retiree initially enrolls in and may be reduced in the future if not utilized.

The County reserves the right, at its discretion, to amend, change or terminate any of the benefit plans, programs, practices or policies with or without notice.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Employees covered by benefit terms:

At December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	117
Inactive Employees Entitled to but not Yet Receiving Benefits	
Active Employees	937
Total Covered Employees	<u>1,054</u>

Total OPEB Liability

The County's Total OPEB Liability was measured as of December 31, 2023, and was determined by an actuarial valuation as of that date.

Actuarial assumption:

The Total OPEB Liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Salary Increases	0.40% to 5.25% not including wage inflation of 3.00%
Discount Rate	3.77%

The Discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2023.

For healthy retirees, the Pub-2010 General Retirees Tables are used with male rates multiplied by 135% and female rates multiplied by 120%. Those rates are projected on a fully generational basis based on 100% of the ultimate rates of mortality improvement scale MP-2021.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of an actuarial experience study covering the four year period ending December 31, 2020 as conducted for the Texas County and District Retirement System (TCDRS).

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Changes in Total OPEB Liability

Balance 12/31/2022	\$ 26,373,163
Changes for the Year	
Service Cost	\$ 1,065,816
Interest (on the Total OPEB Liability)	1,079,142
Difference Between Expected and Actual Experience	(311,366)
Changes of Assumptions or Other Inputs	1,115,681
Benefit Payments	(521,192)
Net Changes	<u>\$ 2,428,081</u>
Balance 12/31/2023	<u>\$ 28,801,244</u>

Sensitivity of the total OPEB liability to changes in the discount rate.

The following presents the total OPEB liability of the County, calculated using the discount rate of 3.77%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.77%) or 1-percentage point higher (4.77%) than the current rate.

	1% Decrease Discount Rate <u>2.77%</u>	Discount Rate <u>3.77%</u>	1% Increase Discount Rate <u>4.77%</u>
County's Total OPEB Liability	\$ 33,344,491	\$ 28,801,244	\$ 25,085,244

Health Care Cost Trend Rate Sensitivity Analysis

The following presents the total OPEB liability of the plan using the assumed healthcare cost trend rate, as well as, what the total OPEB liability would be if it were calculated using a trend rate that is one percentage point lower or one percentage point higher than the assumed healthcare cost trend rate.

	1% Decrease in HCT Rate <u> </u>	Current HCT Rate Assumption <u> </u>	1% Increase in HCT Rate <u> </u>
County's Total OPEB Liability	\$ 24,314,990	\$ 28,801,244	\$ 34,518,989

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2024, the County recognized OPEB expense of \$1,273,769.

At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Economic Experience	\$ 1,018,574	\$ 4,883,075
Changes in Actuarial Assumptions	5,318,629	7,391,601
Contributions Subsequent to the Measurement Date	<u>943,970</u>	
Total	<u>\$ 7,281,173</u>	<u>\$ 12,274,676</u>

\$943,970 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the year ending September 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending September 30,	
2025	\$ (871,189)
2026	(982,491)
2027	(1,153,995)
2028	(855,871)
2029	(1,472,993)
Thereafter	<u>(600,934)</u>
	<u>\$ (5,937,473)</u>

Changes of assumptions reflect the effects of changes in the discount rate each period.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

M. Commitments, Contingencies, and Litigation

1. Contingencies

The County participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

The County has entered into an advance funding agreement with the Texas Department of Transportation for the construction of Woodrow Road from US 87 to Indiana Avenue for a total of \$25,561,400. \$20,312,000 (80%) will be federally funded and the remaining \$5,249,400 (20%) is to be paid by the County.

2. Litigation

The County does not currently have any litigation that is expected to have a material impact on the financial statements.

N. Tax Abatements

The County entered into an agreement with United Supermarket on May 23, 2016. The agreement was for United Supermarket to invest capital on a long-term basis for a valuation limitation of \$26,000,000. Tax abatement began January 1, 2017 and ends December 31, 2026. For fiscal year 2024, the total abatement was \$198,917.

The County entered into an agreement with Safeway Inc. on May 23, 2016. The agreement was for Safeway Inc. to invest capital on a long-term basis for a valuation limitation of \$26,000,000. Tax abatement began January 1, 2017 and ends December 31, 2026. For fiscal year 2024, the total abatement was \$4,171,963.

The County entered into an agreement with Monsanto Southern Production Company, LLC on December 22, 2016. The agreement was for Monsanto Southern Production Company, LLC to invest capital on for a valuation limitation of \$100,000,000. Tax abatement began January 1, 2019 and ends December 31, 2028. For fiscal year 2024, the total abatement was \$104,870,361.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

The County entered into an agreement with Leprino Food Company on June 13, 2022. The agreement was for Leprino Food Company to invest capital on a long-term basis for a valuation limitation of \$418,250,000. Tax abatement is set to commence on January 1, 2025 which is the tax year after the required improvements are at least 90% complete.

The County entered into an agreement with Dura-Line LLC on February 26, 2024. The agreement was for Dura-Line LLC to invest capital on a long-term basis for a valuation limitation of \$46,700,000. Tax abatement is set to commence on January 1st of the tax year after the required improvements are at least 90% complete.

O. Financial Instruments

Financial instruments which potentially subject the County to concentrations of credit risk consist primarily of time deposits, demand deposits, and accounts receivable.

Management believes that the County places its deposits in well capitalized financial institutions in amounts that are covered by Federal Deposit Insurance Corporation limitations or are collateralized by pledged securities. No credit losses from individual receivables occurred during the year.

P. Related Parties

Lubbock County (Primary Government) contracts with the Hospital District (Discretely Presented Component Unit) for medical services at the jail. The amounts paid by the County for these services for the year ended September 30, 2024 was \$69,432.

REQUIRED SUPPLEMENTARY INFORMATION

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY/(ASSET) AND RELATED RATIOS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

REQUIRED SUPPLEMENTARY INFORMATION

	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023
	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability
Service Cost	\$ 6,939,843	\$ 7,564,459	\$ 7,911,550	\$ 7,917,153	\$ 7,651,942	\$ 7,646,003	\$ 7,664,866	\$ 8,223,001	\$ 7,974,935	\$ 8,813,552
Interest	14,000,099	15,205,988	16,090,635	17,570,237	18,822,259	20,052,644	21,210,342	22,430,479	23,643,085	25,024,370
Benefit Payments	(6,722,749)	(7,597,829)	(8,395,263)	(9,559,285)	(10,082,225)	(11,302,011)	(12,217,416)	(13,180,386)	(14,086,664)	(15,711,326)
Changes in Assumptions		496,290		271,761			17,693,595	383,193		
Differences between Expected and Actual Experience	549,801	(4,283,220)	(807,965)	(221,215)	(598,069)	(1,674,151)	(1,147,967)	(1,208,037)	602,309	1,213,191
Net Change	\$ 14,766,994	\$ 11,385,688	\$ 14,798,957	\$ 15,978,651	\$ 15,793,907	\$ 14,722,485	\$ 33,203,420	\$ 16,648,250	\$ 18,133,665	\$ 19,339,787
Beginning Balance	172,734,298	187,501,292	198,886,980	213,685,937	229,664,588	245,458,495	260,180,980	293,384,400	310,032,650	328,166,315
Ending Balance	\$ 187,501,292	\$ 198,886,980	\$ 213,685,937	\$ 229,664,588	\$ 245,458,495	\$ 260,180,980	\$ 293,384,400	\$ 310,032,650	\$ 328,166,315	\$ 347,506,102
	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position
Employee Contributions	\$ 3,798,494	\$ 3,812,446	\$ 4,026,825	\$ 4,137,453	\$ 4,240,103	\$ 4,248,903	\$ 4,409,777	\$ 4,342,380	\$ 4,748,439	\$ 5,165,953
Employer Contributions	5,735,720	5,636,975	5,728,926	6,054,349	6,396,497	6,373,347	6,999,269	6,891,574	8,072,356	8,199,170
Net Investment Income	10,930,992	(1,379,468)	12,938,238	27,573,116	(4,034,708)	35,025,591	25,561,273	59,499,018	(19,195,687)	33,908,414
Benefit Payments	(6,722,749)	(7,597,829)	(8,395,263)	(9,559,285)	(10,082,225)	(11,302,012)	(12,217,416)	(13,180,386)	(14,086,664)	(15,711,326)
Administration Expenses	(129,463)	(125,873)	(140,818)	(144,246)	(171,308)	(188,565)	(198,953)	(178,151)	(180,932)	(177,609)
Other	(290,884)	(106,437)	(150,660)	7,117	31,166	11,198	(104,347)	19,736	96,963	5,271
Net Change	\$ 13,322,110	\$ 239,814	\$ 14,007,248	\$ 28,068,504	\$ (3,620,475)	\$ 34,168,462	\$ 24,449,603	\$ 57,394,171	\$ (20,545,525)	\$ 31,389,873
Beginning Balance	161,263,247	174,585,357	174,825,171	188,832,419	216,900,923	213,280,448	247,448,910	271,898,513	329,292,684	308,747,159
Ending Balance	\$ 174,585,357	\$ 174,825,171	\$ 188,832,419	\$ 216,900,923	\$ 213,280,448	\$ 247,448,910	\$ 271,898,513	\$ 329,292,684	\$ 308,747,159	\$ 340,137,032
Net Pension Liability/(Asset)	\$ 12,915,935	\$ 24,061,809	\$ 24,853,518	\$ 12,763,665	\$ 32,178,047	\$ 12,732,070	\$ 21,485,887	\$ (19,260,034)	\$ 19,419,156	\$ 7,369,070
Fiduciary Net Position as a Percentage of Total Pension Liability	93.11%	87.90%	88.37%	94.44%	86.89%	95.11%	92.68%	106.21%	94.08%	97.88%
Covered Payroll	\$ 54,264,173	\$ 54,463,516	\$ 56,863,541	\$ 59,005,398	\$ 60,571,900	\$ 60,646,374	\$ 62,997,132	\$ 62,034,002	\$ 67,834,847	\$ 73,799,323
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	23.80%	44.18%	43.71%	21.63%	53.12%	20.99%	34.11%	-31.05%	28.63%	9.99%

The accompanying notes are an integral part of this statement.

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

REQUIRED SUPPLEMENTARY INFORMATION

	<u>9/30/2015</u>	<u>9/30/2016</u>	<u>9/30/2017</u>	<u>9/30/2018</u>	<u>9/30/2019</u>	<u>9/30/2020</u>	<u>9/30/2021</u>	<u>9/30/2022</u>	<u>9/30/2023</u>	<u>9/30/2024</u>
Actuarially Determined Contribution	\$ 5,621,943	\$ 5,697,771	\$ 5,978,906	\$ 6,324,917	\$ 6,326,213	\$ 6,810,520	\$ 7,207,684	\$ 7,739,015	\$ 8,086,207	\$ 8,956,504
Actual Contributions	<u>5,621,943</u>	<u>5,697,771</u>	<u>5,978,906</u>	<u>6,324,917</u>	<u>6,326,213</u>	<u>6,810,520</u>	<u>7,207,684</u>	<u>7,739,015</u>	<u>8,086,207</u>	<u>8,956,504</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Payroll	\$ 54,012,022	\$ 56,168,414	\$ 58,603,917	\$ 60,363,434	\$ 60,157,314	\$ 62,215,002	\$ 64,937,210	\$ 66,166,389	\$ 71,626,216	\$ 80,616,612
Contributions as a Percentage of Covered Payroll	10.41%	10.14%	10.20%	10.48%	10.52%	10.95%	11.10%	11.70%	11.29%	11.11%

The accompanying notes are an integral part of this statement.

**SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
LUBBOCK COUNTY RETIREE HEALTH INSURANCE PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

REQUIRED SUPPLEMENTARY INFORMATION

	<u>12/31/2017</u>	<u>12/31/2018</u>	<u>12/31/2019</u>	<u>12/31/2020</u>	<u>12/31/2021</u>	<u>12/31/2022</u>	<u>12/31/2023</u>
	Total OPEB Liability	Total OPEB Liability	Total OPEB Liability	Total OPEB Liability	Total OPEB Liability	Total OPEB Liability	Total OPEB Liability
Service Cost	\$ 1,910,500	\$ 2,316,616	\$ 1,316,206	\$ 1,882,311	\$ 2,161,032	\$ 1,911,320	\$ 1,065,816
Interest	1,202,779	1,246,659	906,325	833,714	709,755	725,456	1,079,142
Differences between Expected and Actual Experience	(65,130)	(3,012,083)	248,752	1,271,600	377,313	(4,975,827)	(311,366)
Benefit Payments	(412,729)	(355,555)	(728,140)	(880,942)	(1,094,898)	(225,368)	(521,192)
Changes in Assumptions	<u>3,227,335</u>	<u>(12,743,281)</u>	<u>3,937,810</u>	<u>2,031,832</u>	<u>1,476,099</u>	<u>(9,646,412)</u>	<u>1,115,681</u>
Net Change	\$ 5,862,755	\$ (12,547,644)	\$ 5,680,953	\$ 5,138,515	\$ 3,629,301	\$ (12,210,831)	\$ 2,428,081
Beginning Balance	<u>30,820,114</u>	<u>36,682,869</u>	<u>24,135,225</u>	<u>29,816,178</u>	<u>34,954,693</u>	<u>38,583,994</u>	<u>26,373,163</u>
Ending Balance	\$ <u>36,682,869</u>	\$ <u>24,135,225</u>	\$ <u>29,816,178</u>	\$ <u>34,954,693</u>	\$ <u>38,583,994</u>	\$ <u>26,373,163</u>	\$ <u>28,801,244</u>
Total OPEB Liability	<u>\$ 36,682,869</u>	<u>\$ 24,135,225</u>	<u>\$ 29,816,178</u>	<u>\$ 34,954,693</u>	<u>\$ 38,583,994</u>	<u>\$ 26,373,163</u>	<u>\$ 28,801,244</u>
Covered-Employee Payroll	\$ 59,075,993	\$ 54,729,525	\$ 55,353,330	\$ 53,313,953	\$ 51,131,476	\$ 57,452,442	\$ 68,488,297
Total OPEB Liability as a Percentage of Covered-Employee Payroll	62.09%	44.10%	53.87%	65.56%	75.46%	45.90%	42.05%

Note: Only seven years of GASB 75 data available as of 12/31/2023. The remaining three years of data will be built on a go forward basis.

Notes to RSI:

1. This plan does not have assets accumulated in a trust that meets the criteria in GASBS No. 75.
2. Changes in Assumptions are due to updating discount rate based on the requirements of GASBS No. 75.

**GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

REQUIRED SUPPLEMENTARY INFORMATION

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
Revenue:				
Taxes:				
General Property Taxes	\$ 93,177,697	\$ 93,177,697	\$ 91,224,726	\$ (1,952,971)
General Sales Taxes	38,140,330	38,140,330	37,693,771	(446,559)
Licenses and Permits	185,142	185,142	197,783	12,641
Intergovernmental	3,154,334	3,162,073	3,350,171	188,098
Fees of Office	3,187,382	3,187,382	3,081,521	(105,861)
Commissions	5,504,807	5,504,807	5,694,666	189,859
Charges for Services	2,153,928	2,153,928	1,127,964	(1,025,964)
Fines and Forfeitures	450,204	450,204	487,871	37,667
Investment Earnings	2,000,000	2,000,000	8,083,942	6,083,942
Miscellaneous	2,154,714	2,154,714	1,669,547	(485,167)
Total Revenues	\$ 150,108,538	\$ 150,116,277	\$ 152,611,962	\$ 2,495,685
Expenditures:				
Current:				
General Government				
Commissioners Court	\$ 745,663	\$ 757,588	\$ 728,266	\$ 29,322
County Judge	397,866	404,997	390,273	14,724
County Clerk	1,492,950	1,433,598	1,291,587	142,011
Technology and Information Systems	10,632,345	10,611,116	8,904,713	1,706,403
General Administration	7,292,234	4,576,693	3,220,488	1,356,205
Judicial Compliance	448,369	440,097	417,680	22,417
Financial Administration				
Treasurer	457,360	467,506	457,476	10,030
Tax Assessor	2,555,868	2,544,435	2,306,779	237,656
Purchasing	511,416	511,416	479,371	32,045
Auditor	1,768,090	1,679,314	1,449,848	229,466
Human Resources	1,040,836	1,074,239	959,447	114,792
Judicial				
Courts	5,456,925	5,442,404	5,149,845	292,559
Appellate Courts	23,604	23,693	22,985	708
District Clerk	2,141,036	2,128,175	1,985,864	142,311
Justice of the Peace, Precinct 1	396,569	401,060	383,981	17,079
Justice of the Peace, Precinct 2	369,367	373,570	343,925	29,645
Justice of the Peace, Precinct 3	428,893	429,154	390,125	39,029
Justice of the Peace, Precinct 4	419,291	419,552	394,067	25,485
Central Jury	377,260	377,260	206,629	170,631
Judicial	8,259,083	8,940,083	8,817,856	122,227
Legal				
Criminal District Attorney	9,323,147	9,340,855	8,723,516	617,339
South Plains Auto Theft Task Force	8,650	8,650	8,451	199
Public Safety				
Constable 1	257,252	257,452	217,797	39,655
Constable 2	114,015	114,050	104,980	9,070
Constable 3	99,269	99,453	90,486	8,967
Constable 4	98,188	98,188	76,008	22,180
Medical Examiner	3,073,241	2,859,852	2,671,231	188,621
Sheriff	19,456,404	19,435,364	18,464,846	970,518
Detention Center	36,977,072	38,016,951	37,186,083	830,868
Inmate Transportation	5,688,350	5,326,650	2,358,062	2,968,588
Public Safety	2,203,352	2,203,352	2,031,316	172,036
Correctional				
Community Supervision and Corrections Department	14,401	14,401	10,934	3,467
Facilities				
Maintenance	9,278,051	9,036,168	8,276,206	759,962
Welfare				
General Assistance	579,585	595,941	526,423	69,518
Veteran Services	76,702	76,704	75,139	1,565
Conservation				
Texas AgriLife Extension	451,552	426,699	345,687	81,012
Elections				
Elections	2,845,475	2,871,222	2,212,308	658,914
Culture/Recreation				
Library Services	244,345	244,345	239,785	4,560
Transportation				
Public Works	948,862	881,279	563,971	317,308
Capital Outlay	6,224,475	6,892,143	5,675,216	1,216,927
Total Expenditures	\$ 143,177,413	\$ 141,835,669	\$ 128,159,648	\$ 13,676,021
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 6,931,125	\$ 8,280,608	\$ 24,452,314	\$ 16,171,706
Other Financing Sources (Uses):				
Transfers In (Out)	\$ (6,981,125)	\$ (8,330,608)	\$ (12,087,895)	\$ (3,757,287)
Proceeds from Sale of Capital Assets	50,000	50,000	150,526	100,526
Total Other Financing Sources	\$ (6,931,125)	\$ (8,280,608)	\$ (11,937,369)	\$ (3,656,761)
Net Change in Fund Balances	\$ 0	\$ 0	\$ 12,514,944	\$ 12,514,944
Fund Balances - Beginning	56,483,185	56,483,185	56,483,185	0
Fund Balances - Ending	\$ 56,483,185	\$ 56,483,185	\$ 68,998,129	\$ 12,514,944

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT B-5

AMERICAN RESCUE PLAN ACT FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 22,913,060	\$ 22,913,060	\$ 9,878,459	\$ (13,034,601)
Total Revenues	<u>\$ 22,913,060</u>	<u>\$ 22,913,060</u>	<u>\$ 9,878,459</u>	<u>\$ (13,034,601)</u>
Expenditures:				
General Government				
Salaries and Benefits	\$ 499,022	\$ 499,022	\$ 107,373	\$ 391,649
Supplies	155,837	214,837	80,575	134,262
Professional Contract Services	10,000,000	435,250	926,301	(491,051)
Other	<u>2,397,419</u>	<u>2,397,419</u>	<u>2,397,419</u>	<u>2,397,419</u>
Total General Government	\$ 13,052,278	\$ 3,546,528	\$ 1,114,249	\$ 2,432,279
Capital Outlay	<u>6,860,782</u>	<u>16,366,532</u>	<u>5,764,210</u>	<u>10,602,322</u>
Total Expenditures	<u>\$ 19,913,060</u>	<u>\$ 19,913,060</u>	<u>\$ 6,878,459</u>	<u>\$ 13,034,601</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 0</u>
Other Financing Sources (Uses):				
Transfers Out	<u>\$ (3,000,000)</u>	<u>\$ (3,000,000)</u>	<u>\$ (3,000,000)</u>	<u>\$ 0</u>
Total Other Financing Sources (Uses)	<u>\$ (3,000,000)</u>	<u>\$ (3,000,000)</u>	<u>\$ (3,000,000)</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

**LUBBOCK COUNTY, TEXAS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM PENSION PLAN
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**

Valuation Date: Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	13.8 years (based on contribution rate calculated in 12/31/23 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation
Investment Rate of Return	7.5%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.

Mortality 135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Other Information:

Changes in Assumptions: There were no assumption changes during the year.

Benefits Changes: There were no benefit changes during the year.

**LUBBOCK COUNTY, TEXAS
RETIREE HEALTH INSURANCE PLAN
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**

Valuation Date:

Notes Actuarially determined contribution rates are calculated as of December 31, and become effective in January, 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Individual Entry Age Normal
Discount Rate	3.77% as of December 31, 2023
Inflation	2.50%
Salary Increases	.40% to 5.25%, not including wage inflation of 3.00%
Demographic Assumptions	Based on the experience study covering the four-year period ending December 31, 2020 as conducted for the Texas County and District Retirement System (TCDRS)

Mortality For healthy retirees, the Pub-2010 General Retirees Tables are used with male rates multiplied by 135% and female rates multiplied by 120%. Those rates are projected on a fully generational basis based on 100% of the ultimate rates of mortality improvement scale MP-2021.

Health Care Trend Rates Initial rate of 7.00% declining to an ultimate rate of 4.25% after 15 years.

Participation Rates It was assumed that retirees would choose to receive retiree health care benefits based on age and service at retirement as follows:

Years of Service	Retiring prior to age 65	Retiring on or after age 65
15-19	40%	90%
20+	60%	90%

Other Information:

Changes in Benefits: None

Changes in Assumptions: The Discount rate changed from 4.05% as of December 31, 2022 to 3.77% as of December 31, 2023.

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LUBBOCK COUNTY, TEXAS
GENERAL FUND BUDGETARY COMPARISON SCHEDULE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2024

BUDGETARY DATA

Budgets are adopted on a basis consistent with generally accepted accounting principles. In general, annual appropriated budgets are adopted for the general, special revenue, debt service, and capital projects funds. All annual appropriations lapse at fiscal year end.

The following procedures are followed in establishing the budgetary data reflected in the basic financial statements:

- a. Prior to June 15, the County Auditor, as the County's Chief Budgetary Officer, will submit to the Commissioners Court a proposed 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 reports. 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, two public hearings will be held to receive citizen input, adopt the budget, and set the tax rate for the coming budget year.
- e. All budget amendments are approved by the Commissioners Court. From time to time, during the period covered by these financial statements, supplemental budget amendments were required and approved by the Commissioners Court under the provisions outlined above. Budgeted amounts presented in these financial statements are inclusive of any amendments made during the period October 1, 2023 through September 30, 2024.
- 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. During the current fiscal year, expenditures exceeded appropriations in various special revenue funds.
- g. By law, appropriations for the total County budget cannot exceed the 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.

**COMBINING STATEMENTS AND BUDGETARY COMPARISON SCHEDULES
AS SUPPLEMENTARY INFORMATION**

LUBBOCK COUNTY, TEXAS

EXHIBIT C-1

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

ASSETS	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets:				
Cash and Cash Equivalents	\$ 36,180,004	\$ 4,555,485	\$ 4,034,306	\$ 44,769,795
Investments	6,537,522	455,256	1,263,214	8,255,992
Receivables (Net of Allowance for Uncollectibles)	4,536,888	75,405	31,262	4,643,555
Due from Other Funds	8,618			8,618
Prepaid Items	5,002			5,002
Total Assets	<u>\$ 47,268,034</u>	<u>\$ 5,086,146</u>	<u>\$ 5,328,782</u>	<u>\$ 57,682,962</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 3,600,804	\$	\$ 1,665,456	\$ 5,266,260
Payroll Taxes and Related Items	35,195			35,195
Accrued Wages	420,419			420,419
Due to Other Funds	2,735,035			2,735,035
Other Liabilities	3,977			3,977
Unspent Grant Funds	209,996			209,996
Total Liabilities	<u>\$ 7,005,426</u>	<u>\$ 0</u>	<u>\$ 1,665,456</u>	<u>\$ 8,670,882</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue - Property Taxes	\$ 109,131	\$ 60,383	\$ 20,700	\$ 190,214
Total Deferred Inflows of Resources	<u>\$ 109,131</u>	<u>\$ 60,383</u>	<u>\$ 20,700</u>	<u>\$ 190,214</u>
Fund Balances:				
Nonspendable Fund Balances:				
Prepays	\$ 5,002	\$	\$	\$ 5,002
Restricted Fund Balances:				
Restricted for Enabling Legislation	40,173,775			40,173,775
Restricted for Debt Service		5,025,763		5,025,763
Restricted for Capital Projects			3,642,626	3,642,626
Unassigned Fund Balance	(25,300)			(25,300)
Total Fund Balances	<u>\$ 40,153,477</u>	<u>\$ 5,025,763</u>	<u>\$ 3,642,626</u>	<u>\$ 48,821,866</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 47,268,034</u>	<u>\$ 5,086,146</u>	<u>\$ 5,328,782</u>	<u>\$ 57,682,962</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-2

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
Taxes				
General Property Taxes	\$ 616,068	\$ 8,993,378	\$ 3,080,332	\$ 12,689,778
Hotel Tax	2,637,000			2,637,000
Vehicle Rental Tax	945,589			945,589
Intergovernmental	11,112,486			11,112,486
Fees of Office	2,100,588			2,100,588
Charges for Services	5,160,727			5,160,727
Fines and Forfeitures	167,516			167,516
Investment Earnings	2,092,127	282,328	306,531	2,680,986
Miscellaneous	1,975,330	1,865	104,565	2,081,760
Total Revenue	<u>\$ 26,807,431</u>	<u>\$ 9,277,571</u>	<u>\$ 3,491,428</u>	<u>\$ 39,576,430</u>
Expenditures:				
Current				
General Government	\$ 465,228			\$ 465,228
Judicial	163,759			163,759
Legal	3,097,910			3,097,910
Public Safety	3,676,373			3,676,373
Correctional	10,713,843			10,713,843
Facilities			46,154	46,154
Elections	899,578			899,578
Culture/Recreation	294,520			294,520
Transportation	11,566,464			11,566,464
Capital Outlay	7,856,849		11,701,858	19,558,707
Debt Service				
Principal		4,900,000	1,191,188	6,091,188
Interest		4,417,033	480,755	4,897,788
Total Expenditures	<u>\$ 38,734,524</u>	<u>\$ 9,317,033</u>	<u>\$ 13,419,955</u>	<u>\$ 61,471,512</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (11,927,093)</u>	<u>\$ (39,462)</u>	<u>\$ (9,928,527)</u>	<u>\$ (21,895,082)</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 8,003,346	\$ 1,175,570	\$ 5,908,979	\$ 15,087,895
Proceeds from the Sale of Capital Assets	769,977			769,977
Total Other Financing Sources (Uses)	<u>\$ 8,773,323</u>	<u>\$ 1,175,570</u>	<u>\$ 5,908,979</u>	<u>\$ 15,857,872</u>
Net Change in Fund Balances	<u>\$ (3,153,770)</u>	<u>\$ 1,136,108</u>	<u>\$ (4,019,548)</u>	<u>\$ (6,037,210)</u>
Fund Balances - Beginning	<u>43,307,247</u>	<u>3,889,655</u>	<u>7,662,174</u>	<u>54,859,076</u>
Fund Balances - Ending	<u>\$ 40,153,477</u>	<u>\$ 5,025,763</u>	<u>\$ 3,642,626</u>	<u>\$ 48,821,866</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

