

# *Lubbock County, Texas*

*Adopted Budget  
Fiscal Year 2013-2014*



*Budget Year From  
October 1, 2013  
to  
September 30, 2014*

**Lubbock County, Texas**  
**Adopted Budget**  
**FY 2013 - 2014**



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





## Lubbock County TX

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,203,071.00 which is a 2.77 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,214,787.00.

<i>Vote of each member of the Commissioners Court by name voting on the</i>		
<b>Commissioners Court Members</b>	<b>Adoption of Budget</b>	<b>Setting the Property Tax Rate</b>
Tom Head, County Judge	Yay <input checked="" type="checkbox"/> Nay <input type="checkbox"/>	Yay <input checked="" type="checkbox"/> Nay <input type="checkbox"/>
Bill McCay, Comm., Prec. #1	Yay <input checked="" type="checkbox"/> Nay <input type="checkbox"/>	Yay <input checked="" type="checkbox"/> Nay <input type="checkbox"/>
Mark Heinrich, Comm., Prec. #2	Yay <input checked="" type="checkbox"/> Nay <input type="checkbox"/>	Yay <input checked="" type="checkbox"/> Nay <input type="checkbox"/>
Lorenzo "Bubba" Seden, Comm., Prec. #3	Yay <input checked="" type="checkbox"/> Nay <input type="checkbox"/>	Yay <input checked="" type="checkbox"/> Nay <input type="checkbox"/>
Patti Jones, Comm., Prec. #4	Yay <input checked="" type="checkbox"/> Nay <input type="checkbox"/>	Yay <input checked="" type="checkbox"/> Nay <input type="checkbox"/>

<b>Comparative Tax Rates</b>		
<b>Tax Rates</b>	<b>FY13</b>	<b>FY14</b>
Property Tax Rate	.346477	.345310
Effective Tax Rate	.325904	.345310
Effective Maintenance and operations tax rate	.445905	.443585
Rollback tax rate	.358927	.385163
Debt Rate	.045354	.047216

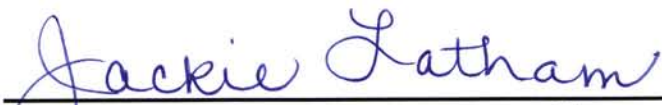
<b>Debt Obligations</b>		
	<b>FY13</b>	<b>FY14</b>
Total amount of County Debt Obligations	\$65,315,000.00	\$63,600,000.00


## BUDGET CERTIFICATE

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

**THE STATE OF TEXAS  
COUNTY OF LUBBOCK**

We, Jackie Latham, County Auditor; and Kelly Pinion, County Clerk of Lubbock County, Texas, do hereby certify that the attached budget is a true and correct copy of the Budget of Lubbock County, Texas, as passed and approved by Commissioners Court of said County on the 10th day of September 2013, as the same appears on file in the office of the County Clerk of said County.

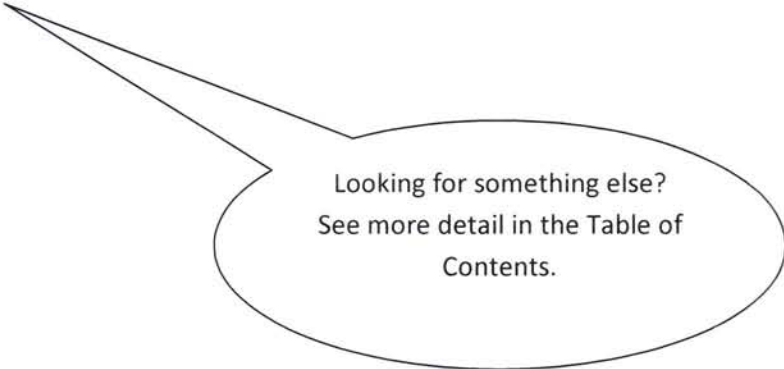
  
\_\_\_\_\_  
Jackie Latham, County Auditor

  
\_\_\_\_\_  
Kelly Pinion, County Clerk



# COMMON QUESTIONS ABOUT THE BUDGET

- What's the County's tax rate? p. 35, Chart p. 38
- What's the total budget of the County? p.1
- How much revenue comes from taxes? and What are other sources of revenue? p. 35 and p. 43-45
- How much will Road and Bridge spend? Total Budget p. 146-147, Chart p. 145
- How many employees work for the County and where? p. 231-233, Summary on p. 234
- Does the County have a financial policy that guides how funds are reported, invested, and audited? p. 24 and p.270-283
- What does "GAAP" mean? Glossary p. 288
- What's the population of Lubbock County? p. 5
- What is the total budget of the Lubbock County Detention Center? p. 125
- Where can I find the detailed operating budget? The detailed operating budget for FY 14 is located on Lubbock County's website at [www.co.lubbock.tx.us](http://www.co.lubbock.tx.us)



Looking for something else?  
See more detail in the Table of  
Contents.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Lubbock County  
Texas**

For the Fiscal Year Beginning

**October 1, 2012**

*Christopher P. Morrell*

President

*Jeffrey R. Egan*

Executive Director



**LUBBOCK COUNTY, TEXAS**  
**Adopted Budget 2013 – 2014**  
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# LUBBOCK COUNTY

**Jacqueline Latham, CPA**  
County Auditor

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First Assistant Auditor



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October 1, 2013

The Honorable County Judge and County Commissioners:

This Lubbock County Operating Budget for Fiscal Year 2013 was adopted by the Commissioners' Court on Monday, September 9, 2013 and will be used as the management control device of Lubbock County from October 1, 2013 through September 30, 2014.

This document is a direct result of tremendous cooperation and effort on behalf of the Elected Officials, Appointed Officials, Department Heads and the Lubbock County Commissioners' Court. Priorities included working together to keep budget growth minimal, taking action to avoid bigger impacts later, protecting our valued and skilled employees, protecting our ability and capacity to operate in future years while meeting the demands for essential and required services for Lubbock County citizens in an economical fashion during a time of economic uncertainty. With all the changes and challenges that were faced during the budget process, the Commissioners' Court approved a tax rate of \$0.345310. The County continues to maintain a very conservative philosophy that is reflected in the overall budget and financial policies. Departments continually find innovative ways to streamline operations.

The FY 2014 budget process began in May, with guidelines, goals and objectives communicated to the departments while preparing their initial budget request. The Auditor's Office receives and compiles the initial requests prior to Departmental budget workshops held during June and July. The overall budget process continues to be successful and we receive overwhelming cooperation from all County departments.

The Commissioners' Court held hearings that were posted in accordance with the Open Meetings Act for public input throughout the budget process. The public hearing on the



2014 Proposed Budget was held on September 9, 2013. The budget and tax rate were adopted following the public hearing.

#### Ad Valorem Taxes

Existing property values for the average homeowner on the tax roll in Lubbock County increased by an average of 1.22% in tax year 2013 (Fiscal Year 2013-2014). The Commissioners' Court approved a tax rate of \$0.345310 per \$100 valuation which is the effective tax rate. The amount of taxes imposed this year on the average home would increase approximately \$4.65 due to higher valuations. New property added to the tax roll for the first time in FY14 generated \$1,214,787.

#### Revenue Changes – General Fund

Various revenue line items increased with the most significant increases being sales tax in the amount of \$2,350,000, ad valorem tax collections in the amount of \$1,286,321, and a transfer in from the Workers Comp fund in the amount of \$2,000,000.

#### Expenditure Changes – General Fund

The General Fund budget for FY 2014 is \$85,990,254, which represents a 9.46% increase above the \$78,557,138 budget for FY 2013. The primary focus of the FY 2014 budget was to provide additional support to law enforcement and to fund increases to payroll line items.

The table on page 1 shows a comparison of the adopted budget for each fund.

#### Financial Stability

Lubbock County remains financially strong as reflected in Standard & Poor's AA bond rating and Moody's Investor Services, Inc rating of Aa1. The rating agencies look at a variety of factors when rating the county, including population growth, economic climate, financial stability, tax base expansion and diversification coupled with sound management practices and policies in place and the balance of reserve funds. Unappropriated general fund balance for FY 2013 is estimated at \$41.5 million which represents approximately 48% of budgeted FY 2014 expenditures. These reserve funds are necessary to fund expenditures for the first three months of the fiscal year since property tax revenues are not considered delinquent until January. Throughout the year additional reserve funds are used only for one-time expenditures in the case of grave public necessity to meet an unusual or unforeseen condition that could not have been included in the original budget.

## **Budget in Brief**

### **Overview**

The 2014 Budget continues to hold to the established principles in Lubbock County of conservative fiscal planning. The challenges faced by Lubbock County in preparing the 2014 budget include the funding to recruit and retain public safety employees, maintain employer provided health insurance benefits and provide minimal payroll increases while preserving permanent improvements and fund balance.

The Budget also provides for targeted investments in Commissioners' Court priority areas. These initiatives are included in the Budget while adopting the effective tax rate.

- Planning for completion of the Law Enforcement Center and CRTC renovations.
- Preserving, maintaining and upgrading life safety issues throughout County buildings.
- Preserving fund balance for disaster or emergency situations.

The 2014 budget adopted by the County Commissioners totaled \$148,184,179, a net increase of \$13,410,681 or 9.95 percent in comparison to the fiscal year 2013 adopted budget.

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

- One full-time new position was added in FY 2014.
- Decreased budgets in multiple departments and special revenue funds.
- Capital improvements.
- Additional funding for public safety compensation.
- Increased resources for records preservations and technology/benefit.
- Employee health funding to meet rising costs.

### **Summary**

Considerable time was spent reviewing budget requests for compliance with the overall goals of the County. This is a solid budget and one that meets the demands of the growing County. Even though, many departmental budgets were reduced, officials are prepared to make careful expenditure decisions while controlling their costs and will continue to implement improved efficiencies to meet the public's demand for services. The summaries that follow provide a very thorough and detailed view of the various changes in revenues and expenditures. Lubbock County continues to follow its Strategic Plan which is a five-year long-range plan that is used to address the County's immediate, short-term and long-term needs. This FY 2014 Adopted Budget complies with the Strategic Plan.

I would like to thank the members of the Commissioners' Court for their continued support in preparing this Budget, as well as the Elected Officials and Department Heads of the County for working so well with the Auditor's Office throughout the year.

I would like to express my deep appreciation to the Auditor's Office staff for their hard work and dedication in helping craft the FY 2014 budget. They do such an incredible job and are to be commended for their assistance throughout the budget process and the entire fiscal year. Producing the County Budget is very much a team effort and the specific skills of each employee in this office plays a vital role in making the budget process and this Budget a continued success. Special recognition must also be given to Catie Wall, Assistant County Auditor, for her tireless efforts in preparing this document which continues to be enhanced each year and we are very proud to present this document to you.

Respectfully submitted,



Jackie Latham  
Lubbock County Auditor



**Lubbock County, Texas**  
**Adopted Budget**  
**FY 2013 - 2014**



Organizational Summaries

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

**ALL FUNDS**

Fund	FY 2013 Budget	FY 2014 Budget	Variance	% Change
General Fund	\$ 78,557,138	\$ 85,990,254	\$ 7,433,116	9.46%
Consolidated Road & Bridge	5,750,571	5,577,616	(172,955)	-3.01%
Precinct 1 Park	137,013	140,827	3,814	2.78%
Slaton/Roosevelt Park	355,544	277,217	(78,327)	-22.03%
Idalou/New Deal Park	232,008	365,970	133,962	57.74%
Shallowater Park	225,201	162,207	(62,994)	-27.97%
Permanent Improvement	2,967,000	2,693,600	(273,400)	-9.21%
New Road Fund	1,779,500	1,267,000	(512,500)	-28.80%
Safe Neighborhood	73,154	73,154	-	0.00%
TJPC C	329,896	329,896	-	0.00%
TJPC S	76,580	61,458	(15,122)	-19.75%
Star Program	486,605	511,934	25,329	5.21%
Juvenile Probation Fund	5,430,491	6,051,864	621,373	11.44%
TJPC Juv Probation Commission	1,499,825	1,516,964	17,139	1.14%
Juvenile Detention	3,151,771	3,747,549	595,778	18.90%
Juvenile Food Service	277,150	289,761	12,611	4.55%
Court Dashboard Develop	-	-	-	0.00%
Title IV-E	260,796	264,317	3,521	1.35%
CJD Re-Entry Drug Court	69,121	48,393	(20,728)	-29.99%
DWI Court	76,806	58,593	(18,213)	-23.71%
Family Recovery Court	74,056	48,398	(25,658)	-34.65%
Online Access	40,000	41,500	1,500	3.75%
Mental Health Private Defender	161,400	-	(161,400)	-100.00%
Drug Court	82,722	78,154	(4,568)	-5.52%
Drug Court Court Cost	50,000	40,000	(10,000)	-20.00%
Dispute Resolution	377,640	247,340	(130,300)	-34.50%
USDA Ag Mediation	150,000	70,000	(80,000)	-53.33%
Domestic Relations Office	175,190	178,428	3,238	1.85%
Truancy Mediation Program	61,329	19,791	(41,538)	-67.73%
Law Library	188,648	182,076	(6,572)	-3.48%
Election Services	618,893	618,893	-	0.00%
HAVA	-	-	-	0.00%
Election Admin Fee	32,839	42,000	9,161	27.90%
Election Equipment Fund	68,281	31,354	(36,927)	-54.08%
Historic Survey Grant	-	-	-	0.00%
District Clerk Records Preservation	22,170	47,273	25,103	113.23%
County Clerk Records Preservation	1,017,799	1,103,865	86,066	8.46%
Commissioners' Court Record Preservation	127,512	90,964	(36,548)	-28.66%
Courthouse Security	121,000	123,914	2,914	2.41%
Court Record Preservation	46,150	40,500	(5,650)	-12.24%
Historic Preservation	4,200	4,200	-	0.00%
Child Abuse Prevention	320	345	25	7.81%
Justice Court Technology	99,825	128,000	28,175	28.22%
County and District Court Technology	8,680	8,850	170	1.96%
District Court Record Technology	16,800	20,000	3,200	19.05%
County Clerk Archive	525,000	963,195	438,195	83.47%
Regional Public Defender	6,568,061	6,177,913	(390,148)	-5.94%
Sheriff Contraband Fund	705,000	705,000	-	0.00%
Inmate Supply Fund	402,000	402,000	-	0.00%
VINE	30,710	30,710	-	0.00%
Homeland Security	130,000	130,000	-	0.00%
LECD - Emergency Communications	-	-	-	0.00%
CDA Business Crimes	307,340	305,840	(1,500)	-0.49%
CDA Contraband	253,000	280,600	27,600	10.91%
South Plains Auto Task Force	534,473	556,751	22,278	4.17%
JAG	66,285	65,797	(488)	-0.74%
Domestic Violence Prosecution	122,029	137,688	15,659	12.83%
Interest/Sinking Fund	966,114	-	(966,114)	-100.00%
Interest/Sinking Fund 03 Bond Issue	4,021,064	-	(4,021,064)	-100.00%
Interest/Sinking Fund 07 Bond Issue	2,521,588	6,319,188	3,797,600	150.60%
Tax Notes Series 2013	-	1,238,478	1,238,478	0.00%
Refunding Bonds Series 2013	-	172,700	172,700	0.00%
New Jail	3,699,710	-	(3,699,710)	-100.00%
LE Renovations	-	3,360,000	3,360,000	0.00%
CRTC Renovations	-	2,240,000	2,240,000	0.00%
Employee Health Benefit	6,243,000	8,713,300	2,470,300	39.57%
Workers Comp Fund	2,384,500	3,790,600	1,406,100	58.97%
Employee FSA Fund	12,000	-	(12,000)	-100.00%
<b>Total Expenditures - All Lubbock County Funds</b>	<b>\$ 134,773,498</b>	<b>\$ 148,184,179</b>	<b>\$ 13,410,681</b>	<b>9.95%</b>

# MAP OF TEXAS COUNTIES

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





## TEXAS COUNTY GOVERNMENT

### ➤ **History**

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

### ➤ **Function**

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

### ➤ **Structure**

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

Source- Texas Association of Counties

## LUBBOCK COUNTY HISTORY

Lubbock County was created on August 21, 1876 by an act of legislation in Austin that divided Bexar county which included parts of Northwest Texas and the South Plains into forty-eight counties. One of the newly formed counties, known as Lubbock County, was named after Tom S. Lubbock, a former Texas Ranger, Confederate Officer and brother of Francis R. Lubbock, Civil War Governor of Texas. At its creation, Lubbock County was attached to Baylor County and remained an appendage of that County until the organization of Crosby County in 1887.

Many distinct individuals were responsible for the formation of Lubbock County, some of the more notorious were: W.E. Rainer, W.D. Crump and Associates, and Frank Wheelock.

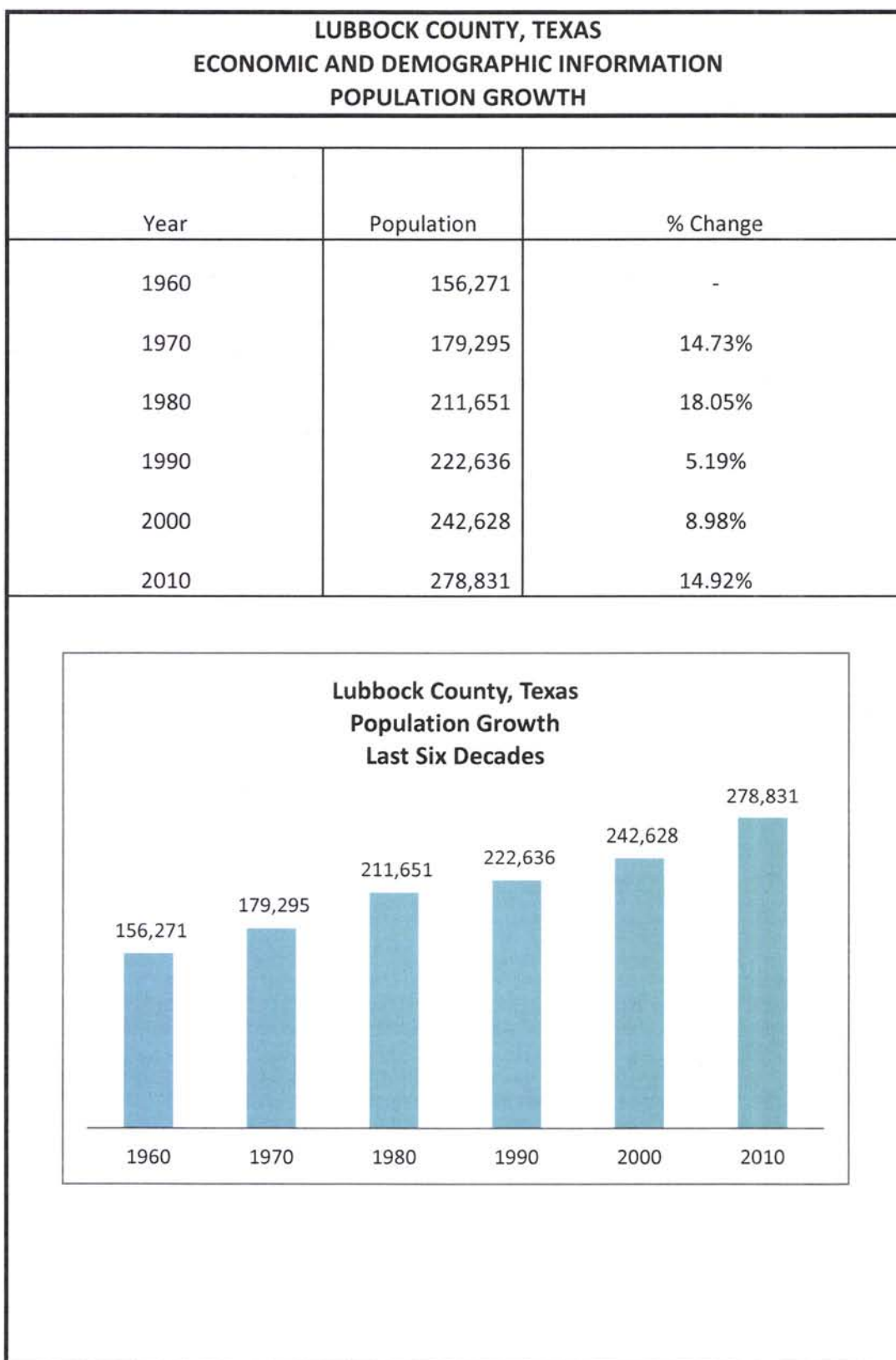
W.E. Rainer was a wealthy cattleman, manager, and part owner of the Rayner Cattle Company, with home offices in St. Louis, MO. Once established in the county, Rainer decided to form a city on the north side of the canyon, and call his new town Monterey. At the same time, another father of Lubbock, W.D. Crump, wished to build on the north side of the canyon, and name his new establishment Old Lubbock. After the development of these new townships talk began as to where the county seat would be established. Hence conflict. Crump wanted the seat in Old Lubbock and Rainer wanted Monterey. Eventually the two factions compromised and land was purchased for \$1,920.00, January 21, 1891, by the groups for the formation of the city of Lubbock and the establishment of the county seat. Almost immediately the movement from Monterey and Old Lubbock began.

Once the county seat was determined, the election to organize the county was held on March 10, 1891. Colonel G.W. Shannon, was elected the first County Judge. His term lasted until November 17th 1894 where he was succeeded by P.F. Brown. The first County Commissioners of Lubbock were: J.D. Caldwell, F.E. Wheelock, L.D. Hund and Van Sanders. The first Sheriff was William M. Lay, while Will F. Hendrix took his role as the first County Attorney and George Wolfarth, was termed the first County Clerk.

By 1891 the Lubbock County Government was fully functional, so to make everything official the county jail was approved May 11, 1891, giving the first churches of Lubbock a place to congregate. The jailhouse also served the community as a temporary school and a sort of social center. The city of Lubbock incorporated in 1909, so from 1891 to 1909 the Commissioners' Court was the governing body of the town and county.

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

In 1900 there were nearly 300 people in the county which included 70 to 80 families. The four cornered frame courthouse was the heart of the community in this little High Plains town. Two of the reasons being was because of the public water trough by the windmill, which was for very many years the town's nearest approach to a water system; also surrounding the courthouse were the public barbecue pits that had been dug on the east side of the square. The first hotel in Lubbock, the Nicolett Hotel, still shared domination of the landscape with the courthouse, but to the residents and visitors of the plains, the most striking feature would have undoubtedly been the windmill, an engineering spectacle which dotted the horizon and fields of the South Plains. The windmill has been a major necessity for the survival and growth of the civilization of the High Plains, by supplying water and a livelihood to the pioneers, crops and cattle of the dusty plain.



Sources: 1960-2010, U.S. Census Bureau, <http://2010.census.gov/2010census/data/>



**LUBBOCK COUNTY, TEXAS  
ECONOMIC AND DEMOGRAPHIC INFORMATION  
TOP TEN PRINCIPAL TAXPAYERS  
September 30, 2013**

Taxpayer	Type of Business	Taxable Value	% of Total Taxable Assessed Value
Southwestern Public Service	Real Estate Holdings	\$160,261,397	1.01%
Macerich South Plains LP	Real Estate Holdings	\$131,424,945	0.83%
Texland Petroleum LP	Oil and Gas	\$97,447,541	0.62%
United Supermarket LLC	Retail Supermarket	\$77,990,665	0.49%
Merit Energy Company	Oil and Gas	\$62,894,590	0.40%
Atmos Energy/West Texas Division	Natural Gas Utility	\$52,362,880	0.33%
BNSF Railway Co	Transportation	\$51,188,720	0.32%
PYCO Industires	Manufacturing	\$63,171,308	0.40%
Southwestern Bell Telephone	Telephone Utility	\$38,149,867	0.24%
Brown H L Operating LLC	Oil and Gas	\$37,163,820	0.24%

Total Taxable Value - Top Ten Taxpayers

\$772,055,733

4.88%

Total Taxable Assessed Valuation

\$15,805,900,547

Source: Lubbock County Appraisal District

**LUBBOCK COUNTY, TEXAS  
ECONOMIC AND DEMOGRAPHIC INFORMATION  
LEADING EMPLOYERS IN LUBBOCK COUNTY**

Employer	Principal Line of Business	Approx. # Employees
Texas Tech University	University	6044
Covenant Health System	General Medical and Surgical Hospital	5500
University Medical Center	General Medical and Surgical Hospital	3800
Lubbock Independent School District	Elementary and Secondary Schools	3544
United Supermarkets (Corp. Headquarters)	Supermarkets	2700
Texas Tech Health Sciences Center	University	2341
City of Lubbock	City Government	2221
Walmart Stores	Supercenters	1740
Convergys Corporation	Call Center	1100
Lubbock County	County Government	1104
Frenship ISD	Elementary and Secondary Schools	962
Caprock Home Health Services, Inc.	Home Health Care Services	750
Interim Healthcare of West Texas	Home Health Care Services	737
Lubbock Christian University	University	717
McDonalds	Limited-Service Restaurants	585
Suddenlink Communications	Wired Telecommunications Carriers	540
Yum Brands	Limited-Service Restaurants	525
UMC Physician Network Services	Physicians Practice Management	515
Sonic Drive In	Limited-Service Restaurants	507
Messer Auto Group	Automobile Dealers	452

Source: City of Lubbock Business Development

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

Created by Act of State Legislature August 21, 1876.

Form of Government:

Political Subdivision of the State of Texas, a Public Corporation, with a County Judge and four Commissioners as the governing body. The Commissioners' Court has only the powers as authorized by the Constitution of Texas or the State legislature or implied therefrom.

Officials Elected by Vote of People: 32

County Employees Including Those on Grant Programs: 1,104

Organized School Districts in County: 8

Incorporated Municipalities in County: 9

Area in Square Miles: 899

Lubbock is the heart of West Texas and is the economic center of a 25-County region. Lubbock boasts a strong diverse economy that is grounded in agriculture, manufacturing and retail trade, as well as, government, education and health care.



# LUBBOCK COUNTY, TEXAS FACT SHEET



County Houses: 114,575	Jobs in 2009: 133,989
Land area: 899 sq. mi.	Total labor force in 2009: 133,989
Water area: 1.2 sq. mi.	Unemployment rate in 2010: 5.8%
Median age: 30.0 years	Average household size: 2.0
Males: 42.6%, Females: 57.4%	Median household income: \$39,238
Average wage per job in 2009: \$34,435	(year 2009)

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

Notable locations in Lubbock County: City of Lubbock Industrial Area, Hardy School, S-Bar Ranch, Shallowater Water Field, Forest Ranch, Texas Air Museum

Cemeteries: Estacado Cemetery, Idalou Cemetery, Becton Cemetery

Reservoirs: Arnett Lake, Benson Lake, Lubbock Terminal Reservoir, Clear Water Lake

Current college students: 30,844

People 25 years of age or older with a high school degree or higher: 78.4%

People 25 years of age or older with a bachelor's degree or higher: 24.4%

Source: [factfinder.census.gov](http://factfinder.census.gov) and [City-data.com](http://City-data.com) and <http://www.txcip.org/tac/census/profile>

**LUBBOCK COUNTY, TEXAS**  
**Strategic Planning**

Strategic planning is Lubbock County's process of defining its direction and making decisions on allocating resources to pursue this strategy, including capital and people. The Strategic Planning Committee consists of key Lubbock County personnel and meets quarterly to assess the Strategic Plan and update the direction the County is going based on current events while driving toward long range goals. Quarterly meetings are the cornerstone strategy for communicating needs, completing tasks, and staying focused on long range goals to provide a sense of direction, continuity, and effective staffing and leadership for Lubbock County to best utilize resources to provide services to the citizens of Lubbock County. The Strategic Plan was adopted on September 25, 2006 and the current revision is dated April 14, 2011. Lubbock County's Strategic Plan is presented in the appendix.

**LUBBOCK COUNTY, TEXAS**  
**Organizational Goals and Strategic Plan**

***County Vision***

Our vision is to provide the highest level of effective and efficient public service to meet the growing demands of Lubbock County.

***County Mission***

Our mission is to serve Lubbock County by providing public service with integrity, compassion, and professionalism through innovative leadership.

***Lubbock County Values***

- Our employees are our greatest resource
- Teamwork, Openness, and Integrity
- Dignity, Respect, and Compassion for all individuals
- Accountability and Responsiveness
- Public trust and confidence
- A safe environment for our employees and citizens

***Key Assumptions***

Key assumptions are identified to ensure that current and future issues are considered prior to the implementation of an effective plan. Assumptions include components such as:

- Funding and resources will change.
- Increasing demand and competition for available resources.
- Diverse and dynamic employment pool.
- Increasing workload on existing employees.
- Need for flexibility, prioritization, and innovative solutions.
- Increasing interaction with other governmental entities.
- Utilize pro-active leadership in seeking innovative solutions.