ASSETS	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/ Roosevelt Parks	Idalou/ New Deal Parks	Shallowater Park	LCETRZ Tax Increment	Safe School Program/ JJAEP	TJJD-S Prev/Inter. Grant	Star Program	Juvenile Probation Fund	Juvenile Probation Grant
Assets:											
Cash and Cash Equivalents	\$ 4,184,327	\$ 520,484	\$ 144,321	\$ 260,243	\$ 364,191	\$ 589,222	\$ 3	\$ 16,500	\$ 7,882	\$ 1,932,069	\$
Investments	1,310,187	162,973	45,190	81,487	114,035	184,496				604,308	
Receivables (Net of Allowance for Uncollectibles)	132,293	2,215	1,536	2,681	2,146	1,205			10,042	3,989	159,651
Due from Other Funds										8,618	
Prepaid Items	1,800									2,952	
Total Assets	<u>\$ 5,628,607</u>	<u>\$ 685,672</u>	<u>\$ 191,047</u>	<u>\$ 344,411</u>	<u>\$ 480,372</u>	<u>\$ 774,923</u>	<u>\$ 3</u>	<u>\$ 16,500</u>	<u>\$ 17,924</u>	<u>\$ 2,551,936</u>	<u>\$ 159,651</u>
LIABILITIES AND FUND BALANCES											
Liabilities:											
Accounts Payable	\$ 2,598,366	\$ 5,015	\$ 12,395	\$ 2,781	\$ 2,524	\$	\$	\$ 16,500	\$ 15,958	\$ 95,657	\$ 105,701
Payroll Taxes and Related Items	9,617	98		123	30					4,129	11,627
Accrued Wages	109,606	2,840		596	527				1,966	51,544	40,951
Due to Other Funds											1,372
Other Liabilities										100	
Unspent Grant Funds		1,900	110				3				
Total Liabilities	<u>\$ 2,717,589</u>	<u>\$ 9,853</u>	<u>\$ 12,505</u>	<u>\$ 3,500</u>	<u>\$ 3,081</u>	<u>\$ 0</u>	<u>\$ 3</u>	<u>\$ 16,500</u>	<u>\$ 17,924</u>	<u>\$ 151,430</u>	<u>\$ 159,651</u>
DEFERRED INFLOWS OF RESOURCES:											
Unavailable Revenue - Property Taxes	\$ 104,991	\$ 1,035	\$ 1,035	\$ 1,035	\$ 1,035	\$	\$	\$	\$	\$	\$
Total Deferred Inflows of Resources	<u>\$ 104,991</u>	<u>\$ 1,035</u>	<u>\$ 1,035</u>	<u>\$ 1,035</u>	<u>\$ 1,035</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:											
Nonspendable Fund Balances:											
Prepays	\$ 1,800	\$	\$	\$	\$	\$	\$	\$	\$	\$ 2,952	\$
Restricted Fund Balances:											
Restricted for Enabling Legislation	2,804,227	674,784	177,507	339,876	476,256	774,923				2,397,554	
Unrestricted Fund Balance											
Total Fund Balances	<u>\$ 2,806,027</u>	<u>\$ 674,784</u>	<u>\$ 177,507</u>	<u>\$ 339,876</u>	<u>\$ 476,256</u>	<u>\$ 774,923</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,400,506</u>	<u>\$ 0</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,628,607</u>	<u>\$ 685,672</u>	<u>\$ 191,047</u>	<u>\$ 344,411</u>	<u>\$ 480,372</u>	<u>\$ 774,923</u>	<u>\$ 3</u>	<u>\$ 16,500</u>	<u>\$ 17,924</u>	<u>\$ 2,551,936</u>	<u>\$ 159,651</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2024**

ASSETS	Juvenile Detention Fund	Juvenile Food Service	On Line Access	Drug Court Fee	Dispute Resolution	USDA Ag Mediation	Domestic Relations Office	HOT & STVR Tax	Law Library
Assets:									
Cash and Cash Equivalents	\$ 62,232	\$	\$ 272,827	\$ 276,547	\$ 5,843	\$	\$	\$ 9,774,738	\$ 13,634
Investments	19,486		85,427	86,592					
Receivables (Net of Allowance for Uncollectibles)	143,164	15,555	558	1,332	8,655	91,745	12,291	465,866	4,213
Due from Other Funds									
Prepaid Items					250				
Total Assets	<u>\$ 224,882</u>	<u>\$ 15,555</u>	<u>\$ 358,812</u>	<u>\$ 364,471</u>	<u>\$ 14,748</u>	<u>\$ 91,745</u>	<u>\$ 12,291</u>	<u>\$ 10,240,604</u>	<u>\$ 17,847</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts Payable	\$ 92,410	\$ 3,718	\$ 2,250	\$ 100	\$ 9,217	\$ 1,961	\$ 6,441	\$	\$ 2,853
Payroll Taxes and Related Items	2,657	378			407	193	66		210
Accrued Wages	129,815	4,213			5,043	4,188	2,461		1,410
Due to Other Funds		7,246			12,515	81,526	15,939		
Other Liabilities						3,877			
Unspent Grant Funds									
Total Liabilities	<u>\$ 224,882</u>	<u>\$ 15,555</u>	<u>\$ 2,250</u>	<u>\$ 100</u>	<u>\$ 27,182</u>	<u>\$ 91,745</u>	<u>\$ 24,907</u>	<u>\$ 0</u>	<u>\$ 4,473</u>
DEFERRED INFLOWS OF RESOURCES:									
Unavailable Revenue - Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:									
Nonspendable Fund Balances:									
Prepays	\$	\$	\$	\$	250	\$	\$	\$	\$
Restricted Fund Balances:									
Restricted for Enabling Legislation			356,562	364,371				10,240,604	13,374
Unrestricted Fund Balance					(12,684)		(12,616)		
Total Fund Balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 356,562</u>	<u>\$ 364,371</u>	<u>\$ (12,434)</u>	<u>\$ 0</u>	<u>\$ (12,616)</u>	<u>\$ 10,240,604</u>	<u>\$ 13,374</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 224,882</u>	<u>\$ 15,555</u>	<u>\$ 358,812</u>	<u>\$ 364,471</u>	<u>\$ 14,748</u>	<u>\$ 91,745</u>	<u>\$ 12,291</u>	<u>\$ 10,240,604</u>	<u>\$ 17,847</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2024**

ASSETS	Election Services Fund	Election Admin Fee	Election Equipment Fund	Settlements Fund	Records Preservation Dist Clerk	Records Preservation Co. Clerk	County Records Preservation	Court House Security	Court Record Preservation
Assets:									
Cash and Cash Equivalents	\$	\$ 212,112	\$ 602,628	\$ 458,645	\$ 86,244	\$ 5,203,845	\$ 423,911	\$ 92,969	\$ 218,415
Investments		66,416	188,694	143,610	27,005	1,629,417	132,734	29,110	68,390
Receivables (Net of Allowance for Uncollectibles)	604,423	292	587	263	3,645	22,733	894	2,883	457
Due from Other Funds									
Prepaid Items									
Total Assets	<u>\$ 604,423</u>	<u>\$ 278,820</u>	<u>\$ 791,909</u>	<u>\$ 602,518</u>	<u>\$ 116,894</u>	<u>\$ 6,855,995</u>	<u>\$ 557,539</u>	<u>\$ 124,962</u>	<u>\$ 287,262</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts Payable	\$	\$	\$	\$ 60,000	\$ 362	\$ 321	\$ 1,523	\$ 3,944	\$
Payroll Taxes and Related Items					7	32	155	414	
Accrued Wages					406	609	1,792	5,717	
Due to Other Funds	485,091								
Other Liabilities									
Unspent Grant Funds									
Total Liabilities	<u>\$ 485,091</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 60,000</u>	<u>\$ 775</u>	<u>\$ 962</u>	<u>\$ 3,470</u>	<u>\$ 10,075</u>	<u>\$ 0</u>
DEFERRED INFLOWS OF RESOURCES:									
Unavailable Revenue - Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:									
Nonspendable Fund Balances:									
Prepays	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted Fund Balances:									
Restricted for Enabling Legislation	119,332	278,820	791,909	542,518	116,119	6,855,033	554,069	114,887	287,262
Unrestricted Fund Balance									
Total Fund Balances	<u>\$ 119,332</u>	<u>\$ 278,820</u>	<u>\$ 791,909</u>	<u>\$ 542,518</u>	<u>\$ 116,119</u>	<u>\$ 6,855,033</u>	<u>\$ 554,069</u>	<u>\$ 114,887</u>	<u>\$ 287,262</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 604,423</u>	<u>\$ 278,820</u>	<u>\$ 791,909</u>	<u>\$ 602,518</u>	<u>\$ 116,894</u>	<u>\$ 6,855,995</u>	<u>\$ 557,539</u>	<u>\$ 124,962</u>	<u>\$ 287,262</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2024**

ASSETS	Truancy Prevention & Diversion	Historical Commission	Child Abuse Prevention	Co & Dist Court Technology	Dist Court Record Technology	County Clerk Archive	Community Economic Development	JP 1 Justice Court	JP 2 Justice Court	JP 3 Justice Court
Assets:										
Cash and Cash Equivalents	\$ 56,627	\$ 12,855	\$ 3,731	\$ 76,152	\$ 6,012	\$ 3,638,936	\$ 414,080	\$ 57,901	\$ 83,552	\$ 22,974
Investments	17,731			23,844		1,139,416	129,656	18,130	26,162	7,194
Receivables (Net of Allowance for Uncollectibles)	116	20	6	289	19	18,219	847	118	171	47
Due from Other Funds										
Prepaid Items										
Total Assets	<u>\$ 74,474</u>	<u>\$ 12,875</u>	<u>\$ 3,737</u>	<u>\$ 100,285</u>	<u>\$ 6,031</u>	<u>\$ 4,796,571</u>	<u>\$ 544,583</u>	<u>\$ 76,149</u>	<u>\$ 109,885</u>	<u>\$ 30,215</u>
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts Payable	\$	\$	\$ 360	\$	\$	\$ 6,094	\$ 500	\$ 139	\$ 60	\$
Payroll Taxes and Related Items										
Accrued Wages										
Due to Other Funds										
Other Liabilities										
Unearned Revenue										
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 360</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,094</u>	<u>\$ 500</u>	<u>\$ 139</u>	<u>\$ 60</u>	<u>\$ 0</u>
DEFERRED INFLOWS OF RESOURCES:										
Unavailable Revenue - Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:										
Nonspendable Fund Balances:										
Prepays	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted Fund Balances:										
Restricted for Enabling Legislation	74,474	12,875	3,377	100,285	6,031	4,790,477	544,083	76,010	109,825	30,215
Unrestricted Fund Balance										
Total Fund Balances	<u>\$ 74,474</u>	<u>\$ 12,875</u>	<u>\$ 3,377</u>	<u>\$ 100,285</u>	<u>\$ 6,031</u>	<u>\$ 4,790,477</u>	<u>\$ 544,083</u>	<u>\$ 76,010</u>	<u>\$ 109,825</u>	<u>\$ 30,215</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 74,474</u>	<u>\$ 12,875</u>	<u>\$ 3,737</u>	<u>\$ 100,285</u>	<u>\$ 6,031</u>	<u>\$ 4,796,571</u>	<u>\$ 544,583</u>	<u>\$ 76,149</u>	<u>\$ 109,885</u>	<u>\$ 30,215</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2024**

ASSETS	JP 4 Justice Court	Court Facility Fee	Judicial Education & Support	Language Access	Sheriff Contraband	Inmate Supply	VINE	Hazard Mitigation Grant	Project Safe Neighborhood	LEOSE Sheriff	Sheriff Commissary Salary
Assets:											
Cash and Cash Equivalents	\$ 64,068	\$ 214,925	\$ 14,525	\$ 83,174	\$ 287,916	\$ 4,747,093	\$	\$	\$	\$ 157,034	\$ 106,224
Investments	20,061	67,297		26,043						49,170	33,261
Receivables (Net of Allowance for Uncollectibles)	131	2,812	93	526			7,571	21,195	24,398	321	124,755
Due from Other Funds											
Prepaid Items											
Total Assets	<u>\$ 84,260</u>	<u>\$ 285,034</u>	<u>\$ 14,618</u>	<u>\$ 109,743</u>	<u>\$ 287,916</u>	<u>\$ 4,747,093</u>	<u>\$ 7,571</u>	<u>\$ 21,195</u>	<u>\$ 24,398</u>	<u>\$ 206,525</u>	<u>\$ 264,240</u>
LIABILITIES AND FUND BALANCES											
Liabilities:											
Accounts Payable	\$	\$	\$	\$	\$	\$	\$ 7,571	\$	\$	\$ 1,194	\$ 20,339
Payroll Taxes and Related Items											2,114
Accrued Wages											22,994
Due to Other Funds								21,195	24,398		
Other Liabilities											
Unspent Grant Funds											
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,571</u>	<u>\$ 21,195</u>	<u>\$ 24,398</u>	<u>\$ 1,194</u>	<u>\$ 45,447</u>
DEFERRED INFLOWS OF RESOURCES:											
Unavailable Revenue - Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:											
Nonspendable Fund Balances:											
Prepays	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted Fund Balances:											
Restricted for Enabling Legislation	84,260	285,034	14,618	109,743	287,916	4,747,093				205,331	218,793
Unrestricted Fund Balance											
Total Fund Balances	<u>\$ 84,260</u>	<u>\$ 285,034</u>	<u>\$ 14,618</u>	<u>\$ 109,743</u>	<u>\$ 287,916</u>	<u>\$ 4,747,093</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 205,331</u>	<u>\$ 218,793</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 84,260</u>	<u>\$ 285,034</u>	<u>\$ 14,618</u>	<u>\$ 109,743</u>	<u>\$ 287,916</u>	<u>\$ 4,747,093</u>	<u>\$ 7,571</u>	<u>\$ 21,195</u>	<u>\$ 24,398</u>	<u>\$ 206,525</u>	<u>\$ 264,240</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2024**

ASSETS	TAG Grant	TAG Criminal Justice Grant	CDA Business Crimes	CDA Contraband Fund	South Plains Auto Theft	South Plains Auto Theft CC Grant	JAG Grant	CDA Border Prosecution	CDA Victim Advocacy	Nonmajor-Special Revenue Funds (See Exhibit C-1)
Assets:										
Cash and Cash Equivalents	\$	\$	\$ 106,960	\$ 88,620	\$ 77,758	\$	\$ 131,090	\$	\$ 3,965	\$ 36,180,004
Investments										6,537,522
Receivables (Net of Allowance for Uncollectibles)	2,194,648	10,044			356,784	59,995		16,722	1,727	4,536,888
Due from Other Funds										8,618
Prepaid Items										5,002
Total Assets	<u>\$ 2,194,648</u>	<u>\$ 10,044</u>	<u>\$ 106,960</u>	<u>\$ 88,620</u>	<u>\$ 434,542</u>	<u>\$ 59,995</u>	<u>\$ 131,090</u>	<u>\$ 16,722</u>	<u>\$ 5,692</u>	<u>\$ 47,268,034</u>
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts Payable	\$ 474,882	\$ 10,044	\$ 2,200	\$ 32	\$ 32,051	\$	\$	\$ 3,499	\$ 1,842	\$ 3,600,804
Payroll Taxes and Related Items	562				1,830			356	190	35,195
Accrued Wages	6,626				18,551			4,904	3,660	420,419
Due to Other Funds	1,712,578				305,217	59,995		7,963		2,735,035
Other Liabilities										3,977
Unspent Grant Funds					76,893		131,090			209,996
Total Liabilities	<u>\$ 2,194,648</u>	<u>\$ 10,044</u>	<u>\$ 2,200</u>	<u>\$ 32</u>	<u>\$ 434,542</u>	<u>\$ 59,995</u>	<u>\$ 131,090</u>	<u>\$ 16,722</u>	<u>\$ 5,692</u>	<u>\$ 7,005,426</u>
DEFERRED INFLOWS OF RESOURCES:										
Unavailable Revenue - Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 109,131
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 109,131</u>
Fund Balances:										
Nonspendable Fund Balances:										
Prepays	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 5,002
Restricted Fund Balances:										
Restricted for Enabling Legislation			104,760	88,588						40,173,775
Unrestricted Fund Balance										(25,300)
Total Fund Balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 104,760</u>	<u>\$ 88,588</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 40,153,477</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,194,648</u>	<u>\$ 10,044</u>	<u>\$ 106,960</u>	<u>\$ 88,620</u>	<u>\$ 434,542</u>	<u>\$ 59,995</u>	<u>\$ 131,090</u>	<u>\$ 16,722</u>	<u>\$ 5,692</u>	<u>\$ 47,268,034</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/ Roosevelt Parks	Idalou/ New Deal Parks	Shallowater Park	LCETRZ Tax Increment	Safe School Program/ JJAEP	TJJD-R Regional Diversion	Star Program	Juvenile Probation Fund
Revenue:										
Taxes										
General Property Taxes	\$	\$ 154,017	\$ 154,017	\$ 154,017	\$ 154,017	\$	\$	\$	\$	\$
Hotel Tax										
Vehicle Rental Tax										
Intergovernmental	407,993						11,895	14,105	96,013	109,706
Fees of Office										
Charges for Services	2,918,632									1,640
Fines and Forfeitures										
Investment Earnings	264,499	32,291	8,824	16,517	22,395	23,950				244,867
Miscellaneous	3,823	8,200	10,515	5,800	7,906					8,578
Total Revenue	<u>\$ 3,594,947</u>	<u>\$ 194,508</u>	<u>\$ 173,356</u>	<u>\$ 176,334</u>	<u>\$ 184,318</u>	<u>\$ 23,950</u>	<u>\$ 11,895</u>	<u>\$ 14,105</u>	<u>\$ 96,013</u>	<u>\$ 364,791</u>
Expenditures:										
Current										
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Judicial										
Legal										
Public Safety										
Correctional							4,128	14,105	96,013	2,540,468
Elections										
Culture/Recreation		67,410	104,438	80,593	42,079					
Transportation	11,566,464									
Capital Outlay	3,483,537									75,406
Total Expenditures	<u>\$ 15,050,001</u>	<u>\$ 67,410</u>	<u>\$ 104,438</u>	<u>\$ 80,593</u>	<u>\$ 42,079</u>	<u>\$ 0</u>	<u>\$ 4,128</u>	<u>\$ 14,105</u>	<u>\$ 96,013</u>	<u>\$ 2,615,874</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (11,455,054)</u>	<u>\$ 127,098</u>	<u>\$ 68,918</u>	<u>\$ 95,741</u>	<u>\$ 142,239</u>	<u>\$ 23,950</u>	<u>\$ 7,767</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (2,251,083)</u>
Other Financing Sources (Uses):										
Transfers In (Out)	\$ 9,502,177	\$ (58,484)	\$	\$ (58,484)	\$ (58,484)	\$ 300,394	\$ (7,767)	\$	\$	\$ (3,420,577)
Proceeds from the Sale of Capital Assets	760,647		20							9,310
Total Other Financing Sources (Uses)	<u>\$ 10,262,824</u>	<u>\$ (58,484)</u>	<u>\$ 20</u>	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ 300,394</u>	<u>\$ (7,767)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (3,411,267)</u>
Net Change in Fund Balances	<u>\$ (1,192,230)</u>	<u>\$ 68,614</u>	<u>\$ 68,938</u>	<u>\$ 37,257</u>	<u>\$ 83,755</u>	<u>\$ 324,344</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (5,662,350)</u>
Fund Balances - Beginning	<u>3,998,257</u>	<u>606,170</u>	<u>108,569</u>	<u>302,619</u>	<u>392,501</u>	<u>450,579</u>				<u>8,062,856</u>
Fund Balances - Ending	<u>\$ 2,806,027</u>	<u>\$ 674,784</u>	<u>\$ 177,507</u>	<u>\$ 339,876</u>	<u>\$ 476,256</u>	<u>\$ 774,923</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,400,506</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Juvenile Probation Grant	Juvenile Detention Fund	Juvenile Food Service	CJD DWI Court	On Line Access	CJD Drug Court	Drug Court Fee	Dispute Resolution	USDA Ag Mediation	Domestic Relations Office
Revenue:										
Taxes										
General Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Hotel Tax										
Vehicle Rental Tax										
Intergovernmental	2,595,500	188,358	187,768	30,987		19,493			231,975	2,475
Fees of Office							28,946	366,538		143,644
Charges for Services		1,059,981								
Fines and Forfeitures										
Investment Earnings					16,950		16,494	516		364
Miscellaneous			287						101,079	
Total Revenue	<u>\$ 2,595,500</u>	<u>\$ 1,248,339</u>	<u>\$ 188,055</u>	<u>\$ 30,987</u>	<u>\$ 16,950</u>	<u>\$ 19,493</u>	<u>\$ 45,440</u>	<u>\$ 367,054</u>	<u>\$ 333,054</u>	<u>\$ 146,483</u>
Expenditures:										
Current										
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Judicial				30,987	8,712	19,493				
Legal								424,756	333,054	189,127
Public Safety										
Correctional	2,628,080	4,988,371	442,678							
Elections										
Culture/Recreation										
Transportation										
Capital Outlay	5,695									
Total Expenditures	<u>\$ 2,633,775</u>	<u>\$ 4,988,371</u>	<u>\$ 442,678</u>	<u>\$ 30,987</u>	<u>\$ 8,712</u>	<u>\$ 19,493</u>	<u>\$ 0</u>	<u>\$ 424,756</u>	<u>\$ 333,054</u>	<u>\$ 189,127</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (38,275)</u>	<u>\$ (3,740,032)</u>	<u>\$ (254,623)</u>	<u>\$ 0</u>	<u>\$ 8,238</u>	<u>\$ 0</u>	<u>\$ 45,440</u>	<u>\$ (57,702)</u>	<u>\$ 0</u>	<u>\$ (42,644)</u>
Other Financing Sources (Uses):										
Transfers In (Out)	\$ 38,275	\$ 3,740,032	\$ 254,623	\$	\$	\$	\$	\$	\$	\$
Proceeds from the Sale of Capital Assets										
Total Other Financing Sources (Uses)	<u>\$ 38,275</u>	<u>\$ 3,740,032</u>	<u>\$ 254,623</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,238	\$ 0	\$ 45,440	\$ (57,702)	\$ 0	\$ (42,644)
Fund Balances - Beginning					348,324		318,931	45,268	0	30,028
Fund Balances - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 356,562</u>	<u>\$ 0</u>	<u>\$ 364,371</u>	<u>\$ (12,434)</u>	<u>\$ 0</u>	<u>\$ (12,616)</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	HOT & STVR Tax	Law Library	Election Services Fund	Election Admin Fee	Election Equipment Fund	Settlements Fund	Records Preservation Dist Clerk	Records Preservation Co. Clerk	County Records Preservation	Court House Security
Revenue:										
Taxes										
General Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Hotel Tax	2,637,000									
Vehicle Rental Tax	945,589									
Intergovernmental										
Fees of Office							88,050	573,646	43,446	138,944
Charges for Services		169,883	501,069	91,258	413,599					
Fines and Forfeitures										
Investment Earnings	489,473	275		13,990	24,128	3,884	3,164	309,517	28,055	7,414
Miscellaneous	762	89				165,511				
Total Revenue	\$ 4,072,824	\$ 170,247	\$ 501,069	\$ 105,248	\$ 437,727	\$ 169,395	\$ 91,214	\$ 883,163	\$ 71,501	\$ 146,358
Expenditures:										
Current										
General Government	\$ 2,078	\$	\$	\$	\$	\$ 60,000	\$	\$ 25,608	\$ 82,503	\$
Judicial							16,558			
Legal		201,466								
Public Safety										211,050
Correctional										
Elections			501,069	143,039	255,470					
Culture/Recreation										
Transportation										
Capital Outlay										
Total Expenditures	\$ 2,078	\$ 201,466	\$ 501,069	\$ 143,039	\$ 255,470	\$ 60,000	\$ 16,558	\$ 25,608	\$ 82,503	\$ 211,050
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 4,070,746	\$ (31,219)	\$ 0	\$ (37,791)	\$ 182,257	\$ 109,395	\$ 74,656	\$ 857,555	\$ (11,002)	\$ (64,692)
Other Financing Sources (Uses):										
Transfers In (Out)	\$ (2,975,570)	\$ 27,946	\$	\$	\$	\$ 433,123	\$	\$	\$	\$
Proceeds from the Sale of Capital Assets										
Total Other Financing Sources (Uses)	\$ (2,975,570)	\$ 27,946	\$ 0	\$ 0	\$ 0	\$ 433,123	\$ 0	\$ 0	\$ 0	\$ 0
Net Change in Fund Balances	\$ 1,095,176	\$ (3,273)	\$ 0	\$ (37,791)	\$ 182,257	\$ 542,518	\$ 74,656	\$ 857,555	\$ (11,002)	\$ (64,692)
Fund Balances - Beginning	9,145,428	16,647	119,332	316,611	609,652		41,463	5,997,478	565,071	179,579
Fund Balances - Ending	\$ 10,240,604	\$ 13,374	\$ 119,332	\$ 278,820	\$ 791,909	\$ 542,518	\$ 116,119	\$ 6,855,033	\$ 554,069	\$ 114,887

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Court Record Preservation	Truancy Prevention & Diversion	Historical Commission	Child Abuse Prevention	Co & Dist Court Technology	Dist Court Record Technology	County Clerk Archive	Community Economic Development	JP 1 Justice Court	JP 2 Justice Court	JP 3 Justice Court
Revenue:											
Taxes											
General Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Hotel Tax											
Vehicle Rental Tax											
Intergovernmental								32,460			
Fees of Office	128	16,575		605	5,274	293	518,180		5,454	2,655	1,666
Charges for Services											
Fines and Forfeitures											
Investment Earnings	14,032	3,164	677	197	4,597	2,444	219,187	26,598	3,479	5,109	1,391
Miscellaneous											
Total Revenue	<u>\$ 14,160</u>	<u>\$ 19,739</u>	<u>\$ 677</u>	<u>\$ 802</u>	<u>\$ 9,871</u>	<u>\$ 2,737</u>	<u>\$ 737,367</u>	<u>\$ 59,058</u>	<u>\$ 8,933</u>	<u>\$ 7,764</u>	<u>\$ 3,057</u>
Expenditures:											
Current											
General Government	\$ 15,727	\$ 1,140	\$ 1,219	\$ 1,310	\$	\$	\$ 181,645	\$ 93,998	\$	\$	\$
Judicial						60,000			1,127	421	407
Legal											
Public Safety											
Correctional											
Elections											
Culture/Recreation											
Transportation											
Capital Outlay											
Total Expenditures	<u>\$ 15,727</u>	<u>\$ 1,140</u>	<u>\$ 1,219</u>	<u>\$ 1,310</u>	<u>\$ 0</u>	<u>\$ 60,000</u>	<u>\$ 181,645</u>	<u>\$ 93,998</u>	<u>\$ 1,127</u>	<u>\$ 421</u>	<u>\$ 407</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (1,567)</u>	<u>\$ 18,599</u>	<u>\$ (542)</u>	<u>\$ (508)</u>	<u>\$ 9,871</u>	<u>\$ (57,263)</u>	<u>\$ 555,722</u>	<u>\$ (34,940)</u>	<u>\$ 7,806</u>	<u>\$ 7,343</u>	<u>\$ 2,650</u>
Other Financing Sources (Uses):											
Transfers In (Out)	\$	\$	\$ 6,200	\$	\$	\$	\$	\$	\$	\$	\$
Proceeds from the Sale of Capital Assets											
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,200</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	<u>\$ (1,567)</u>	<u>\$ 18,599</u>	<u>\$ 5,658</u>	<u>\$ (508)</u>	<u>\$ 9,871</u>	<u>\$ (57,263)</u>	<u>\$ 555,722</u>	<u>\$ (34,940)</u>	<u>\$ 7,806</u>	<u>\$ 7,343</u>	<u>\$ 2,650</u>
Fund Balances - Beginning	<u>288,829</u>	<u>55,875</u>	<u>7,217</u>	<u>3,885</u>	<u>90,414</u>	<u>63,294</u>	<u>4,234,755</u>	<u>579,023</u>	<u>68,204</u>	<u>102,482</u>	<u>27,565</u>
Fund Balances - Ending	<u>\$ 287,262</u>	<u>\$ 74,474</u>	<u>\$ 12,875</u>	<u>\$ 3,377</u>	<u>\$ 100,285</u>	<u>\$ 6,031</u>	<u>\$ 4,790,477</u>	<u>\$ 544,083</u>	<u>\$ 76,010</u>	<u>\$ 109,825</u>	<u>\$ 30,215</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	JP 4 Justice Court	Court Facility Fee	Judicial Education & Support	Language Access	Sheriff Contraband	Inmate Supply	VINE	Homeland Security	Project Safe Neighborhood	LEOSE Sheriff	Sheriff Commissary Salary
Revenue:											
Taxes											
General Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Hotel Tax											
Vehicle Rental Tax											
Intergovernmental							30,285	200,565	24,398	53,693	991,768
Fees of Office	4,652	96,731		39,646							
Charges for Services			4,665								
Fines and Forfeitures					167,516						
Investment Earnings	4,227	10,983	590	4,335	13,016	228,813				9,824	
Miscellaneous					1,976	1,241,620					
Total Revenue	\$ 8,879	\$ 107,714	\$ 5,255	\$ 43,981	\$ 182,508	\$ 1,470,433	\$ 30,285	\$ 200,565	\$ 24,398	\$ 63,517	\$ 991,768
Expenditures:											
Current											
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Judicial	26,054										
Legal											
Public Safety					90,893	1,294,268	30,285	130,653	24,398	31,668	990,075
Correctional											
Elections											
Culture/Recreation											
Transportation											
Capital Outlay					223,797	155,129		69,912			
Total Expenditures	\$ 26,054	\$ 0	\$ 0	\$ 0	\$ 314,690	\$ 1,449,397	\$ 30,285	\$ 200,565	\$ 24,398	\$ 31,668	\$ 990,075
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (17,175)	\$ 107,714	\$ 5,255	\$ 43,981	\$ (132,182)	\$ 21,036	\$ 0	\$ 0	\$ 0	\$ 31,849	\$ 1,693
Other Financing Sources (Uses):											
Transfers In (Out)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Proceeds from the Sale of Capital Assets											
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net Change in Fund Balances	\$ (17,175)	\$ 107,714	\$ 5,255	\$ 43,981	\$ (132,182)	\$ 21,036	\$ 0	\$ 0	\$ 0	\$ 31,849	\$ 1,693
Fund Balances - Beginning	101,435	177,320	9,363	65,762	420,098	4,726,057				173,482	217,100
Fund Balances - Ending	\$ 84,260	\$ 285,034	\$ 14,618	\$ 109,743	\$ 287,916	\$ 4,747,093	\$ 0	\$ 0	\$ 0	\$ 205,331	\$ 218,793

LUBBOCK COUNTY, TEXAS

EXHIBIT C-5

CONSOLIDATED ROAD & BRIDGE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 412,500	\$ 412,500	\$ 407,993	\$ (4,507)
Charges for Services	2,810,950	2,810,950	2,918,632	107,682
Investment Earnings	200,000	200,000	264,499	64,499
Miscellaneous	10,000	10,000	3,823	(6,177)
Total Revenues	<u>\$ 3,433,450</u>	<u>\$ 3,433,450</u>	<u>\$ 3,594,947</u>	<u>\$ 161,497</u>
Expenditures:				
Transportation				
Salaries and Benefits	\$ 5,608,617	\$ 5,608,617	\$ 5,045,840	\$ 562,777
Supplies	4,894,124	5,398,124	4,766,989	631,135
Maintenance	1,580,400	1,716,400	1,630,356	86,044
Utilities	66,000	68,000	49,957	18,043
Training/Dues	20,800	48,800	46,145	2,655
Professional Contract Services	75,000	450,000	27,176	422,824
Rental/Leases	30,000	5,000		5,000
Total Transportation	<u>\$ 13,184,941</u>	<u>\$ 13,304,941</u>	<u>\$ 11,566,463</u>	<u>\$ 1,738,478</u>
Capital Outlay	<u>3,752,286</u>	<u>3,728,686</u>	<u>3,483,537</u>	<u>245,149</u>
Total Expenditures	<u>\$ 16,937,227</u>	<u>\$ 17,033,627</u>	<u>\$ 15,050,000</u>	<u>\$ 1,983,627</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (13,503,777)</u>	<u>\$ (13,600,177)</u>	<u>\$ (11,455,053)</u>	<u>\$ 2,145,124</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 9,405,777	\$ 9,502,177	\$ 9,502,177	\$ 0
Proceeds from Sale of Capital Assets	498,000	498,000	760,647	262,647
Total Other Financing Sources (Uses)	<u>\$ 9,903,777</u>	<u>\$ 10,000,177</u>	<u>\$ 10,262,824</u>	<u>\$ 262,647</u>
Net Change in Fund Balances	\$ (3,600,000)	\$ (3,600,000)	\$ (1,192,229)	\$ 2,407,771
Fund Balances - Beginning	<u>3,998,257</u>	<u>3,998,257</u>	<u>3,998,257</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 398,257</u>	<u>\$ 398,257</u>	<u>\$ 2,806,028</u>	<u>\$ 2,407,771</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-6

PRECINCT NO. 1 PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 152,083	\$ 152,083	\$ 154,017	\$ 1,934
Investment Earnings	10,000	10,000	32,291	22,291
Miscellaneous	8,000	8,000	8,200	200
Total Revenues	<u>\$ 170,083</u>	<u>\$ 170,083</u>	<u>\$ 194,508</u>	<u>\$ 24,425</u>
Expenditures:				
Culture/Recreation				
Salaries and Benefits	\$ 56,737	\$ 56,737	\$ 54,354	\$ 2,383
Supplies	4,600	4,600	1,154	3,446
Maintenance	14,700	26,040	1,707	24,333
Utilities	16,700	16,700	10,195	6,505
Professional Contract Services	18,362	7,022		7,022
Rental/Leases	500	500		500
Total Culture/Recreation	<u>\$ 111,599</u>	<u>\$ 111,599</u>	<u>\$ 67,410</u>	<u>\$ 44,189</u>
Capital Outlay	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$</u>	<u>\$ 75,000</u>
Total Expenditures	<u>\$ 186,599</u>	<u>\$ 186,599</u>	<u>\$ 67,410</u>	<u>\$ 119,189</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (16,516)</u>	<u>\$ (16,516)</u>	<u>\$ 127,098</u>	<u>\$ 143,614</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ 0</u>
Total Other Financing Sources (Uses)	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (75,000)	\$ (75,000)	\$ 68,614	\$ 143,614
Fund Balances - Beginning	<u>606,170</u>	<u>606,170</u>	<u>606,170</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 531,170</u>	<u>\$ 531,170</u>	<u>\$ 674,784</u>	<u>\$ 143,614</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-7

SLATON/ ROOSEVELT PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 152,082	\$ 152,082	\$ 154,017	\$ 1,935
Investment Earnings	500	500	8,824	8,324
Miscellaneous	8,000	8,000	10,515	2,515
Total Revenues	<u>\$ 160,582</u>	<u>\$ 160,582</u>	<u>\$ 173,356</u>	<u>\$ 12,774</u>
Expenditures:				
Culture/Recreation				
Salaries and Benefits	\$ 42,600	\$ 42,600	\$ 25,652	\$ 16,948
Supplies	8,000	10,890	2,070	8,820
Maintenance	62,982	59,982	49,437	10,545
Utilities	27,000	27,110	19,279	7,831
Professional Contract Services	20,000	20,000	8,000	12,000
Total Culture/Recreation	<u>\$ 160,582</u>	<u>\$ 160,582</u>	<u>\$ 104,438</u>	<u>\$ 56,144</u>
Total Expenditures	<u>\$ 160,582</u>	<u>\$ 160,582</u>	<u>\$ 104,438</u>	<u>\$ 56,144</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 68,918</u>	<u>\$ 68,918</u>
Other Financing Sources (Uses):				
Proceeds from Sale of Capital Assets	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 20</u>	<u>\$ 20</u>
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 20</u>	<u>\$ 20</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 68,938	\$ 68,938
Fund Balances - Beginning	<u>108,569</u>	<u>108,569</u>	<u>108,569</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 108,569</u></u>	<u><u>\$ 108,569</u></u>	<u><u>\$ 177,507</u></u>	<u><u>\$ 68,938</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-8

IDALOU/NEW DEAL PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 152,082	\$ 152,082	\$ 154,017	\$ 1,935
Investment Earnings	1,000	1,000	16,517	15,517
Miscellaneous	6,033	6,033	5,800	(233)
Total Revenues	<u>\$ 159,115</u>	<u>\$ 159,115</u>	<u>\$ 176,334</u>	<u>\$ 17,219</u>
Expenditures:				
Culture/Recreation				
Salaries and Benefits	\$ 53,048	\$ 53,048	\$ 45,961	\$ 7,087
Supplies	3,000	2,850	2,195	655
Maintenance	28,233	28,233	22,379	5,854
Utilities	16,350	16,500	10,058	6,442
Total Culture/Recreation	<u>\$ 100,631</u>	<u>\$ 100,631</u>	<u>\$ 80,593</u>	<u>\$ 20,038</u>
Total Expenditures	<u>\$ 100,631</u>	<u>\$ 100,631</u>	<u>\$ 80,593</u>	<u>\$ 20,038</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 58,484</u>	<u>\$ 58,484</u>	<u>\$ 95,741</u>	<u>\$ 37,257</u>
Other Financing Sources (Uses):				
Transfers Out	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ 0</u>
Total Other Financing Sources (Uses)	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 37,257	\$ 37,257
Fund Balances - Beginning	<u>302,619</u>	<u>302,619</u>	<u>302,619</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 302,619</u></u>	<u><u>\$ 302,619</u></u>	<u><u>\$ 339,876</u></u>	<u><u>\$ 37,257</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-9

SHALLOWATER PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Taxes				
General Property Taxes	\$ 152,082	\$ 152,082	\$ 154,017	\$ 1,935
Investment Earnings	5,000	5,000	22,395	17,395
Miscellaneous	6,200	6,200	7,906	1,706
Total Revenues	<u>\$ 163,282</u>	<u>\$ 163,282</u>	<u>\$ 184,318</u>	<u>\$ 21,036</u>
Expenditures:				
Culture/Recreation				
Salaries and Benefits	\$ 24,427	\$ 24,427	\$ 19,608	\$ 4,819
Supplies	5,000	5,000	1,044	3,956
Maintenance	20,000	20,000	9,312	10,688
Utilities	18,000	18,000	12,115	5,885
Professional Contract Services	2,000	2,000		2,000
Total Culture/Recreation	<u>\$ 69,427</u>	<u>\$ 69,427</u>	<u>\$ 42,079</u>	<u>\$ 27,348</u>
Capital Outlay	50,000	50,000		50,000
Total Expenditures	<u>\$ 119,427</u>	<u>\$ 119,427</u>	<u>\$ 42,079</u>	<u>\$ 77,348</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 43,855</u>	<u>\$ 43,855</u>	<u>\$ 142,239</u>	<u>\$ 98,384</u>
Other Financing Sources (Uses):				
Transfers Out	\$ (58,484)	\$ (58,484)	\$ (58,484)	\$ 0
Total Other Financing Sources (Uses)	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (14,629)	\$ (14,629)	\$ 83,755	\$ 98,384
Fund Balances - Beginning	<u>392,501</u>	<u>392,501</u>	<u>392,501</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 377,872</u>	<u>\$ 377,872</u>	<u>\$ 476,256</u>	<u>\$ 98,384</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-10

LCETRZ TAX INCREMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Investment Earnings	\$ 0	\$ 0	\$ 23,950	\$ 23,950
Total Revenues	\$ 0	\$ 0	\$ 23,950	\$ 23,950
Expenditures:				
Capital Outlay	\$ 191,000	\$ 300,395	\$	\$ 300,395
Total Expenditures	\$ 191,000	\$ 300,395	\$ 0	\$ 300,395
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (191,000)	\$ (300,395)	\$ 23,950	\$ 324,345
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 191,000	\$ 300,395	\$ 300,394	\$ (1)
Total Other Financing Sources (Uses)	\$ 191,000	\$ 300,395	\$ 300,394	\$ (1)
Net Change in Fund Balances	\$ 0	\$ 0	\$ 324,344	\$ 324,344
Fund Balances - Beginning	450,579	450,579	450,579	0
Fund Balances - Ending	\$ 450,579	\$ 450,579	\$ 774,923	\$ 324,344

LUBBOCK COUNTY, TEXAS

EXHIBIT C-11

SAFE SCHOOL PROGRAM/JJAEP
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 80,000	\$ 80,000	\$ 11,895	\$ (68,105)
Total Revenues	\$ 80,000	\$ 80,000	\$ 11,895	\$ (68,105)
Expenditures:				
Correctional				
Professional Contract Services	\$ 80,000	\$ 72,233	\$ 4,128	\$ 68,105
Total Correctional	\$ 80,000	\$ 72,233	\$ 4,128	\$ 68,105
Total Expenditures	\$ 80,000	\$ 72,233	\$ 4,128	\$ 68,105
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 0	\$ 7,767	\$ 7,767	\$ 0
Other Financing Sources (Uses):				
Transfers Out	\$ 0	\$ (7,767)	\$ (7,767)	\$ 0
Total Other Financing Sources (Uses)	\$ 0	\$ (7,767)	\$ (7,767)	\$ 0
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	0	0	0	0
Fund Balances - Ending	\$ 0	\$ 0	\$ 0	\$ 0

LUBBOCK COUNTY, TEXAS

EXHIBIT C-12

TJJD-R REGIONAL DIVERSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 15,628	\$ 15,628	\$ 14,105	\$ (1,523)
Total Revenues	\$ 15,628	\$ 15,628	\$ 14,105	\$ (1,523)
Expenditures:				
Correctional				
Supplies	\$ 15,628	\$ 15,628	\$ 14,105	\$ 1,523
Total Correctional	\$ 15,628	\$ 15,628	\$ 14,105	\$ 1,523
Total Expenditures	\$ 15,628	\$ 15,628	\$ 14,105	\$ 1,523
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	0	0	0	0
Fund Balances - Ending	\$ 0	\$ 0	\$ 0	\$ 0

LUBBOCK COUNTY, TEXAS

EXHIBIT C-13

STAR PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 260,000	\$ 260,000	\$ 96,013	\$ (163,987)
Miscellaneous	1,895	1,895		(1,895)
Total Revenues	<u>\$ 261,895</u>	<u>\$ 261,895</u>	<u>\$ 96,013</u>	<u>\$ (165,882)</u>
Expenditures:				
Correctional				
Salaries and Benefits	\$ 374,704	\$ 374,704	\$ 92,556	\$ 282,148
Supplies	3,000	3,000	1,502	1,498
Utilities	546	546	513	33
Training/Dues	3,250	3,250	1,442	1,808
Total Correctional	<u>\$ 381,500</u>	<u>\$ 381,500</u>	<u>\$ 96,013</u>	<u>\$ 285,487</u>
Total Expenditures	<u>\$ 381,500</u>	<u>\$ 381,500</u>	<u>\$ 96,013</u>	<u>\$ 285,487</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (119,605)</u>	<u>\$ (119,605)</u>	<u>\$ 0</u>	<u>\$ 119,605</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 119,605</u>	<u>\$ 119,605</u>	<u>\$ 0</u>	<u>\$ (119,605)</u>
Total Other Financing Sources (Uses)	<u>\$ 119,605</u>	<u>\$ 119,605</u>	<u>\$ 0</u>	<u>\$ (119,605)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-14

JUVENILE PROBATION FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$	\$	\$ 109,706	\$ 109,706
Charges for Services	5,000	5,000	1,640	(3,360)
Investment Earnings	10,000	10,000	244,867	234,867
Miscellaneous	2,000	2,000	8,578	6,578
Total Revenues	<u>\$ 17,000</u>	<u>\$ 17,000</u>	<u>\$ 364,791</u>	<u>\$ 347,791</u>
Expenditures:				
Correctional				
Salaries and Benefits	\$ 2,183,363	\$ 2,257,949	\$ 2,206,555	\$ 51,394
Supplies	71,850	63,450	54,272	9,178
Maintenance	90,410	95,410	64,137	31,273
Utilities	256,000	256,000	179,384	76,616
Training/Dues	79,711	44,711	36,120	8,591
Professional Contract Services	30,000			0
Total Correctional	<u>\$ 2,711,334</u>	<u>\$ 2,717,520</u>	<u>\$ 2,540,468</u>	<u>\$ 177,052</u>
Capital Outlay	\$ 0	\$ 77,710	\$ 75,406	\$ 2,304
Total Expenditures	<u>\$ 2,711,334</u>	<u>\$ 2,795,230</u>	<u>\$ 2,615,874</u>	<u>\$ 179,356</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (2,694,334)</u>	<u>\$ (2,778,230)</u>	<u>\$ (2,251,083)</u>	<u>\$ 527,147</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ (4,882,857)	\$ (4,808,271)	\$ (3,420,577)	\$ 1,387,694
Proceeds from the Sale of Capital Assets		9,310	9,310	0
Total Other Financing Sources (Uses)	<u>\$ (4,882,857)</u>	<u>\$ (4,798,961)</u>	<u>\$ (3,411,267)</u>	<u>\$ 1,387,694</u>
Net Change in Fund Balances	\$ (7,577,191)	\$ (7,577,191)	\$ (5,662,350)	\$ 1,914,841
Fund Balances - Beginning	<u>8,062,856</u>	<u>8,062,856</u>	<u>8,062,856</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 485,665</u>	<u>\$ 485,665</u>	<u>\$ 2,400,506</u>	<u>\$ 1,914,841</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-15

JUVENILE PROBATION GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 2,554,349	\$ 2,554,349	\$ 2,595,500	\$ 41,151
Total Revenues	<u>\$ 2,554,349</u>	<u>\$ 2,554,349</u>	<u>\$ 2,595,500</u>	<u>\$ 41,151</u>
Expenditures:				
Correctional				
Salaries and Benefits	\$ 2,027,331	\$ 2,027,331	\$ 1,856,906	\$ 170,425
Supplies	30,000	44,426	44,425	1
Utilities	540,887	618,930	615,917	3,013
Training/Dues	12,000	9,450	8,558	892
Professional Contract Services	204,750	109,135	102,274	6,861
Total Correctional	<u>\$ 2,814,968</u>	<u>\$ 2,809,272</u>	<u>\$ 2,628,080</u>	<u>\$ 181,192</u>
Capital Outlay	<u>\$ 0</u>	<u>\$ 5,696</u>	<u>\$ 5,695</u>	<u>\$ 1</u>
Total Expenditures	<u>\$ 2,814,968</u>	<u>\$ 2,814,968</u>	<u>\$ 2,633,775</u>	<u>\$ 181,193</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (260,619)</u>	<u>\$ (260,619)</u>	<u>\$ (38,275)</u>	<u>\$ 222,344</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 260,619</u>	<u>\$ 260,619</u>	<u>\$ 38,275</u>	<u>\$ (222,344)</u>
Total Other Financing Sources (Uses)	<u>\$ 260,619</u>	<u>\$ 260,619</u>	<u>\$ 38,275</u>	<u>\$ (222,344)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-16

JUVENILE DETENTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$	\$ 45,000	\$ 188,358	\$ 143,358
Charges for Services	755,305	755,305	1,059,981	304,676
Total Revenues	<u>\$ 755,305</u>	<u>\$ 800,305</u>	<u>\$ 1,248,339</u>	<u>\$ 448,034</u>
Expenditures:				
Correctional				
Salaries and Benefits	\$ 5,101,624	\$ 5,109,391	\$ 4,745,641	\$ 363,750
Supplies	81,572	124,072	89,460	34,612
Maintenance	3,500	6,000	2,450	3,550
Training/Dues	10,000	10,000	5,762	4,238
Professional Contract Services	336,000	336,000	145,058	190,942
Total Correctional	<u>\$ 5,532,696</u>	<u>\$ 5,585,463</u>	<u>\$ 4,988,371</u>	<u>\$ 597,092</u>
Total Expenditures	<u>\$ 5,532,696</u>	<u>\$ 5,585,463</u>	<u>\$ 4,988,371</u>	<u>\$ 597,092</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (4,777,391)</u>	<u>\$ (4,785,158)</u>	<u>\$ (3,740,032)</u>	<u>\$ 1,045,126</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 4,777,391</u>	<u>\$ 4,785,158</u>	<u>\$ 3,740,032</u>	<u>\$ (1,045,126)</u>
Total Other Financing Sources (Uses)	<u>\$ 4,777,391</u>	<u>\$ 4,785,158</u>	<u>\$ 3,740,032</u>	<u>\$ (1,045,126)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-17

JUVENILE FOOD SERVICE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 157,449	\$ 173,398	\$ 187,768	\$ 14,370
Miscellaneous	6,405	6,405	287	(6,118)
Total Revenues	<u>\$ 163,854</u>	<u>\$ 179,803</u>	<u>\$ 188,055</u>	<u>\$ 8,252</u>
Expenditures:				
Correctional				
Salaries and Benefits	\$ 185,146	\$ 185,146	\$ 174,323	\$ 10,823
Supplies	231,500	270,599	267,327	3,272
Maintenance	250			0
Rental/Leases	2,200	1,100	1,028	72
Total Correctional	<u>\$ 419,096</u>	<u>\$ 456,845</u>	<u>\$ 442,678</u>	<u>\$ 14,167</u>
Total Expenditures	<u>\$ 419,096</u>	<u>\$ 456,845</u>	<u>\$ 442,678</u>	<u>\$ 14,167</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (255,242)</u>	<u>\$ (277,042)</u>	<u>\$ (254,623)</u>	<u>\$ 22,419</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 255,242</u>	<u>\$ 277,042</u>	<u>\$ 254,623</u>	<u>\$ (22,419)</u>
Total Other Financing Sources (Uses)	<u>\$ 255,242</u>	<u>\$ 277,042</u>	<u>\$ 254,623</u>	<u>\$ (22,419)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-18

CJD DWI COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 50,796	\$ 50,796	\$ 30,987	\$ (19,809)
Total Revenues	<u>\$ 50,796</u>	<u>\$ 50,796</u>	<u>\$ 30,987</u>	<u>\$ (19,809)</u>
Expenditures:				
Judicial				
Supplies	\$ 32,700	\$ 32,700	\$ 27,806	\$ 4,894
Training/Dues	5,000	5,000	2,573	2,427
Professional Contract Services	13,096	13,096	608	12,488
Total Judicial	<u>\$ 50,796</u>	<u>\$ 50,796</u>	<u>\$ 30,987</u>	<u>\$ 19,809</u>
Total Expenditures	<u>\$ 50,796</u>	<u>\$ 50,796</u>	<u>\$ 30,987</u>	<u>\$ 19,809</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-19

ONLINE ACCESS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Investment Earnings	\$ 7,000	\$ 7,000	\$ 16,950	\$ 9,950
Total Revenues	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 16,950</u>	<u>\$ 9,950</u>
Expenditures:				
Judicial				
Supplies	\$ 172,000	\$ 172,000	\$ 8,712	\$ 163,288
Training/Dues	8,000	8,000		8,000
Professional Contract Services	5,000	5,000		5,000
Total Judicial	<u>\$ 185,000</u>	<u>\$ 185,000</u>	<u>\$ 8,712</u>	<u>\$ 176,288</u>
Total Expenditures	<u>\$ 185,000</u>	<u>\$ 185,000</u>	<u>\$ 8,712</u>	<u>\$ 176,288</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (178,000)</u>	<u>\$ (178,000)</u>	<u>\$ 8,238</u>	<u>\$ 186,238</u>
Net Change in Fund Balances	\$ (178,000)	\$ (178,000)	\$ 8,238	\$ 186,238
Fund Balances - Beginning	<u>348,324</u>	<u>348,324</u>	<u>348,324</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 170,324</u></u>	<u><u>\$ 170,324</u></u>	<u><u>\$ 356,562</u></u>	<u><u>\$ 186,238</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-20

CJD DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 50,796	\$ 50,796	\$ 19,493	\$ (31,303)
Total Revenues	<u>\$ 50,796</u>	<u>\$ 50,796</u>	<u>\$ 19,493</u>	<u>\$ (31,303)</u>
Expenditures:				
Judicial				
Supplies	\$ 32,700	\$ 32,700	\$ 19,111	\$ 13,589
Training/Dues	5,000	5,000		5,000
Professional Contract Services	13,096	13,096	382	12,714
Total Judicial	<u>\$ 50,796</u>	<u>\$ 50,796</u>	<u>\$ 19,493</u>	<u>\$ 31,303</u>
Total Expenditures	<u>\$ 50,796</u>	<u>\$ 50,796</u>	<u>\$ 19,493</u>	<u>\$ 31,303</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-21

**DRUG COURT FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 24,000	\$ 24,000	\$ 28,946	\$ 4,946
Investment Earnings	9,000	9,000	16,494	7,494
Total Revenues	<u>\$ 33,000</u>	<u>\$ 33,000</u>	<u>\$ 45,440</u>	<u>\$ 12,440</u>
Expenditures:				
Judicial				
Training/Dues	\$ 20,500	\$ 20,500	\$	\$ 20,500
Professional Contract Services	12,500	12,500		12,500
Total Expenditures	<u>\$ 33,000</u>	<u>\$ 33,000</u>	<u>\$ 0</u>	<u>\$ 33,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 45,440</u>	<u>\$ 45,440</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 45,440	\$ 45,440
Fund Balances - Beginning	<u>318,931</u>	<u>318,931</u>	<u>318,931</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 318,931</u></u>	<u><u>\$ 318,931</u></u>	<u><u>\$ 364,371</u></u>	<u><u>\$ 45,440</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-22

DISPUTE RESOLUTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 420,625	\$ 420,625	\$ 366,538	\$ (54,087)
Investment Earnings	1,000	1,000	516	(484)
Total Revenues	<u>\$ 421,625</u>	<u>\$ 421,625</u>	<u>\$ 367,054</u>	<u>\$ (54,571)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 301,773	\$ 306,453	\$ 306,983	\$ (530)
Supplies	12,776	17,276	15,107	2,169
Utilities	1,380	1,380	1,334	46
Training/Dues	16,256	4,756	4,004	752
Professional Contract Services	89,440	96,440	97,328	(888)
Total Legal	<u>\$ 421,625</u>	<u>\$ 426,305</u>	<u>\$ 424,756</u>	<u>\$ 1,549</u>
Total Expenditures	<u>\$ 421,625</u>	<u>\$ 426,305</u>	<u>\$ 424,756</u>	<u>\$ 1,549</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ (4,680)</u>	<u>\$ (57,702)</u>	<u>\$ (53,022)</u>
Net Change in Fund Balances	\$ 0	\$ (4,680)	\$ (57,702)	\$ (53,022)
Fund Balances - Beginning	<u>45,268</u>	<u>45,268</u>	<u>45,268</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 45,268</u>	<u>\$ 40,588</u>	<u>\$ (12,434)</u>	<u>\$ (53,022)</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-23