**LUBBOCK COUNTY, TEXAS  
ORGANIZATION BY FUNCTION**

**General Administration**

- Commissioners' Court
- County Judge
- County Clerk
- Information Services
- Emergency Management
- Non-Departmental
- Administrative Research
- Records Preservation

**Judicial**

- District Clerk
- Justice of the Peace (4)
- County Courts at Law (3)
- District Judges (6)
- Courts of Appeals Justices (4)
- Associate Judges (2)
- Magistrates
- Court Administration
- Judicial Compliance
- Jury Pool

**Financial Administration**

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

**Legal**

- Criminal District Attorney
- Regional Public Defender

**Public Facilities**

- Facility Maintenance
- Parks System
- Permanent Improvement
- Parking

**Miscellaneous**

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

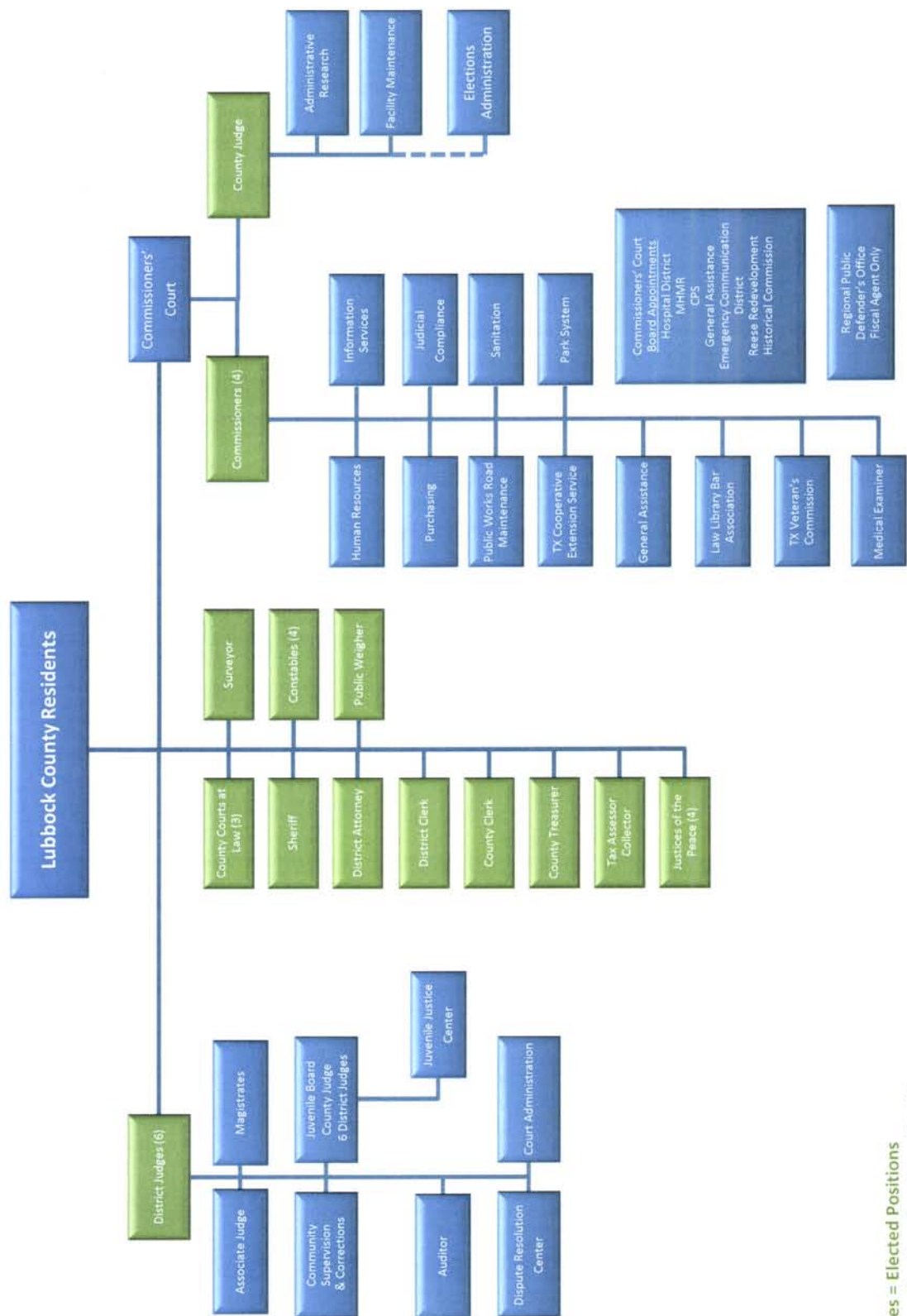
**Transportation**

- Consolidated Road and Bridge
- Public Works

**Public Safety**

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

# Lubbock County Organization Chart



Green Boxes = Elected Positions  
 Blue Boxes = Hired or Appointed Positions  
 FY 2014

**LUBBOCK COUNTY, TEXAS**  
**2014 ELECTED AND APPOINTED OFFICIALS**  
**October 1, 2013**

**Lubbock County Elected Officials:**

**County Judge**

Tom Head

**Commissioners:**

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

Bill McCay  
Mark Heinrich  
Lorenzo "Bubba" Sedaño  
Patti Jones

**District Judges:**

Judge 72<sup>nd</sup> District  
Judge 99<sup>th</sup> District  
Judge 137<sup>th</sup> District  
Judge 140<sup>th</sup> District  
Judge 237<sup>th</sup> District  
Judge 364<sup>th</sup> District

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

**Courts of Appeals Justices:**

Chief Justice Seventh Court of Appeals, Place 1  
Justice Seventh Court of Appeals, Place 2  
Justice Seventh Court of Appeals, Place 3  
Justice Seventh Court of Appeals, Place 4

Brian P. Quinn  
Mackey K. Hancock  
Patrick A. Pirtle  
James T. Campbell

**County Court at Law Judges:**

Judge Court at Law # 1  
Judge Court at Law # 2  
Judge Court at Law # 3

Mark Hocker  
Drue Farmer  
Judy Parker

**Justice of the Peace Judges:**

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

Jim Hansen  
Jim Dulin  
Aurora Chaides-Hernandez  
Jean Anne Stratton

**Constables:**

Constable Precinct 1  
Constable Precinct 2  
Constable Precinct 3  
Constable Precinct 4

Paul Hanna  
Joe Pinson  
Marina Garcia  
Brenda Willis  
Kelly Pinion

**County Clerk**

**County Treasurer**

**Criminal District Attorney**

**District Clerk**

**Sheriff**

**Tax Assessor-Collector**

Sharon Gossett  
Matthew D. Powell  
Barbara Sucsy  
Kelly Rowe  
Ronnie Keister

**Lubbock County Officials:**

1<sup>st</sup> Assistant DA  
Associate Judge  
County Auditor  
Court Magistrate  
Director Adult Probation  
Director of Court Administration

Wade Jackson  
Stephen Johnson  
Jackie Latham  
Melissa McNamara  
Steve Henderson  
Dean Stanzione



LUBBOCK COUNTY, TEXAS  
2014 ELECTED AND APPOINTED OFFICIALS  
October 1, 2013

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

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

LUBBOCK COUNTY, TEXAS  
Commissioners' Court – Duties and Responsibilities

**Commissioners' Court:**

The Commissioners' Court is the governing body of the county. The Texas Constitution specifies that courts consist of a county judge and four county commissioners elected by the qualified voters of individual Commissioners' precincts. The County Judge is the presiding officer of the County Commissioners' Court. The court exercises powers over county business as provided by law (Tex. Const. Art. V, Sec 18).

Many state administrative responsibilities rest with the court as well as a growing number of permissive authorities. The Local Government Code contains many of the provisions that guide the Commissioners' Court in carrying out its responsibilities for the operation of county government. For example, the Code covers the duties and authority of the Commissioners' Court and other officers related to financial management, public officers and employees, regulatory matters, property acquisition, buildings and many other areas of county affairs.

**Areas of major responsibility for the Commissioners' Court include the following:**

1. Construction and maintenance of roads and bridges in the county which are not part of the state highway system.
2. Filling vacancies for certain elected and appointed officials.
3. Setting salaries, expenses and other allowances for elected and appointed officials.
4. Creating offices, boards and commissions to carry out certain purposes.
5. Providing buildings for use as offices and other operating facilities for the county.
6. Issuing bonds for construction and other public projects and management of debt incurred by the sale of such bonds.
7. Entering into contracts or cooperative agreements with other local governments, the state or private entities.
8. Holding general and special elections including those authorizing creation of special districts, issuance of bonds and other purposes necessary to carry out Court responsibilities.
9. Setting the tax rate and authorizing expenditures.
10. Performing a variety of administrative duties.

Source - Texas Association of Counties, 2012 Guide to Texas Laws for County Officials

### *All Funds – Fund Balance Summary*

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

The county operates under a balanced budget as required by law. This does not mean that estimated revenues will exactly match budget appropriations. A portion of the unreserved fund balance may be, and has been, used to balance revenues to appropriations for some funds. As a sound financial management practice, Commissioners' Court members consistently emphasize maintaining sufficient fund balance levels in order to maintain and enhance the County's bond ratings. More importantly, the target level for General Fund unreserved fund balances will be 25% of budgeted general fund expenditures. This policy insures the County will have sufficient working capital for meeting current operating needs throughout the fiscal year, but in particular during the first quarter of the fiscal year. Property taxes, the County's main cash inflow, do not become significant until early January.



LUBBOCK COUNTY  
PROJECTED FUND BALANCE REPORT  
AS OF: SEPTEMBER 30TH, 2013

-----2012-2013-----2013-2014-----									
FUND#	FUND NAME	BEGINNING FUND BALANCE	FY 13 ESTIMATED REVENUES	FY 13 ESTIMATED EXPENDITURES	ESTIMATED FUND BALANCE	FY 14 BUDGETED REVENUES	FY 14 BUDGETED EXPENDITURES	BUDGETED FUND BALANCE	
011-GENERAL FUND		33,074,255.00	82,718,826.33	74,266,683.78	41,526,397.55	84,985,158.00	85,990,254.00	40,521,301.55	
020-CONSOLIDATED ROAD&BRIDGE		4,239,710.48	4,629,461.21	4,380,781.79	4,488,389.90	4,990,547.00	5,577,616.00	3,901,320.90	
031-PREC. NO.1 PARK FUND		539,827.81	95,187.52	109,230.79	525,784.54	104,102.00	140,827.00	489,059.54	
032-SLATON/ROOSEVELT PARK FD		463,050.26	92,765.67	275,961.46	279,854.47	100,252.00	277,217.00	102,889.47	
033-IDALOU/NEW DEAL PARK FUND		354,120.44	86,276.53	167,649.99	272,746.98	95,102.00	365,970.00	1,878.98	
034-SHALLOWATER PARK FUND		577,178.82	89,110.00	259,441.85	406,846.97	97,502.00	162,207.00	342,141.97	
041-PERM IMPROVEMENT FND		1,100,433.45	2,026,515.12	2,147,279.92	979,668.65	2,115,776.00	2,693,600.00	401,844.65	
042-NEW ROAD FUND		1,841,057.64	582,343.86	1,693,401.50	730,000.00	537,000.00	1,267,000.00	0.00	
046-SAFE SCHOOL PROGRAM/JJAEP		0	94,089.00	94,089.00	0.00	73,154.00	73,154.00	0.00	
047-TJPC-C COMMITMENT REDUCE		0	329,896.00	329,896.00	0.00	329,896.00	329,896.00	0.00	
049-TJPC-S PREVENTION/INTERVE		0	63,850.00	63,850.00	0.00	61,458.00	61,458.00	0.00	
050-STAR PROGRAM - JUVENILE		0	480,138.00	480,138.00	0.00	511,934.00	511,934.00	0.00	
051-JUVENILE PROBATION FUND		715,584.19	4,539,631.97	3,749,486.03	1,505,730.13	4,546,300.00	6,051,864.00	166.13	
054-TJPC JUV PROB COMM GRANT		0	1,618,979.00	1,618,979.00	0.00	1,516,964.00	1,516,964.00	0.00	
055-JUVENILE DETENTION FUND		0	2,991,429.00	2,983,959.00	7,470.00	3,747,549.00	3,747,549.00	7,470.00	
057-JUVENILE FOOD SERVICE FUN		0	269,683.00	269,683.00	0.00	289,761.00	289,761.00	0.00	
059-COURT DASHBOARD DEVELOP		0	75,000.00	75,000.00	0.00	0	0	0.00	
060-COMM CORR ASST PROGRAM		0	0	0	0.00	0	0	0.00	
062-REGIONAL-ICBP TJPC-X		0	0	0	0.00	0	0	0.00	
064-TITLE IV-E		0	257,376.00	257,376.00	0.00	264,317.00	264,317.00	0.00	
066-CJD RE-ENTRY DRUG COURT		0	41,575.00	41,575.00	0.00	48,393.00	48,393.00	0.00	
067-CJD-DWI COURT		0	61,656.00	61,656.00	0.00	58,593.00	58,593.00	0.00	
068-CJD-FAMILY RECOVERY COURT		0	79,602.00	79,602.00	0.00	48,398.00	48,398.00	0.00	
070-ON LINE ACCESS		61,879.37	55,808.19	36,785.15	80,902.41	41,500.00	41,500.00	80,902.41	
071-MH-PRIVATE DEFENDER		0	484,200.00	484,200.00	0.00	0.00	0.00	0.00	
072-CJD-DRUG COURT		0	90,822.00	90,822.00	0.00	78,154.00	78,154.00	0.00	
074-CO DRUG COURT-COURT COST		58,137.44	54,015.64	30,023.21	82,129.87	40,000.00	40,000.00	82,129.87	
075-DISPUTE RESOLUTION FD		8,006.27	340,466.52	348,426.65	46.14	247,340.00	247,340.00	46.14	
076-USDA-AG-MEDIATION		0	497,566.00	497,566.00	0.00	70,000.00	70,000.00	0.00	
077-DOMESTIC RELATIONS OFFICE		6,822.96	192,506.79	191,365.23	7,964.52	178,428.00	178,428.00	7,964.52	
079-TRUANCY MEDIATION PROGRAM		0	76,874.00	76,874.00	0.00	19,791.00	19,791.00	0.00	
081-LAW LIBRARY FUND		17,215.29	178,272.09	191,307.88	4,179.50	178,100.00	182,076.00	203.50	
083-ELECTION SERVICES		119,332.73	14,833.02	30,355.24	103,810.51	618,893.00	618,893.00	103,810.51	
084-HAVA-HELP AMERICA VOTE		0	152,000.00	152,000.00	0.00	0	0	0.00	
085-ELECTION ADMIN FEE FUND		67,136.13	1,059.79	0.00	68,195.92	42,000.00	42,000.00	68,195.92	
086-ELECTION EQUIPMENT FUN		242,305.78	4,479.86	0.00	246,785.64	31,354.00	31,354.00	246,785.64	

LUBBOCK COUNTY  
PROJECTED FUND BALANCE REPORT  
AS OF: SEPTEMBER 30TH, 2013

		2012-2013				2013-2014			
		BEGINNING	FY 13 ESTIMATED	FY 13 ESTIMATED	ESTIMATED	FY 14 BUDGETED	FY 14 BUDGETED	BUDGETED	
FUND#	FUND NAME	FUND BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	
089-HISTORIC SURVEY GRANT		0	0	0	0.00	0	0	0	0.00
090-RECORDS PRESERV DIST CLK		45,275.17	19,649.39	5,733.00	59,191.56	20,000.00	47,273.00	31,918.56	
091-RECORDS PRESERV CO CLK		2,108,375.07	313,036.29	155,079.78	2,266,331.58	315,000.00	1,103,865.00	1,477,466.58	
092-COMM COURT REC PRES FD		503,928.59	97,261.29	117,131.66	484,058.22	76,468.00	90,964.00	469,562.22	
093-COURTHOUSE SECURITY		7,073.87	118,620.13	120,500.00	5,194.00	120,500.00	123,914.00	1,780.00	
094-COURT RECORD PRESERVATIO		73,980.85	40,216.34	10,944.00	103,253.19	40,500.00	40,500.00	103,253.19	
096-HISTORC PRESERVATION		11,810.44	477.90	0.00	12,288.34	1,250.00	4,200.00	9,338.34	
097-CHILD ABUSE PREVENTION		1105.5	147.31	0	1,252.81	345	345	1,252.81	
098-JUDICIAL TECHNOLOGY FUND		214,276.50	35,711.84	19,298.13	230,690.21	40,800.00	128,000.00	143,490.21	
099-CO & DIST CT TECHNOLOGY		16,607.29	8,851.17	0	25,458.46	8,850.00	8,850.00	25,458.46	
102-DIST COURT RECORD TECHNOL		29,037.90	18,135.05	15,509.60	31,663.35	18,250.00	20,000.00	29,913.35	
103-CO CLERK ARCHIVE		1,349,304.75	307,365.31	40,586.20	1,616,083.86	325,000.00	963,195.00	977,888.86	
113-REGIONAL PUBLIC DEFENDER		1,156,441.53	4,273,625.40	3,696,833.22	1,733,233.71	6,177,913.00	6,177,913.00	1,733,233.71	
122-SHERIFF CONTRABAND FUND		809,645.07	452,818.09	390,299.12	872,164.04	705,000.00	705,000.00	872,164.04	
124-INMATE SUPPLY FUND		1,454,184.21	686,101.05	398,984.77	1,741,300.49	402,000.00	402,000.00	1,741,300.49	
126-VINE		0	30,710.00	30,710.00	0.00	30,710.00	30,710.00	0.00	
128-HOMELAND SECURITY FUND		0	130,000.00	130,000.00	0.00	130,000.00	130,000.00	0.00	
146-LECD GRANT-EMERGENCY COMM		0	42,728.75	42,728.75	0.00	0	0	0.00	
161-CDA BUSINESS CRIMES FUND		28,840.37	208,207.79	178,915.85	58,132.31	271,050.00	305,840.00	23,342.31	
163-CDA CONTRABAND FUND		279,424.02	208,723.08	247,530.91	240,616.19	280,600.00	280,600.00	240,616.19	
164-SPATF GRANT - CDA		0	524,703.00	524,703.00	0.00	556,751.00	556,751.00	0.00	
165-CDA VAWA-RECOVERY		0	0	0	0.00	0	0	0.00	
166-JAG-JUSTICE ASSISTANCE		0	260,574.50	260,574.50	0.00	65,797.00	65,797.00	0.00	
171-VCLG VICTIM COORDINATOR		0	0	0	0.00	0	0	0.00	
175-DOMESTIC VIOLENCE PROSECU		0	121,624.00	121,624.00	0.00	137,688.00	137,688.00	0.00	
201-INTEREST/SINKING FUND '06		326,991.79	645,981.00	755,541.25	217,431.54	0.00	0.00	217,431.54	
202-INT/SINK '03 BOND ISSUE		894,104.74	3,969,573.90	3,799,500.00	1,064,178.64	0.00	0.00	1,064,178.64	
203-INT/SINK '07		701,500.57	2,367,602.21	2,520,087.50	549,015.28	6,319,188.00	6,319,188.00	549,015.28	
204-Tax Notes Series 2013		0.00	0.00	0.00	0.00	1,238,478.00	1,238,478.00	0.00	
206-Refunding Bonds Series 2013		0.00	0.00	0.00	0.00	172,700.00	172,700.00	0.00	
302-NEW JAIL CONSTRECT 06 ISSU		5,725,092.23	44,460.76	5,769,552.99	0.00	0.00	0.00	0.00	
303-LE Renovations		0.00	5,308,270.05	750,407.79	4,557,862.26	2,000.00	3,360,000.00	1,199,862.26	
304-CRTC Renovations		0.00	3,111,824.71	53,250.00	3,058,574.71	1,000.00	2,240,000.00	819,574.71	
401-EMPLOYEE HEALTH & INS. FD		1,233,998.53	8,111,824.80	7,922,954.02	1,422,869.31	8,713,300.00	8,713,300.00	1,422,869.31	
403-WORKERS COMP FUND		8,558,101.45	1,475,033.42	1,087,790.09	8,945,344.78	1,406,000.00	3,790,600.00	5,560,744.78	
404-EMPLOYEE FSA		0	0	0	0.00	0.00	0.00	0.00	
GRAND TOTAL		69,015,154.50	136,300,153.64	124,702,215.60	80,613,092.54	133,644,854.00	148,184,179.00	66,073,767.54	



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

**Consolidated Road and Bridge**

Budgeting for capital expenditures without corresponding significant increases in revenue sources creates a draw from reserves to balance the fund. Many County roads have suffered significant damage due to adverse weather conditions during recent years requiring major investment to prevent complete loss of the asset. An investment was made in heavy equipment to reduce mechanical interruptions. Aging equipment was replaced to reduce costly repairs and have a more efficient and dependable fleet. Development in the unincorporated area of Lubbock County contributes to rising demands as well.

**Slaton/Roosevelt Park Fund**

Budgeting for capital expenditures and increased utilities without corresponding significant increases in revenue sources has created a draw on reserves to balance the fund.

**Idalou/New Deal Park Fund**

Budgeting for capital improvements to park facilities without corresponding significant increases in revenue sources has created a draw on reserves.

**Shallowater Park Fund**

Maintaining park facilities and budgeting for capital expenditures without corresponding significant increases in revenue sources have created a draw on reserves to balance the fund.

**Permanent Improvement Fund**

Additional funding was allocated in conjunction with drawing on reserves to address critical life safety issues in the main County campus buildings. Remodeling and updating projects delayed due to reduced funding in recent years was analyzed and essential renovations were budgeted.

**New Road Fund**

The road material budget created a draw on reserves due to a stagnant growth in revenues. The cost of road materials continues to climb. Horseshoe Bend suffered extensive damage making the road impassible. Engineering and construction cost to compete the rebuild of road are estimated to be \$320,000. The fund has a substantial fund balance due to little activity in prior years and the draw on reserves in FY 2014 is not expected to curtail operations.

**Juvenile Probation Fund**

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



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

**Law Library**

State law requires specific costs be collected and paid as other costs in most civil cases. The funds may only be used for specific purposes set out by state law. Declining revenues have produced a drain on resources to maintain operations.

**Record Preservation – District Clerk**

Supplies and scanning equipment required to preserve newly acquired court reporter records. Sufficient unreserved fund balance is available to cover draw on reserves.

**Record Preservation - County Clerk**

Continuation of professional services for a project including document indexing, redaction, and digitalizing records meeting specific criteria. Sufficient unreserved fund balance is available to cover the draw on reserves.

**Courthouse Security**

State law provides for a fee to be collected and paid as other court costs for Courthouse Security. The funds can only be used for specific purposes. Declining revenues have produced a drain on resources to maintain operations.

**Historical Preservation**

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

**Judicial Technology Fund**

Technology purchases and technology related travel is being utilized from this fund. The fund has been underutilized and sufficient unreserved fund balance is available to cover draw on reserves.

**County Clerk Archive**

A photostat reversal project was initiated in FY 2009 to preserve specific records. The project was not completed as projected and is scheduled to continue in FY 2014 and funds were re-appropriated to continue the project. Sufficient unreserved fund balance is available to cover the draw on reserves.

**CDA Business Crimes**

This fund is supported by bad check collection fees. As fewer checks are being replaced with electronic payments the fees continue to decline. Sufficient resources are available to maintain operations through FY 2014.

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

**LE Renovations**

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

**CRTC Renovations**

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

**Workers Comp Fund**

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

## **Major Funding Issues Facing 2014 Budget**

Formulating the 2014 Budget was challenging considering the limited resources available to support law enforcement, employer provided health insurance benefits and provide minimal payroll increases to employees while preserving permanent improvements and fund balance.

Recruiting and retaining public safety employees was a major concern during the 2014 Budget process. Compensation and a payroll step schedule was debated at length to develop a workable competitive plan.

Permanent improvement funds had dwindled as funds had been diverted to fund serious issues in other faucets of the County in recent budget years. Improvements were needed to preserve, maintain and upgrade life safety issues throughout numerous County buildings. During 2013 debt was restructured and Tax Notes issued to partially fund renovations to the Law Enforcement Center and CRTC building. These proceeds will be spent during the 2014 Budget year. Priorities had to be evaluated regarding permanent improvement projects to ensure adequate funds would be available to complete these two major renovation projects.

Preserving reserves in the event of a disaster or emergency situation continues to be a compelling factor in shaping each annual budget. Any amount considered as excess funds are earmarked for capital expenditures and not utilized for ordinary operating expenditures.

## **Key Issues in Developing the 2014 Budget**

The 2014 Budget provides for investment in Commissioners' Court priority areas.

- Preserving, maintaining and upgrading life safety issues throughout County buildings
- Critically evaluating all requests for any additional resources by department directors
- Preserving fund balance for disaster or emergency situations
- Providing required services efficiently as possible
- Increasing payroll line items by 2.55% to provide additional compensation to employees
- Recruiting and retaining public safety employees with competitive wages
- Planning for completion of the Law Enforcement Center and CRTC renovations within five years
- Providing affordable health insurance benefit options to employees and retirees while working through provision of the Affordable Care Act



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

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

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

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

### ***Account Structure***

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

### ***Governmental Fund Types***

The focus of the County's governmental funds is to provide information on the inflows, outflows, and balances of spendable resources. This information is useful in assembling the County's annual financing and budgeting requirements. The unreserved fund balance may serve as a useful measure of the resources available at the end of the fiscal year for the appropriation in the following year. Governmental fund types are used to account for all or most of government's general activities, including the collection and disbursement of

earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund. The following is a brief description of Lubbock County's governmental funds.

### **General Fund**

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

### **Special Revenue Funds**

Special revenue funds are used to account for special earmarked revenues that have legal restrictions as to the specific purpose of the expenditures. The following is a brief summary of Lubbock County's Special Revenue funds and includes the source of the revenue and the restrictions on expenditures.

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

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

Permanent Improvement Fund – Projects in the Permanent Improvement Fund are those capital projects that do not require the expenditure of bond funds but are still necessary to the efficient operation of the County. Revenues come from ad valorem taxes as required in the Constitution, interest income, and the rental of the Court Residential Treatment Center Facility.

New Road Fund – The New Road Fund is for the accumulation of resources for the development and construction of new roads within Lubbock County. Revenues are derived from a portion of the \$10 fee assessed on motor vehicle registration, TXDOT income, and interest income.



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

Grant Funds – Lubbock County has many grant funds, which are contributions from another government or entity to be used or expended for a specific purpose or activity. Unlike other governmental funds, where appropriations lapse at year end, these funds lapse when the period of availability specified in the grant lapse. The funds are used to account for each grant and its corresponding expenditures separately. Grant funds are spent in strict compliance with each grant's financial requirements. Lubbock County has the following grant funds: Safe School Program, TJJD-C Commitment Reduction, TJJD-S Prevention/Intervention, Star Program, TJJD-A State Aid, TJJD-N Mental Health, TJJD-P J.J.A.E.P., Juvenile Detention Fund, Juvenile Food Service Fund, Title IV-E, CJD-Re-entry Drug Court, CJD-DWI Court, CJD-Family Recovery Court, Mental Health Private Defender, CJD-Drug Court, USDA Ag Mediation, Truancy Mediation Program, HAVA, Managed Assigned Counsel, Regional Public Defender – Capital Murder Fund, VINE, State Criminal Alien Assistance Program, Bulletproof Vest Partnership, Hazard Mitigation, Emergency Management Performance, South Plains Auto Task Force Grant Fund, JAG, and Domestic Violence Fund. There was one new Grant Fund added during the year in 2014, TJJD-N Mental Health.

Lubbock County has several other non-major special revenue funds. The revenue is derived from fees and is earmarked for expenditures only in strict compliance with guidelines for that fee.

### **Capital Project Funds**

These funds are used for the acquisition, construction and expansion and renovation of general fixed assets. Lubbock County has two major capital project funds included in the FY 2014 budget: LE Renovations and CRTC Renovations.

### **Debt Service Funds**

These funds are used to accumulate monies for payment of debt service on general obligation bonds, tax notes, and certificates of obligation which are due in annual installments. Ad Valorem tax is levied to finance the debt service. This fund is also referred to as the Interest and Sinking Fund. Lubbock County has three debt service funds: Interest and Sinking Fund 2007, Tax Notes Series 2013, and Refunding Bonds Series 2013.

### ***Proprietary Fund Types***

Internal Service funds, a type of proprietary fund, are used to report activities that provide supplies and services for the County's other programs and activities. Lubbock County has two non-major internal service funds: Employee Health and Insurance Fund and Workers



Compensation Fund. The primary focus is on operating income, changes in net assets and cash flows. These funds are appropriated annually with the main focus on whether revenues are covering expenses.

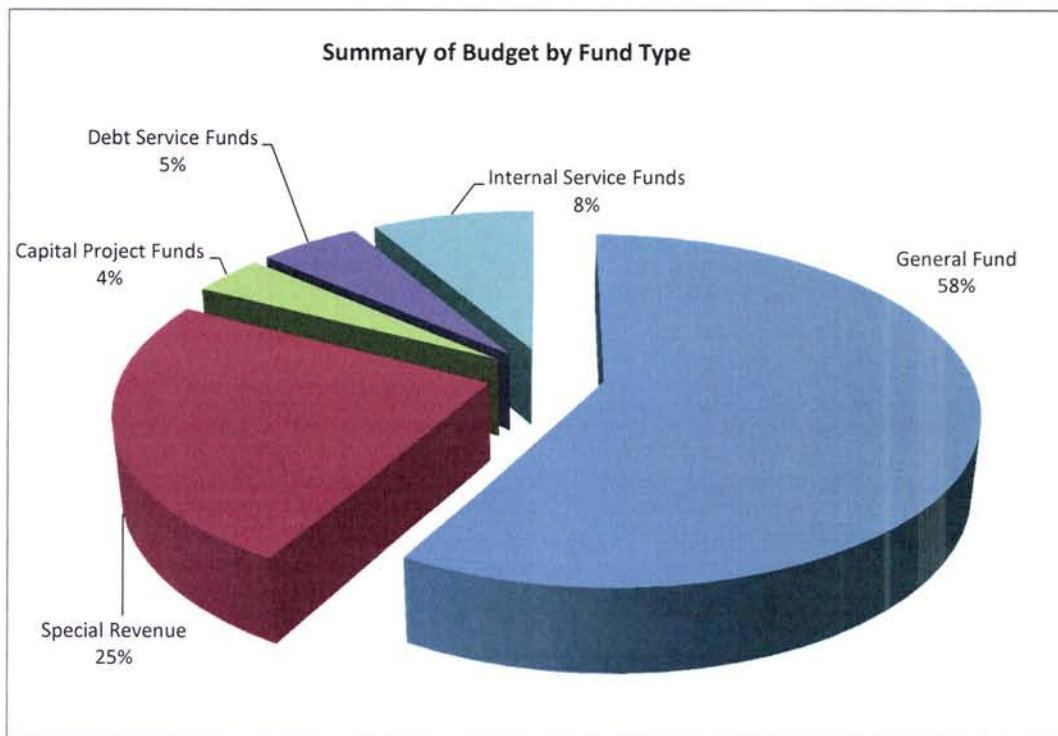
### ***Fiduciary Fund Types***

Fiduciary funds – The County is the trustee for certain funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purpose. There are two types of fiduciary fund types: agency funds and trust funds. Lubbock County currently has twenty-six agency funds. Thirteen of those agency funds are the Lubbock County CSCD's funds. Those funds are derived from TDCJ-CJAD and are expended in strict compliance with the financial resource manual provided by TDCJ-CJAD. The remaining thirteen agency funds are departmental funds: County Treasurer Fund, Tax Assessor and Collector Fund, County Clerk Fund, District Clerk Fund, JP Precinct 1 Fund, JP Precinct 2 Fund, JP Precinct 3 Fund, JP Precinct 4 Fund, Medical Examiner Fund, District Attorney Fund, Sheriff Fund, Juvenile Probation Fund, and the Employee Flex Spending Account Fund. Lubbock County does not budget for these funds.