USDA AG MEDIATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 300,000	\$ 300,000	\$ 231,975	\$ (68,025)
Fees of Office	1,500	1,500		(1,500)
Miscellaneous	118,500	118,500	101,079	(17,421)
Total Revenues	<u>\$ 420,000</u>	<u>\$ 420,000</u>	<u>\$ 333,054</u>	<u>\$ (86,946)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 232,000	\$ 232,000	\$ 194,117	\$ 37,883
Supplies	5,000	15,000	6,433	8,567
Training/Dues	39,500	29,500	9,470	20,030
Professional Contract Services	25,000	25,000	21,955	3,045
Other	118,500	118,500	101,079	17,421
Total Legal	<u>\$ 420,000</u>	<u>\$ 420,000</u>	<u>\$ 333,054</u>	<u>\$ 86,946</u>
Total Expenditures	<u>\$ 420,000</u>	<u>\$ 420,000</u>	<u>\$ 333,054</u>	<u>\$ 86,946</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-24

DOMESTIC RELATIONS OFFICE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$	\$ 7,625	\$ 2,475	\$ (5,150)
Fees of Office	150,480	169,480	143,644	(25,836)
Investment Earnings			364	364
Total Revenues	<u>\$ 150,480</u>	<u>\$ 177,105</u>	<u>\$ 146,483</u>	<u>\$ (30,622)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 90,000	\$ 109,000	\$ 106,874	\$ 2,126
Supplies	2,600	4,100	2,788	1,312
Training/Dues	4,310	1,610	1,192	418
Professional Contract Services	82,235	91,060	78,273	12,787
Total Legal	<u>\$ 179,145</u>	<u>\$ 205,770</u>	<u>\$ 189,127</u>	<u>\$ 16,643</u>
Total Expenditures	<u>\$ 179,145</u>	<u>\$ 205,770</u>	<u>\$ 189,127</u>	<u>\$ 16,643</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (28,665)</u>	<u>\$ (28,665)</u>	<u>\$ (42,644)</u>	<u>\$ (13,979)</u>
Net Change in Fund Balances	\$ (28,665)	\$ (28,665)	\$ (42,644)	\$ (13,979)
Fund Balances - Beginning	<u>30,028</u>	<u>30,028</u>	<u>30,028</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 1,363</u>	<u>\$ 1,363</u>	<u>\$ (12,616)</u>	<u>\$ (13,979)</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-25

**HOT & STVR TAX
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Taxes				
Hotel Tax	\$ 2,406,000	\$ 2,406,000	\$ 2,637,000	\$ 231,000
Vehicle Rental Tax	800,050	800,050	945,589	145,539
Investment Earnings	300,000	300,000	489,473	189,473
Miscellaneous	20,000	20,000	762	(19,238)
Total Revenues	<u>\$ 3,526,050</u>	<u>\$ 3,526,050</u>	<u>\$ 4,072,824</u>	<u>\$ 546,774</u>
Expenditures:				
General Government				
Supplies	\$ 1,131,740	\$ 331,610	\$ 324	\$ 331,286
Professional Contract Services	49,500	49,500	125	49,375
Insurance/Bonds	1,500	1,630	1,629	1
Other	1,165,740	165,740		165,740
Total General Government	<u>\$ 2,350,480</u>	<u>\$ 550,480</u>	<u>\$ 2,078</u>	<u>\$ 548,402</u>
Total Expenditures	<u>\$ 2,350,480</u>	<u>\$ 550,480</u>	<u>\$ 2,078</u>	<u>\$ 548,402</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 1,175,570</u>	<u>\$ 2,975,570</u>	<u>\$ 4,070,746</u>	<u>\$ 1,095,176</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ (1,175,570)</u>	<u>\$ (2,975,570)</u>	<u>\$ (2,975,570)</u>	<u>\$ 0</u>
Total Other Financing Sources (Uses)	<u>\$ (1,175,570)</u>	<u>\$ (2,975,570)</u>	<u>\$ (2,975,570)</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 1,095,176	\$ 1,095,176
Fund Balances - Beginning	<u>9,145,428</u>	<u>9,145,428</u>	<u>9,145,428</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 9,145,428</u>	<u>\$ 9,145,428</u>	<u>\$ 10,240,604</u>	<u>\$ 1,095,176</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-26

LAW LIBRARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Charges for Services	\$ 172,200	\$ 172,200	\$ 169,883	\$ (2,317)
Investment Earnings	75	75	275	200
Miscellaneous	275	275	89	(186)
Total Revenues	<u>\$ 172,550</u>	<u>\$ 172,550</u>	<u>\$ 170,247</u>	<u>\$ (2,303)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 87,215	\$ 88,072	\$ 88,350	\$ (278)
Supplies	103,596	103,407	103,444	(37)
Training/Dues	385	385	372	13
Professional Contract Services	9,300	9,300	9,300	0
Total Legal	<u>\$ 200,496</u>	<u>\$ 201,164</u>	<u>\$ 201,466</u>	<u>\$ (302)</u>
Total Expenditures	<u>\$ 200,496</u>	<u>\$ 201,164</u>	<u>\$ 201,466</u>	<u>\$ (302)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (27,946)</u>	<u>\$ (28,614)</u>	<u>\$ (31,219)</u>	<u>\$ (2,605)</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 27,946</u>	<u>\$ 27,946</u>	<u>\$ 27,946</u>	<u>\$ 0</u>
Total Other Financing Sources (Uses)	<u>\$ 27,946</u>	<u>\$ 27,946</u>	<u>\$ 27,946</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ (668)	\$ (3,273)	\$ (2,605)
Fund Balances - Beginning	<u>16,647</u>	<u>16,647</u>	<u>16,647</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 16,647</u>	<u>\$ 15,979</u>	<u>\$ 13,374</u>	<u>\$ (2,605)</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-27

ELECTION SERVICES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Charges for Services	\$ 1,067,774	\$ 1,067,774	\$ 501,069	\$ (566,705)
Total Revenues	<u>\$ 1,067,774</u>	<u>\$ 1,067,774</u>	<u>\$ 501,069</u>	<u>\$ (566,705)</u>
Expenditures:				
Elections				
Salaries and Benefits	\$ 133,774	\$ 133,774	\$ 198,935	\$ (65,161)
Supplies	49,500	49,500	24,717	24,783
Maintenance	4,500	4,500	1,063	3,437
Training/Dues	10,000	10,000	1,078	8,922
Professional Contract Services	834,000	804,000	240,007	563,993
Rental/Leases	36,000	66,000	35,269	30,731
Total Elections	<u>\$ 1,067,774</u>	<u>\$ 1,067,774</u>	<u>\$ 501,069</u>	<u>\$ 566,705</u>
Total Expenditures	<u>\$ 1,067,774</u>	<u>\$ 1,067,774</u>	<u>\$ 501,069</u>	<u>\$ 566,705</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>119,332</u>	<u>119,332</u>	<u>119,332</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 119,332</u></u>	<u><u>\$ 119,332</u></u>	<u><u>\$ 119,332</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-28

ELECTION ADMIN FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Charges for Services	\$ 35,300	\$ 35,300	\$ 91,258	\$ 55,958
Investment Earnings	7,000	7,000	13,990	6,990
Total Revenues	<u>\$ 42,300</u>	<u>\$ 42,300</u>	<u>\$ 105,248</u>	<u>\$ 62,948</u>
Expenditures:				
Elections				
Supplies	\$	\$ 151,175	\$ 108,083	\$ 43,092
Maintenance	20,000	20,000	31,087	(11,087)
Training/Dues	22,300	22,300	3,869	18,431
Total Elections	<u>\$ 42,300</u>	<u>\$ 193,475</u>	<u>\$ 143,039</u>	<u>\$ 50,436</u>
Total Expenditures	<u>\$ 42,300</u>	<u>\$ 193,475</u>	<u>\$ 143,039</u>	<u>\$ 50,436</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ (151,175)</u>	<u>\$ (37,791)</u>	<u>\$ 113,384</u>
Net Change in Fund Balances	\$ 0	\$ (151,175)	\$ (37,791)	\$ 113,384
Fund Balances - Beginning	<u>316,611</u>	<u>316,611</u>	<u>316,611</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 316,611</u>	<u>\$ 165,436</u>	<u>\$ 278,820</u>	<u>\$ 113,384</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-29

ELECTION EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Charges for Services	\$ 106,000	\$ 106,000	\$ 413,599	\$ 307,599
Investment Earnings	5,000	5,000	24,128	19,128
Total Revenues	<u>\$ 111,000</u>	<u>\$ 111,000</u>	<u>\$ 437,727</u>	<u>\$ 326,727</u>
Expenditures:				
Elections				
Supplies	\$	\$ 186,715	\$ 132,939	\$ 53,776
Maintenance	111,000	111,000	122,531	(11,531)
Total Elections	<u>\$ 111,000</u>	<u>\$ 297,715</u>	<u>\$ 255,470</u>	<u>\$ 42,245</u>
Total Expenditures	<u>\$ 111,000</u>	<u>\$ 297,715</u>	<u>\$ 255,470</u>	<u>\$ 42,245</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ (186,715)</u>	<u>\$ 182,257</u>	<u>\$ 368,972</u>
Net Change in Fund Balances	\$ 0	\$ (186,715)	\$ 182,257	\$ 368,972
Fund Balances - Beginning	<u>609,652</u>	<u>609,652</u>	<u>609,652</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 609,652</u>	<u>\$ 422,937</u>	<u>\$ 791,909</u>	<u>\$ 368,972</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-30

SETTLEMENTS FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Investment Earnings	\$ 0	\$ 500	\$ 3,884	\$ 3,384
Miscellaneous	0	165,511	165,511	0
Total Revenues	<u>\$ 0</u>	<u>\$ 166,011</u>	<u>\$ 169,395</u>	<u>\$ 3,384</u>
Expenditures:				
General Government				
Professional Contract Services	\$ 0	\$ 599,134	\$ 60,000	\$ 539,134
Total General Government	<u>\$ 0</u>	<u>\$ 599,134</u>	<u>\$ 60,000</u>	<u>\$ 539,134</u>
Total Expenditures	<u>\$ 0</u>	<u>\$ 599,134</u>	<u>\$ 60,000</u>	<u>\$ 539,134</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ (433,123)</u>	<u>\$ 109,395</u>	<u>\$ 542,518</u>
Other Financing Sources (Uses):				
Transfers In	\$ 0	\$ 433,123	\$ 433,123	\$ 0
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 433,123</u>	<u>\$ 433,123</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 542,518	\$ 542,518
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 542,518</u></u>	<u><u>\$ 542,518</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-31

RECORDS PRESERVATION DISTRICT CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 550	\$ 550	\$ 88,050	\$ 87,500
Investment Earnings	<u>1,600</u>	<u>1,600</u>	<u>3,164</u>	<u>1,564</u>
Total Revenues	<u>\$ 2,150</u>	<u>\$ 2,150</u>	<u>\$ 91,214</u>	<u>\$ 89,064</u>
Expenditures:				
Judicial				
Salaries and Benefits	\$ 23,802	\$ 23,802	\$ 10,175	\$ 13,627
Supplies	<u>308</u>	<u>6,808</u>	<u>6,383</u>	<u>425</u>
Total Judicial	<u>\$ 24,110</u>	<u>\$ 30,610</u>	<u>\$ 16,558</u>	<u>\$ 14,052</u>
Total Expenditures	<u>\$ 24,110</u>	<u>\$ 30,610</u>	<u>\$ 16,558</u>	<u>\$ 14,052</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (21,960)</u>	<u>\$ (28,460)</u>	<u>\$ 74,656</u>	<u>\$ 103,116</u>
Net Change in Fund Balances	\$ (21,960)	\$ (28,460)	\$ 74,656	\$ 103,116
Fund Balances - Beginning	<u>41,463</u>	<u>41,463</u>	<u>41,463</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 19,503</u>	<u>\$ 13,003</u>	<u>\$ 116,119</u>	<u>\$ 103,116</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-32

RECORDS PRESERVATION COUNTY CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 553,500	\$ 553,500	\$ 573,646	\$ 20,146
Investment Earnings	171,000	171,000	309,517	138,517
Total Revenues	<u>\$ 724,500</u>	<u>\$ 724,500</u>	<u>\$ 883,163</u>	<u>\$ 158,663</u>
Expenditures:				
General Government				
Salaries and Benefits	\$ 189,458	\$ 189,458	\$ 25,608	\$ 163,850
Supplies	34,000	34,000		34,000
Maintenance	15,000	15,000		15,000
Professional Contract Services	486,042	486,042		486,042
Total General Government	<u>\$ 724,500</u>	<u>\$ 724,500</u>	<u>\$ 25,608</u>	<u>\$ 698,892</u>
Total Expenditures	<u>\$ 724,500</u>	<u>\$ 724,500</u>	<u>\$ 25,608</u>	<u>\$ 698,892</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 857,555</u>	<u>\$ 857,555</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 857,555	\$ 857,555
Fund Balances - Beginning	<u>5,997,478</u>	<u>5,997,478</u>	<u>5,997,478</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 5,997,478</u>	<u>\$ 5,997,478</u>	<u>\$ 6,855,033</u>	<u>\$ 857,555</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-33

COUNTY RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 83,715	\$ 83,715	\$ 43,446	\$ (40,269)
Investment Earnings	6,000	6,000	28,055	22,055
Total Revenues	<u>\$ 89,715</u>	<u>\$ 89,715</u>	<u>\$ 71,501</u>	<u>\$ (18,214)</u>
Expenditures:				
General Government				
Salaries and Benefits	\$ 80,522	\$ 83,202	\$ 82,503	\$ 699
Supplies	6,193	3,513		3,513
Training/Dues	3,000	3,000		3,000
Total General Government	<u>\$ 89,715</u>	<u>\$ 89,715</u>	<u>\$ 82,503</u>	<u>\$ 7,212</u>
Total Expenditures	<u>\$ 89,715</u>	<u>\$ 89,715</u>	<u>\$ 82,503</u>	<u>\$ 7,212</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (11,002)</u>	<u>\$ (11,002)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ (11,002)	\$ (11,002)
Fund Balances - Beginning	<u>565,071</u>	<u>565,071</u>	<u>565,071</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 565,071</u>	<u>\$ 565,071</u>	<u>\$ 554,069</u>	<u>\$ (11,002)</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-34

COURT HOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 137,607	\$ 137,607	\$ 138,944	\$ 1,337
Miscellaneous	3,000	3,000	7,414	4,414
Total Revenues	<u>\$ 140,607</u>	<u>\$ 140,607</u>	<u>\$ 146,358</u>	<u>\$ 5,751</u>
Expenditures:				
Public Safety				
Salaries and Benefits	\$ 107,607	\$ 107,607	\$ 194,905	\$ (87,298)
Supplies	28,000	28,000	12,860	15,140
Training/Dues	5,000	5,000	3,285	1,715
Total Public Safety	<u>\$ 140,607</u>	<u>\$ 140,607</u>	<u>\$ 211,050</u>	<u>\$ (70,443)</u>
Total Expenditures	<u>\$ 140,607</u>	<u>\$ 140,607</u>	<u>\$ 211,050</u>	<u>\$ (70,443)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (64,692)</u>	<u>\$ (64,692)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ (64,692)	\$ (64,692)
Fund Balances - Beginning	<u>179,579</u>	<u>179,579</u>	<u>179,579</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 179,579</u></u>	<u><u>\$ 179,579</u></u>	<u><u>\$ 114,887</u></u>	<u><u>\$ (64,692)</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-35

COURT RECORD PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 300	\$ 300	\$ 128	\$ (172)
Investment Earnings	9,000	9,000	14,032	5,032
Total Revenues	<u>\$ 9,300</u>	<u>\$ 9,300</u>	<u>\$ 14,160</u>	<u>\$ 4,860</u>
Expenditures:				
General Government				
Supplies	\$ 10,500	\$ 10,500	\$ 2,420	\$ 8,080
Maintenance	5,000	5,000		5,000
Professional Contract Services	40,000	40,000	13,307	26,693
Total General Government	<u>\$ 55,500</u>	<u>\$ 55,500</u>	<u>\$ 15,727</u>	<u>\$ 39,773</u>
Total Expenditures	<u>\$ 55,500</u>	<u>\$ 55,500</u>	<u>\$ 15,727</u>	<u>\$ 39,773</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (46,200)</u>	<u>\$ (46,200)</u>	<u>\$ (1,567)</u>	<u>\$ 44,633</u>
Net Change in Fund Balances	\$ (46,200)	\$ (46,200)	\$ (1,567)	\$ 44,633
Fund Balances - Beginning	<u>288,829</u>	<u>288,829</u>	<u>288,829</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 242,629</u></u>	<u><u>\$ 242,629</u></u>	<u><u>\$ 287,262</u></u>	<u><u>\$ 44,633</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-36

TRUANCY PREVENTION & DIVERSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 14,338	\$ 14,338	\$ 16,575	\$ 2,237
Investment Earnings	1,160	1,160	3,164	2,004
Total Revenues	<u>\$ 15,498</u>	<u>\$ 15,498</u>	<u>\$ 19,739</u>	<u>\$ 4,241</u>
Expenditures:				
General Government				
Professional Contract Services	\$ 15,498	\$ 15,498	\$ 1,140	\$ 14,358
Total General Government	<u>\$ 15,498</u>	<u>\$ 15,498</u>	<u>\$ 1,140</u>	<u>\$ 14,358</u>
Total Expenditures	<u>\$ 15,498</u>	<u>\$ 15,498</u>	<u>\$ 1,140</u>	<u>\$ 14,358</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 18,599</u>	<u>\$ 18,599</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 18,599	\$ 18,599
Fund Balances - Beginning	<u>55,875</u>	<u>55,875</u>	<u>55,875</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 55,875</u>	<u>\$ 55,875</u>	<u>\$ 74,474</u>	<u>\$ 18,599</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-37

HISTORICAL COMMISSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Investment Earnings	\$ 1,000	\$ 1,000	\$ 677	\$ (323)
Total Revenues	\$ 1,000	\$ 1,000	\$ 677	\$ (323)
Expenditures:				
General Government				
Supplies	\$ 6,200	\$ 7,200	\$ 1,219	\$ 5,981
Training/Dues	1,000			0
Total General Government	\$ 7,200	\$ 7,200	\$ 1,219	\$ 5,981
Total Expenditures	\$ 7,200	\$ 7,200	\$ 1,219	\$ 5,981
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (6,200)	\$ (6,200)	\$ (542)	\$ 5,658
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 6,200	\$ 6,200	\$ 6,200	\$ 0
Total Other Financing Sources (Uses)	\$ 6,200	\$ 6,200	\$ 6,200	\$ 0
Net Change in Fund Balances	\$ 0	\$ 0	\$ 5,658	\$ 5,658
Fund Balances - Beginning	7,217	7,217	7,217	0
Fund Balances - Ending	\$ 7,217	\$ 7,217	\$ 12,875	\$ 5,658

LUBBOCK COUNTY, TEXAS

EXHIBIT C-38

CHILD ABUSE PREVENTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 200	\$ 200	\$ 605	\$ 405
Investment Earnings	153	153	197	44
Total Revenues	<u>\$ 353</u>	<u>\$ 353</u>	<u>\$ 802</u>	<u>\$ 449</u>
Expenditures:				
General Government				
Professional Contract Services	\$ 353	\$ 1,853	\$ 1,310	\$ 543
Total General Government	<u>\$ 353</u>	<u>\$ 1,853</u>	<u>\$ 1,310</u>	<u>\$ 543</u>
Total Expenditures	<u>\$ 353</u>	<u>\$ 1,853</u>	<u>\$ 1,310</u>	<u>\$ 543</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ (1,500)</u>	<u>\$ (508)</u>	<u>\$ 992</u>
Net Change in Fund Balances	\$ 0	\$ (1,500)	\$ (508)	\$ 992
Fund Balances - Beginning	<u>3,885</u>	<u>3,885</u>	<u>3,885</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 3,885</u></u>	<u><u>\$ 2,385</u></u>	<u><u>\$ 3,377</u></u>	<u><u>\$ 992</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-39

CO & DIST COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 4,500	\$ 4,500	\$ 5,274	\$ 774
Investment Earnings	2,500	2,500	4,597	2,097
Total Revenues	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 9,871</u>	<u>\$ 2,871</u>
Expenditures:				
General Government				
Supplies	\$ 2,500	\$ 2,500	\$	\$ 2,500
Maintenance	4,500	4,500		4,500
Total General Government	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 0</u>	<u>\$ 7,000</u>
Total Expenditures	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 0</u>	<u>\$ 7,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,871</u>	<u>\$ 9,871</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 9,871	\$ 9,871
Fund Balances - Beginning	<u>90,414</u>	<u>90,414</u>	<u>90,414</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 90,414</u></u>	<u><u>\$ 90,414</u></u>	<u><u>\$ 100,285</u></u>	<u><u>\$ 9,871</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-40

**DIST COURT RECORD TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 750	\$ 750	\$ 293	\$ (457)
Investment Earnings	4,750	4,750	2,444	(2,306)
Total Revenues	<u>\$ 5,500</u>	<u>\$ 5,500</u>	<u>\$ 2,737</u>	<u>\$ (2,763)</u>
Expenditures:				
Judicial				
Professional Contract Services	\$ 60,000	\$ 60,000	\$ 60,000	\$ 0
Total Judicial	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 0</u>
Total Expenditures	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (54,500)</u>	<u>\$ (54,500)</u>	<u>\$ (57,263)</u>	<u>\$ (2,763)</u>
Net Change in Fund Balances	\$ (54,500)	\$ (54,500)	\$ (57,263)	\$ (2,763)
Fund Balances - Beginning	<u>63,294</u>	<u>63,294</u>	<u>63,294</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 8,794</u>	<u>\$ 8,794</u>	<u>\$ 6,031</u>	<u>\$ (2,763)</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-41

COUNTY CLERK ARCHIVE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 550,000	\$ 550,000	\$ 518,180	\$ (31,820)
Investment Earnings	120,000	120,000	219,187	99,187
Total Revenues	<u>\$ 670,000</u>	<u>\$ 670,000</u>	<u>\$ 737,367</u>	<u>\$ 67,367</u>
Expenditures:				
General Government				
Professional Contract Services	<u>\$ 670,000</u>	<u>\$ 670,000</u>	<u>\$ 181,645</u>	<u>\$ 488,355</u>
Total General Government	<u>\$ 670,000</u>	<u>\$ 670,000</u>	<u>\$ 181,645</u>	<u>\$ 488,355</u>
Total Expenditures	<u>\$ 670,000</u>	<u>\$ 670,000</u>	<u>\$ 181,645</u>	<u>\$ 488,355</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 555,722</u>	<u>\$ 555,722</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 555,722	\$ 555,722
Fund Balances - Beginning	<u>4,234,755</u>	<u>4,234,755</u>	<u>4,234,755</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 4,234,755</u>	<u>\$ 4,234,755</u>	<u>\$ 4,790,477</u>	<u>\$ 555,722</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-42

COMMUNITY ECONOMIC DEVELOPMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 46,950	\$ 46,950	\$ 32,460	\$ (14,490)
Investment Earnings	20,000	20,000	26,598	6,598
Total Revenues	<u>\$ 66,950</u>	<u>\$ 66,950</u>	<u>\$ 59,058</u>	<u>\$ (7,892)</u>
Expenditures:				
General Government				
Supplies	\$ 66,950	\$ 103,850	\$ 93,998	\$ 9,852
Total General Government	<u>\$ 66,950</u>	<u>\$ 103,850</u>	<u>\$ 93,998</u>	<u>\$ 9,852</u>
Total Expenditures	<u>\$ 66,950</u>	<u>\$ 103,850</u>	<u>\$ 93,998</u>	<u>\$ 9,852</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ (36,900)</u>	<u>\$ (34,940)</u>	<u>\$ 1,960</u>
Net Change in Fund Balances	\$ 0	\$ (36,900)	\$ (34,940)	\$ 1,960
Fund Balances - Beginning	<u>579,023</u>	<u>579,023</u>	<u>579,023</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 579,023</u>	<u>\$ 542,123</u>	<u>\$ 544,083</u>	<u>\$ 1,960</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-43

JP 1 JUSTICE COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 6,500	\$ 6,500	\$ 5,454	\$ (1,046)
Investment Earnings	2,000	2,000	3,479	1,479
Total Revenues	<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>\$ 8,933</u>	<u>\$ 433</u>
Expenditures:				
Judicial				
Salaries and Benefits	\$ 18,301	\$ 18,301	\$	\$ 18,301
Supplies	5,000	5,000		5,000
Utilities	4,000	4,000	1,127	2,873
Training/Dues	1,500	1,500		1,500
Total Judicial	<u>\$ 28,801</u>	<u>\$ 28,801</u>	<u>\$ 1,127</u>	<u>\$ 27,674</u>
Total Expenditures	<u>\$ 28,801</u>	<u>\$ 28,801</u>	<u>\$ 1,127</u>	<u>\$ 27,674</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (20,301)</u>	<u>\$ (20,301)</u>	<u>\$ 7,806</u>	<u>\$ 28,107</u>
Net Change in Fund Balances	\$ (20,301)	\$ (20,301)	\$ 7,806	\$ 28,107
Fund Balances - Beginning	<u>68,204</u>	<u>68,204</u>	<u>68,204</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 47,903</u>	<u>\$ 47,903</u>	<u>\$ 76,010</u>	<u>\$ 28,107</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-44

JP 2 JUSTICE COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 2,400	\$ 2,400	\$ 2,655	\$ 255
Investment Earnings	3,000	3,000	5,109	2,109
Total Revenues	<u>\$ 5,400</u>	<u>\$ 5,400</u>	<u>\$ 7,764</u>	<u>\$ 2,364</u>
Expenditures:				
Judicial				
Supplies	\$ 15,000	\$ 14,550	\$ 91	\$ 14,459
Utilities	0	450	330	120
Training/Dues	5,000	5,000		5,000
Total Judicial	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 421</u>	<u>\$ 19,579</u>
Total Expenditures	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 421</u>	<u>\$ 19,579</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (14,600)</u>	<u>\$ (14,600)</u>	<u>\$ 7,343</u>	<u>\$ 21,943</u>
Net Change in Fund Balances	\$ (14,600)	\$ (14,600)	\$ 7,343	\$ 21,943
Fund Balances - Beginning	<u>102,482</u>	<u>102,482</u>	<u>102,482</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 87,882</u>	<u>\$ 87,882</u>	<u>\$ 109,825</u>	<u>\$ 21,943</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-45

JP 3 JUSTICE COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 2,000	\$ 2,000	\$ 1,666	\$ (334)
Investment Earnings	1,000	1,000	1,391	391
Total Revenues	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,057</u>	<u>\$ 57</u>
Expenditures:				
Judicial				
Supplies	\$ 3,000	\$ 2,000	\$	\$ 2,000
Utilities		1,000	407	593
Total Judicial	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 407</u>	<u>\$ 2,593</u>
Total Expenditures	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 407</u>	<u>\$ 2,593</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,650</u>	<u>\$ 2,650</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 2,650	\$ 2,650
Fund Balances - Beginning	<u>27,565</u>	<u>27,565</u>	<u>27,565</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 27,565</u></u>	<u><u>\$ 27,565</u></u>	<u><u>\$ 30,215</u></u>	<u><u>\$ 2,650</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-46

JP 4 JUSTICE COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 5,000	\$ 5,000	\$ 4,652	\$ (348)
Investment Earnings	3,500	3,500	4,227	727
Total Revenues	<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>\$ 8,879</u>	<u>\$ 379</u>
Expenditures:				
Judicial				
Salaries and Benefits	\$ 18,000	\$ 26,122	\$ 26,054	\$ 68
Supplies	10,050	1,928		1,928
Training/Dues	3,500	3,500		3,500
Total Judicial	<u>\$ 31,550</u>	<u>\$ 31,550</u>	<u>\$ 26,054</u>	<u>\$ 5,496</u>
Total Expenditures	<u>\$ 31,550</u>	<u>\$ 31,550</u>	<u>\$ 26,054</u>	<u>\$ 5,496</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (23,050)</u>	<u>\$ (23,050)</u>	<u>\$ (17,175)</u>	<u>\$ 5,875</u>
Net Change in Fund Balances	\$ (23,050)	\$ (23,050)	\$ (17,175)	\$ 5,875
Fund Balances - Beginning	<u>101,435</u>	<u>101,435</u>	<u>101,435</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 78,385</u></u>	<u><u>\$ 78,385</u></u>	<u><u>\$ 84,260</u></u>	<u><u>\$ 5,875</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-47

COURT FACILITY FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 107,125	\$ 107,125	\$ 96,731	\$ (10,394)
Investment Earnings	2,600	2,600	10,983	8,383
Total Revenues	<u>\$ 109,725</u>	<u>\$ 109,725</u>	<u>\$ 107,714</u>	<u>\$ (2,011)</u>
Expenditures:				
Judicial				
Professional Contract Services	\$ 109,725	\$ 109,725	\$	\$ 109,725
Total Judicial	<u>\$ 109,725</u>	<u>\$ 109,725</u>	<u>\$ 0</u>	<u>\$ 109,725</u>
Total Expenditures	<u>\$ 109,725</u>	<u>\$ 109,725</u>	<u>\$ 0</u>	<u>\$ 109,725</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 107,714</u>	<u>\$ 107,714</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 107,714	\$ 107,714
Fund Balances - Beginning	<u>177,320</u>	<u>177,320</u>	<u>177,320</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 177,320</u>	<u>\$ 177,320</u>	<u>\$ 285,034</u>	<u>\$ 107,714</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-48

JUDICIAL EDUCATION & SUPPORT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 5,600	\$ 5,600	\$ 4,665	\$ (935)
Investment Earnings	175	175	590	415
Total Revenues	<u>\$ 5,775</u>	<u>\$ 5,775</u>	<u>\$ 5,255</u>	<u>\$ (520)</u>
Expenditures:				
Judicial				
Supplies	\$ 5,775	\$ 5,775	\$	\$ 5,775
Total Judicial	<u>\$ 5,775</u>	<u>\$ 5,775</u>	<u>\$ 0</u>	<u>\$ 5,775</u>
Total Expenditures	<u>\$ 5,775</u>	<u>\$ 5,775</u>	<u>\$ 0</u>	<u>\$ 5,775</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,255</u>	<u>\$ 5,255</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 5,255	\$ 5,255
Fund Balances - Beginning	<u>9,363</u>	<u>9,363</u>	<u>9,363</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 9,363</u></u>	<u><u>\$ 9,363</u></u>	<u><u>\$ 14,618</u></u>	<u><u>\$ 5,255</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-49

LANGUAGE ACCESS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 36,515	\$ 36,515	\$ 39,646	\$ 3,131
Investment Earnings	1,000	1,000	4,335	3,335
Total Revenues	<u>\$ 37,515</u>	<u>\$ 37,515</u>	<u>\$ 43,981</u>	<u>\$ 6,466</u>
Expenditures:				
Judicial				
Professional Contract Services	\$ 37,515	\$ 37,515	\$	\$ 37,515
Total Judicial	<u>\$ 37,515</u>	<u>\$ 37,515</u>	<u>\$ 0</u>	<u>\$ 37,515</u>
Total Expenditures	<u>\$ 37,515</u>	<u>\$ 37,515</u>	<u>\$ 0</u>	<u>\$ 37,515</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 43,981</u>	<u>\$ 43,981</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 43,981	\$ 43,981
Fund Balances - Beginning	<u>65,762</u>	<u>65,762</u>	<u>65,762</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 65,762</u></u>	<u><u>\$ 65,762</u></u>	<u><u>\$ 109,743</u></u>	<u><u>\$ 43,981</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-50

SHERIFF CONTRABAND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fines and Forfeitures	\$ 143,648	\$ 143,648	\$ 167,516	\$ 23,868
Investment Earnings	15,000	15,000	13,016	(1,984)
Miscellaneous			1,976	1,976
Total Revenues	<u>\$ 158,648</u>	<u>\$ 158,648</u>	<u>\$ 182,508</u>	<u>\$ 23,860</u>
Expenditures:				
Public Safety				
Supplies	\$ 65,000	\$ 65,000	\$	\$ 65,000
Training/Dues	15,000	15,000	3,200	11,800
Other	83,000	133,000	87,693	45,307
Total Public Safety	<u>\$ 163,000</u>	<u>\$ 213,000</u>	<u>\$ 90,893</u>	<u>\$ 122,107</u>
Capital Outlay	165,000	265,000	223,797	41,203
Total Expenditures	<u>\$ 328,000</u>	<u>\$ 478,000</u>	<u>\$ 314,690</u>	<u>\$ 163,310</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (169,352)</u>	<u>\$ (319,352)</u>	<u>\$ (132,182)</u>	<u>\$ 187,170</u>
Net Change in Fund Balances	\$ (169,352)	\$ (319,352)	\$ (132,182)	\$ 187,170
Fund Balances - Beginning	<u>420,098</u>	<u>420,098</u>	<u>420,098</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 250,746</u>	<u>\$ 100,746</u>	<u>\$ 287,916</u>	<u>\$ 187,170</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-51

INMATE SUPPLY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Investment Earnings	\$ 60,000	\$ 60,000	\$ 228,813	\$ 168,813
Miscellaneous	1,005,000	1,005,000	1,241,620	236,620
Total Revenues	<u>\$ 1,065,000</u>	<u>\$ 1,065,000</u>	<u>\$ 1,470,433</u>	<u>\$ 405,433</u>
Expenditures:				
Public Safety				
Supplies	\$ 182,000	\$ 242,000	\$ 343,117	\$ (101,117)
Maintenance	22,000	22,000		22,000
Training/Dues			1,964	(1,964)
Professional Contract Services	<u>900,000</u>	<u>1,000,000</u>	<u>949,187</u>	<u>50,813</u>
Total Public Safety	\$ 1,104,000	\$ 1,264,000	\$ 1,294,268	\$ (30,268)
Capital Outlay	<u>10,000</u>	<u>110,000</u>	<u>155,129</u>	<u>(45,129)</u>
Total Expenditures	<u>\$ 1,114,000</u>	<u>\$ 1,374,000</u>	<u>\$ 1,449,397</u>	<u>\$ (75,397)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (49,000)</u>	<u>\$ (309,000)</u>	<u>\$ 21,036</u>	<u>\$ 330,036</u>
Net Change in Fund Balances	\$ (49,000)	\$ (309,000)	\$ 21,036	\$ 330,036
Fund Balances - Beginning	<u>4,726,057</u>	<u>4,726,057</u>	<u>4,726,057</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 4,677,057</u>	<u>\$ 4,417,057</u>	<u>\$ 4,747,093</u>	<u>\$ 330,036</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-52

VINE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 30,171	\$ 30,285	\$ 30,285	\$ 0
Total Revenues	<u>\$ 30,171</u>	<u>\$ 30,285</u>	<u>\$ 30,285</u>	<u>\$ 0</u>
Expenditures:				
Public Safety				
Supplies	\$ 30,171	\$ 30,285	\$ 30,285	\$ 0
Total Public Safety	<u>\$ 30,171</u>	<u>\$ 30,285</u>	<u>\$ 30,285</u>	<u>\$ 0</u>
Total Expenditures	<u>\$ 30,171</u>	<u>\$ 30,285</u>	<u>\$ 30,285</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-53

HOMELAND SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 212,674	\$ 212,674	\$ 200,565	\$ (12,109)
Total Revenues	<u>\$ 212,674</u>	<u>\$ 212,674</u>	<u>\$ 200,565</u>	<u>\$ (12,109)</u>
Expenditures:				
Public Safety				
Supplies	\$ 110,304	\$ 142,762	\$ 130,653	\$ 12,109
Total Public Safety	\$ 110,304	\$ 142,762	\$ 130,653	\$ 12,109
Capital Outlay	102,370	69,912	69,912	0
Total Expenditures	<u>\$ 212,674</u>	<u>\$ 212,674</u>	<u>\$ 200,565</u>	<u>\$ 12,109</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-54

PROJECT SAFE NEIGHBORHOOD
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 136,000	\$ 136,000	\$ 24,398	\$ (111,602)
Total Revenues	<u>\$ 136,000</u>	<u>\$ 136,000</u>	<u>\$ 24,398</u>	<u>\$ (111,602)</u>
Expenditures:				
Public Safety				
Salaries and Benefits	\$ 19,276	\$ 19,276	\$ 15,398	\$ 3,878
Supplies	52,724	32,942	9,000	23,942
Total Public Safety	<u>\$ 72,000</u>	<u>\$ 52,218</u>	<u>\$ 24,398</u>	<u>\$ 27,820</u>
Capital Outlay	<u>\$ 64,000</u>	<u>\$ 83,782</u>	<u>\$</u>	<u>\$ 83,782</u>
Total Expenditures	<u>\$ 136,000</u>	<u>\$ 136,000</u>	<u>\$ 24,398</u>	<u>\$ 111,602</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-55

LEOSE SHERIFF
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 21,000	\$ 21,000	\$ 53,693	\$ 32,693
Investment Earnings	5,000	5,000	9,824	4,824
Total Revenues	<u>\$ 26,000</u>	<u>\$ 26,000</u>	<u>\$ 63,517</u>	<u>\$ 37,517</u>
Expenditures:				
Public Safety				
Supplies	\$	\$	\$ 1,194	\$ (1,194)
Training/Dues	26,000	26,000	30,474	(4,474)
Total Public Safety	<u>\$ 26,000</u>	<u>\$ 26,000</u>	<u>\$ 31,668</u>	<u>\$ (5,668)</u>
Capital Outlay	0	46,000		46,000
Total Expenditures	<u>\$ 26,000</u>	<u>\$ 72,000</u>	<u>\$ 31,668</u>	<u>\$ 40,332</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ (46,000)</u>	<u>\$ 31,849</u>	<u>\$ 77,849</u>
Net Change in Fund Balances	\$ 0	\$ (46,000)	\$ 31,849	\$ 77,849
Fund Balances - Beginning	<u>173,482</u>	<u>173,482</u>	<u>173,482</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 173,482</u></u>	<u><u>\$ 127,482</u></u>	<u><u>\$ 205,331</u></u>	<u><u>\$ 77,849</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-56

SHERIFF COMMISSARY SALARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 958,673	\$ 958,673	\$ 991,768	\$ 33,095
Total Revenues	<u>\$ 958,673</u>	<u>\$ 958,673</u>	<u>\$ 991,768</u>	<u>\$ 33,095</u>
Expenditures:				
Public Safety				
Salaries and Benefits	\$ 958,673	\$ 999,673	\$ 990,075	\$ 9,598
Total Public Safety	<u>\$ 958,673</u>	<u>\$ 999,673</u>	<u>\$ 990,075</u>	<u>\$ 9,598</u>
Total Expenditures	<u>\$ 958,673</u>	<u>\$ 999,673</u>	<u>\$ 990,075</u>	<u>\$ 9,598</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 0	\$ (41,000)	\$ 1,693	\$ 42,693
Net Change in Fund Balances	\$ 0	\$ (41,000)	\$ 1,693	\$ 42,693
Fund Balances - Beginning	<u>217,100</u>	<u>217,100</u>	<u>217,100</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 217,100</u>	<u>\$ 176,100</u>	<u>\$ 218,793</u>	<u>\$ 42,693</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-57

LECD GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$	\$ 40,250	\$ 37,375	\$ (2,875)
Total Revenues	\$ <u>0</u>	\$ <u>40,250</u>	\$ <u>37,375</u>	\$ <u>(2,875)</u>
Expenditures:				
Public Safety				
Training/Dues	\$	\$ 4,838	\$ 4,662	\$ 176
Total Public Safety	\$ <u>0</u>	\$ <u>4,838</u>	\$ <u>4,662</u>	\$ <u>176</u>
Capital Outlay	\$ <u>0</u>	\$ <u>35,412</u>	\$ <u>32,713</u>	\$ <u>2,699</u>
Total Expenditures	\$ <u>0</u>	\$ <u>40,250</u>	\$ <u>37,375</u>	\$ <u>2,875</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-58

**TAG GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 12,552,087	\$ 12,552,087	\$ 4,413,948	\$ (8,138,139)
Total Revenues	<u>\$ 12,552,087</u>	<u>\$ 12,552,087</u>	<u>\$ 4,413,948</u>	<u>\$ (8,138,139)</u>
Expenditures:				
Public Safety				
Salaries and Benefits	\$ 324,192	\$ 314,586	\$ 313,303	\$ 1,283
Supplies	127,696	687,728	183,243	504,485
Utilities	90,125	94,125	82,597	11,528
Training/Dues	116,319	103,450	69,440	34,010
Professional Contract Services	33,785	33,785	28,018	5,767
Rental/Leases	146,600	151,600	144,549	7,051
Other	56,750	33,476	24,605	8,871
Total Public Safety	<u>\$ 895,467</u>	<u>\$ 1,418,750</u>	<u>\$ 845,755</u>	<u>\$ 572,995</u>
Capital Outlay	<u>11,656,620</u>	<u>11,133,337</u>	<u>3,568,193</u>	<u>7,565,144</u>
Total Expenditures	<u>\$ 12,552,087</u>	<u>\$ 12,552,087</u>	<u>\$ 4,413,948</u>	<u>\$ 8,138,139</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-59

**TAG CRIMINAL JUSTICE GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$	\$ 23,910	\$ 22,666	\$ (1,244)
Total Revenues	\$ <u>0</u>	\$ <u>23,910</u>	\$ <u>22,666</u>	\$ <u>(1,244)</u>
Expenditures:				
Public Safety				
Salaries and Benefits	\$	\$ 10,000	\$ 10,000	\$ 0
Supplies		3,000	2,623	377
Professional Contract Services		<u>10,910</u>	<u>10,043</u>	<u>867</u>
Total Public Safety	\$ <u>0</u>	\$ <u>23,910</u>	\$ <u>22,666</u>	\$ <u>1,244</u>
Total Expenditures	\$ <u>0</u>	\$ <u>23,910</u>	\$ <u>22,666</u>	\$ <u>1,244</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-60

**CDA BUSINESS CRIMES
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 35,000	\$ 35,000	\$ 25,515	\$ (9,485)
Investment Earnings	3,500	3,500	5,727	2,227
Miscellaneous	48,000	48,000	22,017	(25,983)
Total Revenues	<u>\$ 86,500</u>	<u>\$ 86,500</u>	<u>\$ 53,259</u>	<u>\$ (33,241)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$	\$ 24,000	\$ 23,955	\$ 45
Supplies	36,500	36,500	11,947	24,553
Maintenance	5,000	5,000		5,000
Training/Dues	10,000	26,000	14,508	11,492
Professional Contract Services	35,000	45,000	14,198	30,802
Total Legal	<u>\$ 86,500</u>	<u>\$ 136,500</u>	<u>\$ 64,608</u>	<u>\$ 71,892</u>
Total Expenditures	<u>\$ 86,500</u>	<u>\$ 136,500</u>	<u>\$ 64,608</u>	<u>\$ 71,892</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ (50,000)</u>	<u>\$ (11,349)</u>	<u>\$ 38,651</u>
Net Change in Fund Balances	\$ 0	\$ (50,000)	\$ (11,349)	\$ 38,651
Fund Balances - Beginning	<u>116,109</u>	<u>116,109</u>	<u>116,109</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 116,109</u></u>	<u><u>\$ 66,109</u></u>	<u><u>\$ 104,760</u></u>	<u><u>\$ 38,651</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-61

CDA CONTRABAND FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Investment Earnings	\$ 4,000	\$ 4,000	\$ 6,170	\$ 2,170
Miscellaneous	96,000	96,000	98,408	2,408
Total Revenues	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 104,578</u>	<u>\$ 4,578</u>
Expenditures:				
Legal				
Other	\$ 100,000	\$ 175,000	\$ 124,421	\$ 50,579
Total Legal	<u>\$ 100,000</u>	<u>\$ 175,000</u>	<u>\$ 124,421</u>	<u>\$ 50,579</u>
Capital Outlay	\$ 0	\$ 0	\$ 15,184	\$ (15,184)
Total Expenditures	<u>\$ 100,000</u>	<u>\$ 175,000</u>	<u>\$ 139,605</u>	<u>\$ 35,395</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ (75,000)</u>	<u>\$ (35,027)</u>	<u>\$ 39,973</u>
Net Change in Fund Balances	\$ 0	\$ (75,000)	\$ (35,027)	\$ 39,973
Fund Balances - Beginning	<u>123,615</u>	<u>123,615</u>	<u>123,615</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 123,615</u></u>	<u><u>\$ 48,615</u></u>	<u><u>\$ 88,588</u></u>	<u><u>\$ 39,973</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-62

SOUTH PLAINS AUTO THEFT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 960,920	\$ 963,420	\$ 962,820	\$ (600)
Miscellaneous	298,420	298,420	298,759	339
Total Revenues	<u>\$ 1,259,340</u>	<u>\$ 1,261,840</u>	<u>\$ 1,261,579</u>	<u>\$ (261)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 843,739	\$ 799,919	\$ 812,459	\$ (12,540)
Supplies	179,929	218,489	300,018	(81,529)
Training/Dues	16,000	26,500	20,968	5,532
Professional Contract Services	205,620	205,620	205,959	(339)
Total Legal	<u>\$ 1,245,288</u>	<u>\$ 1,250,528</u>	<u>\$ 1,339,404</u>	<u>\$ (88,876)</u>
Capital Outlay	256,880	254,140	167,288	86,852
Total Expenditures	<u>\$ 1,502,168</u>	<u>\$ 1,504,668</u>	<u>\$ 1,506,692</u>	<u>\$ (2,024)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (242,828)</u>	<u>\$ (242,828)</u>	<u>\$ (245,113)</u>	<u>\$ (2,285)</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 242,828</u>	<u>\$ 242,828</u>	<u>\$ 245,113</u>	<u>\$ 2,285</u>
Total Other Financing Sources (Uses)	<u>\$ 242,828</u>	<u>\$ 242,828</u>	<u>\$ 245,113</u>	<u>\$ 2,285</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-63

SOUTH PLAINS AUTO THEFT CC GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$	\$ 100,000	\$ 59,995	\$ (40,005)
Total Revenues	\$ 0	\$ 100,000	\$ 59,995	\$ (40,005)
Expenditures:				
Capital Outlay	\$ 0	\$ 100,000	\$ 59,995	\$ 40,005
Total Expenditures	\$ 0	\$ 100,000	\$ 59,995	\$ 40,005
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	0	0	0	0
Fund Balances - Ending	\$ 0	\$ 0	\$ 0	\$ 0

LUBBOCK COUNTY, TEXAS

EXHIBIT C-64

JAG GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 191,119	\$ 223,157	\$ 107,116	\$ (116,041)
Investment Earnings		6,246		(6,246)
Total Revenues	<u>\$ 191,119</u>	<u>\$ 229,403</u>	<u>\$ 107,116</u>	<u>\$ (122,287)</u>
Expenditures:				
Legal				
Other	\$ 156,119	\$ 232,387	\$ 107,116	\$ 125,271
Total Legal	<u>\$ 156,119</u>	<u>\$ 232,387</u>	<u>\$ 107,116</u>	<u>\$ 125,271</u>
Capital Outlay	35,000			0
Total Expenditures	<u>\$ 191,119</u>	<u>\$ 232,387</u>	<u>\$ 107,116</u>	<u>\$ 125,271</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ (2,984)</u>	<u>\$ 0</u>	<u>\$ 2,984</u>
Net Change in Fund Balances	\$ 0	\$ (2,984)	\$ 0	\$ 2,984
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ (2,984)</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 2,984</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-65

CDA BORDER PROSECUTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 439,530	\$ 729,299	\$ 174,642	\$ (554,657)
Total Revenues	<u>\$ 439,530</u>	<u>\$ 729,299</u>	<u>\$ 174,642</u>	<u>\$ (554,657)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 436,030	\$ 722,299	\$ 174,642	\$ 547,657
Training/Dues	3,500	7,000		7,000
Total Public Safety	<u>\$ 439,530</u>	<u>\$ 729,299</u>	<u>\$ 174,642</u>	<u>\$ 554,657</u>
Total Expenditures	<u>\$ 439,530</u>	<u>\$ 729,299</u>	<u>\$ 174,642</u>	<u>\$ 554,657</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-66

CDA VICTIM ADVOCACY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 111,173	\$ 111,173	\$ 104,487	\$ (6,686)
Total Revenues	<u>\$ 111,173</u>	<u>\$ 111,173</u>	<u>\$ 104,487</u>	<u>\$ (6,686)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 136,125	\$ 141,924	\$ 139,316	\$ 2,608
Training/Dues	11,349	5,550		5,550
Total Legal	<u>\$ 147,474</u>	<u>\$ 147,474</u>	<u>\$ 139,316</u>	<u>\$ 8,158</u>
Total Expenditures	<u>\$ 147,474</u>	<u>\$ 147,474</u>	<u>\$ 139,316</u>	<u>\$ 8,158</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (36,301)</u>	<u>\$ (36,301)</u>	<u>\$ (34,829)</u>	<u>\$ 1,472</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 36,301	\$ 36,301	\$ 34,829	\$ (1,472)
Total Other Financing Sources (Uses)	<u>\$ 36,301</u>	<u>\$ 36,301</u>	<u>\$ 34,829</u>	<u>\$ (1,472)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-67

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
SEPTEMBER 30, 2024

ASSETS	Unlimited Tax Road Bonds 2019	Refunding Bonds Series 2021	Special Tax Revenue Bonds 2020	Total Nonmajor Debt Service Funds (See Exhibit C-1)
Assets:				
Cash and Cash Equivalents	\$ 471,518	\$ 3,101,540	\$ 982,427	\$ 4,555,485
Investments	147,641		307,615	455,256
Receivables (Net of Allowance for Uncollectibles)	<u>59,057</u>	<u>14,340</u>	<u>2,008</u>	<u>75,405</u>
Total Assets	<u>\$ 678,216</u>	<u>\$ 3,115,880</u>	<u>\$ 1,292,050</u>	<u>\$ 5,086,146</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:				
Liabilities:				
Total Liabilities	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Deferred Inflows of Resources:				
Unavailable Revenue - Property Taxes	\$ <u>54,150</u>	\$ <u>6,233</u>	\$ <u>0</u>	\$ <u>60,383</u>
Total Deferred Inflows of Resources	<u>\$ 54,150</u>	<u>\$ 6,233</u>	<u>\$ 0</u>	<u>\$ 60,383</u>
Fund Balances:				
Restricted Fund Balances:				
Restricted for Debt Service	\$ <u>624,066</u>	\$ <u>3,109,647</u>	\$ <u>1,292,050</u>	\$ <u>5,025,763</u>
Total Fund Balances	<u>\$ 624,066</u>	<u>\$ 3,109,647</u>	<u>\$ 1,292,050</u>	<u>\$ 5,025,763</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 678,216</u>	<u>\$ 3,115,880</u>	<u>\$ 1,292,050</u>	<u>\$ 5,086,146</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-68

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Unlimited Tax Road Bond 2019	Refunding Bonds Series 2021	Special Tax Revenue Bonds 2020	Total Nonmajor Debt Service Funds (See Exhibit C-2)
Revenue:				
Taxes				
General Property Taxes	\$ 8,019,832	\$ 973,546	\$	\$ 8,993,378
Investment Earnings	71,620	146,036	64,672	282,328
Miscellaneous	1,865			1,865
Total Revenue	<u>\$ 8,093,317</u>	<u>\$ 1,119,582</u>	<u>\$ 64,672</u>	<u>\$ 9,277,571</u>
Expenditures:				
Debt Service				
Principal	\$ 3,550,000	\$ 865,000	\$ 485,000	\$ 4,900,000
Interest	4,248,115	49,175	119,743	4,417,033
Total Expenditures	<u>\$ 7,798,115</u>	<u>\$ 914,175</u>	<u>\$ 604,743</u>	<u>\$ 9,317,033</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 295,202</u>	<u>\$ 205,407</u>	<u>\$ (540,071)</u>	<u>\$ (39,462)</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$	\$	\$ 1,175,570	\$ 1,175,570
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,175,570</u>	<u>\$ 1,175,570</u>
Net Change in Fund Balances	\$ 295,202	\$ 205,407	\$ 635,499	\$ 1,136,108
Fund Balances - Beginning	<u>328,864</u>	<u>2,904,240</u>	<u>656,551</u>	<u>3,889,655</u>
Fund Balances - Ending	<u>\$ 624,066</u>	<u>\$ 3,109,647</u>	<u>\$ 1,292,050</u>	<u>\$ 5,025,763</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-69

UNLIMITED TAX ROAD BOND 2019
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 7,834,314	\$ 7,834,314	\$ 8,019,832	\$ 185,518
Investment Earnings	15,000	15,000	71,620	56,620
Miscellaneous	93,807	93,807	1,865	(91,942)
Total Revenues	<u>\$ 7,943,121</u>	<u>\$ 7,943,121</u>	<u>\$ 8,093,317</u>	<u>\$ 150,196</u>
Debt Service:				
Principal	\$ 3,720,000	\$ 3,695,006	\$ 3,550,000	\$ 145,006
Interest and Fiscal Charges	4,223,121	4,248,115	4,248,115	0
Total Expenditures	<u>\$ 7,943,121</u>	<u>\$ 7,943,121</u>	<u>\$ 7,798,115</u>	<u>\$ 145,006</u>
Excess of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 295,202</u>	<u>\$ 295,202</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 295,202	\$ 295,202
Fund Balances - Beginning	<u>328,864</u>	<u>328,864</u>	<u>328,864</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 328,864</u>	<u>\$ 328,864</u>	<u>\$ 624,066</u>	<u>\$ 295,202</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-70

REFUNDING BONDS SERIES 2021
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 906,275	\$ 906,275	\$ 973,546	\$ 67,271
Investment Earnings	8,000	8,000	146,036	138,036
Total Revenues	<u>\$ 914,275</u>	<u>\$ 914,275</u>	<u>\$ 1,119,582</u>	<u>\$ 205,307</u>
Expenditures:				
Debt Service:				
Principal	\$ 865,000	\$ 865,000	\$ 865,000	\$ 0
Interest and Fiscal Charges	49,275	49,275	49,175	100
Total Expenditures	<u>\$ 914,275</u>	<u>\$ 914,275</u>	<u>\$ 914,175</u>	<u>\$ 100</u>
Excess of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 205,407</u>	<u>\$ 205,407</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 205,407	\$ 205,407
Fund Balances - Beginning	<u>2,904,240</u>	<u>2,904,240</u>	<u>2,904,240</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 2,904,240</u>	<u>\$ 2,904,240</u>	<u>\$ 3,109,647</u>	<u>\$ 205,407</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-71

SPECIAL TAX REVENUE BONDS 2020
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Investment Earnings	\$ 35,000	\$ 35,000	\$ 64,672	\$ 29,672
Total Revenues	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 64,672</u>	<u>\$ 29,672</u>
Expenditures:				
Debt Service:				
Principal	\$ 485,000	\$ 485,000	\$ 485,000	\$ 0
Interest and Fiscal Charges	120,285	120,285	119,743	542
Bond Issuance Costs	605,285	605,285		605,285
Total Expenditures	<u>\$ 1,210,570</u>	<u>\$ 1,210,570</u>	<u>\$ 604,743</u>	<u>\$ 605,827</u>
Excess of Revenues Over Expenditures	<u>\$ (1,175,570)</u>	<u>\$ (1,175,570)</u>	<u>\$ (540,071)</u>	<u>\$ 635,499</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 1,175,570</u>	<u>\$ 1,175,570</u>	<u>\$ 1,175,570</u>	<u>\$ 0</u>
Total Other Financing Sources (Uses)	<u>\$ 1,175,570</u>	<u>\$ 1,175,570</u>	<u>\$ 1,175,570</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 635,499	\$ 635,499
Fund Balances - Beginning	<u>656,551</u>	<u>656,551</u>	<u>656,551</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 656,551</u>	<u>\$ 656,551</u>	<u>\$ 1,292,050</u>	<u>\$ 635,499</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-72