**LUBBOCK COUNTY, TEXAS  
SUMMARY OF BUDGET BY FUND TYPE**

**Governmental and Proprietary Fund Types**

General Fund	\$	85,990,254
Special Revenue		36,359,659
Capital Project Funds		5,600,000
Debt Service Funds		7,730,366
Internal Service Funds		12,503,900
	<u>\$</u>	<u>148,184,179</u>



General Fund - Includes General Administration, Judicial, Legal, Financial, Public Facilities, Public Safety, Health and Welfare, Conservation, Contract Services, and Transfer of Funds.

Special Revenue Funds - Road and Bridge, Park Funds, Permanent Improvement Fund, New Road Fund, Juvenile Probation Funds, all Grant Funds, and other non-major special revenue funds.

Capital Project Funds - LE Renovations and CRTC Renovations

Debt Service Funds - Interest and Sinking Fund 2007, Tax Notes Series 2013, and Refunding Bonds Series 2013.

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

# **Lubbock County, Texas**

## **Adopted Budget**

**FY 2013 - 2014**



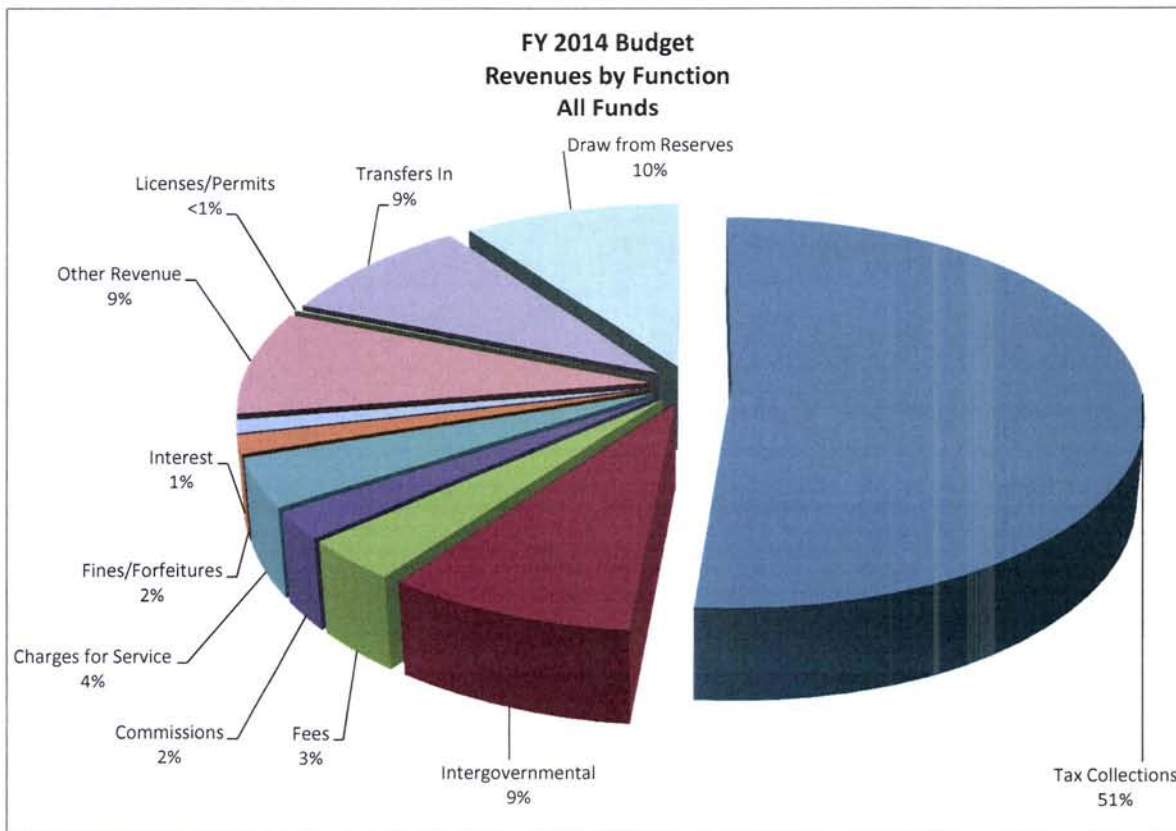
Consolidated Revenue & Expenditure Summary



**LUBBOCK COUNTY, TEXAS  
REVENUES BY FUNCTION  
FY 2014 BUDGET - TOTAL COMPARATIVE REVENUES - ALL FUNDS**

## WHERE DOES THE MONEY COME FROM?

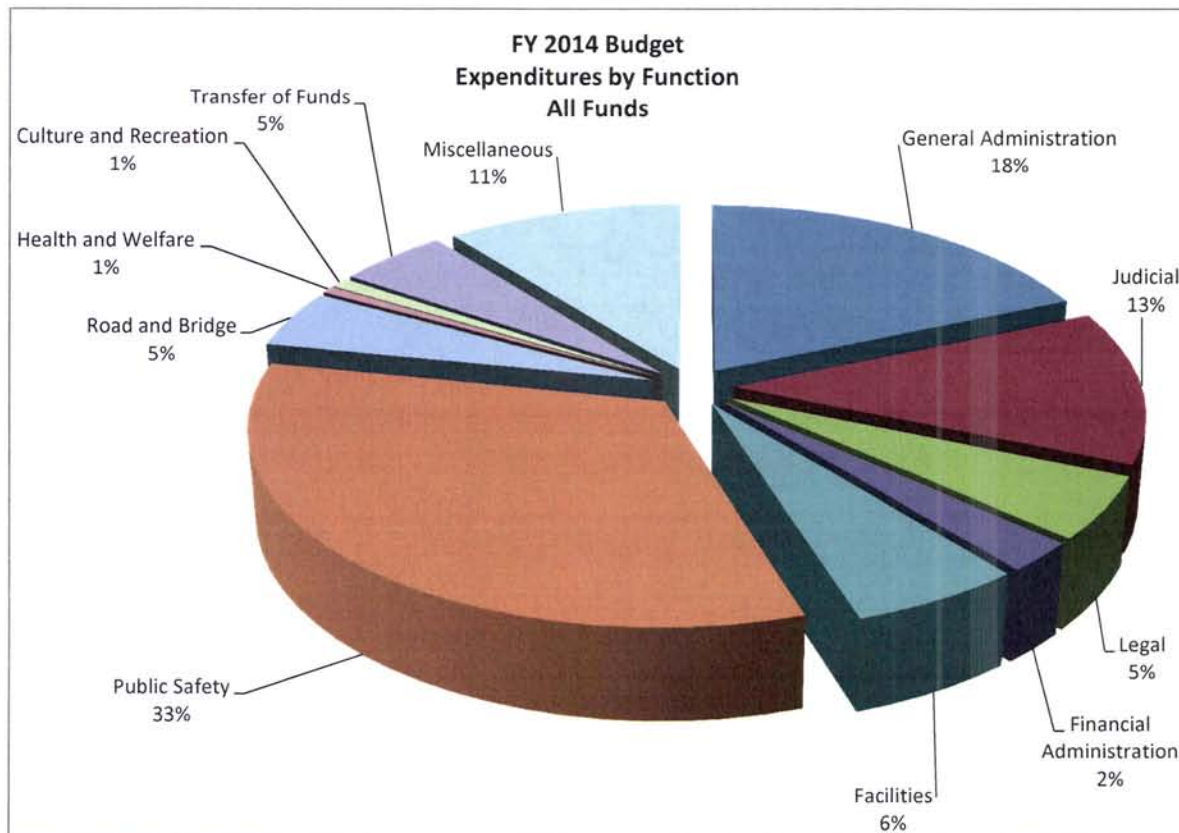
	FY 2012 Actual	FY 2013 Estimates	FY 2014 Budget
Tax Collections	\$ 67,494,428	\$ 71,997,260	\$ 76,269,955
Intergovernmental	11,257,217	13,389,299	12,720,852
Fees	5,007,174	5,303,720	5,090,031
Commissions	3,093,596	3,108,450	3,393,600
Charges for Service	5,184,836	5,481,821	6,050,393
Fines/Forfeitures	2,174,210	2,285,000	2,219,000
Interest	1,876,692	1,816,119	1,662,271
Other Revenue	12,785,387	11,041,968	12,716,082
Licenses/Permits	158,708	165,600	170,350
Transfers In	14,635,113	10,591,322	13,352,320
Draw from Reserves	(4,950,529)	9,592,939	14,539,325
<b>Total Revenue</b>	<b>\$ 118,716,832</b>	<b>\$ 134,773,498</b>	<b>\$ 148,184,179</b>



**LUBBOCK COUNTY, TEXAS  
EXPENDITURES BY FUNCTION  
FY 2014 BUDGET - TOTAL COMPARATIVE EXPENDITURES - ALL FUNDS**

## WHERE DOES THE MONEY GO?

	FY 2012 Actual	FY 2013 Estimates	FY 2014 Budget
General Administration	\$ 20,252,531	\$ 21,627,527	\$ 27,515,889
Judicial	14,861,011	17,506,042	18,940,670
Legal	7,109,640	7,437,743	7,671,940
Financial Administration	2,993,385	3,329,634	3,742,289
Facilities	6,690,496	8,878,561	8,898,181
Public Safety	38,693,256	44,414,701	49,024,408
Road and Bridge	5,419,622	7,723,506	7,046,303
Health and Welfare	670,400	832,328	859,653
Culture and Recreation	659,216	1,185,929	1,228,089
Transfer of Funds	9,532,845	7,315,439	7,396,504
Miscellaneous	11,834,431	14,522,088	15,860,253
<b>Total Expenditures</b>	<b>\$ 118,716,832</b>	<b>\$ 134,773,498</b>	<b>\$ 148,184,179</b>



**LUBBOCK COUNTY, TEXAS**  
**2012 ACTUAL REVENUES AND EXPENDITURES**  
**ALL FUNDS**

Fund	2012 Actual Revenue	2012 Actual Expenditures	Revenues Over/(Under) Expenditures
General Fund	\$ 76,717,979	\$ 74,650,669	\$ 2,067,310
Consolidated Road & Bridge	5,009,777	4,410,738	599,040
Precinct 1 Park	97,793	101,599	(3,806)
Slaton/Roosevelt Park	96,414	121,868	(25,454)
Idalou/New Deal Park	88,652	67,176	21,477
Shallowater Park	93,300	137,660	(44,360)
Permanent Improvement	1,293,735	1,609,938	(316,203)
New Road Fund	533,235	894,966	(361,731)
Safe Neighborhood	73,154	73,154	-
TJPC C	323,230	323,230	-
TJPC S	56,715	56,715	-
Star Program	449,899	449,899	-
Juvenile Probation Fund	4,545,624	4,133,480	412,143
TJPC Juv Probation Commission	1,621,680	1,621,680	-
Juvenile Detention	2,339,048	2,339,048	-
Juvenile Food Service	229,629	229,629	-
Court Dashboard Develop	21,453	21,453	-
Title IV-E	255,994	255,994	-
CJD Re-Entry Drug Court	39,411	39,411	-
DWI Court	56,381	56,381	-
Family Recovery Court	52,138	52,138	-
Online Access	48,465	14,133	34,332
Mental Health Private Defender	482,185	482,185	-
Drug Court	54,675	54,675	-
Drug Court Court Cost	54,393	45,056	9,337
Dispute Resolution	343,553	363,271	(19,717)
USDA Ag Mediation	455,200	455,200	-
Domestic Relations Office	158,811	160,787	(1,976)
Truancy Mediation Program	75,940	75,940	-
Law Library	176,144	191,254	(15,110)
Election Services	352,800	308,457	44,343
HAVA	26,105	26,105	-
Election Admin Fee	43,979	170,960	(126,981)
Election Equipment Fund	39,158	-	39,158
Historic Survey Grant	-	-	-
District Clerk Records Preservation	20,342	29,154	(8,811)
County Clerk Records Preservation	320,225	366,605	(46,380)
Commissioners' Court Record Preservation	103,128	149,591	(46,463)
Courthouse Security	120,929	120,571	358
Court Record Preservation	41,840	41,072	768
Historic Preservation	1,885	-	1,885
Child Abuse Prevention	278	-	278
Judicial Technology	43,392	9,368	34,024
County and District Court Technology	8,472	-	8,472
District Court Record Technology	18,718	19,910	(1,193)
County Clerk Archive	305,445	-	305,445
Regional Public Defender	3,646,846	3,393,455	253,391
Sheriff Contraband Fund	923,543	190,650	732,893
Inmate Supply Fund	552,015	320,002	232,013
VINE	30,710	30,710	-
Homeland Security	27,285	27,285	-
LECD - Emergency Communications	31,819	31,819	-
CDA Business Crimes	241,041	264,773	(23,732)
CDA Contraband	253,223	194,223	59,000
South Plains Auto Task Force	523,071	523,071	-
JAG	92,882	92,882	-
Domestic Violence Prosecution	99,834	99,834	-
Interest/Sinking Fund	945,492	966,726	(21,234)
Interest/Sinking Fund 03 Bond Issue	3,686,739	3,800,600	(113,861)
Interest/Sinking Fund 07 Bond Issue	2,482,159	2,522,788	(40,628)
Tax Notes Series 2013	-	-	-
Refunding Bonds Series 2013	-	-	-
New Jail 302	918,448	94,736	823,712
LE Renovations	-	-	-
CRTC Renovations	-	-	-
Employee Health Benefit	9,003,696	8,523,412	480,284
Workers Comp Fund	2,917,249	2,908,746	8,503
SUB-TOTALS	123,667,361	118,716,832	4,950,529
DRAW FROM RESERVES	(4,950,529)	-	(4,950,529)
TOTAL REVENUES	\$ 118,716,832	\$ 118,716,832	\$ -



**LUBBOCK COUNTY, TEXAS**  
**2013 BUDGETED REVENUES AND EXPENDITURES**  
**ALL FUNDS**

Fund	2013 Budgeted Revenues	2013 Budgeted Expenditures	Revenues Over/(Under) Expenditures
General Fund	\$ 78,557,138	\$ 78,557,138	\$ -
Consolidated Road & Bridge	4,797,966	5,750,571	(952,605)
Precinct 1 Park	104,773	137,013	(32,240)
Slaton/Roosevelt Park	99,733	355,544	(255,811)
Idalou/New Deal Park	93,073	232,008	(138,935)
Shallowater Park	95,573	225,201	(129,628)
Permanent Improvement	2,060,831	2,967,000	(906,169)
New Road Fund	530,700	1,779,500	(1,248,800)
Safe Neighborhood	73,154	73,154	-
TJPC C	329,896	329,896	-
TJPC S	76,580	76,580	-
Star Program	486,605	486,605	-
Juvenile Probation Fund	4,546,300	5,430,491	(884,191)
TJPC Juv Probation Commission	1,499,825	1,499,825	-
Juvenile Detention	3,151,771	3,151,771	-
Juvenile Food Service	277,150	277,150	-
Court Dashboard Develop	-	-	-
Title IV-E	260,796	260,796	-
CJD Re-Entry Drug Court	69,121	69,121	-
DWI Court	76,806	76,806	-
Family Recovery Court	74,056	74,056	-
Online Access	40,000	40,000	-
Mental Health Private Defender	161,400	161,400	-
Drug Court	82,722	82,722	-
Drug Court Court Cost	50,000	50,000	-
Dispute Resolution	377,640	377,640	-
USDA Ag Mediation	150,000	150,000	-
Domestic Relations Office	175,190	175,190	-
Truancy Mediation Program	61,329	61,329	-
Law Library	178,350	188,648	(10,298)
Election Services	618,893	618,893	-
HAVA	-	-	-
Election Admin Fee	32,839	32,839	-
Election Equipment Fund	68,281	68,281	-
Historic Survey Grant	-	-	-
District Clerk Records Preservation	22,170	22,170	-
County Clerk Records Preservation	339,255	1,017,799	(678,544)
Commissioners' Court Record Preservation	106,500	127,512	(21,012)
Courthouse Security	121,000	121,000	-
Court Record Preservation	46,150	46,150	-
Historic Preservation	1,820	4,200	(2,380)
Child Abuse Prevention	320	320	-
Judicial Technology	48,600	99,825	(51,225)
County and District Court Technology	8,680	8,680	-
District Court Record Technology	16,800	16,800	-
County Clerk Archive	319,800	525,000	(205,200)
Regional Public Defender	6,568,061	6,568,061	-
Sheriff Contraband Fund	705,000	705,000	-
Inmate Supply Fund	402,000	402,000	-
VINE	30,710	30,710	-
Homeland Security	130,000	130,000	-
LECD - Emergency Communications	-	-	-
CDA Business Crimes	305,897	307,340	(1,443)
CDA Contraband	253,000	253,000	-
South Plains Auto Task Force	534,473	534,473	-
JAG	66,285	66,285	-
Domestic Violence Prosecution	122,029	122,029	-
Interest/Sinking Fund	646,149	966,114	(319,965)
Interest/Sinking Fund 03 Bond Issue	4,021,064	4,021,064	-
Interest/Sinking Fund 07 Bond Issue	2,381,805	2,521,588	(139,783)
New Jail 302	100,000	3,699,710	(3,599,710)
Employee Health Benefit	6,243,000	6,243,000	-
Workers Comp Fund	2,369,500	2,384,500	(15,000)
Employee FSA Fund	12,000	12,000	-
SUB-TOTALS	125,180,559	134,773,498	(9,592,939)
DRAW FROM RESERVES	9,592,939		9,592,939
TOTALS	\$ 134,773,498	\$ 134,773,498	\$ -

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

Fund	2014 Budgeted Revenues	2014 Budgeted Expenditures	Revenues Over/(Under) Expenditures
General Fund	\$ 84,985,158	\$ 85,990,254	\$ (1,005,096)
Consolidated Road & Bridge	4,990,547	5,577,616	(587,069)
Precinct 1 Park	104,102	140,827	(36,725)
Slaton/Roosevelt Park	100,252	277,217	(176,965)
Idalou/New Deal Park	95,102	365,970	(270,868)
Shallowater Park	97,502	162,207	(64,705)
Permanent Improvement	2,115,776	2,693,600	(577,824)
New Road Fund	537,000	1,267,000	(730,000)
Safe Neighborhood	73,154	73,154	-
TJPC C	329,896	329,896	-
TJPC S	61,458	61,458	-
Star Program	511,934	511,934	-
Juvenile Probation Fund	4,546,300	6,051,864	(1,505,564)
TJPC Juv Probation Commission	1,516,964	1,516,964	-
Juvenile Detention	3,747,549	3,747,549	-
Juvenile Food Service	289,761	289,761	-
Court Dashboard Develop	-	-	-
Title IV-E	264,317	264,317	-
CJD Re-Entry Drug Court	48,393	48,393	-
DWI Court	58,593	58,593	-
Family Recovery Court	48,398	48,398	-
Online Access	41,500	41,500	-
Mental Health Private Defender	-	-	-
Drug Court	78,154	78,154	-
Drug Court Court Cost	40,000	40,000	-
Dispute Resolution	247,340	247,340	-
USDA Ag Mediation	70,000	70,000	-
Domestic Relations Office	178,428	178,428	-
Truancy Mediation Program	19,791	19,791	-
Law Library	178,100	182,076	(3,976)
Election Services	618,893	618,893	-
HAVA	-	-	-
Election Admin Fee	42,000	42,000	-
Election Equipment Fund	31,354	31,354	-
Historic Survey Grant	-	-	-
District Clerk Records Preservation	20,000	47,273	(27,273)
County Clerk Records Preservation	315,000	1,103,865	(788,865)
Commissioners' Court Record Preservation	76,468	90,964	(14,496)
Courthouse Security	120,500	123,914	(3,414)
Court Record Preservation	40,500	40,500	-
Historic Preservation	1,250	4,200	(2,950)
Child Abuse Prevention	345	345	-
Judicial Technology	40,800	128,000	(87,200)
County and District Court Technology	8,850	8,850	-
District Court Record Technology	18,250	20,000	(1,750)
County Clerk Archive	325,000	963,195	(638,195)
Regional Public Defender	6,177,913	6,177,913	-
Sheriff Contraband Fund	705,000	705,000	-
Inmate Supply Fund	402,000	402,000	-
VINE	30,710	30,710	-
Homeland Security	130,000	130,000	-
LECD - Emergency Communications	-	-	-
CDA Business Crimes	271,050	305,840	(34,790)
CDA Contraband	280,600	280,600	-
South Plains Auto Task Force	556,751	556,751	-
JAG	65,797	65,797	-
Domestic Violence Prosecution	137,688	137,688	-
Interest/Sinking Fund	-	-	-
Interest/Sinking Fund 03 Bond Issue	-	-	-
Interest/Sinking Fund 07 Bond Issue	6,319,188	6,319,188	-
Tax Notes Series 2013	1,238,478	1,238,478	-
Refunding Bonds Series 2013	172,700	172,700	-
New Jail 302	-	-	-
LE Renovations	2,000	3,360,000	(3,358,000)
CRTC Renovations	1,000	2,240,000	(2,239,000)
Employee Health Benefit	8,713,300	8,713,300	-
Workers Comp Fund	1,406,000	3,790,600	(2,384,600)
SUB-TOTALS	133,644,854	148,184,179	(14,539,325)
DRAW FROM RESERVES	14,539,325		14,539,325
TOTALS	\$ 148,184,179	\$ 148,184,179	\$ -

**LUBBOCK COUNTY, TEXAS**  
**FY 2014 BUDGET - TOTAL COMPARATIVE REVENUES**  
**ALL FUNDS**

Fund	FY 2012 Actual	FY 2013 Estimates	% Change Act vs. Est	FY 2014 Budget	% Change Est vs Bgt
General Fund	\$ 76,717,979	\$ 78,557,138	2.40%	\$ 84,985,158	8.18%
Consolidated Road & Bridge	5,009,777	4,797,966	-4.23%	4,990,547	4.01%
Precinct 1 Park	97,793	104,773	7.14%	104,102	-0.64%
Slaton/Roosevelt Park	96,414	99,733	3.44%	100,252	0.52%
Idalou/New Deal Park	88,652	93,073	4.99%	95,102	2.18%
Shallowater Park	93,300	95,573	2.44%	97,502	2.02%
Permanent Improvement	1,293,735	2,060,831	59.29%	2,115,776	2.67%
New Road Fund	533,235	530,700	-0.48%	537,000	1.19%
Safe Neighborhood	73,154	73,154	0.00%	73,154	0.00%
TJPC C	323,230	329,896	2.06%	329,896	0.00%
TJPC S	56,715	76,580	0.00%	61,458	-19.75%
Star Program	449,899	486,605	8.16%	511,934	5.21%
Juvenile Probation Fund	4,545,624	4,546,300	0.01%	4,546,300	0.00%
TJPC Juv Probation Commission	1,621,680	1,499,825	-7.51%	1,516,964	1.14%
Juvenile Detention	2,339,048	3,151,771	34.75%	3,747,549	18.90%
Juvenile Food Service	229,629	277,150	20.69%	289,761	4.55%
Court Dashboard Develop	21,453	-	-100.00%	-	0.00%
Title IV-E	255,994	260,796	1.88%	264,317	1.35%
CJD Re-Entry Drug Court	39,411	69,121	75.38%	48,393	-29.99%
DWI Court	56,381	76,806	36.23%	58,593	-23.71%
Family Recovery Court	52,138	74,056	42.04%	48,398	-34.65%
Online Access	48,465	40,000	-17.47%	41,500	3.75%
Mental Health Private Defender	482,185	161,400	-66.53%	-	-100.00%
Drug Court	54,675	82,722	51.30%	78,154	-5.52%
Drug Court Court Cost	54,393	50,000	-8.08%	40,000	-20.00%
Dispute Resolution	343,553	377,640	9.92%	247,340	-34.50%
USDA Ag Mediation	455,200	150,000	-67.05%	70,000	-53.33%
Domestic Relations Office	158,811	175,190	10.31%	178,428	1.85%
Truancy Mediation Program	75,940	61,329	-19.24%	19,791	-67.73%
Law Library	176,144	178,350	1.25%	178,100	-0.14%
Election Services	352,800	618,893	75.42%	618,893	0.00%
HAVA	26,105	-	-100.00%	-	0.00%
Election Admin Fee	43,979	32,839	-25.33%	42,000	27.90%
Election Equipment Fund	39,158	68,281	74.37%	31,354	-54.08%
Historic Survey Grant	-	-	0.00%	-	0.00%
District Clerk Records Preservation	20,342	22,170	8.98%	20,000	-9.79%
County Clerk Records Preservation	320,225	339,255	5.94%	315,000	-7.15%
Commissioners' Court Record Preservation	103,128	106,500	3.27%	76,468	-28.20%
Courthouse Security	120,929	121,000	0.06%	120,500	-0.41%
Court Record Preservation	41,840	46,150	10.30%	40,500	-12.24%
Historic Preservation	1,885	1,820	-3.47%	1,250	-31.32%
Child Abuse Prevention	278	320	15.32%	345	7.81%
Justice Court Technology	43,392	48,600	12.00%	40,800	-16.05%
County and District Court Technology	8,472	8,680	2.46%	8,850	1.96%
District Court Record Technology	18,718	16,800	-10.24%	18,250	8.63%
County Clerk Archive	305,445	319,800	4.70%	325,000	1.63%
Regional Public Defender	3,646,846	6,568,061	80.10%	6,177,913	-5.94%
Sheriff Contraband Fund	923,543	705,000	-23.66%	705,000	0.00%
Inmate Supply Fund	552,015	402,000	-27.18%	402,000	0.00%
VINE	30,710	30,710	0.00%	30,710	0.00%
Homeland Security	27,285	130,000	376.45%	130,000	0.00%
LECD - Emergency Communications	31,819	-	0.00%	-	0.00%
CDA Business Crimes	241,041	305,897	26.91%	271,050	-11.39%
CDA Contraband	253,223	253,000	-0.09%	280,600	10.91%
South Plains Auto Task Force	523,071	534,473	2.18%	556,751	4.17%
JAG	92,882	66,285	-28.64%	65,797	-0.74%
Domestic Violence Prosecution	99,834	122,029	22.23%	137,688	12.83%
Interest/Sinking Fund	945,492	646,149	-31.66%	-	-100.00%
Interest/Sinking Fund 03 Bond Issue	3,686,739	4,021,064	9.07%	-	-100.00%
Interest/Sinking Fund 07 Bond Issue	2,482,159	2,381,805	-4.04%	6,319,188	165.31%
Tax Notes Series 2013	-	-	0.00%	1,238,478	0.00%
Refunding Bonds Series 2013	-	-	0.00%	172,700	0.00%
New Jail 302	918,448	100,000	-89.11%	-	-100.00%
LE Renovations	-	-	0.00%	2,000	0.00%
CRTC Renovations	-	-	0.00%	1,000	0.00%
Employee Health Benefit	9,003,696	6,243,000	-30.66%	8,713,300	39.57%
Workers Comp Fund	2,917,249	2,369,500	-18.78%	1,406,000	-40.66%
Employee FSA Fund	-	12,000	0.00%	-	-100.00%
Draw from Reserves	(4,950,529)	9,592,939	-293.78%	14,539,325	51.56%
<b>Total Revenues</b>	<b>\$ 118,716,832</b>	<b>\$ 134,773,498</b>		<b>\$ 148,184,179</b>	



## ***Revenue Sources***

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

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

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

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

### **Ad Valorem Taxes**

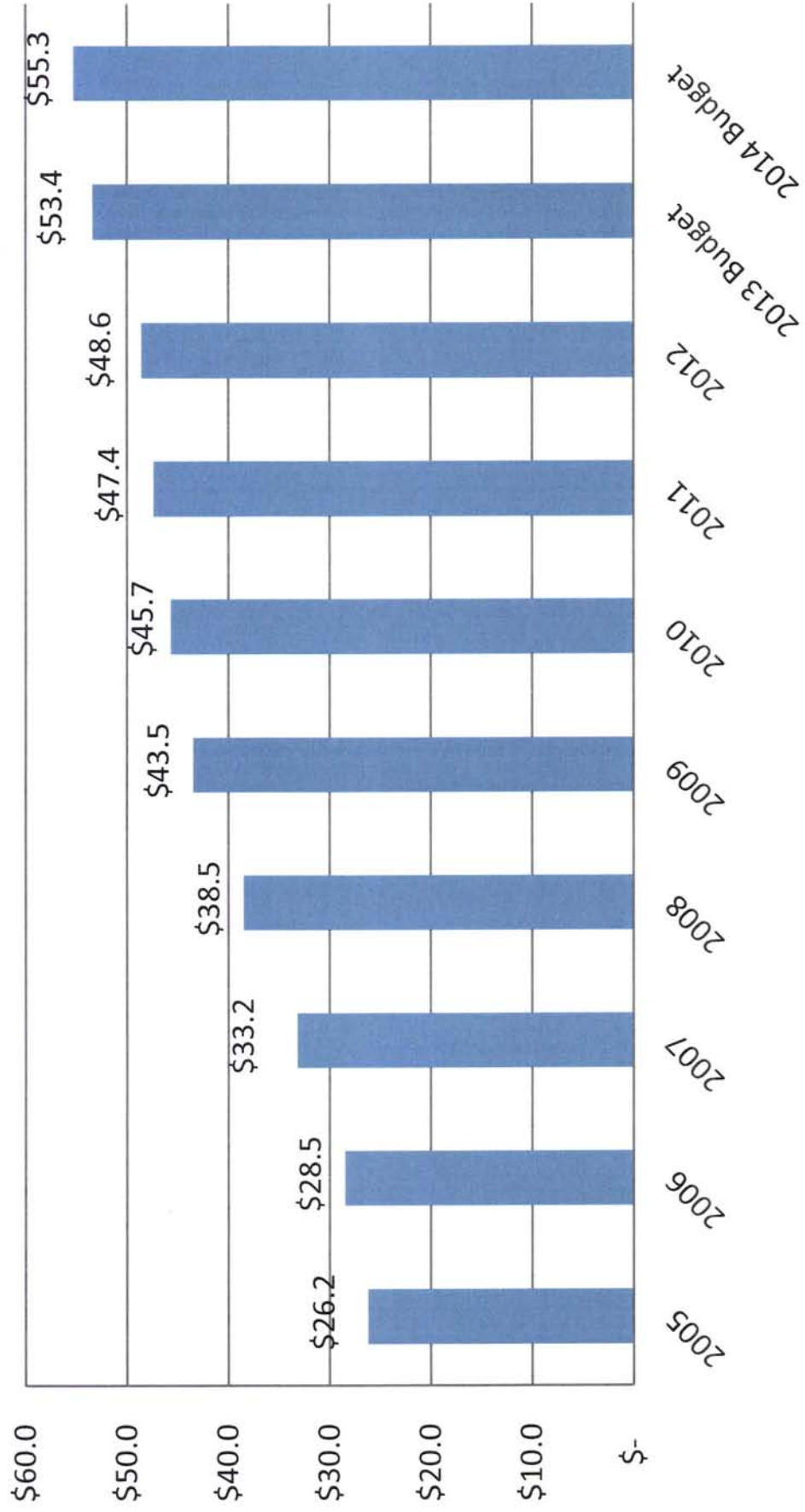
The 2014 budget includes current and delinquent ad valorem tax collections in the amount of \$55,319,955 or 41.39% of all revenue. The following factors are considered: (1) the tax base increased by an average of 3.01% or \$416,062,569 to a total net taxable valuation of \$14,243,838,046. The tax rate was \$0.346477 per \$100 valuation in 2013 and Commissioners' Court has adopted \$0.345310 per \$100 valuation in fiscal year 2014. The adopted rate is equal to the effective tax rate as calculated by the Lubbock Central Appraisal District. (2) New property added to the tax roll provides approximately \$1,214,787 in additional revenues. (3) "Truth in Taxation" law establishes guidelines for government entities to follow when setting tax rates. The effective tax rate is derived from the prior year total tax levy, and is adjusted for current year changes in existing property valuation and lost property from the tax roll.