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
SEPTEMBER 30, 2024

ASSETS	<u>MPO Road Construction</u>	<u>CRTC Renovations #2</u>	<u>Permanent Improvement</u>	<u>Venue Capital Project</u>	<u>Total Nonmajor Capital Projects Funds (See Exhibit C-1)</u>
Assets:					
Cash and Cash Equivalents	\$ 490,262	\$ 1,317,907	\$ 1,749,665	\$ 476,472	\$ 4,034,306
Investments	153,510	412,660	547,852	149,192	1,263,214
Receivables (Net of Allowance for Uncollectibles)	<u>1,002</u>	<u>2,694</u>	<u>26,592</u>	<u>974</u>	<u>31,262</u>
Total Assets	<u>\$ 644,774</u>	<u>\$ 1,733,261</u>	<u>\$ 2,324,109</u>	<u>\$ 626,638</u>	<u>\$ 5,328,782</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:					
Liabilities:					
Accounts Payable	\$ 42,747	\$ 429,609	\$ 1,098,144	\$ 94,956	\$ 1,665,456
Total Liabilities	<u>\$ 42,747</u>	<u>\$ 429,609</u>	<u>\$ 1,098,144</u>	<u>\$ 94,956</u>	<u>\$ 1,665,456</u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue - Property Taxes	\$	\$	\$ 20,700	\$	\$ 20,700
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 20,700</u>	<u>\$ 0</u>	<u>\$ 20,700</u>
Fund Balances:					
Restricted for Capital Projects	\$ 602,027	\$ 1,303,652	\$ 1,205,265	\$ 531,682	\$ 3,642,626
Total Fund Balances	<u>\$ 602,027</u>	<u>\$ 1,303,652</u>	<u>\$ 1,205,265</u>	<u>\$ 531,682</u>	<u>\$ 3,642,626</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 644,774</u>	<u>\$ 1,733,261</u>	<u>\$ 2,324,109</u>	<u>\$ 626,638</u>	<u>\$ 5,328,782</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-73

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	MPO Road Construction	CRTC Renovations #2	Permanent Improvement	Venue Capital Project	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenue:					
General Property Taxes	\$	\$	\$ 3,080,332	\$	\$ 3,080,332
Investment Earnings	28,166	77,046	183,216	18,103	306,531
Miscellaneous			104,565		104,565
Total Revenue	<u>\$ 28,166</u>	<u>\$ 77,046</u>	<u>\$ 3,368,113</u>	<u>\$ 18,103</u>	<u>\$ 3,491,428</u>
Expenditures:					
Current					
Facilities	\$	\$	\$ 46,154	\$	\$ 46,154
Capital Outlay	502,882	3,998,459	5,734,271	1,466,246	11,701,858
Debt Service					
Principal			1,191,188		1,191,188
Interest			480,755		480,755
Total Expenditures	<u>\$ 502,882</u>	<u>\$ 3,998,459</u>	<u>\$ 7,452,368</u>	<u>\$ 1,466,246</u>	<u>\$ 13,419,955</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (474,716)</u>	<u>\$ (3,921,413)</u>	<u>\$ (4,084,255)</u>	<u>\$ (1,448,143)</u>	<u>\$ (9,928,527)</u>
Other Financing Sources (Uses):					
Transfers In (Out)	\$ 816,979	\$ 2,753,000	\$ 539,000	\$ 1,800,000	\$ 5,908,979
Total Other Financing Sources (Uses)	<u>\$ 816,979</u>	<u>\$ 2,753,000</u>	<u>\$ 539,000</u>	<u>\$ 1,800,000</u>	<u>\$ 5,908,979</u>
Net Change in Fund Balances	\$ 342,263	\$ (1,168,413)	\$ (3,545,255)	\$ 351,857	\$ (4,019,548)
Fund Balances - Beginning	<u>259,764</u>	<u>2,472,065</u>	<u>4,750,520</u>	<u>179,825</u>	<u>7,662,174</u>
Fund Balances - Ending	<u><u>\$ 602,027</u></u>	<u><u>\$ 1,303,652</u></u>	<u><u>\$ 1,205,265</u></u>	<u><u>\$ 531,682</u></u>	<u><u>\$ 3,642,626</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-74

MPO ROAD CONSTRUCTION
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Investment Earnings	\$ 29,313	\$ 29,313	\$ 28,166	\$ (1,147)
Total Revenues	<u>\$ 29,313</u>	<u>\$ 29,313</u>	<u>\$ 28,166</u>	<u>\$ (1,147)</u>
Expenditures:				
Capital Outlay	\$ 843,292	\$ 1,410,271	\$ 502,882	\$ 907,389
Total Expenditures	<u>\$ 843,292</u>	<u>\$ 1,410,271</u>	<u>\$ 502,882</u>	<u>\$ 907,389</u>
Excess of Revenues Over Expenditures	<u>\$ (813,979)</u>	<u>\$ (1,380,958)</u>	<u>\$ (474,716)</u>	<u>\$ 906,242</u>
Other Financing Sources (Uses):				
Transfers In	\$ 250,000	\$ 816,979	\$ 816,979	\$ 0
Total Other Financing Sources (Uses)	<u>\$ 250,000</u>	<u>\$ 816,979</u>	<u>\$ 816,979</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (563,979)	\$ (563,979)	\$ 342,263	\$ 906,242
Fund Balances - Beginning	<u>259,764</u>	<u>259,764</u>	<u>259,764</u>	<u>0</u>
Fund Balances - Ending	<u>\$ (304,215)</u>	<u>\$ (304,215)</u>	<u>\$ 602,027</u>	<u>\$ 906,242</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-75

**CRTC RENOVATIONS #2
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Investment Earnings	\$ 60,000	\$ 60,000	\$ 77,046	\$ 17,046
Total Revenues	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 77,046</u>	<u>\$ 17,046</u>
Expenditures:				
Capital Outlay	\$ 5,213,000	\$ 5,213,000	\$ 3,998,459	\$ 1,214,541
Total Expenditures	<u>\$ 5,213,000</u>	<u>\$ 5,213,000</u>	<u>\$ 3,998,459</u>	<u>\$ 1,214,541</u>
Excess of Revenues Over Expenditures	<u>\$ (5,153,000)</u>	<u>\$ (5,153,000)</u>	<u>\$ (3,921,413)</u>	<u>\$ 1,231,587</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 2,753,000	\$ 2,753,000	\$ 2,753,000	\$ 0
Total Other Financing Sources (Uses)	<u>\$ 2,753,000</u>	<u>\$ 2,753,000</u>	<u>\$ 2,753,000</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (2,400,000)	\$ (2,400,000)	\$ (1,168,413)	\$ 1,231,587
Fund Balances - Beginning	<u>2,472,065</u>	<u>2,472,065</u>	<u>2,472,065</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 72,065</u></u>	<u><u>\$ 72,065</u></u>	<u><u>\$ 1,303,652</u></u>	<u><u>\$ 1,231,587</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-76

PERMANENT IMPROVEMENT
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 3,041,664	\$ 3,041,664	\$ 3,080,332	\$ 38,668
Investment Earnings	150,000	150,000	183,216	33,216
Miscellaneous	133,732	133,732	104,565	(29,167)
Total Revenues	<u>\$ 3,325,396</u>	<u>\$ 3,325,396</u>	<u>\$ 3,368,113</u>	<u>\$ 42,717</u>
Expenditures:				
Facilities				
Rental/Leases	\$ 60,000	\$ 49,300	\$ 46,154	\$ 3,146
Total Facilities	<u>\$ 60,000</u>	<u>\$ 49,300</u>	<u>\$ 46,154</u>	<u>\$ 3,146</u>
Capital Outlay	7,442,000	7,518,366	5,734,271	1,784,095
Debt Service				
Principal	1,183,823	1,191,189	1,191,188	1
Interest	484,787	480,755	480,755	0
Total Expenditures	<u>\$ 9,170,610</u>	<u>\$ 9,239,610</u>	<u>\$ 7,452,368</u>	<u>\$ 1,787,242</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (5,845,214)</u>	<u>\$ (5,914,214)</u>	<u>\$ (4,084,255)</u>	<u>\$ 1,829,959</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 470,000	\$ 539,000	\$ 539,000	\$ 0
Total Other Financing Sources (Uses)	<u>\$ 470,000</u>	<u>\$ 539,000</u>	<u>\$ 539,000</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (5,375,214)	\$ (5,375,214)	\$ (3,545,255)	\$ 1,829,959
Fund Balances - Beginning	<u>4,750,520</u>	<u>4,750,520</u>	<u>4,750,520</u>	<u>0</u>
Fund Balances - Ending	<u>\$ (624,694)</u>	<u>\$ (624,694)</u>	<u>\$ 1,205,265</u>	<u>\$ 1,829,959</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-77

VENUE CAPITAL PROJECT
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Investment Earnings	\$ 20,000	\$ 20,000	\$ 18,103	\$ (1,897)
Total Revenues	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 18,103</u>	<u>\$ (1,897)</u>
Expenditures:				
Capital Outlay	\$ 200,200	\$ 2,000,200	\$ 1,466,246	\$ 533,954
Total Expenditures	<u>\$ 200,200</u>	<u>\$ 2,000,200</u>	<u>\$ 1,466,246</u>	<u>\$ 533,954</u>
Excess of Revenues Over Expenditures	<u>\$ (180,200)</u>	<u>\$ (1,980,200)</u>	<u>\$ (1,448,143)</u>	<u>\$ 532,057</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 0	\$ 1,800,000	\$ 1,800,000	\$ 0
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 1,800,000</u>	<u>\$ 1,800,000</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (180,200)	\$ (180,200)	\$ 351,857	\$ 532,057
Fund Balances - Beginning	<u>179,825</u>	<u>179,825</u>	<u>179,825</u>	<u>0</u>
Fund Balances - Ending	<u>\$ (375)</u>	<u>\$ (375)</u>	<u>\$ 531,682</u>	<u>\$ 532,057</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-78

**TAX ROAD BOND CONSTRUCTION
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Investment Earnings	\$ 750,000	\$ 750,000	\$ 2,766,365	\$ 2,016,365
Total Revenues	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>\$ 2,766,365</u>	<u>\$ 2,016,365</u>
Expenditures:				
Capital Outlay	\$ 59,809,148	\$ 59,809,148	\$ 5,198,161	\$ 54,610,987
Total Expenditures	<u>\$ 59,809,148</u>	<u>\$ 59,809,148</u>	<u>\$ 5,198,161</u>	<u>\$ 54,610,987</u>
Excess of Revenues Over Expenditures	<u>\$ (59,059,148)</u>	<u>\$ (59,059,148)</u>	<u>\$ (2,431,796)</u>	<u>\$ 56,627,352</u>
Net Change in Fund Balances	\$ (59,059,148)	\$ (59,059,148)	\$ (2,431,796)	\$ 56,627,352
Fund Balances - Beginning	<u>59,291,071</u>	<u>59,291,071</u>	<u>59,291,071</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 231,923</u>	<u>\$ 231,923</u>	<u>\$ 56,859,275</u>	<u>\$ 56,627,352</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-79

MEDICAL EXAMINER'S BUILDING CONSTRUCTION
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Investment Earnings	\$	\$ 200,000	\$ 1,201,004	\$ 1,001,004
Miscellaneous		6,479	6,479	0
Total Revenues	\$ 0	\$ 206,479	\$ 1,207,483	\$ 1,001,004
Expenditures:				
Capital Outlay	\$ 0	\$ 35,692,951	\$ 6,099,434	\$ 29,593,517
Debt Service:				
Bond Issuance Costs	\$	\$ 197,500	\$ 197,500	\$ 0
Total Expenditures	\$ 0	\$ 35,890,451	\$ 6,296,934	\$ 29,593,517
Excess of Revenues Over Expenditures	\$ 0	\$ (35,683,972)	\$ (5,089,451)	\$ 30,594,521
Other Financing Sources (Uses):				
Issuance of Bonds	\$	\$ 32,240,000	\$ 32,240,000	\$ 0
Premiums on Bonds Issued		3,443,972	3,443,972	0
Total Other Financing Sources (Uses)	\$ 0	\$ 35,683,972	\$ 35,683,972	\$ 0
Net Change in Fund Balances	\$ 0	\$ 0	\$ 30,594,521	\$ 30,594,521
Fund Balances - Beginning				
Fund Balances - Ending	\$ 0	\$ 0	\$ 30,594,521	\$ 30,594,521

LUBBOCK COUNTY, TEXAS

EXHIBIT C-80

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2024

	<u>Employee Health</u>	<u>Workers Compensation</u>	<u>Total Internal Service Funds (See Exhibit A-7)</u>
ASSETS:			
Current Assets			
Cash and Cash Equivalents	\$ 4,164,128	\$ 7,229,999	\$ 11,394,127
Investments	1,303,863	2,263,842	3,567,705
Receivables (Net of Allowance for Uncollectibles)	31,973	20,628	52,601
Total Current Assets	<u>\$ 5,499,964</u>	<u>\$ 9,514,469</u>	<u>\$ 15,014,433</u>
Total Assets	<u>\$ 5,499,964</u>	<u>\$ 9,514,469</u>	<u>\$ 15,014,433</u>
LIABILITIES:			
Current Liabilities			
Accounts Payable	\$ 59,012	\$ 7,076	\$ 66,088
Claims Payable	1,106,667	1,858,633	2,965,300
Total Current Liabilities	<u>\$ 1,165,679</u>	<u>\$ 1,865,709</u>	<u>\$ 3,031,388</u>
Total Liabilities	<u>\$ 1,165,679</u>	<u>\$ 1,865,709</u>	<u>\$ 3,031,388</u>
NET POSITION:			
Restricted for Health Insurance Claims	\$ 4,334,285	\$	\$ 4,334,285
Restricted for Workers Compensation Claims		7,648,760	7,648,760
Total Net Position	<u>\$ 4,334,285</u>	<u>\$ 7,648,760</u>	<u>\$ 11,983,045</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-81

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Employee Health</u>	<u>Workers Compensation</u>	<u>Total Internal Service Funds (See Exhibit A-8)</u>
OPERATING REVENUES:			
Billings to Departments and Employees	\$ 13,069,652	\$ 2,302,258	\$ 15,371,910
Total Operating Revenues	<u>\$ 13,069,652</u>	<u>\$ 2,302,258</u>	<u>\$ 15,371,910</u>
OPERATING EXPENSES:			
Professional Fees	\$ 30,000	\$	\$ 30,000
Administration	719,619	27,152	746,771
Insurance/Bonds		235,129	235,129
Claims	14,638,305	525,911	15,164,216
Total Operating Expenses	<u>\$ 15,387,924</u>	<u>\$ 788,192</u>	<u>\$ 16,176,116</u>
Operating Income (Loss)	<u>\$ (2,318,272)</u>	<u>\$ 1,514,066</u>	<u>\$ (804,206)</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	\$ 125,147	\$ 585,548	\$ 710,695
Total Non-Operating Revenues (Expenses)	<u>\$ 125,147</u>	<u>\$ 585,548</u>	<u>\$ 710,695</u>
Income (Loss) Before Transfers	<u>\$ (2,193,125)</u>	<u>\$ 2,099,614</u>	<u>\$ (93,511)</u>
Transfers In (Out)	<u>\$ 3,756,475</u>	<u>\$ (3,756,475)</u>	<u>\$ 0</u>
Change in Net Position	\$ 1,563,350	\$ (1,656,861)	\$ (93,511)
Total Net Position - Beginning	<u>2,770,935</u>	<u>9,305,621</u>	<u>12,076,556</u>
Total Net Position - Ending	<u>\$ 4,334,285</u>	<u>\$ 7,648,760</u>	<u>\$ 11,983,045</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-82

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Employee Health	Workers Compensation	Total Internal Service Funds (See Exhibit A-9)
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$ 13,069,652	\$ 2,302,258	\$ 15,371,910
Cash Payments to Suppliers for Goods and Services	(15,362,609)	(886,529)	(16,249,138)
Net Cash from Operating Activities	<u>\$ (2,292,957)</u>	<u>\$ 1,415,729</u>	<u>\$ (877,228)</u>
Cash Flows from Non-Capital Financing Activities			
Cash Transfers from (to) Other Funds	\$ 3,756,475	\$ (3,756,475)	\$ 0
Net Cash from Non-Capital Financing Activities	<u>\$ 3,756,475</u>	<u>\$ (3,756,475)</u>	<u>\$ 0</u>
Cash Flows from Investing Activities			
Purchase of Investments	\$ (62,403)	\$	\$ (62,403)
Sale of Investments		1,336,069	1,336,069
Interest and Dividends on Investments	125,147	585,548	710,695
Net Cash from Investing Activities	<u>\$ 62,744</u>	<u>\$ 1,921,617</u>	<u>\$ 1,984,361</u>
Net Increase (Decrease) in Cash and Cash Equivalents	\$ 1,526,262	\$ (419,129)	\$ 1,107,133
Cash and Cash Equivalents at Beginning of Year	2,637,866	7,649,128	10,286,994
Cash and Cash Equivalents at End of Year	<u>\$ 4,164,128</u>	<u>\$ 7,229,999</u>	<u>\$ 11,394,127</u>
Reconciliation of Operating Income to Net Cash from Operating Activities			
Operating Income (Loss)	\$ (2,318,272)	\$ 1,514,066	\$ (804,206)
Change in Assets and Liabilities			
Decrease (Increase) in Receivables	\$ 867,717	\$ (3,441)	\$ 864,276
Increase (Decrease) in Accounts Payable	(842,402)	(94,896)	(937,298)
Total Adjustments	<u>\$ 25,315</u>	<u>\$ (98,337)</u>	<u>\$ (73,022)</u>
Net Cash from Operating Activities	<u>\$ (2,292,957)</u>	<u>\$ 1,415,729</u>	<u>\$ (877,228)</u>

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	County Treasurer	Tax Assessor/ Collector	County Clerk	District Clerk	Medical Examiner	District Attorney	Sheriff	Employee Flex Spending	CSCD Funds	Custodial Funds (See Exhibit A-10)
ASSETS:										
Cash and Cash Equivalents	\$ 2,029,407	\$ 361,055	\$ 2,784,039	\$ 7,051,628	\$ 3,230	\$ 328,886	\$ 621,837	\$ 83,114	\$ 3,477,745	\$ 16,740,941
Receivables (Net of Allowance for Uncollectibles)					1,065				5,208	6,273
Total Assets	<u>\$ 2,029,407</u>	<u>\$ 361,055</u>	<u>\$ 2,784,039</u>	<u>\$ 7,051,628</u>	<u>\$ 4,295</u>	<u>\$ 328,886</u>	<u>\$ 621,837</u>	<u>\$ 83,114</u>	<u>\$ 3,482,953</u>	<u>\$ 16,747,214</u>
LIABILITIES:										
Accounts Payable	\$	\$	\$	\$	\$	\$	\$	\$ 15,000	\$ 138,468	\$ 153,468
Payroll Taxes									9,624	9,624
Accrued Wages									173,999	173,999
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 15,000</u>	<u>\$ 322,091</u>	<u>\$ 337,091</u>
NET POSITION:										
Restricted for:										
Individuals, Organizations, and Other Governments	\$ 2,029,407	\$ 361,055	\$ 2,784,039	\$ 7,051,628	\$ 4,295	\$ 328,886	\$ 621,837	\$ 68,114	\$ 3,160,862	\$ 16,410,123
Total Net Position	<u>\$ 2,029,407</u>	<u>\$ 361,055</u>	<u>\$ 2,784,039</u>	<u>\$ 7,051,628</u>	<u>\$ 4,295</u>	<u>\$ 328,886</u>	<u>\$ 621,837</u>	<u>\$ 68,114</u>	<u>\$ 3,160,862</u>	<u>\$ 16,410,123</u>

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	County Treasurer	Tax Assessor/ Collector	County Clerk	District Clerk	Medical Examiner	District Attorney	Sheriff	Juvenile Probation	Employee Flex Spending	CSCD Funds	Custodial Funds (See Exhibit A-11)
ADDITIONS:											
Receipts from Bail Bonds	\$ 979,500										\$ 979,500
Receipts from Tax Assessor Fee Office		259,129,235									259,129,235
Receipts from County Clerk Fee Office			18,387,694								18,387,694
Receipts from District Clerk Fee Office				8,412,064							8,412,064
Receipts from Medical Examiner					18,985						18,985
Receipts from District Attorney						552,311					552,311
Receipts from Sheriff Fee Office							6,445,719				6,445,719
Receipts from Juvenile Probation								1,635			1,635
Receipts from Flex Spending									523,703		523,703
Receipts from Adult Probation Grants and Fees										8,775,962	8,775,962
Total Additions	<u>\$ 979,500</u>	<u>\$ 259,129,235</u>	<u>\$ 18,387,694</u>	<u>\$ 8,412,064</u>	<u>\$ 18,985</u>	<u>\$ 552,311</u>	<u>\$ 6,445,719</u>	<u>\$ 1,635</u>	<u>\$ 523,703</u>	<u>\$ 8,775,962</u>	<u>\$ 303,226,808</u>
DEDUCTIONS:											
Bail Bond Payments	\$ 1,124,668										\$ 1,124,668
Tax Assessor Payments		258,901,958									258,901,958
County Clerk Fee Payments and Trust Distribution			18,348,096								18,348,096
District Clerk Fee Payments and Trust Distribution				6,583,062							6,583,062
Medical Examiner Fee Payments					26,170						26,170
District Attorney Fee Payments						542,281					542,281
Sheriff Fee Payments, Commissary, and Inmate Trust Distribution							6,246,858				6,246,858
Juvenile Fee Payments								1,780			1,780
Flex Spending Payments									517,625		517,625
Adult Probation Grant Expenditures										8,140,198	8,140,198
Total Deductions	<u>\$ 1,124,668</u>	<u>\$ 258,901,958</u>	<u>\$ 18,348,096</u>	<u>\$ 6,583,062</u>	<u>\$ 26,170</u>	<u>\$ 542,281</u>	<u>\$ 6,246,858</u>	<u>\$ 1,780</u>	<u>\$ 517,625</u>	<u>\$ 8,140,198</u>	<u>\$ 300,432,696</u>
Change in Net Position	\$ (145,168)	\$ 227,277	\$ 39,598	\$ 1,829,002	\$ (7,185)	\$ 10,030	\$ 198,861	\$ (145)	\$ 6,078	\$ 635,764	\$ 2,794,112
Net Position- Beginning	<u>2,174,575</u>	<u>133,777</u>	<u>2,744,440</u>	<u>5,222,627</u>	<u>11,480</u>	<u>318,856</u>	<u>422,976</u>	<u>145</u>	<u>62,037</u>	<u>2,525,098</u>	<u>13,616,011</u>
Net Position- Ending	<u>\$ 2,029,407</u>	<u>\$ 361,054</u>	<u>\$ 2,784,038</u>	<u>\$ 7,051,629</u>	<u>\$ 4,295</u>	<u>\$ 328,886</u>	<u>\$ 621,837</u>	<u>\$ 0</u>	<u>\$ 68,115</u>	<u>\$ 3,160,862</u>	<u>\$ 16,410,123</u>

STATISTICAL SECTION
(Unaudited)

STATISTICAL SECTION

This part of Lubbock County's (the County) Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, notes disclosures, and required supplementary information says about the County's overall financial health.

CONTENTS

Financial Trends	Pages
This segment contains information to help the reader understand how the County's financial performance and well-being have changed over time.	180-184
Revenue Capacity	
This segment contains information to help the reader assess the County's most significant local revenue sources which are sales tax followed closely by property tax.	185-192
Debt Capacity	
This segment contains information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	193-196
Economic and Demographic Information	
This segment contains demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	197-198
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	199-204

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.

**EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE) REVENUE
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental Activities										
General Government	\$ 9,143,526	\$ 11,191,118	\$ 10,249,343	\$ 11,134,148	\$ 10,981,003	\$ 15,577,643	\$ 14,576,152	\$ 42,088,994	\$ 21,323,125	\$ 18,198,619
Financial Administration	3,927,700	4,049,396	4,376,055	4,699,482	4,153,227	4,611,573	4,639,821	4,477,257	5,289,888	5,386,624
Judicial	16,458,250	17,093,442	18,659,206	19,076,464	18,616,929	19,583,576	18,605,469	12,976,145	15,062,922	17,269,417
Legal	7,711,923	7,886,231	8,672,852	8,538,725	8,032,332	8,987,977	9,174,957	9,022,145	10,232,329	11,403,602
Public Safety	43,708,906	44,032,975	48,341,092	49,252,965	44,605,672	47,866,638	53,755,375	57,432,125	67,770,198	70,041,534
Correctional	8,695,569	8,135,575	9,286,078	9,145,577	8,274,270	9,050,579	8,536,846	8,308,738	9,286,182	10,508,165
Facilities	7,882,868	7,675,703	8,196,549	8,082,032	7,199,864	7,387,137	7,352,035	7,646,404	8,770,639	10,350,273
Health	240,303	244,319	301,485	281,089	252,410	255,514				
Welfare	545,741	514,458	546,672	532,207	505,778	487,469	696,986	1,167,177	535,808	602,185
Conservation	287,673	284,984	283,049	265,553	303,629	287,255	271,160	289,484	311,053	355,801
Elections	1,438,257	2,285,631	7,380,106	1,921,659	1,846,251	2,502,894	2,287,112	5,145,074	1,506,503	3,344,586
Culture/Recreation	680,980	715,178	675,471	725,024	671,656	709,137	787,752	568,887	604,735	514,469
Transportation	6,969,138	5,949,753	9,642,000	10,107,333	8,244,134	9,109,461	10,676,094	8,306,806	10,745,018	13,995,462
Interest on Long-Term Debt and Bond Issuance Costs	2,480,969	2,228,272	2,230,221	1,565,207	1,493,282	1,605,806	2,580,471	1,995,471	3,432,993	6,247,782
Total Governmental Activities Expenses	<u>\$ 110,171,803</u>	<u>\$ 112,287,035</u>	<u>\$ 128,840,179</u>	<u>\$ 125,327,465</u>	<u>\$ 115,180,437</u>	<u>\$ 128,022,659</u>	<u>\$ 133,940,230</u>	<u>\$ 159,424,707</u>	<u>\$ 154,871,393</u>	<u>\$ 168,218,519</u>
Total Primary Government Expenses	<u>\$ 110,171,803</u>	<u>\$ 112,287,035</u>	<u>\$ 128,840,179</u>	<u>\$ 125,327,465</u>	<u>\$ 115,180,437</u>	<u>\$ 128,022,659</u>	<u>\$ 133,940,230</u>	<u>\$ 159,424,707</u>	<u>\$ 154,871,393</u>	<u>\$ 168,218,519</u>
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	\$ 1,116,077	\$ 1,450,037	\$ 1,842,041	\$ 1,735,831	\$ 2,004,935	\$ 1,990,592	\$ 2,355,498	\$ 2,004,931	\$ 2,230,213	\$ 1,714,576
Judicial	6,413,091	5,929,190	5,173,868	6,300,175	6,557,651	5,677,677	5,333,569	3,889,374	3,277,363	3,140,738
Legal	1,151,518	988,029	997,261	881,716	1,066,989	999,898	1,138,259	1,223,553	1,243,863	1,227,724
Public Safety	4,611,382	4,882,512	4,524,877	5,674,436	5,537,599	5,750,702	6,394,052	6,035,057	5,244,120	5,244,733
Transportation	2,895,326	3,904,125	3,278,591	3,487,167	3,581,364	3,213,416	3,782,557	3,797,442	3,938,430	3,996,088
Other Activities	6,270,015	5,906,630	5,620,579	6,376,028	6,700,941	6,336,881	7,127,011	7,662,910	8,716,055	8,427,447
Operating Grants and Contributions	6,865,271	7,588,130	7,165,673	7,821,899	6,563,124	11,399,370	5,944,726	39,120,501	13,437,568	10,079,362
Capital Grants and Contributions							952,559	1,597,364	764,204	9,668,006
Total Governmental Activities Program Revenues	<u>\$ 29,322,680</u>	<u>\$ 30,648,653</u>	<u>\$ 28,602,890</u>	<u>\$ 32,277,252</u>	<u>\$ 32,012,603</u>	<u>\$ 35,368,536</u>	<u>\$ 33,028,231</u>	<u>\$ 65,331,132</u>	<u>\$ 38,851,816</u>	<u>\$ 43,498,674</u>
Total Primary Government Program Revenues	<u>\$ 29,322,680</u>	<u>\$ 30,648,653</u>	<u>\$ 28,602,890</u>	<u>\$ 32,277,252</u>	<u>\$ 32,012,603</u>	<u>\$ 35,368,536</u>	<u>\$ 33,028,231</u>	<u>\$ 65,331,132</u>	<u>\$ 38,851,816</u>	<u>\$ 43,498,674</u>
Net (Expense) Revenue										
Governmental Activities	\$ (80,849,123)	\$ (81,638,382)	\$ (100,237,289)	\$ (93,050,213)	\$ (83,167,834)	\$ (92,654,123)	\$ (100,911,999)	\$ (94,093,575)	\$ (116,019,577)	\$ (124,719,845)
Total Primary Government Net Expense	<u>\$ (80,849,123)</u>	<u>\$ (81,638,382)</u>	<u>\$ (100,237,289)</u>	<u>\$ (93,050,213)</u>	<u>\$ (83,167,834)</u>	<u>\$ (92,654,123)</u>	<u>\$ (100,911,999)</u>	<u>\$ (94,093,575)</u>	<u>\$ (116,019,577)</u>	<u>\$ (124,719,845)</u>

**GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Net (Expense) Revenue										
Governmental Activities	\$ (80,849,123)	\$ (81,638,382)	\$ (100,237,289)	\$ (93,050,213)	\$ (83,167,834)	\$ (92,654,123)	\$ (100,911,999)	\$ (94,093,575)	\$ (116,019,577)	\$ (124,719,845)
Total Primary Government Net Expense	\$ (80,849,123)	\$ (81,638,382)	\$ (100,237,289)	\$ (93,050,213)	\$ (83,167,834)	\$ (92,654,123)	\$ (100,911,999)	\$ (94,093,575)	\$ (116,019,577)	\$ (124,719,845)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	\$ 56,023,693	\$ 61,268,467	\$ 64,375,871	\$ 67,773,943	\$ 70,738,663	\$ 72,652,733	\$ 77,119,296	\$ 84,719,731	\$ 93,702,901	\$ 104,255,460
Sales Taxes	22,600,783	22,716,490	23,533,761	24,832,231	26,378,687	27,746,649	31,244,160	34,750,684	36,578,555	37,693,771
Hotel Taxes					541,256	1,568,470	2,059,743	2,463,391	2,577,403	2,637,000
Vehicle Rental Tax					195,456	671,627	727,607	845,800	881,002	945,589
State Mixed Drink Tax	1,281,088	1,301,788	1,344,660	1,448,357	1,510,993	1,217,690	1,565,849	1,867,829	1,972,527	1,969,390
Bingo Tax	283,826	248,720	238,636	231,039	248,437	270,578	242,159	238,471	222,711	227,697
Investment Earnings	3,989,362	1,808,370	2,174,775	127,198	4,829,318	2,257,484	260,202	(4,157,489)	8,320,624	14,732,297
Miscellaneous	89,256	112,233	36,238	146,328	134,924	116,357	318,937	281,389	483,438	189,578
Contributions						1,038,680				
Disposal of Property	409,469	223,551	527,370	53,320	272,739	16,812				354,382
Transfers										
Total Governmental Activities	\$ 84,677,477	\$ 87,679,619	\$ 92,231,311	\$ 94,612,416	\$ 104,850,473	\$ 107,557,080	\$ 113,537,953	\$ 121,009,806	\$ 144,739,161	\$ 163,005,164
Total Primary Government	\$ 84,677,477	\$ 87,679,619	\$ 92,231,311	\$ 94,612,416	\$ 104,850,473	\$ 107,557,080	\$ 113,537,953	\$ 121,009,806	\$ 144,739,161	\$ 163,005,164
Change in Net Position										
Governmental Activities	\$ 3,828,354	\$ 6,041,237	\$ (8,005,978)	\$ 1,562,203	\$ 21,682,639	\$ 14,902,957	\$ 12,625,954	\$ 26,916,231	\$ 28,719,584	\$ 38,285,319
Total Primary Government	\$ 3,828,354	\$ 6,041,237	\$ (8,005,978)	\$ 1,562,203	\$ 21,682,639	\$ 14,902,957	\$ 12,625,954	\$ 26,916,231	\$ 28,719,584	\$ 38,285,319

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LUBBOCK COUNTY, TEXAS

TABLE E-4

**FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Nonspendable	\$ 503,681	\$ 366,054	\$ 672,470	\$ 726,737	\$ 932,395	\$ 846,074	\$ 187,647	\$ 95,033	\$ 565,471	\$ 75,490
Committed	12,185,000	12,275,000	12,275,000	12,275,000	12,275,000	12,275,000	12,775,000	12,775,000	10,000,000	10,000,000
Assigned	875,000	875,000	875,000	875,000	875,000	875,000	875,000	1,197,960	2,292,846	3,273,815
Unassigned	<u>29,224,232</u>	<u>26,732,902</u>	<u>16,850,737</u>	<u>13,661,439</u>	<u>21,250,634</u>	<u>25,962,950</u>	<u>31,581,239</u>	<u>35,890,938</u>	<u>43,624,867</u>	<u>55,648,824</u>
Total General Fund	<u>\$ 42,787,913</u>	<u>\$ 40,248,956</u>	<u>\$ 30,673,207</u>	<u>\$ 27,538,176</u>	<u>\$ 35,333,029</u>	<u>\$ 39,959,024</u>	<u>\$ 45,418,886</u>	<u>\$ 49,958,931</u>	<u>\$ 56,483,184</u>	<u>\$ 68,998,129</u>
All Other Governmental Funds										
Nonspendable	\$ 2,023	\$ 13,420	\$ 15,919	\$ 13,862	\$ 62,990	\$ 332,762	\$ 144	\$ 1,266	\$ 2,700	\$ 5,002
Restricted	31,171,899	29,812,836	26,307,881	28,496,648	38,464,011	46,122,750	83,892,195	90,519,703	114,147,447	136,295,960
Unassigned										(25,300)
Total All Other Governmental Funds	<u>\$ 31,173,922</u>	<u>\$ 29,826,256</u>	<u>\$ 26,323,800</u>	<u>\$ 28,510,510</u>	<u>\$ 38,527,001</u>	<u>\$ 46,455,512</u>	<u>\$ 83,892,339</u>	<u>\$ 90,520,969</u>	<u>\$ 114,150,147</u>	<u>\$ 136,275,662</u>

**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues										
Taxes	\$ 78,655,953	\$ 83,919,916	\$ 87,889,346	\$ 92,673,988	\$ 97,754,405	\$ 102,576,062	\$ 110,462,642	\$ 123,439,806	\$ 133,488,338	\$ 145,190,864
Licenses, Fees and Permits	183,203	178,802	169,145	175,157	201,213	194,201	178,802	189,474	175,655	197,783
Intergovernmental	12,023,999	12,939,689	12,083,941	13,779,758	12,716,585	17,198,035	12,715,208	45,083,413	18,900,972	24,341,116
Fees of Office	5,148,037	5,060,166	4,916,547	5,391,032	5,033,996	4,908,667	5,761,976	5,531,621	5,329,145	5,182,109
Commissions	4,672,130	3,571,650	3,928,101	3,995,309	4,210,723	4,317,772	4,319,482	5,099,450	5,539,010	5,694,666
Charges for Services	5,329,251	6,645,631	6,088,856	6,088,862	6,430,466	5,863,721	6,725,949	6,350,239	6,020,488	6,288,691
Fines and Forfeitures	1,148,011	1,114,419	1,082,760	1,063,906	1,083,488	798,692	652,491	690,680	700,644	655,387
Investment Earnings	3,533,952	1,394,491	14,207	(987,731)	3,943,517	1,569,710	260,202	(4,157,489)	8,320,624	14,732,297
Other	3,310,726	3,219,414	4,133,522	4,165,680	4,322,696	3,998,622	4,845,688	4,254,941	4,771,453	3,757,786
Total Revenues	\$ 114,005,262	\$ 118,044,178	\$ 119,116,425	\$ 126,345,961	\$ 135,697,089	\$ 141,425,482	\$ 145,922,440	\$ 186,482,135	\$ 183,246,329	\$ 206,040,699
Expenditures										
General Government	\$ 8,478,165	\$ 10,388,245	\$ 9,146,141	\$ 9,857,176	\$ 9,416,469	\$ 13,427,516	\$ 12,068,765	\$ 40,196,366	\$ 18,766,240	\$ 16,532,484
Financial Administration	3,832,781	4,012,140	4,105,590	4,513,670	4,501,932	4,478,091	4,489,030	4,683,039	5,048,342	5,652,920
Judicial	16,225,903	17,001,675	17,978,143	18,649,869	19,268,428	19,260,352	19,707,792	13,877,322	14,703,854	17,859,036
Legal	7,381,823	7,654,794	8,041,555	8,141,368	8,241,931	8,643,456	8,829,303	9,515,043	9,920,802	11,829,877
Public Safety	37,682,178	39,166,689	40,936,726	43,078,158	42,748,016	41,830,618	47,424,209	54,109,509	62,158,150	66,877,181
Correctional	8,167,963	7,935,424	8,367,580	8,583,372	8,661,671	8,591,806	8,023,792	9,093,512	9,001,958	10,724,777
Facilities	6,429,425	6,368,844	6,513,519	6,576,467	6,267,200	5,837,684	5,875,859	6,360,071	7,165,224	8,322,360
Health	238,948	244,068	292,222	270,869	244,205	254,592				
Welfare	530,097	514,174	525,133	514,132	540,968	476,461	709,956	1,207,169	514,494	601,562
Conservation	281,124	273,921	269,406	253,542	296,104	274,644	258,520	286,225	298,414	345,687
Elections	1,329,111	2,245,603	7,315,638	1,878,476	1,870,690	2,462,297	2,241,840	5,177,479	1,524,620	3,111,886
Culture/Recreation	585,251	604,047	547,061	586,227	581,796	597,849	656,619	542,660	515,615	534,305
Transportation	3,961,073	3,964,316	7,436,765	8,027,110	6,515,101	6,883,362	8,724,493	7,060,196	9,133,782	12,130,435
Capital Outlay	5,466,381	13,480,224	12,896,361	9,212,928	13,411,767	24,306,462	14,956,904	23,152,276	57,565,770	42,295,728
Interest and Fees	5,524,548	5,973,091	6,579,380	5,715,000	5,745,000	6,154,895	2,490,017	2,176,444	2,242,676	4,897,788
Bond Issuance Costs					95,000	90,105	225,000	83,027		197,500
Principal	2,329,665	2,103,546	1,519,023	1,435,918	1,403,768	1,340,271	7,572,229	7,586,601	8,386,055	6,091,188
Total Expenditures	\$ 108,444,436	\$ 121,930,801	\$ 132,470,243	\$ 127,294,282	\$ 129,810,046	\$ 144,910,461	\$ 144,254,328	\$ 185,106,939	\$ 206,945,996	\$ 208,004,714
Excess of Revenues Under Expenditures	\$ 5,560,826	\$ (3,886,623)	\$ (13,353,818)	\$ (948,321)	\$ 5,887,043	\$ (3,484,979)	\$ 1,668,112	\$ 1,375,196	\$ (23,699,667)	\$ (1,964,015)
Other Financing Sources (Uses)										
Proceeds from Bonds	\$	\$	\$ 30,600,000	\$	\$ 5,015,000	\$ 5,085,000	\$ 38,325,000	\$ 3,400,000	\$ 48,605,000	\$ 32,240,000
Proceeds from Tax Notes										
Proceeds from Lease Obligations						11,154,485		9,710,452		
Proceeds from Sale of Assets										920,503
Premium or Discount on Bond Issuance			3,665,713		209,301		2,903,577	151,752	5,248,098	3,443,972
Payment to Refunded Bond Escrow			(33,990,100)					(3,468,725)		
Transfers In (Out)					4,000,000	2,500,000				
Total Other Financing Sources	\$ 0	\$ 0	\$ 275,613	\$ 0	\$ 9,224,301	\$ 18,739,485	\$ 41,228,577	\$ 9,793,479	\$ 53,853,098	\$ 36,604,475
Net Change in Fund Balances	\$ 5,560,826	\$ (3,886,623)	\$ (13,078,205)	\$ (948,321)	\$ 15,111,344	\$ 15,254,506	\$ 42,896,689	\$ 11,168,675	\$ 30,153,431	\$ 34,640,460
Debt Service as a Percentage of Noncapital Expenditures	7.6%	7.4%	6.8%	6.1%	6.1%	6.2%	7.8%	6.0%	7.1%	6.6%
Capital Outlay	\$ 5,466,381	\$ 13,480,224	\$ 12,896,361	\$ 9,212,928	\$ 13,411,767	\$ 24,306,462	\$ 14,956,904	\$ 23,152,276	\$ 57,565,770	\$ 42,295,728

LUBBOCK COUNTY, TEXAS

TABLE E-6

TAX REVENUES BY SOURCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Sales Tax</u>	<u>Hotel Tax</u>	<u>Vehicle Rental Tax</u>	<u>Total</u>
2015	\$ 56,055,170	\$ 22,600,783	\$	\$	\$ 78,655,953
2016	61,203,426	22,716,490			83,919,916
2017	64,355,585	23,533,761			87,889,346
2018	67,841,757	24,832,231			92,673,988
2019	70,639,006	26,378,687	541,256	195,456	97,754,405
2020	72,589,316	27,746,649	1,568,470	671,627	102,576,062
2021	76,431,132	31,244,160	2,059,743	727,607	110,462,642
2022	85,379,930	34,750,684	2,463,391	845,800	123,439,805
2023	93,451,378	36,578,555	2,577,403	881,002	133,488,338
2024	103,914,504	37,693,771	2,637,000	945,589	145,190,864
Percent Change 2015-2024	85.4%	66.8%			

LUBBOCK COUNTY, TEXAS

TABLE E-7

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Less: Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate
2015	15,516,691,721	2,525,973,071	841,777,983	17,200,886,809	0.345310
2016	16,239,104,330	2,643,575,123	905,036,354	17,977,643,099	0.341358
2017	17,654,978,812	2,638,100,282	1,173,467,230	19,119,611,864	0.358158
2018	18,844,510,794	2,569,706,017	1,182,131,542	20,232,085,269	0.358158
2019	20,148,728,912	2,747,553,942	1,413,835,160	21,482,447,694	0.358158
2020	21,376,084,062	2,914,920,554	1,645,675,460	22,645,329,156	0.348086
2021	22,300,295,841	3,040,949,433	1,632,695,659	23,708,549,615	0.339978
2022	23,795,170,946	3,244,796,038	1,627,614,507	25,412,352,477	0.359990
2023	27,770,475,314	3,432,305,938	2,372,621,814	28,830,159,438	0.347720
2024	31,375,104,722	3,877,821,932	2,762,616,844	32,490,309,810	0.347507

Source: Lubbock Central Appraisal District

LUBBOCK COUNTY, TEXAS

TABLE E-8

**DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

Fiscal Year	Lubbock County Direct Rates			Overlapping Rates		Total Direct & Overlapping Rates
	Basic Rate	General Obligation Debt Service	Total Direct Rate	High Plains Water District	Lubbock County Hospital District	
2014-15	0.295969	0.045389	0.341358	0.008026	0.116800	0.466184
2015-16	0.314542	0.043616	0.358158	0.008026	0.115010	0.481194
2016-17	0.315168	0.042990	0.358158	0.007500	0.112055	0.477713
2017-18	0.321104	0.037054	0.358158	0.006900	0.109800	0.474858
2018-19	0.308757	0.039329	0.348086	0.006700	0.107143	0.461929
2019-20	0.300650	0.039328	0.339978	0.006300	0.105186	0.451464
2020-21	0.301342	0.038636	0.339978	0.006040	0.103164	0.449182
2021-22	0.329655	0.030335	0.359990	0.005100	0.103164	0.468254
2022-23	0.314422	0.033298	0.347720	0.004200	0.103164	0.455084
2023-24	0.318338	0.029169	0.347507	0.004200	0.103164	0.454871

Source: Lubbock Central Appraisal District

Overlapping rates are those of local governments that apply to property owners within Lubbock County. Not all overlapping rates apply to all Lubbock County property owners (e.g., the rates for special districts apply only to the government's property owners whose property is located within the geographic boundaries of the special district).

LUBBOCK COUNTY, TEXAS

TABLE E-9

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND TEN YEARS AGO

Taxpayer	2024			2015		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Southwest Public Service	\$ 274,001,920	1	0.84%	\$		
Energas/Atmos Corp	171,595,260	2	0.53%			
Macerich South Plains LP	96,116,356	3	0.30%			
BNSF Railway Co	88,740,910	4	0.27%			
South Plains Electric Coop Inc.	85,644,030	2	0.26%			
X FAB TEXAS INC	67,604,764	6	0.21%			
ACC OP LLC	61,373,775	7	0.19%			
United Supermarket LLC	60,357,443	8	0.19%			
Westwind Realty	55,406,830	9	0.17%			
CBC Centre Suites LLC	53,900,000	10	0.17%			
Southwestern, Public Service				148,546,530	1	1.00%
Macerich Lubbock LTD PTRSHP				122,454,484	2	0.82%
Energas/Atmos Corp				61,827,780	3	0.42%
BNSF Railway Co				51,603,510	4	0.35%
United Supermarket LLC				38,815,371	5	0.26%
South Plains Electric Coop Inc.				37,050,750	6	0.25%
PYCO Industries. Inc.				31,786,502	7	0.21%
1859 Management PTRS LP				31,424,469	8	0.21%
Wal Mart Stores Inc.				30,400,000	9	0.20%
Lubbock Commercial Bldgs				29,830,868	10	0.20%
Total	\$ <u>1,014,741,288</u>		<u>3.12%</u>	\$ <u>583,740,264</u>		<u>3.93%</u>

Source: Lubbock Central Appraisal District

LUBBOCK COUNTY, TEXAS

TABLE E-10

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections and Adjustments in Subsequent Years	Total Collections and Adjustments in Year	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2015	\$ 57,335,658	\$ 56,572,486	98.67%	\$ 678,929	\$ 57,251,415	99.85%
2016	62,845,325	61,906,436	98.51%	832,346	62,738,782	99.83%
2017	66,679,190	65,528,202	98.27%	1,020,072	66,548,274	99.80%
2018	70,620,966	69,704,816	98.70%	754,845	70,459,661	99.77%
2019	73,076,907	72,118,229	98.69%	759,299	72,877,528	99.73%
2020	74,852,658	73,812,975	98.61%	778,478	74,591,453	99.65%
2021	77,784,103	77,402,969	99.51%	81,797	77,484,766	99.62%
2022	87,359,489	86,254,014	98.73%	643,901	86,897,915	99.47%
2023	97,101,770	95,647,351	98.50%	636,959	96,284,310	99.16%
2024	108,507,375	106,702,936	98.34%		106,702,936	98.34%

Source: Lubbock Central Appraisal District
Annual Collections Report

LUBBOCK COUNTY, TEXAS

TABLE E-11

TAXABLE SALES BY CATEGORY
LAST TEN CALENDAR YEARS

	Calendar Year				
	2014	2015	2016	2017	2018
Agriculture, Forestry, Fishing	\$ 1,006,310	\$ 1,007,613	\$ 1,185,899	\$ 1,457,156	\$ 1,424,131
Mining	11,458,609	7,551,603	5,454,687	10,076,094	18,340,411
Construction	129,427,055	145,672,449	146,081,386	142,437,558	155,550,856
Manufacturing	104,132,481	119,545,930	120,384,817	130,138,292	127,049,644
Transportation, Communications, Utilities	104,549,981	112,194,374	106,573,954	115,761,555	111,025,764
Wholesale Trade	332,250,648	312,603,751	307,454,404	332,661,995	393,604,377
Retail Trade	2,141,470,053	2,174,656,583	2,171,080,107	2,185,682,096	2,289,099,219
Finance, Insurance, Real Estate	84,228,612	80,342,032	85,486,424	87,763,864	97,626,973
Services	1,063,594,246	1,113,250,290	1,164,212,940	1,213,526,403	1,285,093,953
Public Administration	4,983,589	5,888,366	5,861,427	4,788,839	5,232,054
All Other Outlets				1,512,414	
Total	\$ 3,977,101,584	\$ 4,072,712,991	\$ 4,113,776,045	\$ 4,225,806,266	\$ 4,484,047,382
Direct Sales Tax Rate	0.5%	0.5%	0.5%	0.5%	0.5%

	Calendar Year				
	2019	2020	2021	2022	2023
Agriculture, Forestry, Fishing	\$ 1,597,871	\$ 1,810,160	\$ 10,717,248	\$ 10,986,926	\$ 7,992,136
Mining	20,571,909	11,796,423	18,328,052	31,276,525	34,338,943
Construction	191,533,638	178,129,051	190,460,515	184,244,523	201,010,911
Manufacturing	139,743,149	159,932,630	258,094,788	213,936,102	221,162,751
Transportation, Communications, Utilities	35,697,502	34,641,840	38,422,481	55,872,675	57,013,493
Wholesale Trade	453,381,682	417,141,819	475,292,666	597,354,185	588,237,813
Retail Trade	2,360,233,896	2,374,038,725	2,805,350,099	3,127,274,558	2,824,013,797
Finance, Insurance, Real Estate	100,857,559	89,278,227	96,317,487	137,038,081	176,571,550
Services	1,353,564,218	1,262,447,968	1,456,905,769	1,611,943,362	198,640,177
Public Administration	78,114,043	70,035,348	95,289,466	112,943,929	125,434,672
All Other Outlets				16,228	26,014
Total	\$ 4,735,295,467	\$ 4,599,252,191	\$ 5,445,178,571	\$ 6,082,887,094	\$ 4,434,442,257
	0.5%	0.5%	0.5%	0.5%	0.5%

Source: State Comptroller; <https://mycpa.cpa.state.tx.us/allocation/HistSales>
Note: Retail sales information is not available on a fiscal-year basis.

LUBBOCK COUNTY, TEXAS

TABLE E-12

DIRECT AND OVERLAPPING SALES TAX RATES
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Lubbock Rate</u>	<u>Total</u>	<u>State of Texas</u>	<u>Total</u>
2014-15	0.50%	1.50%	2.00%	6.25%	8.25%
2015-16	0.50%	1.50%	2.00%	6.25%	8.25%
2016-17	0.50%	1.50%	2.00%	6.25%	8.25%
2017-18	0.50%	1.50%	2.00%	6.25%	8.25%
2018-19	0.50%	1.50%	2.00%	6.25%	8.25%
2019-20	0.50%	1.50%	2.00%	6.25%	8.25%
2020-21	0.50%	1.50%	2.00%	6.25%	8.25%
2021-22	0.50%	1.50%	2.00%	6.25%	8.25%
2022-23	0.50%	1.50%	2.00%	6.25%	8.25%
2023-24	0.50%	1.50%	2.00%	6.25%	8.25%

LUBBOCK COUNTY, TEXAS

TABLE E-13

SALES TAX REVENUE PAYERS BY INDUSTRY
CURRENT YEAR AND TEN YEARS AGO

Taxpayer	2024			2015		
	<u>Tax Liability</u>	<u>Rank</u>	<u>Percentage of Total</u>	<u>Tax Liability</u>	<u>Rank</u>	<u>Percentage of Total</u>
	\$			\$		
Total	\$ <u> -</u>	<u> </u>	<u> </u>	\$ <u> -</u>	<u> </u>	<u> </u>

(1) Due to State law, this information is confidential and is not available to the public.

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LUBBOCK COUNTY, TEXAS

TABLE E-14

**RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year	Governmental Activities				Subscription Obligation	Total Primary Government	Percentage Of Personal Income	Per Capita
	Bonds	Tax Notes	Bond Premiums	Loans & Leases				
2024	\$ 123,310,000	\$	10,670,765	\$ 17,682,952	\$ 607,801	\$ 152,271,518	0.87%	474
2023	95,970,000		7,810,196	18,913,772	2,151,306	124,845,274	0.75%	393
2022	54,795,000		2,960,480	20,099,393		77,854,873	0.47%	248
2021	61,670,000		3,496,697	10,802,256		75,968,953	0.47%	241
2020	31,552,032			11,154,485		42,706,517	0.29%	138
2019	32,037,591	1,225,347				33,262,938	0.25%	108
2018	32,029,519	2,435,504				34,465,023	0.27%	113
2017	37,341,399	3,632,708				40,974,107	0.35%	135
2016	43,548,296	4,805,077		104,380		48,457,753	0.42%	162
2015	48,250,859	5,962,394		432,470		54,645,723	0.49%	186

LUBBOCK COUNTY, TEXAS

TABLE E-15

RATIOS OF TAX SUPPORTED BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Bonds (1)</u>	<u>Less: Amounts Available in Debt Service Funds (2)</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value of Property (3)</u>	<u>Net Debt Per Capita (4)</u>
2024	\$ 123,310,000	\$ 5,025,763	\$ 118,284,237	0.36%	372
2023	95,970,000	3,889,655	92,080,345	0.32%	290
2022	54,795,000	2,839,439	51,955,561	0.20%	164
2021	61,670,000	2,837,836	58,832,164	0.25%	187
2020	31,552,032	3,629,384	27,922,648	0.12%	90
2019	33,262,938	1,804,086	31,458,852	0.15%	102
2018	34,465,023	926,000	33,539,023	0.17%	110
2017	40,974,107	1,025,224	39,948,883	0.21%	132
2016	48,353,373	994,258	47,359,115	0.26%	158
2015	54,213,253	1,235,295	52,977,958	0.31%	181

(1) This is the general bonded debt of governmental activities, net of original issuance discounts and premiums.

(2) This is the amount restricted for debt service principal payment.

(3) See the Schedule of Assessed Value and the Estimated Actual Value of Taxable Property on page 186 for property value data.

(4) Population data can be found in the Schedule of Demographic and Economic Statistics on page 197.