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

Lubbock County maintains a high collection of property tax. Historically, tax collections total approximately 97% of the tax levy. The County encourages the Lubbock Central Appraisal District (LCAD) to follow an aggressive policy of collecting property tax revenues.

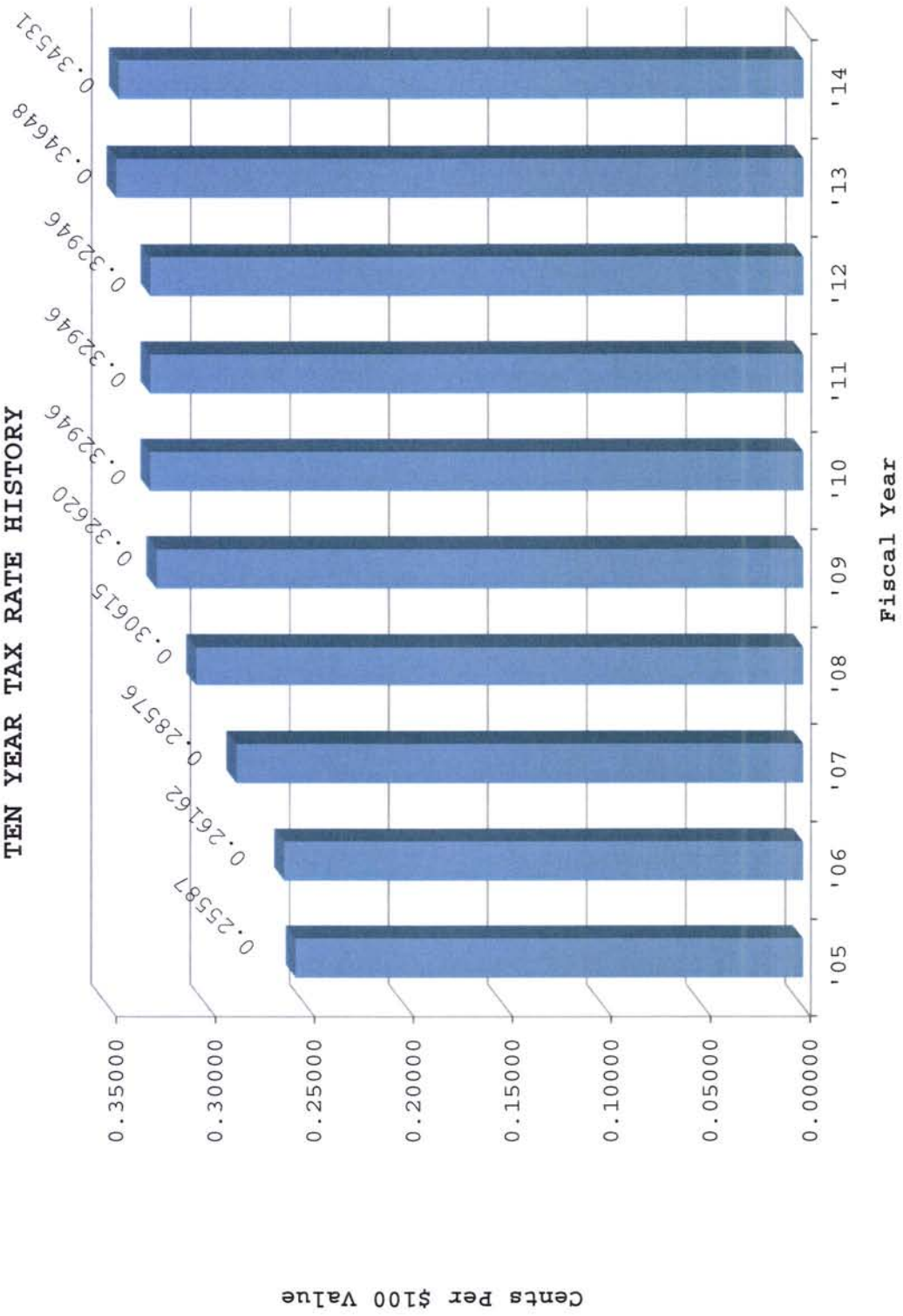
The chart on page 37 displays the property tax collection history for the past ten years depicting moderate growth. The chart on page 38 displays the adopted tax rate for the past ten years. The chart shows a steady increase. The chart on page 39 displays the tax rate for the past ten years with the breakdown of the distribution between the different funds.

# Ad Valorem Tax Revenue





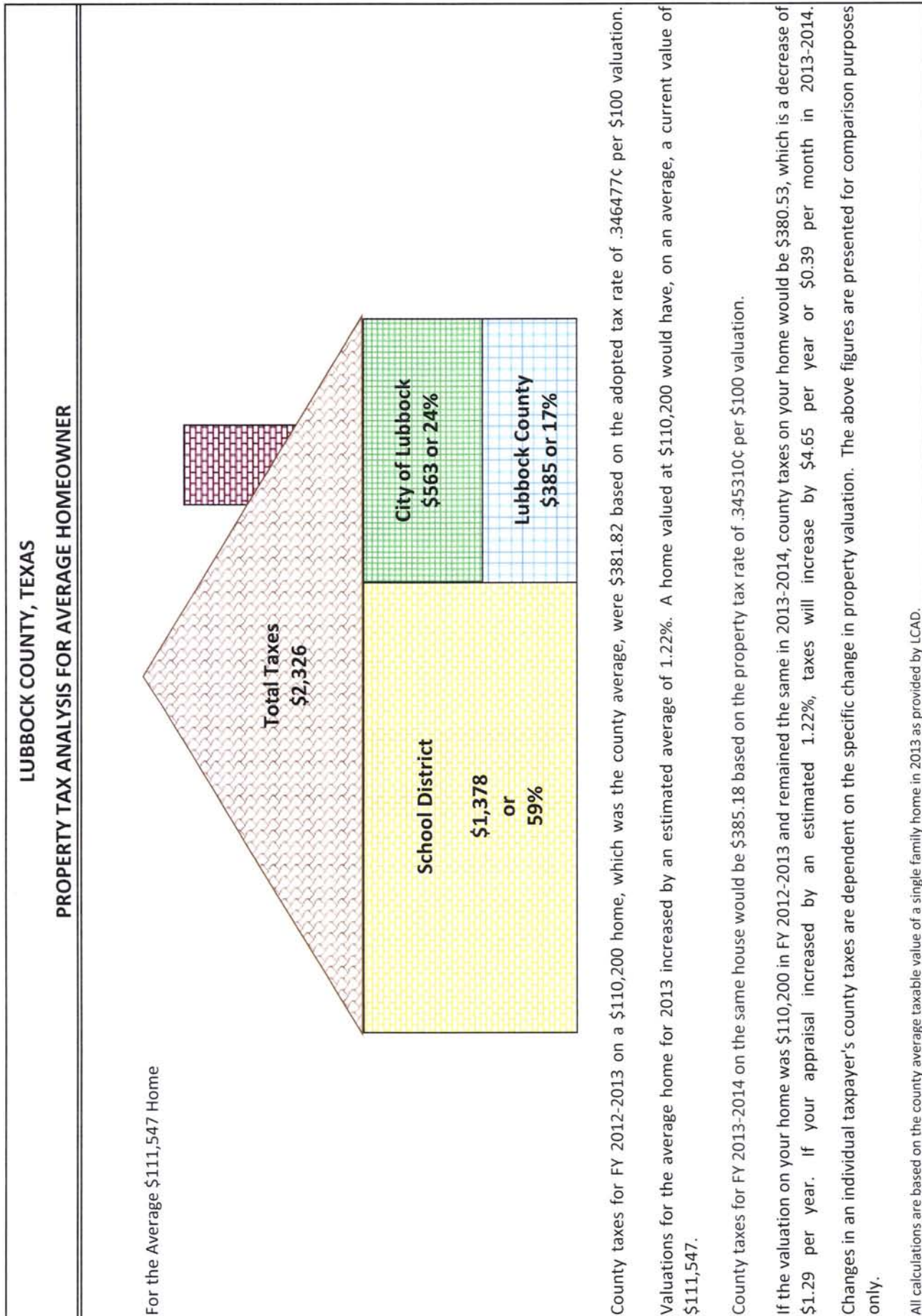
**LUBBOCK COUNTY, TEXAS  
TEN YEAR TAX RATE HISTORY**



LUBBOCK COUNTY, TEXAS  
ADOPTED BUDGET 2013-2014  
TAX RATES BY FUND

Funds	Tax Rate 2004	Tax Rate 2005	Tax Rate 2006	Tax Rate 2007	Tax Rate 2008	Tax Rate 2009	Tax Rate 2010	Tax Rate 2011	Tax Rate 2012	Tax Rate 2013
General Fund	0.140040	0.158813	0.182953	0.205498	0.230675	0.238420	0.273680	0.274946	0.289123	0.286094
Permanent Improvement Fund	0.010000	0.010000	0.010000	0.010000	0.010000	0.005000	0.005000	0.005000	0.010000	0.010000
Precinct 1 Park	0.000780	0.000780	0.000780	0.000720	0.000680	0.000680	0.000500	0.000500	0.000500	0.000500
Slaton/Roosevelt Parks	0.000780	0.000780	0.000780	0.000720	0.000680	0.000680	0.000500	0.000500	0.000500	0.000500
Idalou/New Deal Parks	0.000780	0.000780	0.000780	0.000720	0.000680	0.000680	0.000500	0.000500	0.000500	0.000500
Shallowater Parks	0.000780	0.000780	0.000780	0.000720	0.000680	0.000680	0.000500	0.000500	0.000500	0.000500
Juvenile Detention Center	0.039250	0.029250	0.029250	0.027002	0.025535	0.027500	0.000000	0.000000	0.000000	0.000000
Debt Service	0.063460	0.060440	0.060440	0.060768	0.057270	0.055818	0.048778	0.047512	0.045354	0.047216
<b>TOTAL</b>	0.255870	0.261623	0.285763	0.306148	0.326200	0.329458	0.329458	0.329458	0.346477	0.345310

The following chart displays a summary of taxes paid by the average homeowner including city, school, and county taxes for FY 2013-2014. The chart shows that only 17% of taxes paid on the average home are for County taxes.





	\$	14,243,838,046.00	\$	42,460,026.58	
NET TAXABLE VALUATION M & O TAX RATE / \$100 VALUATION	0.298094				
I & S TAX RATE / \$100 VALUATION Certificates of Obligation <u>TOTAL I &amp; S</u>	0.047216		\$	6,725,370.57	
PROJECTED LEVY W/O OVER 65			\$	49,185,397.16	
ESTIMATED LEVY OF OVER 65			\$	4,801,326.00	
<u>TOTAL GROSS LEVY</u>	<u>0.345310</u>		\$	<u>53,986,723.16</u>	
FUND NAME	TAX RATE	DISTRIBUTION FOR OVER 65 LEVY	REV BY FUND OVER 65	ESTIMATED REVENUE	TOTAL TAX REVENUE
GENERAL FUND	0.286094	82.8514%	\$ 3,977,963.45	\$ 40,750,766.02	\$ 44,728,729.47
PERMANENT IMPROVEMENT FUND	0.010000	2.8959%	\$ 139,043.93	\$ 1,424,383.80	\$ 1,563,427.74
PRECINCT 1 PARK	0.000500	0.1448%	\$ 6,952.20	\$ 71,219.19	\$ 78,171.39
SLATON/ROOSEVELT PARKS	0.000500	0.1448%	\$ 6,952.20	\$ 71,219.19	\$ 78,171.39
IDALOU/NEW DEAL PARKS	0.000500	0.1448%	\$ 6,952.20	\$ 71,219.19	\$ 78,171.39
SHALLOWATER PARKS	0.000500	0.1448%	\$ 6,952.20	\$ 71,219.19	\$ 78,171.39
JUVENILE DETENTION CENTER	-	0.0000%	\$ -	\$ -	\$ -
SUBTOTAL for M & O	0.298094	86.3265%	\$ 4,144,816.17	\$ 42,460,026.58	\$ 46,604,842.76
INTEREST & SINKING FUND	0.047216	13.6735%	\$ 656,509.83	\$ 6,725,370.57	\$ 7,381,880.40
ESTIMATED LEVY OF OVER 65			\$ 4,801,326.00	\$ 4,801,326.00	
<u>TOTAL TAXES BUDGETED</u>	<u>0.345310</u>	100.0000%		<u>\$ 53,986,723.16</u>	<u>\$ 53,986,723.16</u>

**LUBBOCK COUNTY, TEXAS  
ADOPTED BUDGET 2013-2014  
TAX DISTRIBUTION BY FUND**

Description of Fund	Tax Rate	Total Gross Taxes	Tax Distribution
General Fund	0.286094	\$ 44,728,729.47	82.85%
Permanent Improvement Fund	0.010000	\$ 1,563,427.74	2.90%
Precinct 1 Park	0.000500	\$ 78,171.39	0.14%
Slaton/Roosevelt Parks	0.000500	\$ 78,171.39	0.14%
Idalou/New Deal Parks	0.000500	\$ 78,171.39	0.14%
Shallowater Parks	0.000500	\$ 78,171.39	0.14%
Juvenile Detention Center	0.000000	\$ -	0.00%
Debt Service	0.047216	\$ 7,381,880.40	13.67%
<b>TOTAL TAX RATE/TAX LEVY</b>	0.345310	\$ 53,986,723.17	100.00%

## Sales and Use Tax

A sales and use tax of one-half of one percent, which is collected by the State of Texas, was approved by voters of Lubbock County and went into effect on January 1, 1988. This tax is imposed on the value of taxable items sold and is enforced and collected by the Comptroller of Public Accounts of the State of Texas. Proceeds are remitted monthly less a small service fee. The proceeds are credited to the General Fund. The tax is used to fund operations, which helps defray county property tax. Actual county sales and use tax received in fiscal year 2012 was \$18,874,843. Budgeted county sales tax for the 2014 budget increased by \$2,350,000 from \$18,600,000 in the 2013 budget to \$20,950,000 in the 2014 budget. Sales and use tax revenue accounts for 15.68% of all Lubbock County revenue.

The following chart displays the sales tax revenue for the past ten years.



## Intergovernmental Revenues

Intergovernmental revenues are revenues received from other units of government, including grant revenues. As of the beginning of fiscal year 2014, Lubbock County anticipates that this revenue source will make up about 10% of total budgeted revenue. In special circumstances, the County may receive one-time funding from other governmental entities and this revenue source is used to account for those special funds. There are no significant increases in 2014 in this type of revenue.



## **Fees**

Statutory fees are established by the legislature for most services provided by the County. Fees are expected to decrease by \$213,689. DRC fees decreased by \$130,300 due to local changes in service delivery.

## **Commissions**

Lubbock County is entitled to certain commissions for performing services on behalf of the state. Commissions are also collected for accepting payment by credit card.

## **Charges for Services**

This source of revenue comes from the fee offices throughout the county who are responsible to impose and collect various fees. Examples of these fees include marriage licenses and auto registration. The majority of these fees are set by the Local Government Code.

## **Fines and Forfeitures**

Each of the three levels of courts in the County (Justice Courts, County Courts, and District Courts) has the authority to impose fines as punishment on those persons found guilty of crimes. Fines are imposed as a deterrent to further criminal activity, but they are also an important revenue source for Lubbock County. Fines provide approximately 2% of budgeted revenue. In an effort to collect outstanding fines due to the county the court entered into a contract with a law firm in late 2009. Collections continue to slowly creep above prior levels.

## **Interest**

Interest revenue is earned on most of the temporarily idle funds. Investments are managed in accordance with the Lubbock County Investment Policy. Interest earnings are credited to Pooled Cash and then distributed to each fund in the ratio of their total cash balance in the pooled cash account. Operating interest may be used for any County purpose. Bond interest earnings must be used for debt service. Most earnings come from interest-bearing bank accounts, investments in government backed securities, and from investments purchased through TexPool. Interest earnings are budgeted to decrease by 8% in the 2014 budget. Interest income accounts for approximately 1% of budgeted revenues.

## **Other Revenue**

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

**Transfers In**

This category is used to account for revenues that will be transferred from one fund to another at some time during the year. Transfers increased in FY 2014 by 26.07% over FY 2013. In order to subsidize the Employee Health and Insurance Fund with a dramatically declining reserve balance, funds from the healthy Worker's Compensation Fund were utilized. This action was exercised in order to prevent a critical shortfall at year end.

**Draw from Reserves**

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

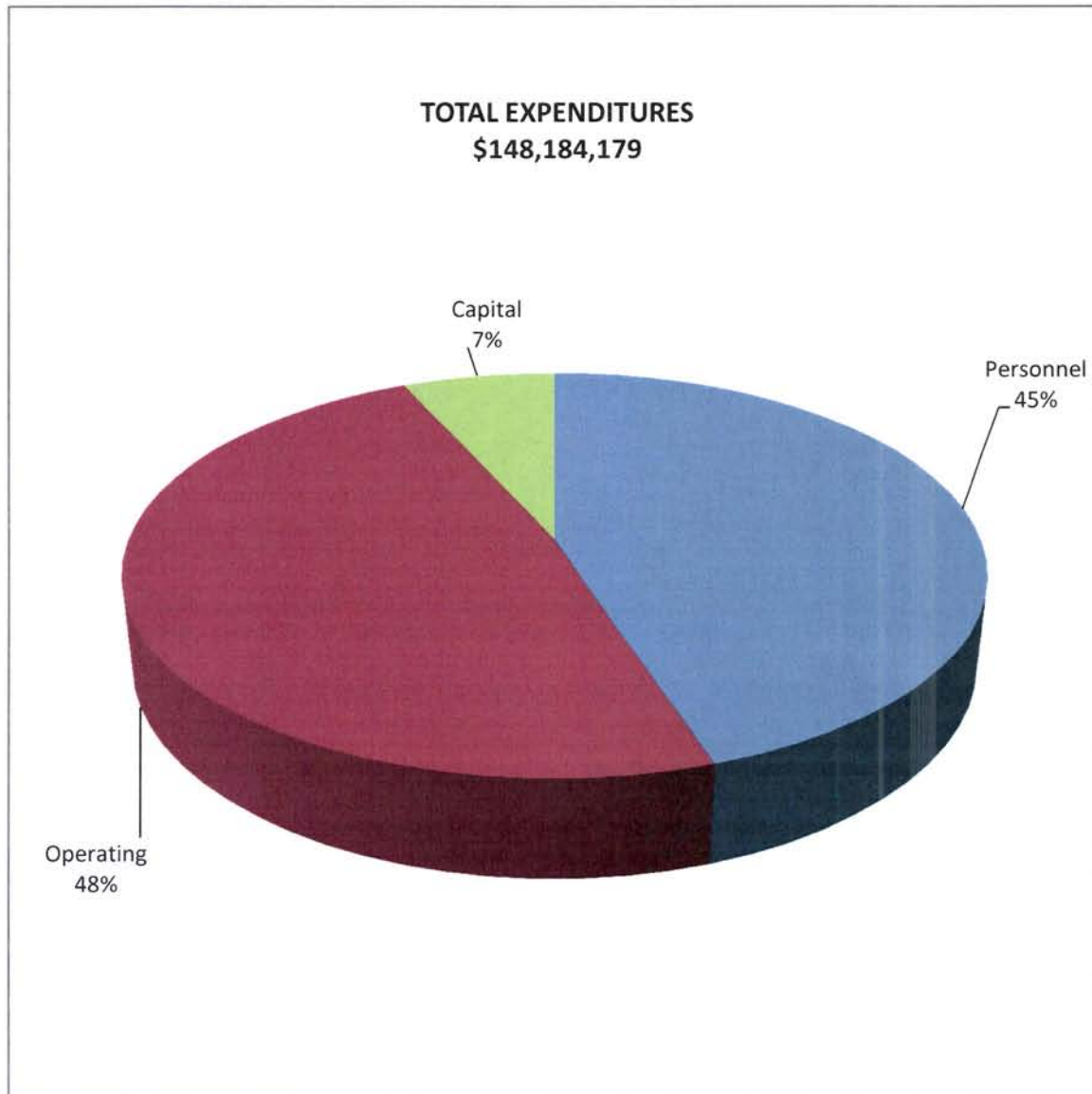
**LUBBOCK COUNTY, TEXAS**  
**FY 2014 BUDGET - TOTAL COMPARATIVE EXPENDITURES \***  
**ALL FUNDS**

Fund			% Change Act vs.			
	FY 2012 Actual	FY 2013 Estimates	Est	FY 2014 Budget	% Change Est vs Bgt	
General Fund	\$ 74,650,669	\$ 78,557,138	5.23%	\$ 85,990,254	9.46%	
Consolidated Road & Bridge	4,410,738	5,750,571	30.38%	5,577,616	-3.01%	
Precinct 1 Park	101,599	137,013	34.86%	140,827	2.78%	
Slaton/Roosevelt Park	121,868	355,544	191.75%	277,217	-22.03%	
Idalou/New Deal Park	67,176	232,008	245.38%	365,970	57.74%	
Shallowater Park	137,660	225,201	63.59%	162,207	-27.97%	
Permanent Improvement	1,609,938	2,967,000	84.29%	2,693,600	-9.21%	
New Road Fund	894,966	1,779,500	98.83%	1,267,000	-28.80%	
Safe Neighborhood	73,154	73,154	0.00%	73,154	0.00%	
TJPC C	323,230	329,896	2.06%	329,896	0.00%	
TJPC S	56,715	76,580	35.03%	61,458	-19.75%	
Star Program	449,899	486,605	8.16%	511,934	5.21%	
Juvenile Probation Fund	4,133,480	5,430,491	31.38%	6,051,864	11.44%	
TJPC Juv Probation Commission	1,621,680	1,499,825	-7.51%	1,516,964	1.14%	
Juvenile Detention	2,339,048	3,151,771	34.75%	3,747,549	18.90%	
Juvenile Food Service	229,629	277,150	20.69%	289,761	4.55%	
Court Dashboard Develop	21,453	-	-100.00%	-	0.00%	
Title IV-E	255,994	260,796	1.88%	264,317	1.35%	
CJD Re-Entry Drug Court	39,411	69,121	75.38%	48,393	-29.99%	
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Family Recovery Court	52,138	74,056	42.04%	48,398	-34.65%	
Online Access	14,133	40,000	183.02%	41,500	3.75%	
Mental Health Private Defender	482,185	161,400	-66.53%	-	-100.00%	
Drug Court	54,675	82,722	51.30%	78,154	-5.52%	
Drug Court Court Cost	45,056	50,000	10.97%	40,000	-20.00%	
Dispute Resolution	363,271	377,640	3.96%	247,340	-34.50%	
USDA Ag Mediation	455,200	150,000	-67.05%	70,000	-53.33%	
Domestic Relations Office	160,787	175,190	8.96%	178,428	1.85%	
Truancy Mediation Program - 079	75,940	61,329	-19.24%	19,791	-67.73%	
Law Library	191,254	188,648	-1.36%	182,076	-3.48%	
Election Services	308,457	618,893	100.64%	618,893	0.00%	
HAVA	26,105	-	-100.00%	-	0.00%	
Election Admin Fee	170,960	32,839	-80.79%	42,000	27.90%	
Election Equipment Fund	-	68,281	0.00%	31,354	-54.08%	
Historic Survey Grant	-	-	0.00%	-	0.00%	
District Clerk Records Preservation	29,154	22,170	-23.95%	47,273	113.23%	
County Clerk Records Preservation	366,605	1,017,799	177.63%	1,103,865	8.46%	
Commissioners' Court Record Preservation	149,591	127,512	-14.76%	90,964	-28.66%	
Courthouse Security	120,571	121,000	0.36%	123,914	2.41%	
Court Record Preservation	41,072	46,150	12.36%	40,500	-12.24%	
Historic Preservation	-	4,200	0.00%	4,200	0.00%	
Child Abuse Prevention	-	320	0.00%	345	7.81%	
Justice Court Technology	9,368	99,825	965.58%	128,000	28.22%	
County and District Court Technology	-	8,680	0.00%	8,850	1.96%	
District Court Record Technology	19,910	16,800	-15.62%	20,000	19.05%	
County Clerk Archive	-	525,000	0.00%	963,195	83.47%	
Regional Public Defender	3,393,455	6,568,061	93.55%	6,177,913	-5.94%	
Sheriff Contraband Fund	190,650	705,000	269.79%	705,000	0.00%	
Inmate Supply Fund	320,002	402,000	25.62%	402,000	0.00%	
VINE	30,710	30,710	0.00%	30,710	0.00%	
Homeland Security	27,285	130,000	376.45%	130,000	0.00%	
LECD - Emergency Communications	31,819	-	-100.00%	-	0.00%	
CDA Business Crimes	264,773	307,340	16.08%	305,840	-0.49%	
CDA Contraband	194,223	253,000	30.26%	280,600	10.91%	
South Plains Auto Task Force	523,071	534,473	2.18%	556,751	4.17%	
JAG	92,882	66,285	-28.64%	65,797	-0.74%	
Domestic Violence Prosecution	99,834	122,029	22.23%	137,688	12.83%	
Interest/Sinking Fund	966,726	966,114	-0.06%	-	-100.00%	
Interest/Sinking Fund 03 Bond Issue	3,800,600	4,021,064	5.80%	-	-100.00%	
Interest/Sinking Fund 07 Bond Issue	2,522,788	2,521,588	-0.05%	6,319,188	150.60%	
Tax Notes Series 2013	-	-	0.00%	1,238,478	0.00%	
Refunding Bonds Series 2013	-	-	0.00%	172,700	0.00%	
New Jail 302	94,736	3,699,710	3805.28%	-	-100.00%	
LE Renovations	-	-	0.00%	3,360,000	0.00%	
CRTC Renovations	-	-	0.00%	2,240,000	0.00%	
Employee Health Benefit	8,523,412	6,243,000	-26.75%	8,713,300	39.57%	
Workers Comp Fund	2,908,746	2,384,500	-18.02%	3,790,600	58.97%	
Employee FSA Fund	-	12,000	-	-	-100.00%	
Total Expenditures - All Lubbock County Funds	\$ 118,716,832	\$ 134,773,498	13.53%	\$ 148,184,179	9.95%	

\* Including interfund transfers



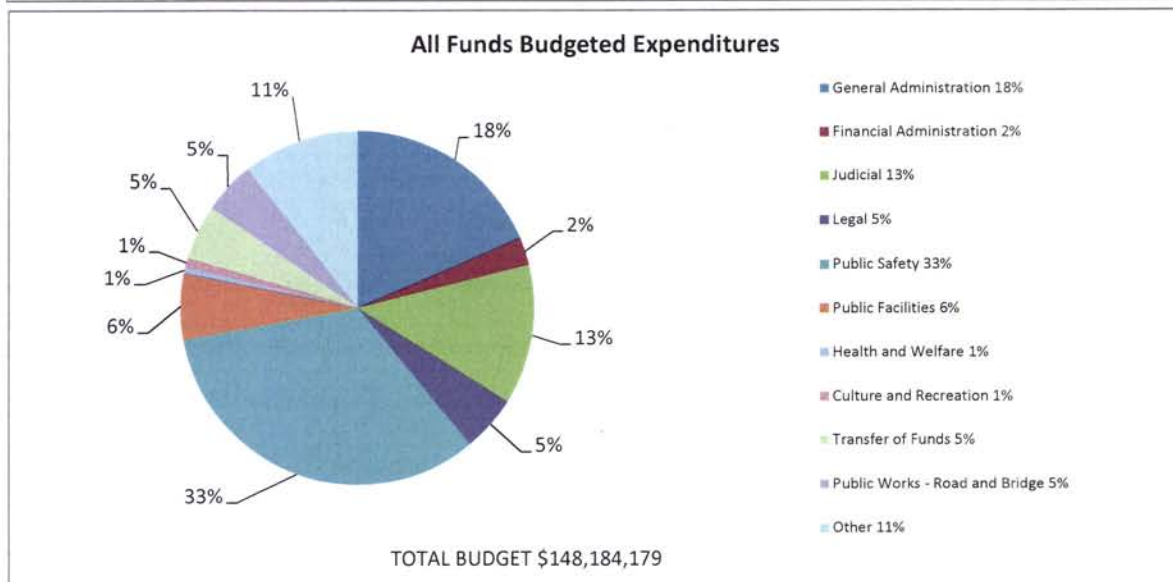
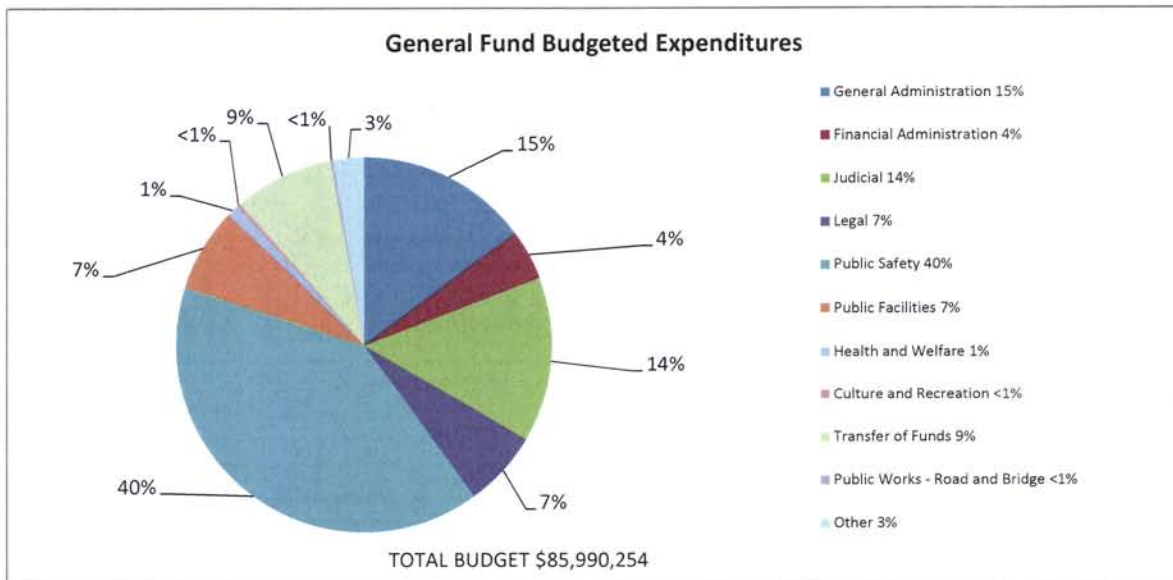
**LUBBOCK COUNTY, TEXAS**  
**EXPENDITURE SUMMARY BY CATEGORY**  
**ALL FUNDS**



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

**LUBBOCK COUNTY, TEXAS**  
**TOTAL BUDGETED EXPENDITURES**  
**COMPARISON ALL FUNDS TO GENERAL FUND**

	General Fund	All Funds
General Administration	\$ 12,800,415	\$ 27,515,889
Financial Administration	3,742,289	3,742,289
Judicial	12,252,101	18,940,670
Legal	5,627,629	7,671,940
Public Safety	34,333,128	49,024,408
Public Facilities	6,204,581	8,898,181
Health and Welfare	859,653	859,653
Culture and Recreation	281,868	1,228,089
Transfer of Funds	7,396,504	7,396,504
Public Works - Road and Bridge	201,687	7,046,303
Other	2,290,399	15,860,253
	<hr/>	<hr/>
Total Expenditures	\$ 85,990,254	\$ 148,184,179
	<hr/>	<hr/>



## ***Uses of Funds***

The 2014 budget includes expenditures of \$148,184,179 as compared to the 2013 budget of approximately \$134,773,498. This represents an increase of 9.95%.

### **General Fund**

The FY 2014 general fund budget increased to \$85,990,254 from \$78,557,138 in fiscal year 2013, a difference of \$7,433,116 or 9.46%. Of this increase, 20.15% can be attributed to the additional funds granted to the Judicial Department. The additional amount added to the Sheriff's Department accounted for 16.06% of the increase to the general fund. This was done in order to recruit and retain law enforcement personnel by offering more competitive wages. Funds added to the Jail accounted for 13.48% of the increase. This increase was also done in order to recruit and retain law enforcement personnel by offering more competitive wages. The following functions are included in the General Fund: General Administration – management functions; Judicial – court related functions; Legal – prosecution of criminals; Financial – all accounting functions of the County; Public Facilities – maintenance and expansion of County buildings; Public Safety – law enforcement services provided by the County; and Transfer of Funds (Inter-Fund Transfers) – any General Fund financing of other County departments that is not included in the General Fund.

### **General Administration**

General Administration Departments include the basic administrative and management functions of the County. Major general administration departments include the Commissioners' Court, County Judge, County Clerk, Information Systems, Emergency Management, Non-Departmental, and Administrative Research. In the FY 2014 budget the overall general administration function increased by \$1,541,729. Of that increase 40.86% can be attributed to an increase in the Information Services budget. The Information Services budget increased by \$629,986, or 17.11%, due to an increase in contract services, non-capital equipment, and payroll increases. The Non-Departmental budget accounted for 39.86% of the increase in General Administration for professional and contract services.

### **Judicial**

The Judicial function includes the Courts and the departments that service the courts, including the District Clerk, Judicial Compliance, Justice of the Peace 1-4, Central Jury, and the Judicial Department. The Judicial Department is made up of six District Courts and three County Courts-at-Law. The overall judicial function increased in total by approximately \$2,007,340. Of that amount 74.60% can be attributed to an increase in the budget for court appointed attorneys. However, Lubbock County expects to receive approximately \$530,000 from the Managed Assigned Counsel grant to help offset the increased cost of court appointed attorneys. This amount can be found in the intergovernmental revenue of the General Fund.



## **Legal**

The legal function is made up of the Criminal District Attorney's Office. The budget increased by \$425,820. The increase is due to a position being transferred in from the CDA-Business Crimes Fund, capital outlay increases, and increases to personnel line items. Functions include criminal prosecution in the courts as well as providing civil and legal advice to the Commissioners' Court and all County Departments.

## **Financial Administration**

Financial Administration includes the County Treasurer, Tax Office, Purchasing, County Auditor, and the Human Resources departments. These departments are responsible for collecting, safeguarding, investing, disbursing, and budgeting funds as well as financial reporting. The financial administration function increased overall by \$412,655. This increase can be attributed to the addition of two full-time positions and payroll increases.

## **Public Facilities**

Maintenance of County facilities is an essential service that must be provided. The department increased by \$293,020 or 4.96%. This majority of this increase can be attributed to payroll increases.

## **Public Safety**

Public Safety departments include the Constables 1-4, Medical Examiner, County Sheriff, Lubbock County Detention Center, and Public Safety. The total Public Safety budget is \$34,333,128 which is an increase of \$2,484,903 and is attributable to the capital expenditures and payroll increases.

## **Transfer of Funds**

This department is used to budget for the inter-fund expenditure-type transactions between the General Fund and other governmental-type funds. Inter-fund transactions between the General Fund and governmental funds are recorded as expenditures in the originating fund. The transfer budget increased in total in FY 2014 by \$81,065.

## **Other**

The "Other" category is comprised of the following functions: Correctional, Health and Welfare, Conservation, Elections, Transportation, and Culture and Recreation. The County partially funds the Community Supervision Corrections Department (C.S.C.D.) department. The C.S.C.D. is operated on state funds, but the County does contribute a small portion. This amount increased by \$873 in the 2014 budget. The health and welfare function is made up of Sanitation, General Assistance, and Veteran's Affairs. The division increased by 3.28%. The

Elections Department is responsible for overseeing all election related functions. This division increased by \$88,838. The culture and recreation division is made up of Museum and Library Services. These divisions increased by \$45,705 in fiscal year 2014.

### **Special Revenue Funds**

#### **Road and Bridge Fund**

Consolidated Road and Bridge includes expenditures for the operation, repair, maintenance and construction of approximately 1,191 centerline miles of county road including drainage infrastructure and traffic control signage. The Public Works Department assists in the maintenance of county roads and projects. The department assists in the planning of new subdivisions, commercial developments, and infrastructure. The Public Works Department plays a crucial role in responding to the needs of the public in planning, preparing, mitigating and recovering from general emergencies and disasters. These expenditures include salaries, road materials, and funding for equipment and land. The FY 2014 consolidated road and bridge budget decreased by \$172,955. The majority of that decrease can be attributed to a decrease in vehicle operation maintenance and a decrease in lease expense and heavy equipment.

#### **Park Funds**

There are four park funds and they include expenditures for the operation, repair, maintenance, and upkeep associated with public county parks. These expenditures include salaries, materials, building maintenance, utilities, and purchases of equipment. Precinct #1 Park expenditures increased by \$3,814. Precinct #2 Park decreased by \$78,327, this can be attributed to the decrease in capital outlay. Precinct #3 Park expenditures increased by \$133,962 and this can be attributed to plans for major renovations on Precinct #3 Park facilities. Precinct #4 Park expenditures decreased by \$62,994, this decrease can be attributed to completing the maintenance needed on the clubhouse in Precinct #4 in FY 2013.

#### **Permanent Improvement Fund**

The permanent improvement fund includes expenditures for the improvement of county facilities, including the courthouse, the central garage, the Lubbock County Office Building (formerly known as the Bank of America building), and various other county building renovations. This division decreased by \$273,400, or 9.21%, in FY 2014. This decrease can be attributed to reducing planned renovations to Lubbock County facilities.

#### **New Road Fund**

The new road fund includes expenditures for new road materials, contract labor required for the building of new roads, and heavy equipment purchases. This division decreased by \$512,500 in FY 2014. The main change in the New Road Fund comes from the decrease of



capital outlay in the amount of \$357,500. The majority of the Horseshoe Bend project was completed in FY 2013, therefore the capital outlay for road projects was reduced in FY 2014.

### **Juvenile Probation Funds**

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

### **Online Access Fund**

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

### **CJD Re-Entry Drug Court**

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

### **DWI Court**

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

### **Family Recovery Court**

The funds from the Family Recovery Court are used to achieve the following goals: 1.) to provide early screening, assessment, and court intervention 2.) to provide effective court supervision 3.) to provide an integrated program of drug and alcohol treatment, substance abuse education, and rehabilitation service, and 4.) to promote child safety and family reunification.

### **Drug Court Fund**

The funds from the Lubbock County Adult Drug Court are used to achieve the following goals: 1.) to provide early screening, assessment, and court intervention 2.) to provide effective court supervision 3.) to provide an integrated program of drug and alcohol treatment, substance



abuse education, and rehabilitation service, and 4.) to promote public safety by reducing repeat offenders.

#### **Drug Court Fee Fund**

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

#### **Dispute Resolution Fund**

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

#### **USDA Ag Mediation**

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

#### **Domestic Relations Office**

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

#### **Law Library**

The Law Library Fund provides library services to residents, attorneys, judges, and county departments for researching areas of the law. These services are provided by fees collected on court case filings that are set at a level that will sufficiently operate the department at an annual cost in FY 2014 of \$182,076. Law Library expenditures decreased by 3.48%.

#### **Election Services Fund**

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

### **Election Admin Fee Fund**

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

### **Election Equipment Fund**

This fund contains monies charged to the parties and entities for the rental of Judge's Booth Controllers, eSlates, and DAU units that were purchased with Federal HAVA money and County money. Monies expended from this fund are used to replace or to purchase more electronic voting equipment.

### **Records Preservation Funds**

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

### **Courthouse Security Fund**

This fund accounts for the cost of providing security services for all district, county, and justice courtrooms, and protection for the judges, staff, victims, and the public. Funding is achieved through a fee approved by the State of Texas legislature in FY 1995, which provides approximately \$125,000 in revenues to provide security services within the County facilities. The courthouse security is provided by the Lubbock County Sheriff's Office. Portable metal detectors as well as hand held metal detectors are used when there is a need, for example if a high risk case is being heard.

### **Heritage Tourism Fund**

Lubbock County signed a contract to write a Historic Lubbock County book and received royalties from the advertisements. The royalty money was then used to buy extra Historic Lubbock County books that are sold both retail and wholesale. The Historical Commission can use the proceeds from the sale of the extra books for historical preservation.



### **Child Abuse Prevention Fund**

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

### **Justice Court Technology Fund**

This fund was established in FY 2006 to account for fees collected upon conviction of a misdemeanor offense in a justice court. Funds can only be utilized to finance the purchase and maintenance of technological enhancements for justice courts and for the cost of continuing education and training regarding technological enhancements for judges and justice court clerks. This budget increased from \$98,825 in FY 2013 to \$128,000 in FY 2014. The fee collected fully funds the budget.

### **Archive Funds**

Lubbock County has two archive funds. These funds were established through a fee collected of up to \$5 on all documents filed in the clerks' offices and can only be spent in accordance with a records archive plan filed by the clerks and approved by the Commissioners' Court. Funds can only be used for the specific purpose of archiving and preserving records filed in the clerks' offices prior to 1974.

### **Regional Public Defender – Capital Murder**

In FY 2008, Lubbock County was awarded a grant from the Task Force for Capital Murder Cases. The office is based in Lubbock County and currently has inter-local agreements with 170 counties to provide public defense for capital murders. Each county pays a pre-determined rate based on historical information relating to capital murders in that respective county. Expenditures include salary and benefits for fifty-five employees, and all other costs relating to capital murder defense cases, including travel, supplies, and contract services (expert witness, etc). This office began expanding in 2011 covering additional counties and adding remote locations and additional personnel.

### **Sheriff Contraband Fund**

This is a discretionary fund of the Sheriff's Office and it is included in the FY 2014 budget at \$705,000. This fund is supported by funds and assets that are seized and subsequently awarded to the County by court orders.

### **Inmate Supply Fund**

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



## **VINE Grant**

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

## **CDA Business Crimes**

By statute, the CDA's hot check office may collect a fee for collecting and processing a bad check. The fee varies depending on the amount of the check issued. The fees collected are to be deposited into a fund and may be used at the sole discretion of the District Attorney. This budget decreased by \$1,500. The CDA also uses these funds for supplemental pay to the employees of his office.

## **CDA Contraband Fund**

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

## **South Plains Auto Task Force**

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

## **JAG Justice Assistance**

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

## **Domestic Violence Prosecution**

The Domestic Violence Prosecution grant program provides assistance in developing and strengthening effective law enforcement, prosecution, and court strategies to combat violent crimes against women and in developing and strengthening victim services in such cases. The majority of the funds are used for salaries for a prosecutor and a legal assistant responsible for all domestic violence related cases.

**Lubbock County, Texas**  
**Adopted Budget**  
**FY 2013 - 2014**



General Fund  
Revenue & Expenditure  
Summaries



## Adopted Budget Revenues

For Fiscal: 2013-2014 Period Beginning: 10/01/2013

Account Number	Account Name	2011-2012 Activity	2012-2013 Budget	2013-2014 Budget
011 - GENERAL FUND				
4 - Revenue				
Revenue				
GENERAL FUND				
011-4001000	CURRENT AD VALOREM TAXES	\$39,631,461.88	\$43,545,658.00	\$44,728,729.00
011-4004000	PEN & INT - CURRENT LEVY	\$236,250.28	\$217,728.00	\$254,954.00
011-4005000	DELIQ TAXES - PRIOR YEARS	\$505,685.08	\$609,639.00	\$675,404.00
011-4006000	PEN & INT - PRIOR YEARS	\$202,959.12	\$174,183.00	\$174,442.00
011-4007000	SPECIAL INVENTORY TAX	\$0.00	\$500.00	\$500.00
011-4010000	COUNTY SALES & USE TAX	\$18,874,843.05	\$18,600,000.00	\$20,950,000.00
40 - TAX COLLECTIONS Totals:		\$59,451,199.41	\$63,147,708.00	\$66,784,029.00
011-4101000	COUNTY CLERK	\$56,471.80	\$55,600.00	\$60,350.00
011-4102000	BEER & LIQUOR PERMITS	\$102,236.00	\$110,000.00	\$110,000.00
41 - LICENSES/PERMITS Totals:		\$158,707.80	\$165,600.00	\$170,350.00
011-4201200	BULLETPROOF VEST GRANT	\$3,195.34	\$0.00	\$0.00
011-4202100	STATE MIXED DRINK TAX	\$858,161.31	\$978,500.00	\$933,000.00
011-4203200	EMERGENCY MGT GRANT	\$23,507.84	\$24,700.00	\$24,700.00
011-4205000	BINGO TAX PROCEEDS	\$308,662.29	\$310,000.00	\$325,000.00
011-4209000	STATE - COUNTY COURTS	\$239,028.89	\$247,000.00	\$260,900.00
011-4212100	STRADUS A/G CHILD SUPPORT	\$3,680.17	\$2,500.00	\$2,500.00
011-4220200	INTER LOCAL AGREEMENT-CITY OF	\$268,018.11	\$250,000.00	\$260,600.00
011-4246000	REGIONAL PUBLIC DEFENDER ADMIN	\$405,781.00	\$417,061.00	\$410,000.00
011-4248000	GRANT ADMINISTRATION REVENUE	\$3,814.46	\$7,874.00	\$7,874.00
011-4250000	INDIGENT DEFENSE GRANT	\$148,649.50	\$121,130.00	\$121,130.00
011-4251000	MANAGED ASSIGNED COUNSEL	\$1,152,796.00	\$530,000.00	\$530,000.00
42 - INTERGOVERNMENTAL Totals:		\$3,415,294.91	\$2,888,765.00	\$2,875,704.00
011-4302000	COUNTY JUDGE	\$10,345.08	\$12,000.00	\$12,000.00
011-4303000	COUNTY CLERK	\$1,255,734.41	\$1,295,000.00	\$1,324,000.00
011-4305200	J.E.P.J. FEES	\$31,871.89	\$4,600.00	\$5,900.00
011-4306000	VRED - TAPE	\$6,452.30	\$6,200.00	\$6,200.00
011-4307000	TRAFFIC	\$11,577.30	\$11,700.00	\$11,200.00
011-4308000	CHILD SAFETY - CS	\$12,012.05	\$12,250.00	\$12,650.00
011-4309000	COUNTY TREASURER FEE	\$0.00	\$0.00	\$0.00
011-4310000	TAX ASSESSOR/COLLECTOR	\$34,651.15	\$33,800.00	\$34,000.00
011-4313000	AG FILING FEE	(\$11,026.22)	\$0.00	\$0.00
011-4315000	INDIGENT DEFENSE FEE	\$2,697.25	\$2,500.00	\$2,500.00
011-4322000	PASSPORT FEE - DIST CLERK	\$20,025.00	\$17,900.00	\$19,800.00
011-4323000	DISTRICT CLERK FEES	\$404,770.72	\$550,000.00	\$543,000.00
011-4331000	JP PRECINCT 1	\$33,924.45	\$37,000.00	\$32,500.00
011-4332000	JP PRECINCT 2	\$35,256.88	\$39,000.00	\$36,000.00
011-4333000	JP PRECINCT 3	\$38,276.90	\$35,500.00	\$33,000.00
011-4334000	JP PRECINCT 4	\$33,298.05	\$30,000.00	\$33,000.00
011-4340000	DISTRICT ATTORNEY	\$203,171.45	\$43,000.00	\$43,000.00
011-4345000	MEDICAL EXAMINER	\$346,578.17	\$300,000.00	\$350,000.00
011-4346000	SHERIFF	\$348,051.05	\$500,000.00	\$435,000.00
011-4348000	CONSTABLES	\$278,318.57	\$300,000.00	\$289,000.00
011-4350000	DEFENSIVE DRIVING FEE	\$7,508.94	\$7,000.00	\$7,500.00
011-4351000	SS FEE-INMATE	\$39,400.00	\$36,000.00	\$41,000.00
011-4352000	ISSUED WARRANT EXECUTION	\$141,384.04	\$160,000.00	\$146,000.00
011-4353000	ARREST FEE - COUNTY	\$14,134.01	\$15,500.00	\$14,400.00
011-4354100	FAMILY PROTECTION FEE	\$7,782.90	\$8,300.00	\$7,600.00
011-4360000	CMIT FINE COMMISSION	\$3,547.67	\$5,500.00	\$3,400.00



Adopted Budget Revenues

For Fiscal: 2013-2014 Period Beginning: 10/01/2013

Account Number	Account Name	2011-2012 Activity	2012-2013 Budget	2013-2014 Budget
011-4361000	CMI FINE COMMISSION	\$5.28	\$0.00	\$0.00
011-4362000	BAT COMMISSIONS	\$3.81	\$0.00	\$0.00
011-4369000	ONLINE SERVICE FEE	\$3,046.68	\$4,000.00	\$3,500.00
011-4374000	CO CLERK VITAL RECORDS FEE	\$2,256.00	\$2,250.00	\$2,275.00
<b>43 - FEES Totals:</b>		<b>\$3,315,055.78</b>	<b>\$3,469,000.00</b>	<b>\$3,448,425.00</b>
011-4401000	MOTOR VEHICLE SALES TAX COMM	\$1,326,962.29	\$1,125,000.00	\$1,500,000.00
011-4402000	CERTIFICATE OF TITLE COMM	\$347,785.00	\$325,000.00	\$350,000.00
011-4403000	MOTOR VEHICLE COMMISSION	\$1,173,009.68	\$1,400,000.00	\$1,300,000.00
011-4405000	(CVC) COMP TO VICTIMS OF CRIME	\$398.85	\$500.00	\$500.00
011-4406000	LEOA COMMISSION	\$1.90	\$0.00	\$0.00
011-4408000	BEER & LIQUOR COMMISSION	\$771.00	\$750.00	\$750.00
011-4411000	CJC COMMISSION	\$22.16	\$0.00	\$0.00
011-4412000	JCPT COMMISSION	\$37.24	\$0.00	\$0.00
011-4413000	OCLF COMM	\$0.00	\$0.00	\$0.00
011-4414000	JPD COMM	\$209.81	\$0.00	\$0.00
011-4415000	WARRANT STATE-COMM	\$0.00	\$0.00	\$0.00
011-4416000	ARREST FEES - COMM	\$27,774.75	\$28,000.00	\$28,500.00
011-4417000	LEMI COMMISSION	\$0.73	\$0.00	\$0.00
011-4418000	CRIMESTOPPERS-COMM	\$2.06	\$0.00	\$0.00
011-4419000	COMPRE REHAB COMM (CR)	\$0.50	\$0.00	\$0.00
011-4420000	GENERAL REVENUE COMM GR	\$1.33	\$0.00	\$0.00
011-4421000	LEOCE COMM	\$0.52	\$0.00	\$0.00
011-4422000	DNA TESTING FEE	\$77.57	\$0.00	\$0.00
011-4424000	SEPTIC INSPECTION	\$50,380.00	\$53,000.00	\$52,250.00
011-4425000	FLSI COMM	\$3,800.85	\$3,800.00	\$3,800.00
011-4426000	FA COMM	\$175.11	\$200.00	\$200.00
011-4427000	CCC COMM	\$1,359.94	\$1,300.00	\$1,300.00
011-4428000	JCD COMM	\$7.62	\$0.00	\$0.00
011-4429000	TP COMM (40%)	\$40,180.90	\$42,600.00	\$42,000.00
011-4430000	JE COMM (10%)	\$10,045.20	\$11,000.00	\$10,000.00
011-4433000	CREDIT CARD COMMISSIONS	\$18,972.88	\$11,000.00	\$11,000.00
011-4435000	NEW CCC COMM	\$60,704.33	\$62,000.00	\$62,000.00
011-4436000	EMS TRAUMA FUND COMM	\$5,937.30	\$6,300.00	\$6,000.00
011-4440000	STF COMM	\$5,639.86	\$6,000.00	\$6,000.00
011-4442000	DNA (CS)	\$0.00	\$0.00	\$0.00
011-4443000	CIVIL DATA JUSTICE FEE	\$0.00	\$0.00	\$0.00
011-4445000	BAIL BOND FEE COMM	\$7,554.00	\$7,000.00	\$7,500.00
011-4446000	COMM DC JUDICIAL FUND	\$7,026.26	\$8,000.00	\$7,000.00
011-4447000	JURY REIMBURSEMENT FEE COMM	\$4,756.19	\$5,000.00	\$4,800.00
<b>44 - COMMISSIONS Totals:</b>		<b>\$3,093,595.83</b>	<b>\$3,096,450.00</b>	<b>\$3,393,600.00</b>
011-4501000	POSTAGE - MOTOR VEHICLE	\$46,213.69	\$43,000.00	\$45,000.00
011-4502000	JURY FEES	\$10,333.52	\$12,200.00	\$12,000.00
011-4503000	BAIL BOND LICENSE RENEWAL FEES	\$5,000.00	\$2,000.00	\$2,000.00
011-4504000	BOARD BILLS - INMATE	\$1,700,790.20	\$1,800,000.00	\$2,372,500.00
011-4521000	COURT REPORTER FEES	\$59,291.27	\$63,000.00	\$61,000.00
011-4550000	SCAAP- JAIL	\$53,430.00	\$0.00	\$0.00
011-4552000	IV-E LEGAL SERVICES	\$39,310.76	\$43,000.00	\$42,000.00
<b>45 - CHARGES FOR SERVICES Totals:</b>		<b>\$1,914,369.44</b>	<b>\$1,963,200.00</b>	<b>\$2,534,500.00</b>
011-4601000	JP PRECINCT 1	\$218,729.22	\$213,000.00	\$220,000.00
011-4602000	JP PRECINCT 2	\$342,500.80	\$370,000.00	\$350,000.00
011-4603000	JP PRECINCT 3	\$162,513.26	\$195,000.00	\$165,000.00
011-4604000	JP PRECINCT 4	\$375,654.64	\$443,000.00	\$437,000.00
011-4608000	COUNTY COURT AT LAW 1	\$83,111.48	\$122,000.00	\$100,000.00
011-4609000	COUNTY COURT AT LAW 2	\$66,524.74	\$110,000.00	\$97,000.00
011-4611000	DISTRICT CLERK FINES	\$22,463.24	\$32,000.00	\$25,000.00
011-4612100	FORFEITURES	\$166,512.39	\$100,000.00	\$125,000.00
<b>46 - FINES/FORF Totals:</b>		<b>\$1,438,009.77</b>	<b>\$1,585,000.00</b>	<b>\$1,519,000.00</b>

Adopted Budget Revenues

For Fiscal: 2013-2014 Period Beginning: 10/01/2013

<u>Account Number</u>	<u>Account Name</u>	<u>2011-2012 Activity</u>	<u>2012-2013 Budget</u>	<u>2013-2014 Budget</u>
011-4700000	INTEREST INCOME	\$920,355.41	\$1,000,000.00	\$1,000,000.00
	<b>47 - INTEREST Totals:</b>	<b>\$920,355.41</b>	<b>\$1,000,000.00</b>	<b>\$1,000,000.00</b>
011-4802000	RENTALS-BUILDINGS	\$217,868.79	\$211,215.00	\$217,500.00
011-4803000	PARKING LOTS	\$81,403.31	\$100,000.00	\$83,000.00
011-4805100	DISPOSAL OF PROPERTY	\$30,202.73	\$50,000.00	\$50,000.00
011-4806000	INSURANCE REIMBURSEMENTS	\$387.00	\$25,000.00	\$25,000.00
011-4807000	JURY REIMBURSEMENTS FROM STATE	\$69,328.00	\$122,000.00	\$100,000.00
011-4811000	REIMBURSEMENTS-TELETYPE	\$1,400.00	\$2,000.00	\$1,400.00
011-4813000	REFUND - ATTORNEY FEES	\$252,435.25	\$192,000.00	\$200,000.00
011-4815000	OTHER REFUNDS/REIMBURSE	\$45,020.25	\$0.00	\$50,000.00
011-4817100	PAY PHONE COMMISSION	\$356,049.97	\$363,000.00	\$363,000.00
011-4826000	ELECTION REVENUES	\$122.78	\$200.00	\$150.00
011-4830000	INTEREST-LCAD	\$1,218.28	\$4,000.00	\$2,000.00
011-4836000	SALE OF BOND FORMS	\$0.00	\$0.00	\$0.00
011-4842000	REIMB-INMATE TRANSPORTATION	\$61,705.87	\$72,000.00	\$67,500.00
011-4850000	GAIN/LOSS SALE OF INVESTMENTS	(\$268,887.32)	\$0.00	\$0.00
011-4899000	OTHER REVENUE	\$163,135.35	\$100,000.00	\$100,000.00
	<b>48 - OTHER REVENUE Totals:</b>	<b>\$1,011,390.26</b>	<b>\$1,241,415.00</b>	<b>\$1,259,550.00</b>
011-8011403	XFER FROM WORKERS COMP	\$2,000,000.00	\$0.00	\$2,000,000.00
	<b>80 - TRANSFERS Totals:</b>	<b>\$2,000,000.00</b>	<b>\$0.00</b>	<b>\$2,000,000.00</b>
	<b>011 - GENERAL FUND Totals:</b>	<b>\$76,717,978.61</b>	<b>\$78,557,138.00</b>	<b>\$84,985,158.00</b>
	<b>4 - Revenue Totals:</b>	<b>\$76,717,978.61</b>	<b>\$78,557,138.00</b>	<b>\$84,985,158.00</b>
	<b>Revenue Totals:</b>	<b>\$76,717,978.61</b>	<b>\$78,557,138.00</b>	<b>\$84,985,158.00</b>
	<b>011 - GENERAL FUND Totals:</b>	<b>\$76,717,978.61</b>	<b>\$78,557,138.00</b>	<b>\$84,985,158.00</b>

LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
GENERAL FUND

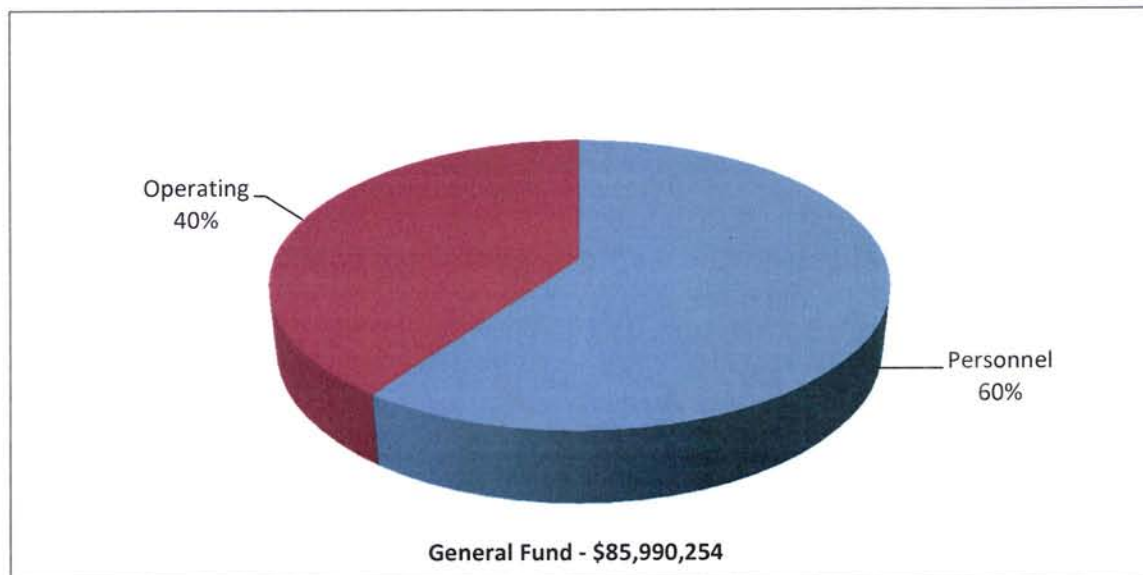
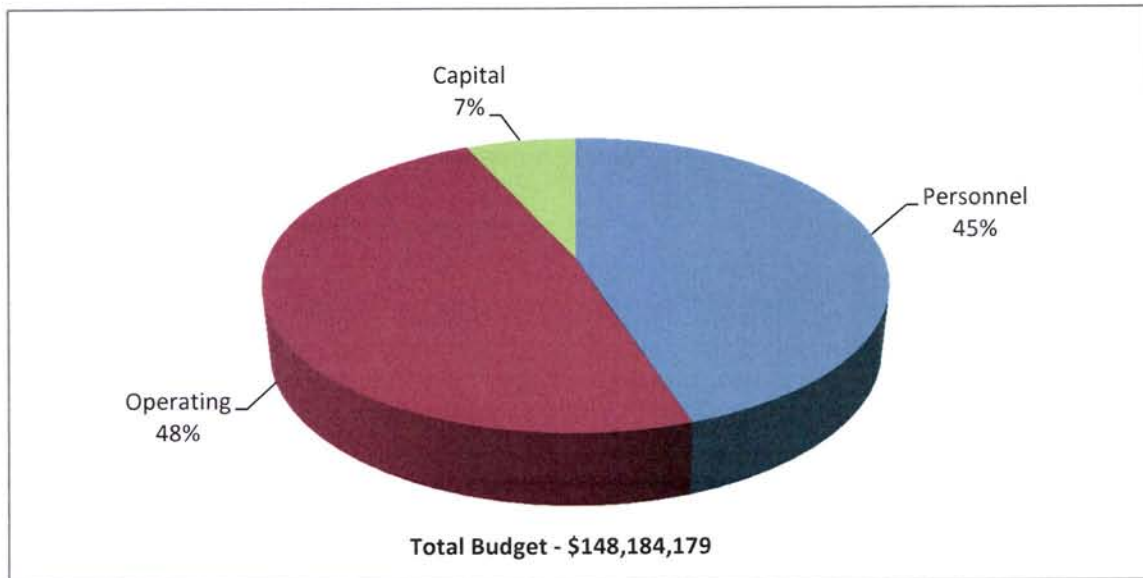
	2011-2012 Actuals	2012-2013 Budget	2013-2014 Budget
<b>REVENUES</b>			
Tax Collections	\$ 59,451,199	\$ 63,147,708	\$ 66,784,029
Intergovernmental	3,415,295	2,888,765	2,875,704
Fees	3,315,056	3,469,000	3,448,425
Commissions	3,093,596	3,096,450	3,393,600
Charges for Service	1,914,369	1,963,200	2,534,500
Fines/Forfeitures	1,438,010	1,585,000	1,519,000
Interest	920,355	1,000,000	1,000,000
Other Revenue	1,011,390	1,241,415	1,259,550
Licenses/Permits	158,708	165,600	170,350
<b>OTHER REVENUE SOURCES</b>			
Transfers In	2,000,000	-	2,000,000
<b>TOTAL REVENUE</b>	<b>\$ 76,717,979</b>	<b>\$ 78,557,138</b>	<b>\$ 84,985,158</b>
<b>EXPENDITURES</b>			
General Administration	8,263,105	11,258,686	12,800,415
Judicial	10,643,691	10,244,761	12,252,101
Legal	4,688,404	5,201,809	5,627,629
Financial Administration	2,993,385	3,329,634	3,742,289
Facilities	5,080,558	5,911,561	6,204,581
Public Safety	30,618,079	31,848,225	34,333,128
Road and Bridge	113,918	193,435	201,687
Health and Welfare	670,400	832,328	859,653
Culture and Recreation	230,914	236,163	281,868
Miscellaneous	1,815,370	2,185,097	2,290,399
<b>OTHER SOURCES (USES)</b>			
Transfers Out	9,532,845	7,315,439	7,396,504
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 2,067,310</b>	<b>\$ -</b>	<b>\$ (1,005,096)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	31,495,364	33,075,231	33,075,231
Unrealized Gain	(487,442)	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 33,075,231</b>	<b>\$ 33,075,231</b>	<b>\$ 32,070,135</b>



## LUBBOCK COUNTY, TEXAS

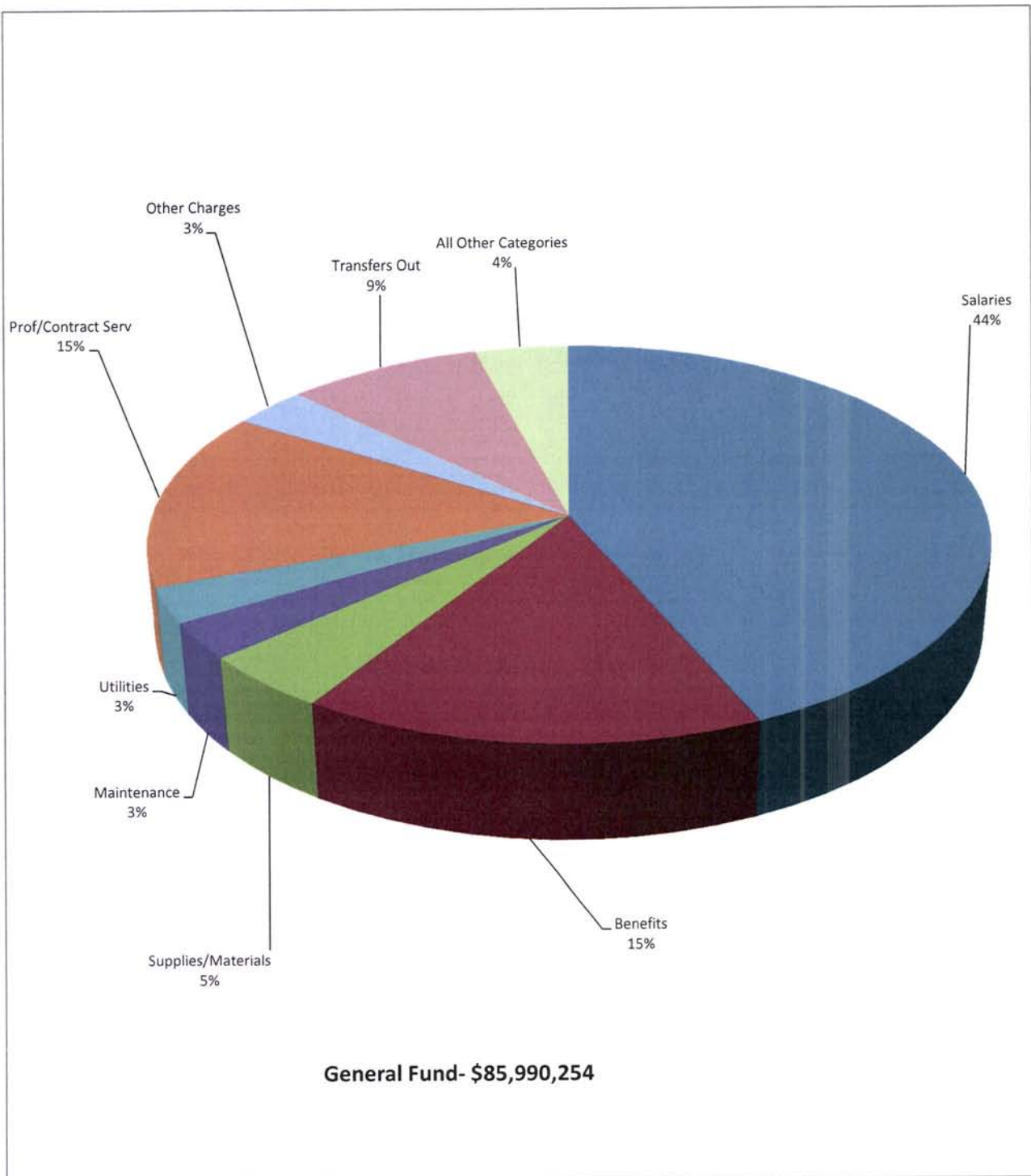
### TOTAL BUDGET ALL FUNDS vs. GENERAL FUND

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



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

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

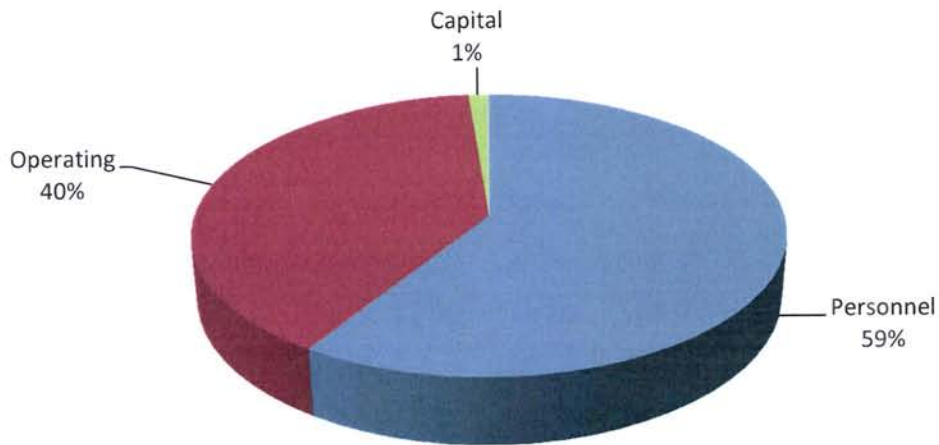


**LUBBOCK COUNTY, TEXAS**

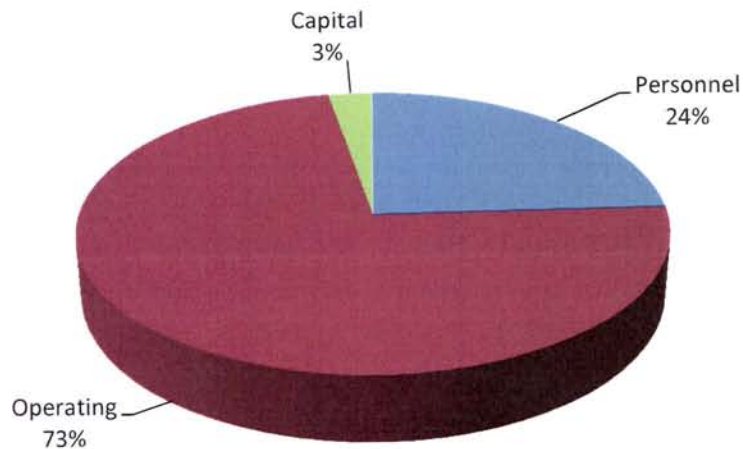
**GENERAL FUND EXPENDITURE SUMMARY**

**GENERAL ADMINISTRATION**

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



**General Fund Budget - \$85,990,254**

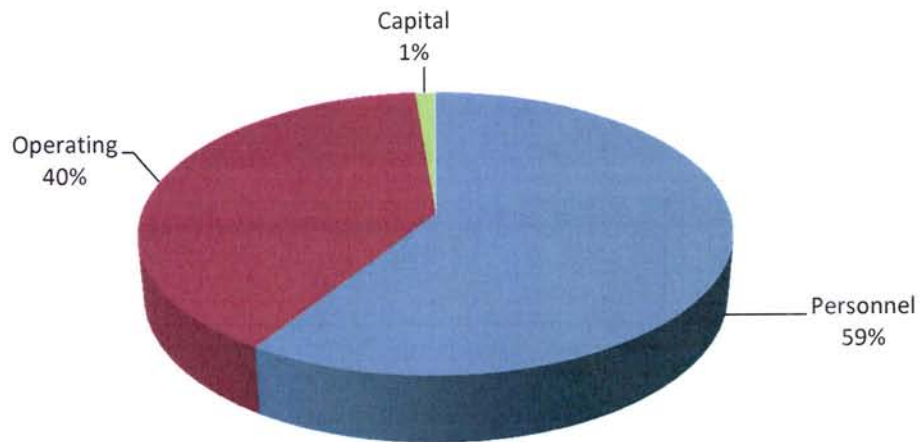


**General Administration - \$12,800,415**

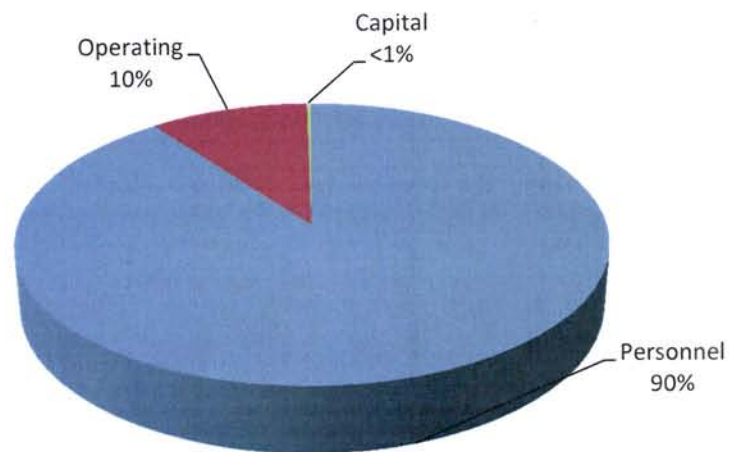


**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND EXPENDITURE SUMMARY**  
**FINANCIAL ADMINISTRATION**

The Financial Administration departments are charged with collecting, safeguarding, investing, disbursing, and budgeting funds. Major departments included in Financial Administration are as follows: County Treasurer, Tax Assessor/Collector, Purchasing, County Auditor, and Human Resources.



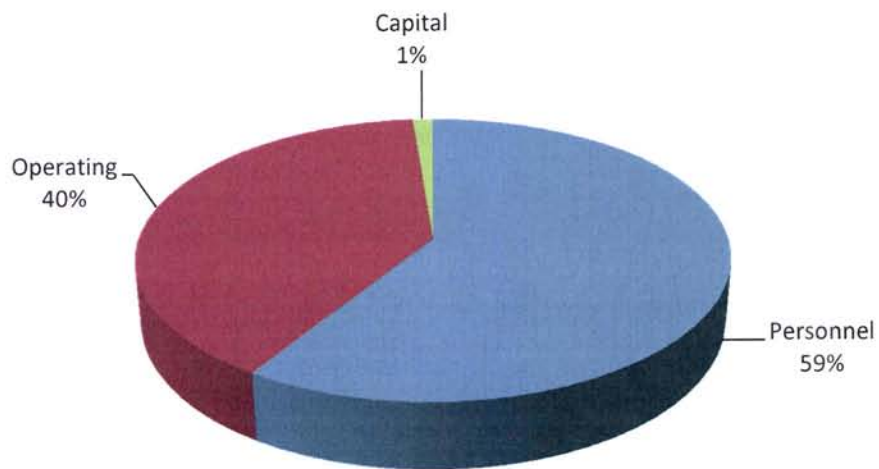
**General Fund Budget - \$85,990,254**



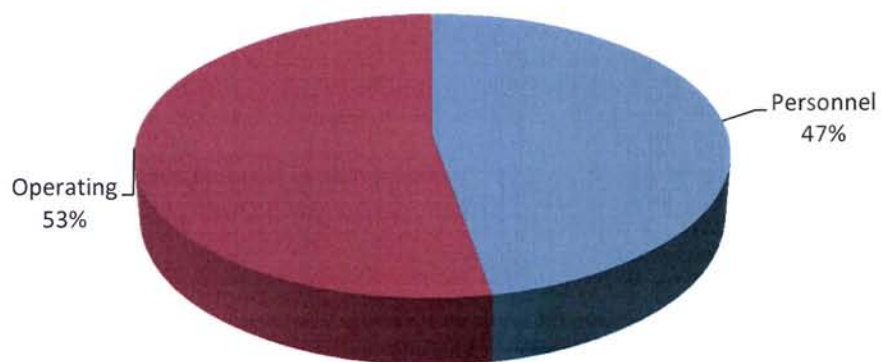
**Financial Administration - \$3,742,289**

**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND EXPENDITURE SUMMARY**  
**JUDICIAL**

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



**General Fund Budget - \$85,990,254**

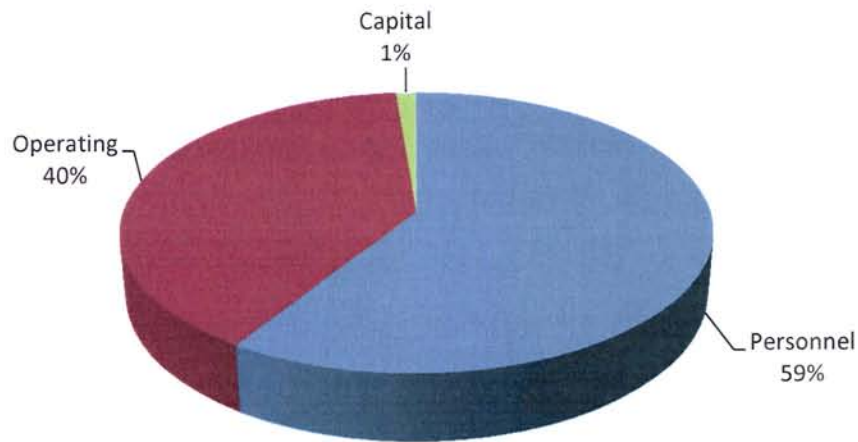


**Judicial - \$12,252,101**

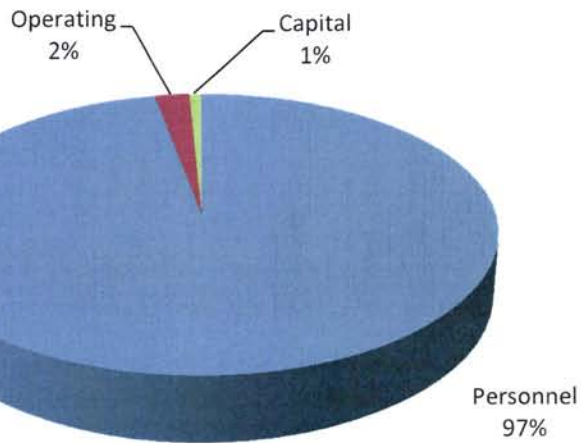
**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND EXPENDITURE SUMMARY**

**LEGAL**

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



**General Fund Budget - \$85,990,254**



**Legal - \$5,627,629**

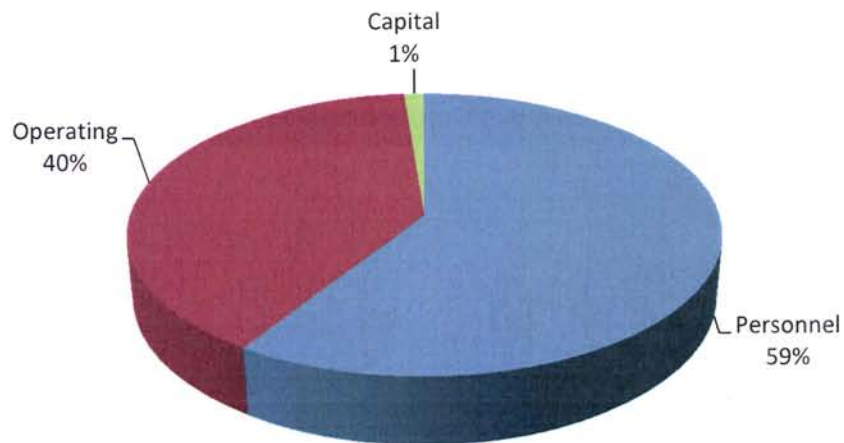


**LUBBOCK COUNTY, TEXAS**

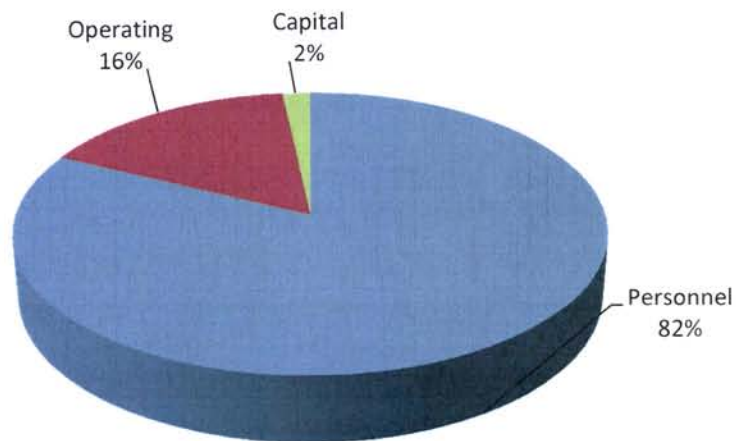
**GENERAL FUND EXPENDITURE SUMMARY**

**PUBLIC SAFETY**

Major Public Safety departments include Constable Precincts 1-4, Medical Examiner, County Sheriff, Lubbock County Detention Center, and Public Safety. These departments provide services that necessary to maintain the safety of the citizens of Lubbock County.