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LUBBOCK COUNTY, TEXAS

TABLE E-16

**DIRECT AND OVERLAPPING
GOVERNMENTAL ACTIVITIES DEBT**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Special Districts:			
Lubbock County Hospital District	\$ 0	100.00%	\$ 0
Lubbock County WC and ID No. 1	0	100.00%	0
Cities:			
Idalou	not available	100.00%	0
Lake Ransom Canyon	11,687,277	100.00%	11,687,277
Lubbock	1,819,014,775	100.00%	1,819,014,775
Shallowater	4,764,292	100.00%	4,764,292
Slaton	11,857,080	100.00%	11,857,080
Wolfforth	18,505,000	100.00%	18,505,000
New Deal*	not available	100.00%	0
County-line Cities:			
Abernathy	653,000	16.78%	109,573
School Districts:			
Idalou ISD	9,937,217	100.00%	9,937,217
Lubbock ISD	276,240,000	100.00%	276,240,000
Lubbock-Cooper ISD	504,742,706	100.00%	504,742,706
New Deal ISD	48,647,395	100.00%	48,647,395
Roosevelt ISD	7,483,800	100.00%	7,483,800
Shallowater ISD	72,186,174	100.00%	72,186,174
County-line School Districts:			
Abernathy ISD	16,474,527	16.78%	2,764,426
Frenship ISD	18,315,842	99.61%	18,244,410
Lorenzo ISD	0	98.99%	0
Slaton ISD	10,016,741	98.99%	9,915,572
Southland ISD	0	98.99%	0
Subtotal, Overlapping Debt			<u>\$ 2,816,099,697</u>
Lubbock County, Texas			
Direct Debt	152,271,518	100%	\$ 152,271,518
Total Direct and Overlapping Debt			<u>\$ 2,968,371,215</u>

Sources: Debt outstanding data provided by each governmental unit.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of Lubbock County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Lubbock County. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of each entities' total taxable assessed value.

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LUBBOCK COUNTY, TEXAS

TABLE E-17

**LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Debt Limit	\$ 2,580,133,021	\$ 2,696,646,465	\$ 2,867,941,780	\$ 3,034,812,790	\$ 3,222,367,154	\$ 3,396,799,373	\$ 3,497,450,278	\$ 3,753,930,457	\$ 4,231,393,355	\$ 4,873,546,472
Total Net Debt Applicable to Limit	<u>(51,829,705)</u>	<u>(46,425,742)</u>	<u>(37,239,776)</u>	<u>(31,624,000)</u>	<u>(29,920,914)</u>	<u>(26,935,616)</u>	<u>(58,832,164)</u>	<u>(51,956,136)</u>	<u>(93,130,561)</u>	<u>(118,284,237)</u>
Legal Debt Margin	<u>\$ 2,528,303,316</u>	<u>\$ 2,650,220,723</u>	<u>\$ 2,830,702,004</u>	<u>\$ 3,003,188,790</u>	<u>\$ 3,192,446,240</u>	<u>\$ 3,369,863,757</u>	<u>\$ 3,438,618,114</u>	<u>\$ 3,701,974,321</u>	<u>\$ 4,138,262,794</u>	<u>\$ 4,755,262,235</u>
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	2.01%	1.72%	1.30%	1.04%	0.93%	0.79%	1.68%	1.38%	2.20%	2.43%

Legal Debt Margin Calculation for the Current Fiscal Year

Total Assessed Value of Real Property	\$ 32,490,309,810
Debt Limit (15% Assessed Value) Assessed Value	4,873,546,472
Debt Applicable to Limit:	
General Obligation Bonds and Certificates	123,310,000
Less: Amount Set Aside for Repayment	<u>(5,025,763)</u>
Net Debt Applicable to Limit	\$ <u>118,284,237</u>
Legal Debt Margin	\$ <u>4,755,262,235</u>

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LUBBOCK COUNTY, TEXAS

TABLE E-18

**DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS**

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Population (1)	293,394	299,453	303,137	305,225	307,412	310,569	314,772	314,451	317,561	320,940
Total Personal Income (1)	\$ 11,066,436,000	\$ 11,546,015,000	\$ 11,748,703,000	\$ 12,646,303,000	\$ 13,086,192,000	\$ 13,761,558,000	\$ 14,637,393,000	\$ 15,999,431,000	\$ 16,652,095,000	\$ 17,431,206,000
Per Capita Personal Income (1)	\$ 37,644	\$ 38,557	\$ 38,757	\$ 41,433	\$ 42,569	\$ 43,111	\$ 46,502	\$ 50,881	\$ 52,437	\$ 54,313
Median Age (3)	30.7	30.6	30.8	30.9	31.0	31.3	31.4	31.31	32.04	32.04
Unemployment (2)	5.0%	3.3%	3.4%	3.0%	2.6%	6.0%	3.9%	4.50%	3.70%	2.70%

Data Sources:
 1 Bureau of Economic Analysis
 2 Bureau of Labor Statistics
 3 Lubbockeda.org

LUBBOCK COUNTY, TEXAS

TABLE E-19

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

2024	2015
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	
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	
Frenship Independent School District	
U.S Postal Service	
	Largest Private Employers
	United Supermarkets
	AT&T Communications
	Convergys Corporation
	Largest Public Employers
	Texas Tech University
	Texas Tech Health Science Center
	Lubbock Independent School District
	University Medical Center
	Covenant Health System
	City of Lubbock
	Lubbock County

LUBBOCK COUNTY, TEXAS

TABLE E-20

FULL-TIME-EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government	51	51	51	49	50	65	72	87	87	88
Financial Administration	61	61	63	66	66	67	67	69	73	77
Judicial	100	101	102	102	104	103	111	112	114	115
Legal	144	146	146	147	150	150	151	98	102	105
Public Safety	512	526	531	531	529	538	544	542	549	563
Correctional	115	114	115	114	120	120	121	127	129	127
Facilities	65	66	71	71	71	72	66	68	70	75
Health	1	1	1	1	1	1	0	0	0	0
Welfare	5	5	5	5	5	5	5	5	5	5
Conservation	8	8	9	9	9	9	9	9	9	9
Elections	9	9	9	9	9	9	9	9	9	9
Culture/Recreation	7	7	7	7	7	7	7	6	6	6
Transportation	44	45	44	49	50	53	57	64	74	76
Total	<u>1,122</u>	<u>1,140</u>	<u>1,154</u>	<u>1,160</u>	<u>1,171</u>	<u>1,199</u>	<u>1,219</u>	<u>1,196</u>	<u>1,227</u>	<u>1,255</u>

Source: Budget- Comparative Summary of Employees by Function

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LUBBOCK COUNTY, TEXAS

TABLE E-21

**OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government										
County Clerk										
Number of Criminal Cases Filed	4,249	3,396	3,179	2,836	2,595	2,833	1,114	2,412	3,397	3,080
Number of Civil Cases Filed	964	940	895	917	1,244	1,157	2,490	1,016	1,250	1,107
Marriage Licenses- Formal	1,189	1,935	2,121	2,016	2,113	1,920	138	2,272	2,213	2,345
Marriage Licenses- Informal	128	115	98	94	86	84	2,140	61	59	70
Probate Cases	862	820	809	937	797	829	50	1,022	939	902
Guardianship Cases Filed	133	105	80	75	72	89	1,190	75	90	66
Mental Cases Filed	535	346	322	215	199	173	91	109	122	166
OPR Documents Recorded	46,529	55,611	48,150	48,546	49,553	56,635	66,810	61,794	49,725	50,937
Commissioners Court										
Number of Courts Held	24	24	24	24	24	24	24	24	24	24
Number of Additional Meetings Held	10	11	11	11	12	17	25	16	18	18
Information Services/County Technology										
Work Orders Opened	NA	NA	NA	NA	NA	NA	NA	10250	NA	8,684
Work Orders Closed	6,678	7,289	7,505	5,995	4,154	NA	NA	9,900	NA	8,521
Elections Administration										
Total Mail Handled	69,311	105,517	40,006	86,945	54,675	109,678	53,205	92,720	73,104	56,373
Total Mail Ballot Requests	4,184	9,170	7,481	7,034	5,619	3,618	10,778	4,400	3,886	4,219
Number of Election Workers Trained	187	175	490	334	295	409	478	334	292	292
Judicial Compliance										
Total Collections	1,582,368	1,487,956	1,260,391	1,077,745	962,070	743,742	732,073	983,303	925,300	1,178,021
Total Number of Cases	7,223	6,121	5,633	5,559	5,514	3,770	3,343	5,901	5,443	5,235
Commissioners Court Records Preservation										
Records Requests	144	176	160	203	132	193	269	170	151	177
Number of Boxes of Records	3,709	3,363	3,631	3,638	3,807	3,826	4,082	4246	4,540	4,868
Cubic Feet of Records Destroyed	1,227	701	581	487	27	27	226	206	145	55
Maintenance										
Number of Work Orders Processed	17,350	15,781	15,963	33,356	26,507	16,769	16,122	15,322	18,463	24,833
Oversaw Permanent Improvements	1,500,000	7,030,000	7,435,000	3,616,000	7,996,000	14,045,500	5,140,782	8,310,000	10,056,262	20,369,098
Conservation										
Texas Agrilife Extension										
Educational Contacts by Newsletters	5,819	7,217	8,596	8,458	10,758	8,656	8,538	9,762	19,535	39,004
Contact Hours	79,384	105,701	132,178	77,852	106,249	47,964	135,497	49,768	557,535	172,567
Total Attendance at Group Meetings	29,186	32,023	38,135	63,225	93,496	14,140	16,029	13,744	165,734	120,716
4-H Enrollment	4,266	3,150	4,350	3,510	4,170	2,316	1,906	1,999	2,875	3,872
Number of Traditional 4-H Club Member	351	345	399	450	540	374	335	372	437	436

LUBBOCK COUNTY, TEXAS

TABLE E-21

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Judicial											
District Court											
Criminal Cases Disposed	9,923	9,631	7,564	7,055	7,804	6,537	4,649	4,649	7,574	7,581	
District Clerk											
Civil Law Cases Filed	1,680	1,807	1,699	1,762	1,861	1,656	NA	1,745	1,935	1,849	
Family Law Cases Filed	2,549	2,830	2,618	2,657	2,395	2,032	NA	2,677	2,724	2,789	
Tax Law Cases Filed	261	128	124	130	129	35	NA	100	161	110	
Child Support Garnishment Orders	524	521	455	392	387	302	NA	297	311	303	
Juror Summons	78,863	62,388	57,695	58,885	60,935	38,699	NA	72,423	65,401	62,350	
Jury Financial Cards Issued*	3,618	3,743	3,722	4,426	4,063	2,386	669	4,357	3,449	3,712	
Juvenile Cases	295	331	252	240	220	156	NA	336	331	302	
Passports	958	1,081	1,086	1,312	1,346	803	NA	NA	934	1,502	
Law Library											
Number of Visitors	5,349	4,501	4,318	3,997	3,300	1,125	1,753	1,955	2,017	2,129	
Number of Volumes	14,142	14,268	14,396	14,516	NA	NA	NA	NA	N/A	N/A	
Dispute Resolution Center											
Inquiries and Referrals	3,077	2,393	2,481	2,328	2,226	1,945	2,480	2,548	4,200	2,762	
Number Assisted	6,154	4,572	4,770	4,490	4,452	3,792	4,960	5,096	7,294	5,524	
Training Participants	419	242	242	230	136	186	576	315	419	349	
Number of Training Sessions	14	9	11	11	8	9	10	11	15	10	
Training Hours Provided	155	112	139	158	144	69	158	141	189	117	
Average Monthly Collect- CSCD	116,335	136,928	109,943	99,316	139,590	100,855	83,452	55,320	52,684	41,530	
Justice of the Peace #1											
Civil Cases Filed	1,257	1,262	1,868	2,358	2,980	1,920	2,122	1,934	1,767	1,839	
Criminal Cases Filed	3,037	2,277	2,909	4,665	4,940	3,377	2,768	1,922	2,672	2,483	
Criminal Cases Disposed									3,047	2,271	
Civil Cases Disposed									2,123	1,724	
Justice of the Peace #2											
Civil Cases Filed	1,142	1,154	1,242	1,321	NA	NA	NA	1,468	2,019	1,974	
Criminal Cases Filed	2,136	2,224	2,599	901	NA	NA	NA	997	1,481	1,404	
Criminal Cases Disposed									1,053	1,138	
Civil Cases Disposed									1,495	1,968	
Justice of the Peace #3											
Civil Cases Filed	1,717	1,256	1,493	1,506	2,079	NA	1,884	2,322	2,720	2,786	
Criminal Cases Filed	1,813	1,777	1,062	1,903	1,465	NA	782	868	625	852	
Criminal Cases Disposed									1,072	702	
Civil Cases Disposed									1,594	2,444	
Justice of the Peace #4											
Civil Cases Filed	910	1,120	1,112	1,182	904	NA	NA	988	1,395	1,655	
Criminal Cases Filed	3,683	3,998	3,972	4,541	2,936	NA	NA	2,887	1,956	1,899	
Criminal Cases Disposed	3,337	2,750	3,063	1,618	1,565	NA	NA	NA	1,577	1,981	
Civil Cases Disposed	876	1,001	988	1,015	889	NA	NA	NA	1,147	1,455	
Legal											
Criminal District Attorney											
Cases Received	14,740	14,058	13,749	14,261	14,462	12,505	10,544	12,695	13,606	13,630	
Felony Cases Filed	3,633	3,105	2,671	1,840	2,419	2,835	2,018	2,598	3,035	2,948	
Misdemeanor Cases Filed	4,206	3,404	3,179	2,073	2,594	2,833	1,813	2,398	2,830	2,717	
Cases Filed	7,839	6,702	6,213	5,608	5,285	5,904	5,009	NA	NA	5,665	
Felony Cases Closed	5,579	5,407	4,161	NA	6,308	NA	NA	5,426	6,754	6,576	
Misdemeanor Cases Closed	5,722	5,185	4,381	NA	7,230	NA	NA	5,251	6,774	5,868	
Total Jury Trials	97	24	39	37	42	20	20	43	32	43	

LUBBOCK COUNTY, TEXAS

TABLE E-21

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

County Judge										
Probate Cases Filed	862	820	806	846	745	829	932	949	935	871
Mental Health Cases Filed	515	276	325	208	178	173	108	106	103	154
Guardianship Cases Filed	133	105	80	65	85	89	72	67	91	64
Hearings Held	NA	703	492	911	830	854	1,080	951	1,330	1,040
New Contracts	48	75	111	87	244	102	84	68	105	184
Contract Renewals	137	156	146	178	185	155	143	188	105	99
Contract Modifications			5	6	1	12	13	13	21	15
Financial										
County Auditor										
Accounts Payable Checks Processed	8,497	8,769	8,592	8,838	8,056	7,325	6,688	7,370	7,612	7,910
Payroll Checks Issued	32,161	32,766	33,504	33,484	33,408	37,162	33,808	33,620	33,492	33,627
Grants Processed	63	64	72	78	84	91	93	88	101	103
Bank Reconciliations Completed	845	756	890	795	843	821	790	666	132	748
Cash Counts Completed	291	289	285	289	278	72	172	268	283	248
Budget Amendments Processed	182	207	162	169	152	150	143	191	211	188
Quarterly Reviews Performed	76	87	92	76	76	56	41	66	65	81
Audits Performed	1	7	6	9	4	0	8	4	2	3
County Treasurer										
Cash Receipts Processed	5,283	5,871	4,838	4,536	4,629	5,185	5,725	5,797	6,041	5,443
Tax Assessor/Collector										
Automobile Registrations	244,063	200,500	224,140	252,151	255,253	249,353	263,129	265,016	263,872	265,721
Beer and Wine Permits Issued	195	254	184	229	240	357	292	324	282	346
Human Resources										
Applications Accepted	5,335	6,787	7,116	5,959	7,737	9,588	5,380	5,266	5,408	7,427
New Hires Processed	221	256	231	256	275	2,305	254	301	321	315
Separations Processed	242	221	240	192	263	294	315	296	290	259
Purchasing										
Purchase Orders	2,270	2,125	2,148	2,106	1,681	2,369	1,706	1,743	2,058	2,187
Formal RFDs/Bids	12	19	30	18	22	26	15	42	35	19
Informal Bids/ Quotes	163	65	69	103	58	100	193	352	423	288
Public Safety										
Detention Center										
Average Daily Jail Population	1,183	1,123	1,149	1,244	1,219	1,256	1,284	1,378	1,399	1,408
Average Daily # of Federal Inmates	78	55	36	56	58	66	64	62	31	44
Sheriff										
Active Warrants	18,737	19,401	17,936	17,540	13,748	15,199	36,340	12,661	11,038	13,709
Calls for Service Patrol	11,336	10,924	11,612	12,284	16,040	12,183	15,430	16,469	21,277	24,283
Calls Received by Communications	150,783	155,699	127,655	151,915	224,017	215,166	219,368	140,503	180,305	200,833
Juvenile Justice Center										
Number of Residents	23,840	25,080	26,517	26,184	19,423	21,166	7,155	16,063	14,995	20,832
Number of Community Service Hours	9,651	10,473	8,660	8,528	10,354	10,094	6,135	8,686	10,005	9,894
Public Works										
Total Number of Properties Inspected	370	332	367	338	363	432	432	432	536	418
Number of New Properties Inspected	190	134	185	142	135	152	152	152	458	357

LUBBOCK COUNTY, TEXAS

TABLE E-21

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Constable #1										
Civil Processed	787	885	705	949	1,064	1,064	1,141	799	1,992	3,133
Constable #2										
Civil Processed	1,098	1,159	955	1,021	NA	612	NA	NA	3,164	1,693
Constable #3										
Civil Processed	1,701	1,897	2,110	NA	NA	NA	NA	NA	N/A	1,385
Constable #4										
Civil Processed	958	907	922	NA	846	711	899	1299	3,767	985
Medical Examiner										
Cases	609	601	614	638	NA	598	691	483	429	409
Investigations	2,680	2,635	2,782	2,888	NA	3,009	3,285	3,032	2,304	2,758
Life Gift Cases	NA	1	NA	24	NA	NA	NA	NA	16	15
Autopsy Report Requests	313	368	764	660	NA	321	244	298	367	759
Allied Health Student Education	266	264	246	78	NA	NA	NA	NA	NA	N/A
Cremation	1,119	1,156	1,288	1,337	NA	1,278	1,509	1,490	1,034	1,510
General Assistance										
Number of Residents Assisted	1,086	1,404	1,652	1,447	1,404	904	874	902	1,245	1,639
Number of Pauper Funerals	107	95	123	97	152	124	132	95	129	117
Transportation										
Road and Bridges										
Work Orders Completed	1,782	1,712	1,637	1,385	1,411	1,558	1,354	1,248	2,685	5,156
Miles of Road Overlayed	10	0	0	0	1	0	0	26	0	14
County Roads Maintained- Miles	1,187	1,180	1,174	1,122	NA	1,122	1,122	1,122	1,122	1,225
Miles of Road Seal Coated	0	36	152	0	18	22	22	26	29	37
Miles of Road Calched	NA	NA	NA	94	8	28	29	33	33	40

Sources: Various County Departments

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LUBBOCK COUNTY, TEXAS

TABLE E-22

**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government										
Electric Voting Machines	1,004	1,004	1,325	1,327	1,327	1,327	1,332	1550	1666	1550
Courtroom Video Projection Systems	9	9	9	9	9	9	9	9	9	9
Public Safety										
Sheriff Stations	1	1	1	1	1	1	1	1	1	1
Sheriff Patrol Vehicles	139	139	140	140	140	140	150	166	176	179
Constable Vehicles	4	4	4	4	4	4	4	5	5	7
Culture and Recreation										
County Parks	4	4	4	4	4	4	4	4	4	4
Public Works										
Bridges	1	1	1	1	1	1	1	1	1	1
Roads (miles)	1,187	1,180	1,174	1,122	1,122	1,122	1,183	1,181	1,202	1,225

Sources: Various County Departments

OVERALL COMPLIANCE AND INTERNAL CONTROL SECTION

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

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LUBBOCK, TEXAS 79423-1954

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Commissioners Court
Lubbock County, Texas
Lubbock, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lubbock County, Texas (the County), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 7, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lubbock County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses and significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Balinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

March 7, 2025

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Commissioners Court
Lubbock County, Texas
Lubbock, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lubbock County, Texas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Lubbock County, Texas' major federal programs for the year ended September 30, 2024. Lubbock County, Texas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Lubbock County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our audit report.

We are required to be independent of Lubbock County, Texas' and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Lubbock County, Texas' federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Lubbock County, Texas' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Lubbock County, Texas' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Balinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

March 7, 2025

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

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8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE STATE OF TEXAS
UNIFORM GRANT MANAGEMENT STANDARDS**

Commissioners Court
Lubbock County, Texas
Lubbock, Texas

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Lubbock County, Texas' compliance with the types of compliance requirements described in the State of Texas Uniform Grant Management Standards ("UGMS") that could have a direct and material effect on each of Lubbock County, Texas' major state programs for the year ended September 30, 2024. Lubbock County, Texas' major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Lubbock County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2024.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and UGMS. Our responsibilities under those standards, and UGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our audit report.

We are required to be independent of Lubbock County, Texas' and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Lubbock County, Texas' state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Lubbock County, Texas' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and UGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and UGMS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with UGMS, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of UGMS. Accordingly, this report is not suitable for any other purpose.

Balinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

March 7, 2025

LUBBOCK COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2024

A. Section I - Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified
Internal control over financial reporting:
Material weakness(es) identified?
Significant deficiencies identified that are not considered to be material weaknesses?
Noncompliance material to financial statements noted?

2. Federal Awards

Internal control over major programs:
Material weakness(es) identified?
Significant deficiency identified that are not considered to be material weaknesses?
Type of auditor's report issued on compliance for major programs:
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Identification of major programs:

Table with 2 columns: ALN Number(s), Name of Federal Program or Cluster. Row 1: 21.027, ARPA Coronavirus State and Local Fiscal Recovery Fund

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X no

LUBBOCK COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2024

3. State Awards

Internal control over major programs:

Material weakness(es) identified? ___ yes X no

Significant deficiency identified that are not considered to be material weaknesses? ___ yes X none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with UGMS ___ yes X no

Identification of major programs:

Name of State Program or Cluster

**Texas Anti-Gang Center
South Plains Auto Theft Task Force**

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X yes ___ no

B. Section II - Findings Related to the Financial Statements

The audit disclosed no findings required to be reported.

C. Section III - Findings and Questioned Costs Related to the Federal Awards

The audit disclosed no findings required to be reported.

D. Section IV - Findings and Questioned Costs Related to the State Awards

The audit disclosed no findings required to be reported.

LUBBOCK COUNTY, TEXAS

SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
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There were no federal or state findings in the prior year.

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LUBBOCK COUNTY, TEXAS

**CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

No corrective action plan is necessary since there were no findings.

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Federal Grantor/State Grantor Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through To Subrecipients	Federal/State Expenditures
FEDERAL AWARDS:				
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<u>Passed Through Texas Department of Agriculture</u>				
<i>Child Nutrition Cluster</i>				
National School Lunch Program - Cash Assistance	10.555	01300	\$	116,780
Commodities - Non-Cash Assistance	10.555	01300		10,496
School Breakfast Program	10.553	01300		54,025
Emergency Operating Costs	10.555	01300		6,466
<i>Total Child Nutrition Cluster</i>			\$	<u>187,767</u>
<u>Passed Through Texas Rural Mediation Program</u>				
USDA Agricultural Mediation Program	10.435	49-044-756001056	\$	<u>231,975</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			\$	<u>419,742</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<u>Passed Through Office of the Governor</u>				
Bomb Squad Tool Kit	97.067	4260502	\$	40,000
SWAT Regional	97.067	4755701		21,370
Regional SWAT Team Tactical BEE	97.067	4753001		27,312
SWAT Team Tactical Entry	97.067	4493802		27,355
Tactical Robot	97.067	4751701		23,965
Total Homeland Security			\$	<u>140,002</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			\$	<u>140,002</u>

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Federal Grantor/State Grantor Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Entity Identifying Number	Passed Through To Subrecipients	Federal/State Expenditures
<u>U.S. DEPARTMENT OF TREASURY</u>				
<u>Passed Through Texas Department of Emergency Management</u>				
COVID-19 ARPA Coronavirus State and Local Fiscal Recovery Fund	21.027	SLT-0911	\$ 926,300	\$ 9,878,459
TOTAL U.S. DEPARTMENT OF TREASURY			\$ 926,300	\$ 9,878,459
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<u>Passed Through Office of Justice Programs</u>				
2021 JAG Program	16.738	15PBJA-21-GG-01885-JAGX	\$	48,618
2022 JAG Program	16.738	15PBJA-22-GG-02184-JAGX		26,335
2022 JAG Program	16.738	15PBJA-23-GG-03842-JAGX		32,163
Edward Byrne Memorial Criminal Justice Grant Program	16.738	4721601		22,666
Total JAG Program			\$	129,782
Project Safe Neighborhoods	16.609	15PBJA-22-GG-00833-GUNP	\$	24,398
<u>Passed Through Office of the Governor</u>				
Lubbock County District Attorney Victim Advocacy Project	16.575	3040606	\$	104,487
State Criminal Alien Assistance Program	16.606	15PBJA-22-RR-05223-SCAA	\$	58,788
State Criminal Alien Assistance Program	16.606	15PBJA-23-RR-05916-SCAA		86,094
Total State Criminal Alien Assistance Program			\$	144,882
TOTAL U.S. DEPARTMENT OF JUSTICE			\$	403,549
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 926,300	\$ 10,841,752

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Federal Grantor/State Grantor Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Entity Identifying Number	Passed Through To Subrecipients	Federal/State Expenditures
STATE AWARDS:				
<u>TEXAS OFFICE OF THE ATTORNEY GENERAL</u>				
Texas Statewide Automated Victim Notification Service (SAVNS)	N/A	C-01142	\$	30,285
TOTAL TEXAS OFFICE OF THE ATTORNEY GENERAL			\$	30,285
<u>TEXAS INDIGENT DEFENSE COMMISSION</u>				
Indigent Defense Formula Grant Program	N/A	212-23-152	\$	200,615
TOTAL TEXAS INDIGENT DEFENSE COMMISSION			\$	200,615
<u>TEXAS DEPARTMENT OF MOTOR VEHICLES</u>				
<u>Passed Through Automobile Burglary and Theft Prevention Authority</u>				
South Plains Auto Theft Task Force	N/A	608-24-152000	\$	906,117
South Plains Auto Theft Task Force	N/A	608-25-152000		54,202
			\$	960,319
South Plains Auto Theft Task Force- Catalytic Converter Grant	N/A	224-24-1520000		59,995
TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES			\$	1,020,314
<u>OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION</u>				
<u>Passed through State Criminal Justice Planning (421) Fund</u>				
Adult Drug Court	N/A	1836118	\$	19,493
DWI Court	N/A	2196515		30,987
<u>Passed through Homeland Security Grants Division</u>				
Border Prosecution Unit- TAG	N/A	3805103		174,642
Rifle-Resistant Body Armour Grant	N/A	4800901		60,564

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Federal Grantor/State Grantor Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Entity Identifying Number	Passed Through To Subrecipients	Federal/State Expenditures
<u>Passed through AG-Texas Anti-Gang (TAG) Program</u>				
Texas Anti-Gang Center	N/A	3401107		\$ 3,941,363
Texas Anti-Gang Center	N/A	3401108		<u>472,585</u>
TOTAL OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION				\$ <u>4,699,634</u>
<u>UNIVERSITY OF NOTRE DAME</u>				
LEO Step Up Initiative	N/A			\$ <u>7,738</u>
TOTAL UNIVERSITY OF NOTRE DAME				\$ <u>7,738</u>
TOTAL EXPENDITURES OF STATE AWARDS			\$ 0	\$ 5,958,586
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			\$ <u>926,300</u>	\$ <u>16,800,338</u>

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LUBBOCK COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AND STATE AWARDS
SEPTEMBER 30, 2024

BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal grant activity and the state grant activity of Lubbock County, Texas. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the requirements of the State of Texas Uniform Grants Management Standards (UGMS).

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. These expenditures are recognized following the cost principles contained in the Uniform Guidance and UGMS, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Lubbock County, Texas has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

Grant funding from the Texas Juvenile Justice Department was reported in a separate regulatory audit for the year ended August 31, 2024. This report was submitted to the agency by the required timeline.