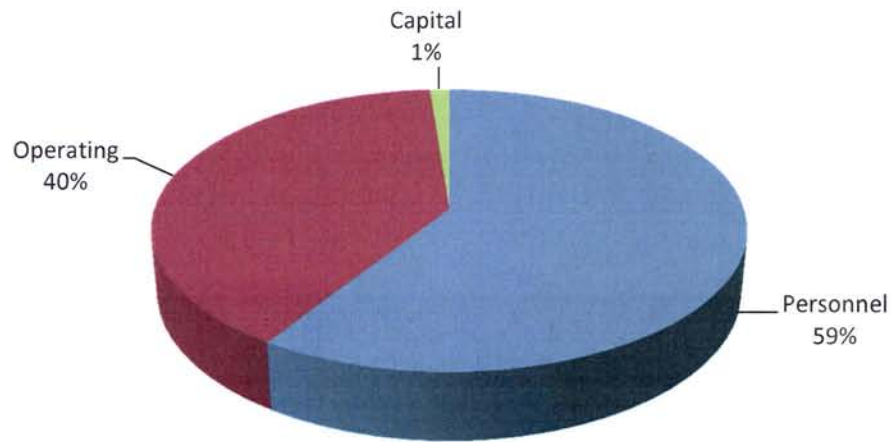
**General Fund Budget - \$85,990,254**



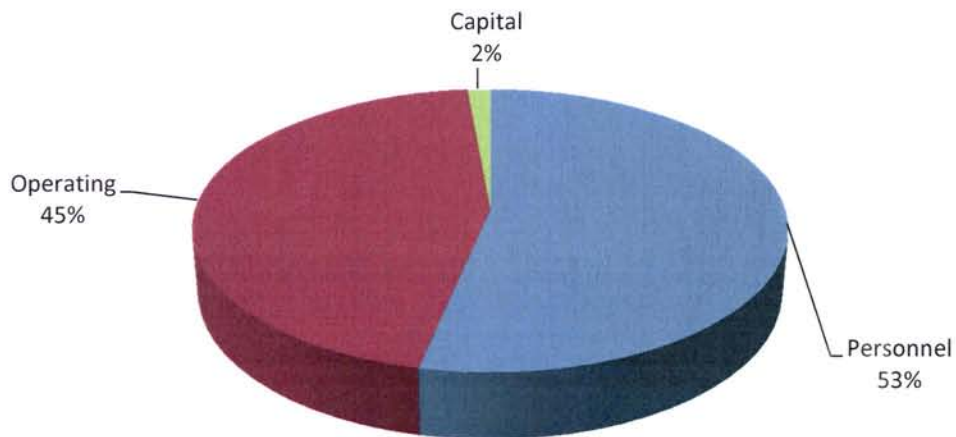
**Public Safety - \$34,333,128**

**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND EXPENDITURE SUMMARY**  
**PUBLIC FACILITIES**

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



**General Fund Budget - \$85,990,254**



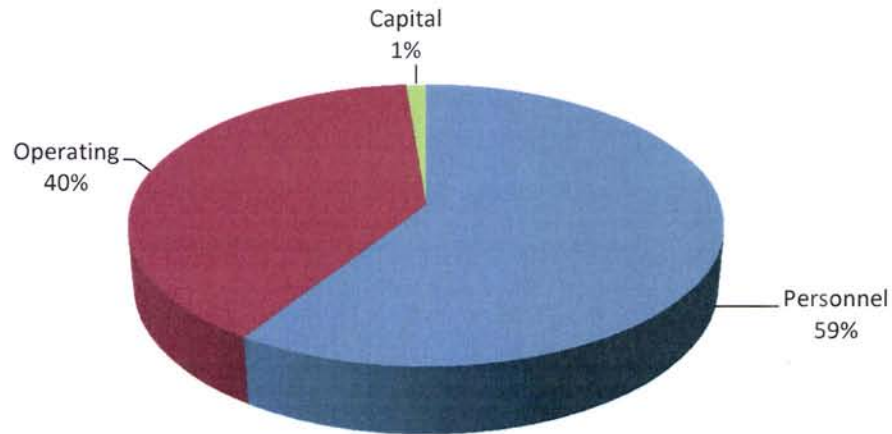
**Public Facilities - \$6,204,581**

**LUBBOCK COUNTY, TEXAS**

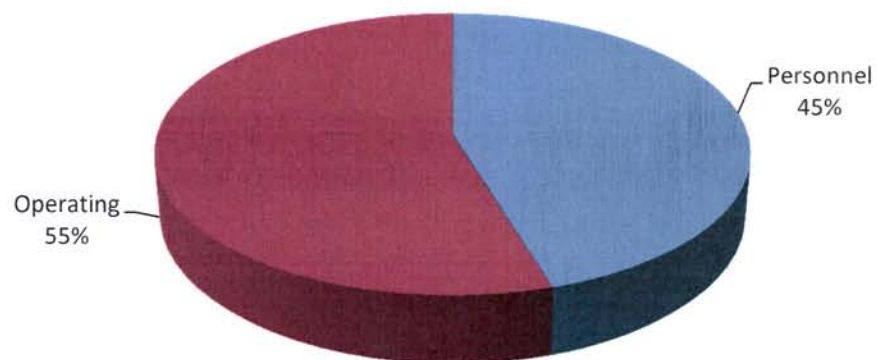
**GENERAL FUND EXPENDITURE SUMMARY**

**HEALTH AND WELFARE**

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



**General Fund Budget - \$85,990,254**

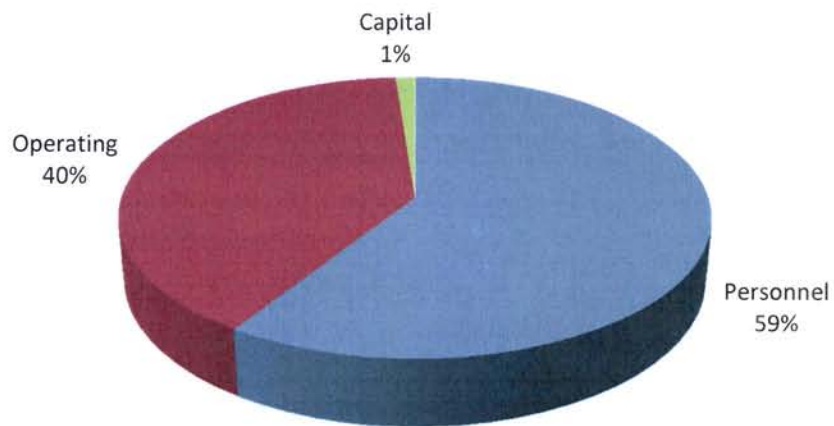


**Health and Welfare - \$859,653**

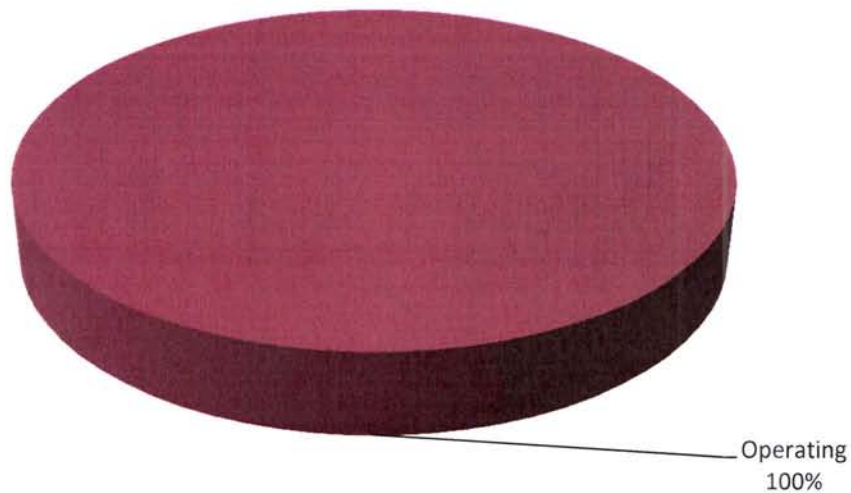


**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND EXPENDITURE SUMMARY**  
**CULTURE AND RECREATION**

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



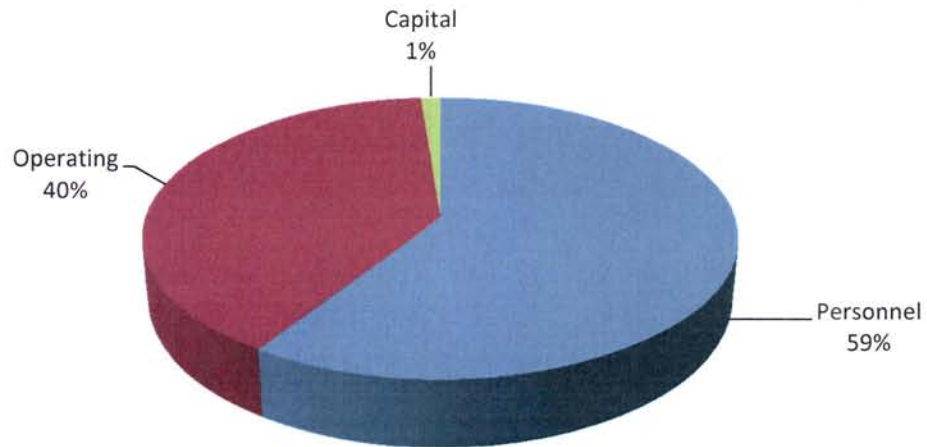
**General Fund Budget - \$85,990,254**



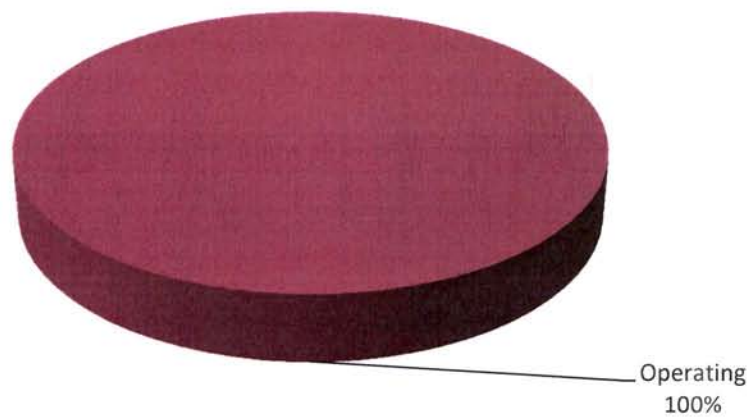
**Culture and Recreation - \$281,868**

**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND EXPENDITURE SUMMARY**  
**TRANSFER OF FUNDS**

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



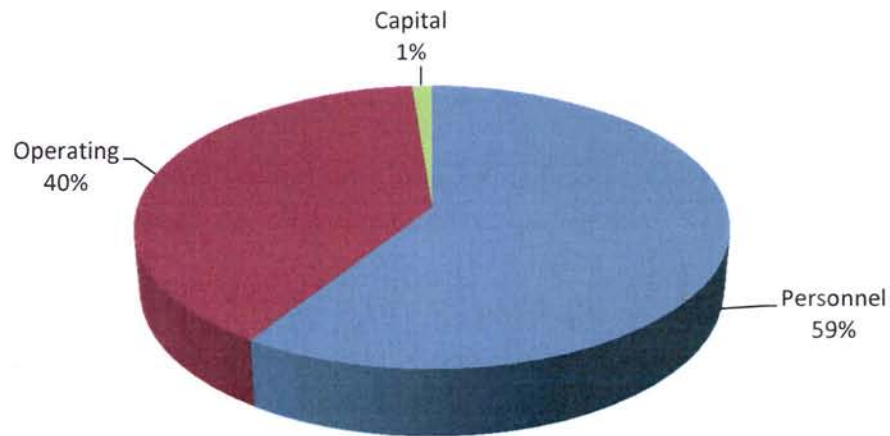
**General Fund Budget - \$85,990,254**



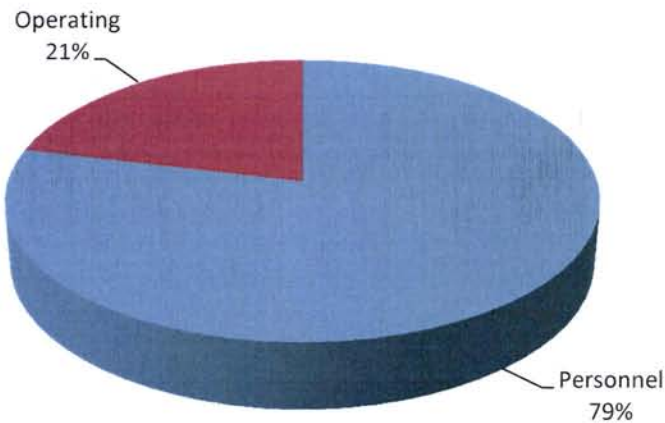
**Transfer of Funds - \$7,396,504**

**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND EXPENDITURE SUMMARY**  
**PUBLIC WORKS**

The Public Works department assists in the maintenance of county roads in Lubbock County. The department plans and inspects construction of county roads and assists in the planning of new subdivisions, commercial developments, and infrastructure.



**General Fund Budget - \$85,990,254**

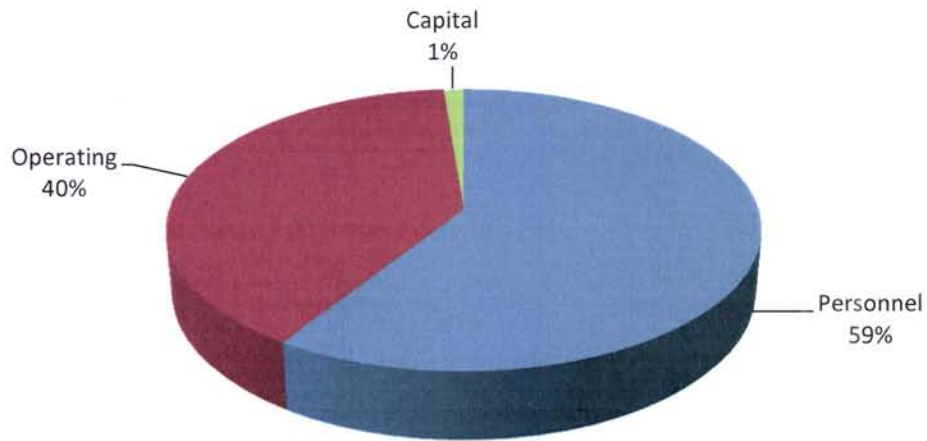


**Public Works - \$201,687**

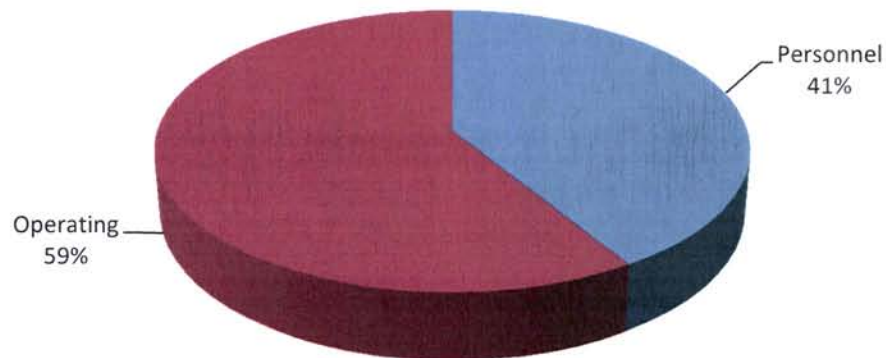


**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND EXPENDITURE SUMMARY**  
**OTHER**

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



**General Fund Budget - \$85,990,254**



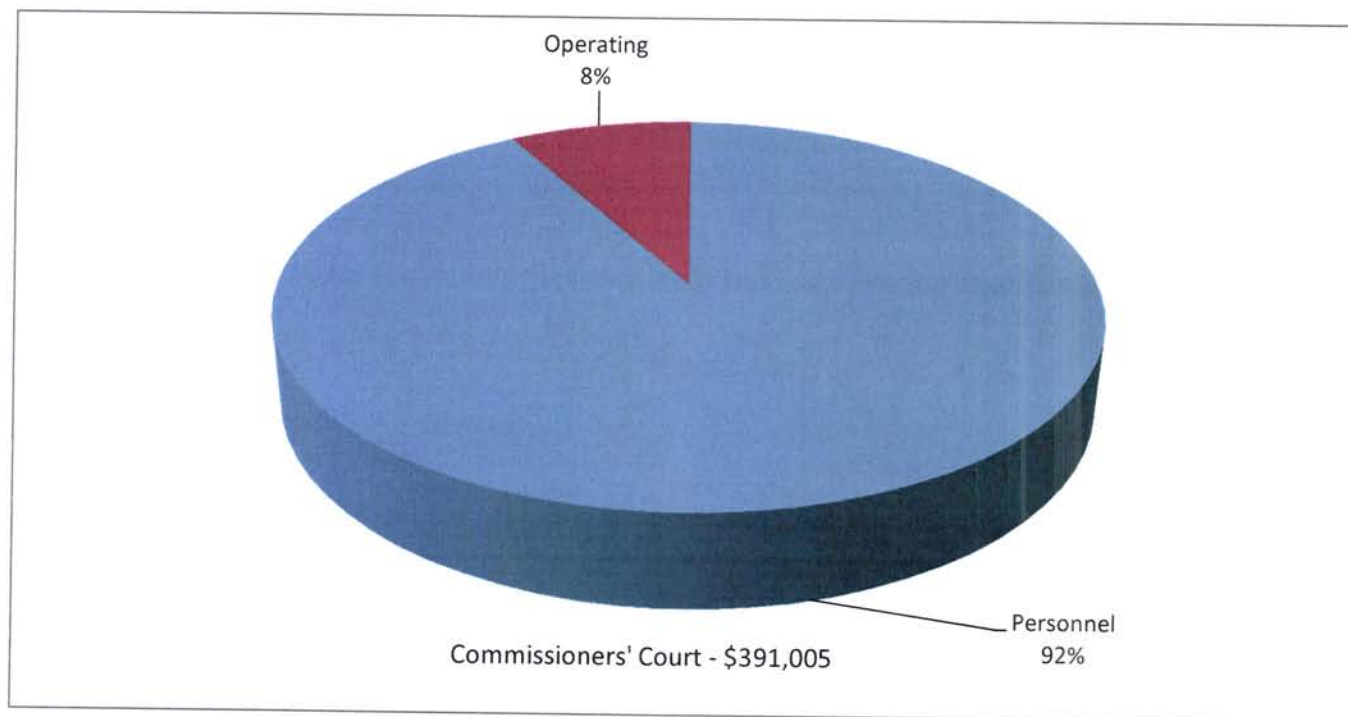
**Other - \$2,290,399**

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

**Elected Officials:**

<b>Bill McCay</b>	<b>Commissioner - Precinct #1</b>
<b>Mark Heinrich</b>	<b>Commissioner - Precinct #2</b>
<b>Lorenzo "Bubba" Sedaño</b>	<b>Commissioner - Precinct #3</b>
<b>Patti Jones</b>	<b>Commissioner - Precinct #4</b>

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 343,028	\$ 336,544	\$ 358,115
Operating	21,194	35,740	32,890
Capital	-	-	-
Total Budget	\$ 364,222	\$ 372,284	\$ 391,005



**Major Accomplishment in 2013:**

-Implemented auto jury payment system.

**Goals for 2014:**

- Downtown Re-vitalization.
- Conservative and efficient use of resources.
- Promote a safe and secure environment for the citizens of Lubbock County.
- Evaluate and plan for efficient use of all County land and property.

**Goals for 2014 (cont.):**

- Support permanent improvements to preserve, maintain, and upgrade life safety issues throughout the County buildings.
- Implement online jury access.

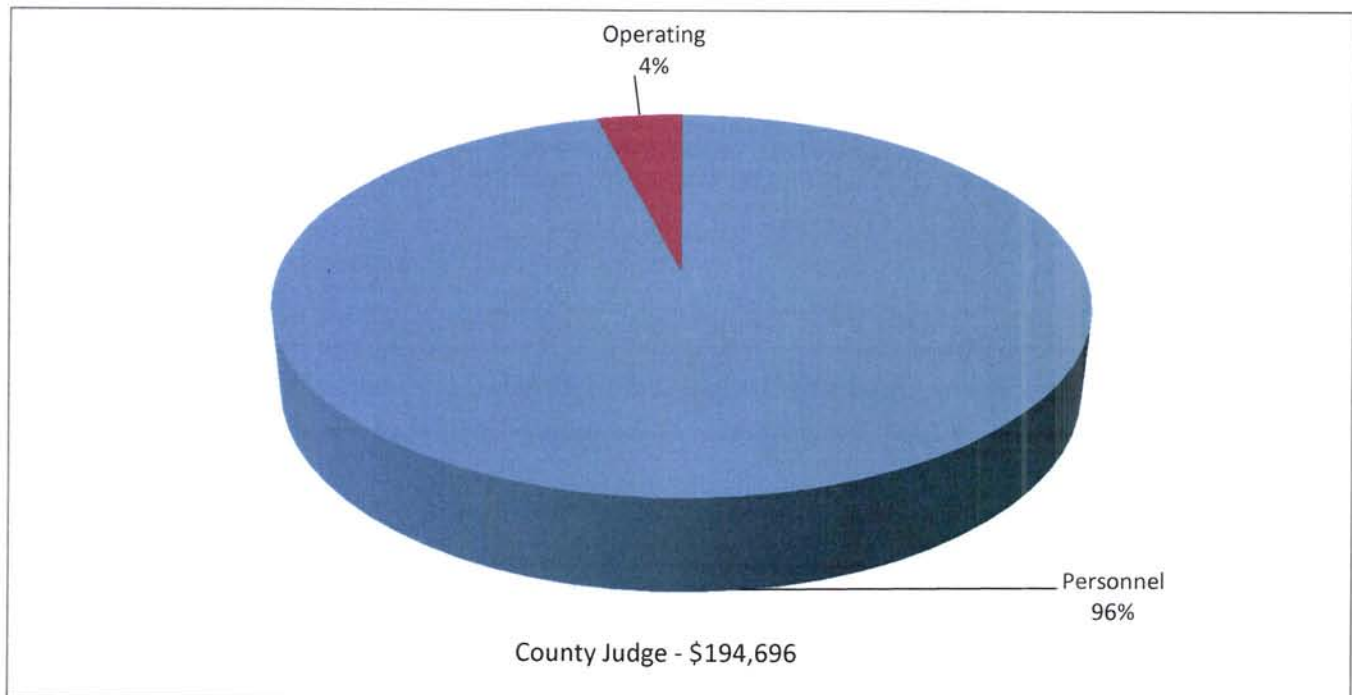
Performance Measures	FY 11	FY 12	FY 13
Number of Courts Held	24	24	24
Number of Additional Meetings Held	30	30	28
Staff by Classification	FY 12	FY 13	FY 14
Elected Officials	4	4	4
Professional	1	1	1



As outlined in the Texas Constitution Article V, Section 15, the County Judge is the chief executive officer of the County. The County Judge and the four County Commissioners comprise the Commissioners' Court. The County Judge presides at all meetings of the Commissioners' Court.

**Elected Official:** Tom Head

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 159,809	\$ 157,345	\$ 186,886
Operating	5,870	5,860	7,810
Capital	-	-	-
Total Budget	\$ 165,680	\$ 163,205	\$ 194,696



**Goals for 2014:**

- Manage county resources effectively and efficiently.
- Promote a safe and secure environment for Lubbock County residents.
- Provide the public with easy access to quality services that are beneficial and responsive.

Performance Measures	FY 11	FY 12	FY 13
Probate Cases Filed	841	804	869
Mental Health Cases Filed	124	416	548
Guardianship Cases Filed	283	133	119
Hearings Filed	1,023	555	900

LUBBOCK COUNTY, TEXAS  
COUNTY JUDGE

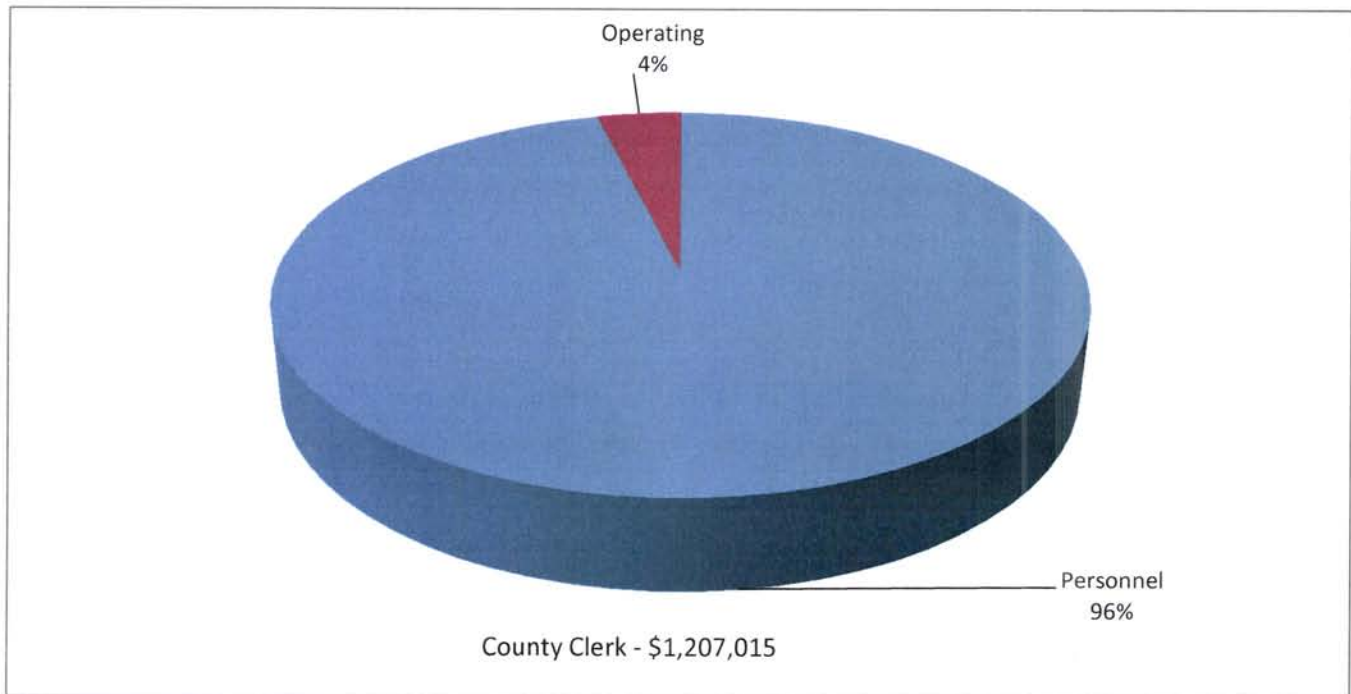
G/L 011-002

Staff by Classification	FY 12	FY 13	FY 14
Elected Offical	1	1	1
Clerical	2	1	2

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

**Elected Official:** Kelly Pinion

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 918,158	\$ 1,088,621	\$ 1,159,142
Operating	37,710	44,407	47,873
Capital	-	-	-
Total Budget	\$ 955,868	\$ 1,133,028	\$ 1,207,015



**Major Accomplishments in 2013:**

- Increased online access through digitalization and record preservation projects.
- Completed Continuity of Operations Plan (COOP). Created three COOP box's containing information, samples, and supplies for emergency use to be stored off site.
- Continued cross-training to ensure prompt customer services.

**Goals for 2014:**

- Implement state court mandate for e-filing for civil courts.
- Begin implementation of court exhibit project for document retention per state library guidelines.
- Implementation of credit card payment system.



LUBBOCK COUNTY, TEXAS  
COUNTY CLERK

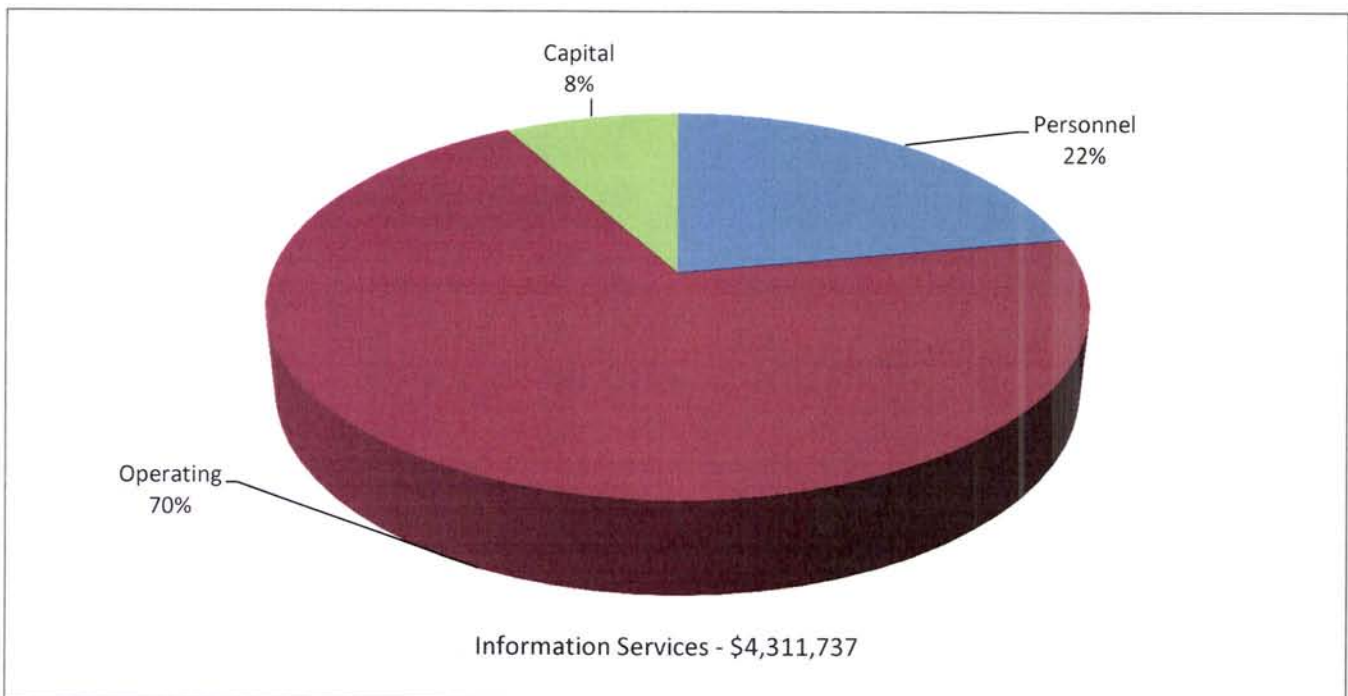
G/L 011-003

Performance Measures	FY 11	FY 12	FY 13
Criminal Cases Filed	4,446	4,351	4,305
Civil Cases Filed	1,398	1,090	968
Formal Marriage License Filed	1,712	1,754	1,904
Informal Marriage License Filed	105	94	114
Probate Cases	841	1,148	876
Staff by Classification	FY 12	FY 13	FY 14
Elected Official	1	1	1
Administrative	1	1	1
Clerical	20	20	20

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

**Director:** **Mark Johnston**

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 892,265	\$ 989,148	\$ 949,692
Operating	2,445,250	2,692,603	3,010,645
Capital	534,782	374,984	351,400
Total Budget	\$ 3,872,297	\$ 4,056,735	\$ 4,311,737



**Major Accomplishments in 2013:**

- Completed phase 2 of SAN application to better achieve greater performance depending on application.
- Implemented online orientation for new employees at Lubbock County.
- Redesigned Lubbock County webpage.
- Redesigned Lubbock County intranet web portal.
- Upgrade email server to Exchange 2013.
- Upgrade VMWare environment to 5.1
- Encrypt all data between locations (we do own) if CJIS data is present.
- Add 2 factor (dual) authentication for all workstations that access CJIS information.
- Implementing Splunk to monitor logging to comply with CJIS and protect Lubbock County's network.

**Goals for 2014:**

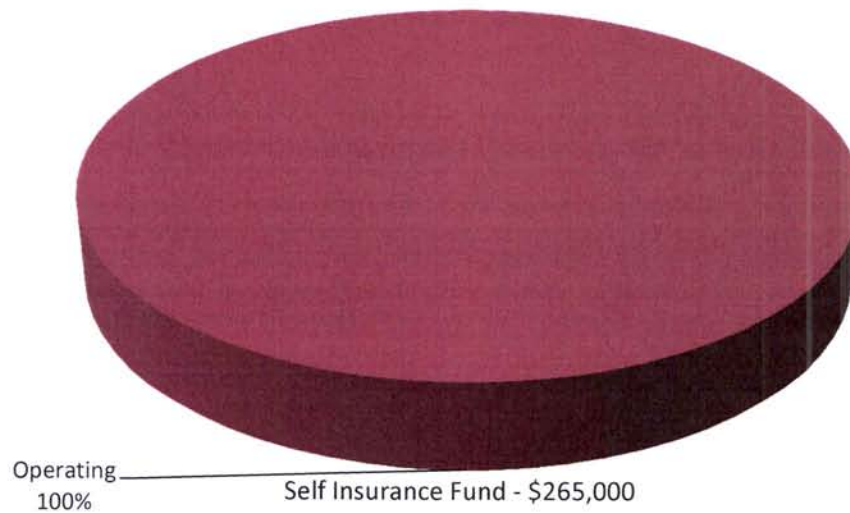
- Complete data center replication for all virtual/physical servers and data at Lubbock County Detention Center.
- Tightening security on Lubbock County infrastructure to better protect our assets, interests and stay compliant with CJIS regulations.

Performance Measures	FY 11	FY 12	FY 13
Work Orders Completed	8,157	7,305	8,194
Staff by Classification	FY 12	FY 13	FY 14
Trades and Technical	14	14	13
Clerical	2	2	2



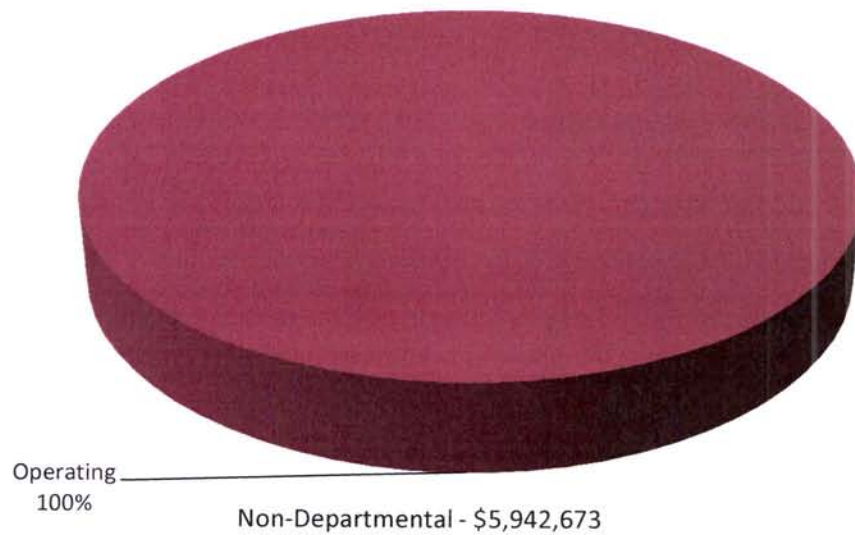
Self Insurance Claims serves as a mechanism to budget for large deductibles for umbrella insurance coverage due to a catastrophic event.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	157,948	89,622	265,000
Capital	-	-	-
Total Budget	\$ 157,948	\$ 89,622	\$ 265,000



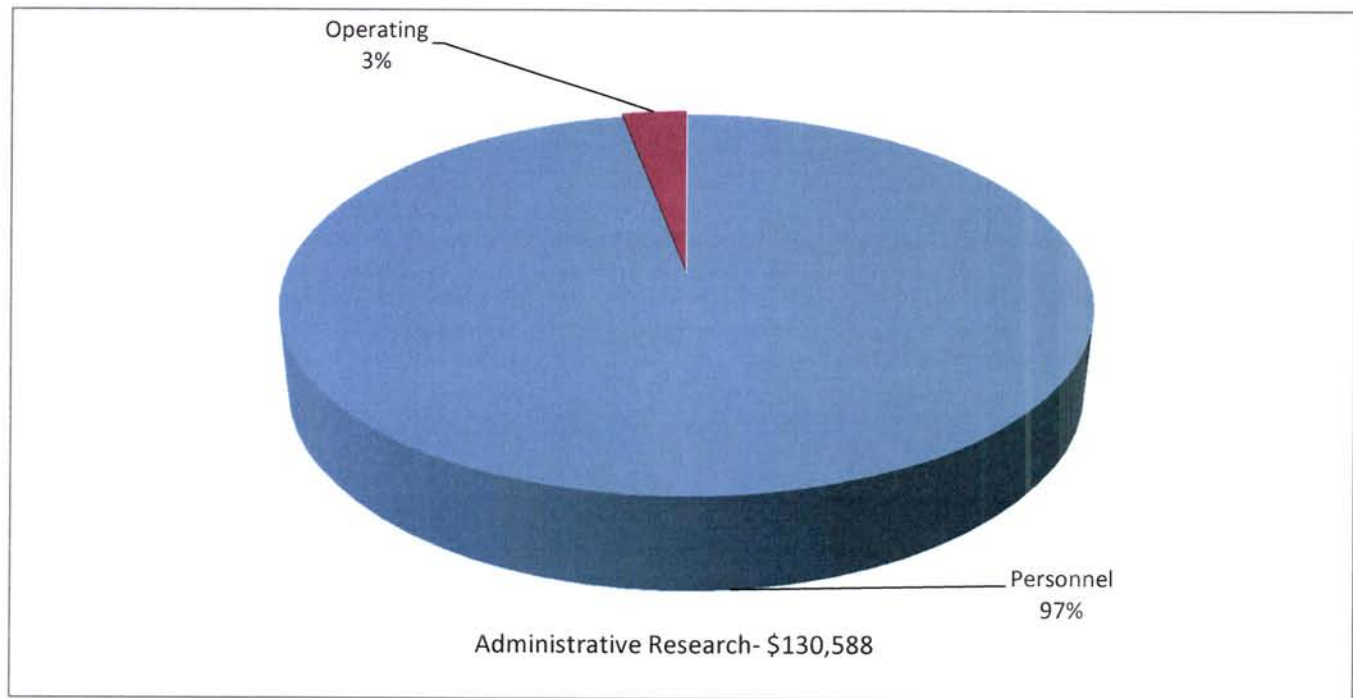
The Non-Departmental is used to handle overall general administrative expenses not attributable to any one department. To list a few expenses: utilities, county-wide association dues, independent audit, and an inter-local agreement with the Appraisal District.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	2,312,737	3,992,807	5,942,673
Capital	-	-	-
Total Budget	\$ 2,312,737	\$ 3,992,807	\$ 5,942,673



The role of the Administrative Research Department is to support several Lubbock County Departments including the Commissioners' Court, County Judge's Office, Sanitation, and Consolidated Road and Bridge. The office provides administrative and clerical support to these vital Lubbock County Departments.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 140,839	\$ 152,673	\$ 126,588
Operating	2,280	4,000	4,000
Capital	-	-	-
Total Budget	\$ 143,119	\$ 156,673	\$ 130,588



**Major Accomplishments in 2013:**

-The automated phone system was completely implemented in January 2013.

**Goals for 2014:**

- Continue to improve the automated phone system.
- Continue to move forward with cross-training.

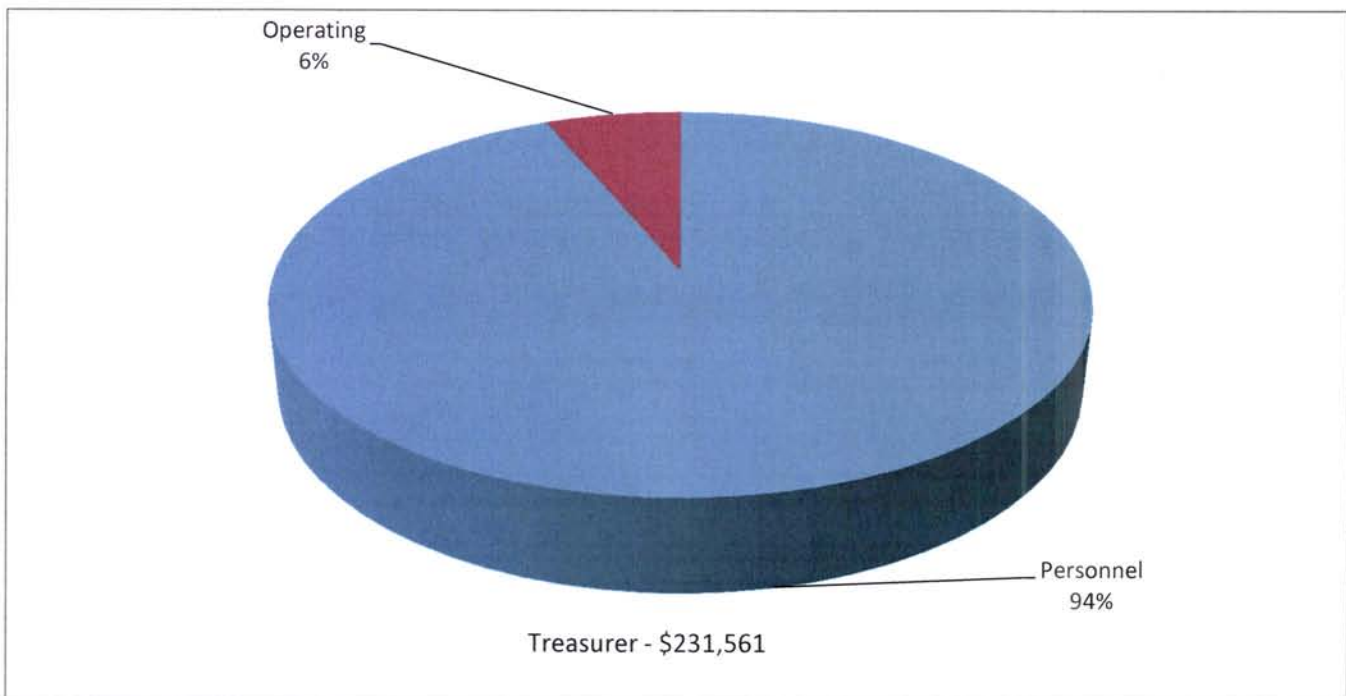
Staff by Classification	FY 12	FY 13	FY 14
Administration	1	1	1
Clerical	2	2	1



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

**Elected Official:** Sharon Gossett

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 194,521	\$ 205,001	\$ 216,885
Operating	12,313	13,100	14,676
Capital	-	-	-
Total Budget	\$ 206,834	\$ 218,101	\$ 231,561



**Major Accomplishments in 2013:**

- Started using ATM machine to pay jurors.
- Started using interoffice mail to distribute payroll.

**Goals for 2014:**

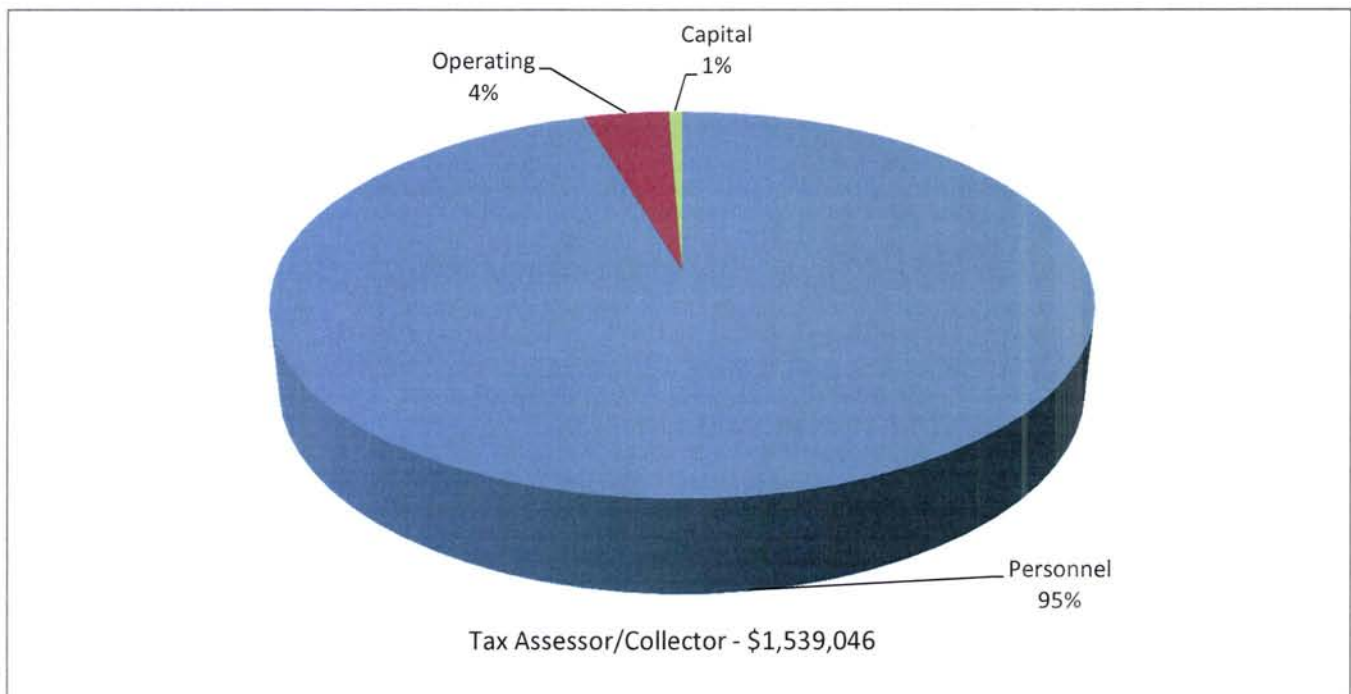
- Taking over processing of CSCD and CRTC daily deposits.

Performance Measures	FY 11	FY 12	FY 13
Cash Receipts Processed	7,115	6,939	6,124
Jury Checks Issued	17,331	14,380	4,246
Staff by Classification	FY 12	FY 13	FY 14
Elected Official	1	1	1
Clerical	3	3	3

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

**Elected Official:** **Ronnie Keister**

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 1,251,607	\$ 1,377,189	\$ 1,468,398
Operating	42,038	48,487	60,648
Capital	-	-	10,000
Total Budget	\$ 1,293,645	\$ 1,425,676	\$ 1,539,046



**Major Accomplishments in 2013:**

-Registered and titled more cars than in 2012.

**Goals for 2014:**

-Registered and titled more cars than in 2013.

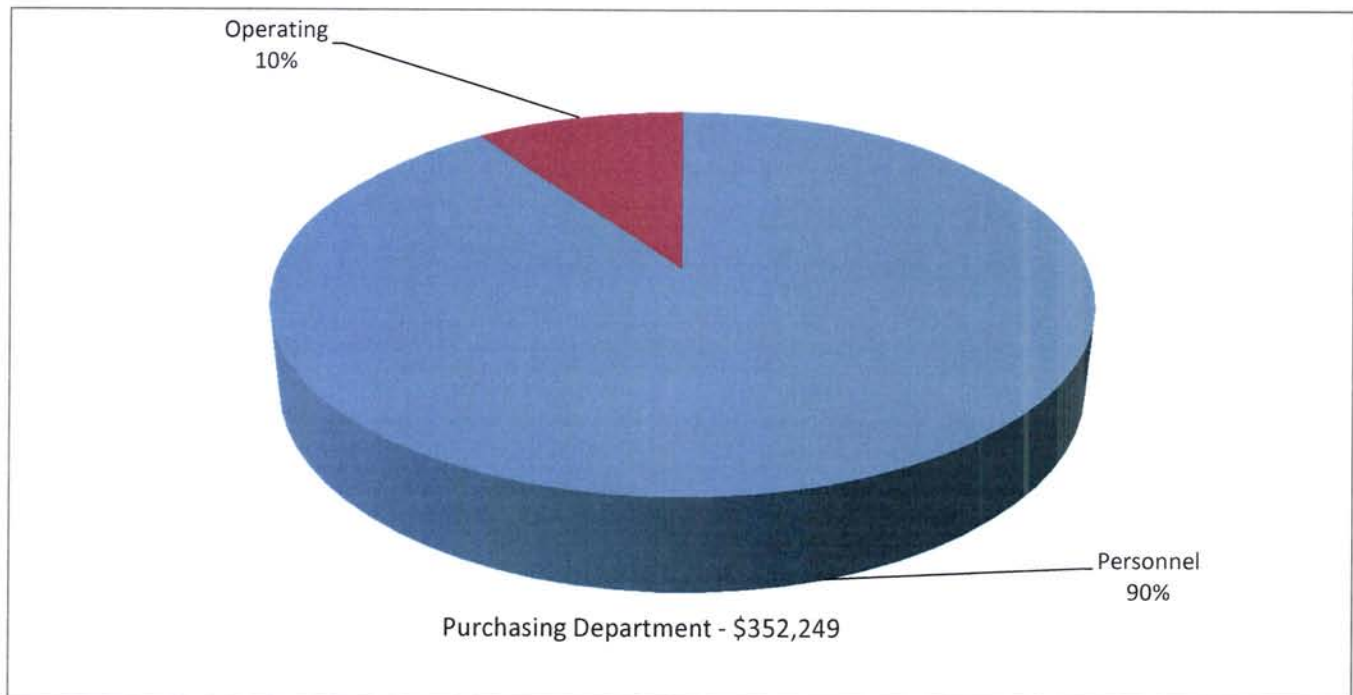
Performance Measures	FY 11	FY 12	FY 13
Automobile Registrations	235,152	N/A	N/A
Beer and Liquor Permits	269	243	252
Staff by Classification	FY 12	FY 13	FY 14
Elected Official	1	1	1
Administrative	1	1	1
Clerical	28	28	28

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

- Procure or supervise the procurement of all supplies, services, and construction needed by the county;
- Exercise direct supervision over the county's central stores and general supervision over all other inventories of supplies belonging to the county;
- Sell, trade, or otherwise dispose of surplus supplies belonging to the county; and
- Establish and maintain programs of specifications development, and contract administration and inspection and acceptance, in cooperation with the agencies using the supplies, services and construction.

**Purchasing Director:** **Stephen Chandler**

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 283,959	\$ 291,358	\$ 317,874
Operating	23,414	33,600	34,375
Capital	-	-	-
Total Budget	\$ 307,374	\$ 324,958	\$ 352,249



**Major Accomplishments in 2013:**

- Transitioned to electronic requisitions.

**Goals for 2014:**

- Continue to look for ways to achieve the objectives of the department through innovation and the application of technology in lieu of increasing staff size.



LUBBOCK COUNTY, TEXAS  
PURCHASING DEPARTMENT

G/L 011-011

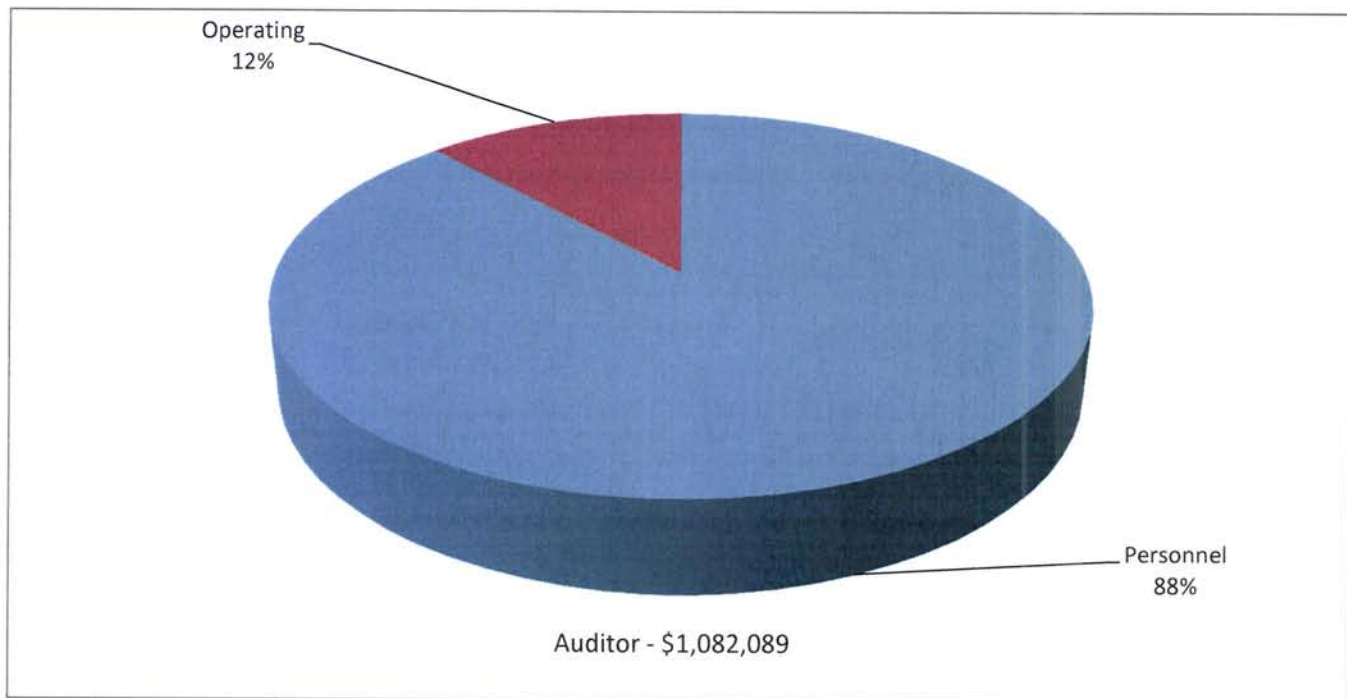
Performance Measures	FY 11	FY 12	FY 13
Purchase Orders	2,676	2,606	2,397
Formal RFPs/Bids	34	36	28
Informal Bids/Quotes	287	139	123
New Contracts	7	5	104*
Contract Renewals	25	24	118*
Staff	FY 12	FY 13	FY 14
Administrative	1	1	2
Professional	1	1	1
Clerical	3	3	2

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

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

**Appointed Official:** Jacqueline Latham, CPA

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 728,146	\$ 857,808	\$ 951,950
Operating	92,103	104,588	130,139
Capital	-	-	-
Total Budget	\$ 820,248	\$ 962,396	\$ 1,082,089



**Major Accomplishments in 2013:**

- Received the Certificate of Achievement for Excellence in Financial Reporting presented by the Government Finance Officers Association (GFOA).
- Received Government Finance Officers Association (GFOA) award for Distinguished Budget Presentation.
- Received the Gold Leadership Award from the Texas State Comptroller for financial transparency.
- Implemented INCODE Version X financial software.
- Developed a written system of tagging and labeling documents to improve search capabilities and standardization.
- Obtained shared drives for easy access to data for all departments not currently sharing drives.
- Developed procedures to electronically deliver payroll stubs to employees.
- Developed quarterly newsletter for county personnel.

**Goals for 2014:**

- Maintain Certificate of Achievement for Excellence in Financial Reporting awarded by Government Finance Officers Association.
- Maintain Distinguished Budget Presentation awarded by Government Finance Officers Association.
- Maintain the Gold Leadership Award from the Texas State Comptroller.
- Expand documents posted to Lubbock County website.
- Pursue opportunities to attach/archive Kronos electronic timesheets.
- Improve efficiency and timeliness of payroll services.
- Improve INCODE Version X capabilities for all users.
- Expand internal audit objectives.

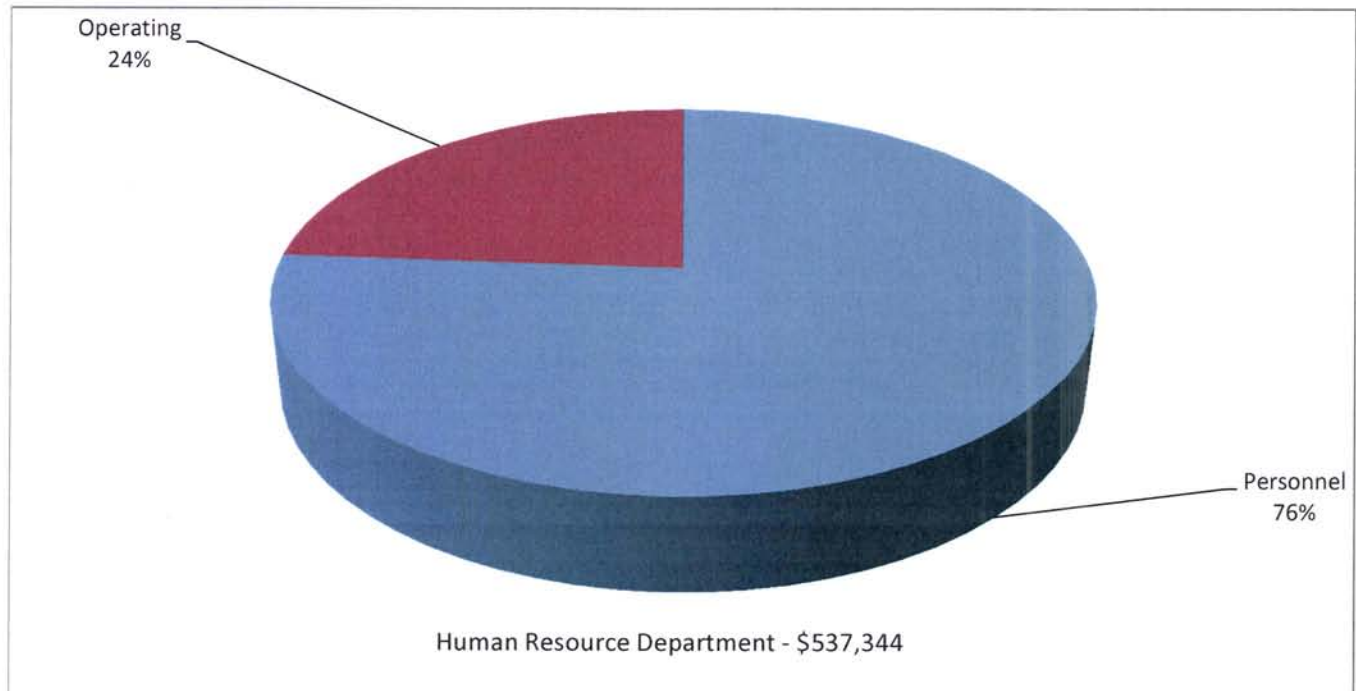
Performance Measures	FY 11	FY 12	FY 13
Accounts Payable Payments Issued	10,087	8,914	8,720
Payroll EFT/Checks Issued	31,522	31,398	32,096
Grants Processed	75	69	63
Bank Reconciliations Completed	840	845	821
Cash Counts Done	225	262	279
Budget Adjustments Processed	222	212	249
Quarterly Reviews performed	28	55	57
Audits Performed	2	3	9
Staff	FY 12	FY 13	FY 14
Appointed	1	1	1
Administrative	1	1	1
Professional	6	6	7
Clerical	4	4	4
Regular Part-Time	1	1	1



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

**Director:** **Greg George**

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 274,057	\$ 295,085	\$ 408,749
Operating	91,227	103,418	128,595
Capital	-	-	-
Total Budget	\$ 365,285	\$ 398,503	\$ 537,344



**Major Accomplishments in 2013:**

- Redesigned Lubbock County Wellness Program.
- Facilitated departmental safety analysis.
- PS classification analysis and recommendations.
- Improved data exchanges between vendors.
- Application redesign.
- Compliance with Affordable Care Act.

**Goals for 2014:**

- Grow employee training programs including core training systems and create new delivery capabilities.
- Create new employee communications methods that are fresh and interesting.
- Implement new safety training and review processes.
- Affordable Care Act compliance.

**Goals for 2014 (cont.):**

-Achieve the last step in benefits data exchange which would allow data exchange from InfinityHR and Lubbock County's payroll system.

Performance Measures	FY 11	FY 12	FY 13
Applications Accepted	6,297	5,328	4,875
New Hires Processed	228	235	273
Separations Processed	208	205	237
Staff	FY 12	FY 13	FY 14
Administrative	1	1	1
Professional	3	3	3
Trades and Technical	0	0	1

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

**Mission Statement** - It is the goal of the District Courts and County Courts at Law to provide a just, fair, equitable, efficient, timely, and impartial adjudication of the rights of litigants within the bounds of substantive law and procedural law as promulgated in Texas. We strive to meet this objective expeditiously and at the least expense practicable to the litigants, their attorneys, the State, the County, and the respective courts.

**DISTRICT JUDGES:**

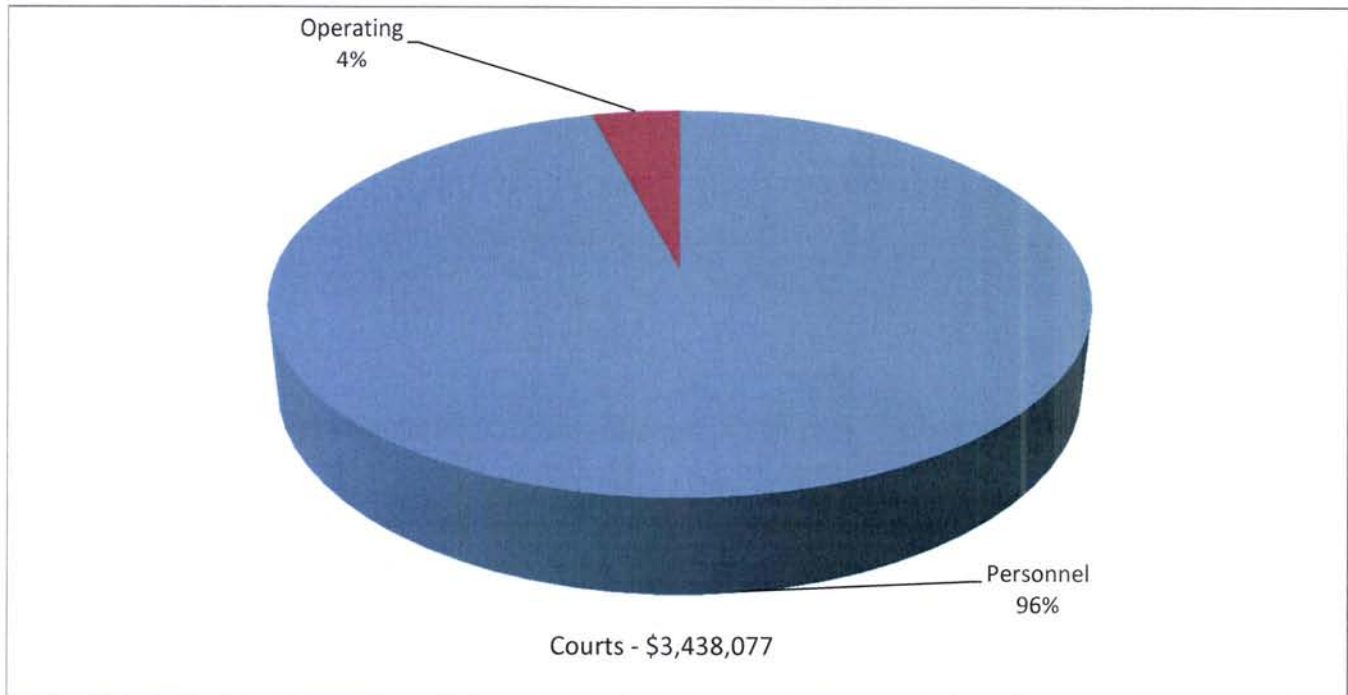
72ND DISTRICT - The Honorable Ruben Reyes  
 99TH DISTRICT - The Honorable William Sowder  
 137TH DISTRICT - The Honorable John McClendon III  
 140TH DISTRICT - The Honorable Jim Bob Darnell  
 237TH DISTRICT - The Honorable Leslie Hatch  
 364TH DISTRICT - The Honorable Bradley Underwood

**COUNTY COURT AT LAW JUDGES:**

Court at Law #1 - Mark Hocker  
 Court at Law #2 - Drue Farmer  
 Court at Law #3 - Judy Parker

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 2,746,421	\$ 3,064,251	\$ 3,295,974
Operating	91,732	92,600	142,103
Capital	-	-	-
Total Budget	\$ 2,838,153	\$ 3,156,851	\$ 3,438,077





**Major Accomplishments in 2013:**

- Court Administration replaced every court reporter's computer system. The new system allows court reporters to file electronic records with the Court of Appeals by scanning in exhibits and evidence. The new system also allows each court the ability to see the transcript as it is occurring; allows for seamless transition from courtroom to office; and allows court reporters access to the network when working from home.
- Court Administration developed and implemented an Access to Justice policy to conform with the Americans with Disabilities Act and improved the Limited English Proficiency Policy. Since implementation of the policy, the Courts have been able to accommodate numerous persons with disabilities so that they have full access to the County's services.
- Court Administration successfully re-negotiated the Managed Assigned Counsel contract. Court Administration and attorneys achieved a more comprehensive contract that addressed both parties' needs. This service provides well-qualified attorneys to indigent defendants and at the same time, frees up county employees' time to perform other necessary duties.

**Goals for 2014:**

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

LUBBOCK COUNTY, TEXAS  
COURTS

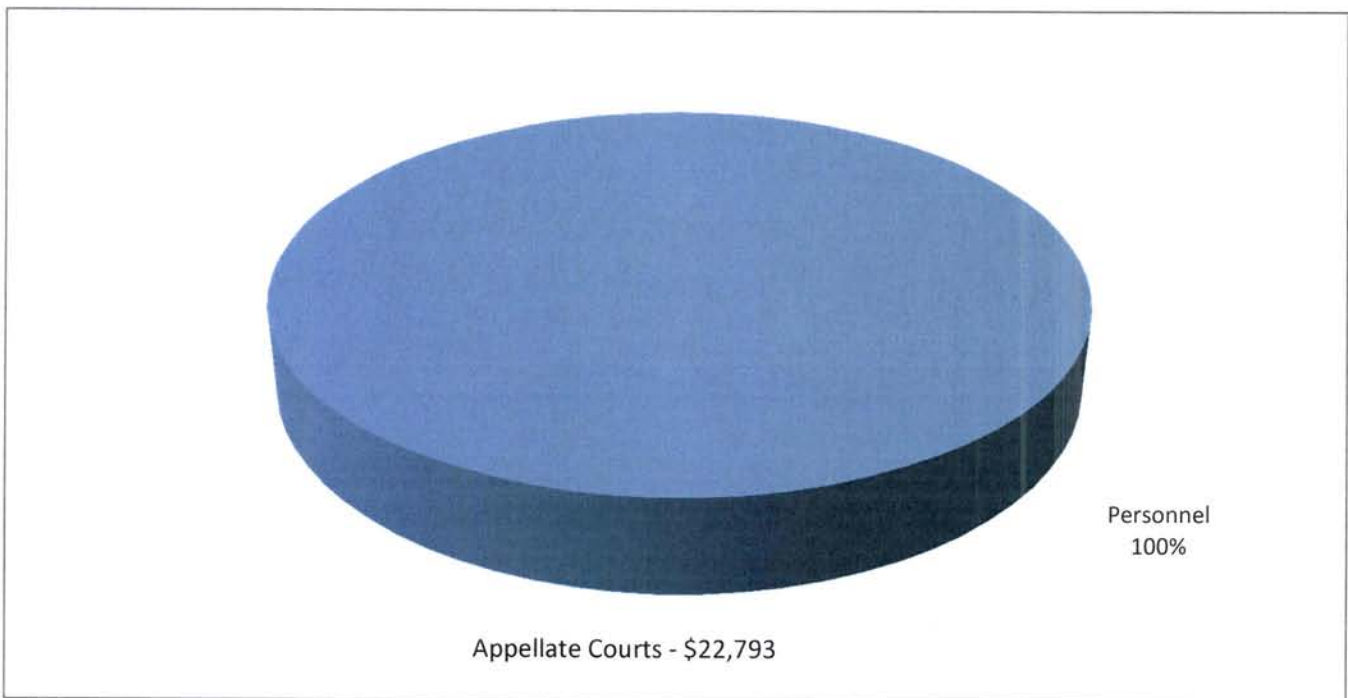
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Performance Measures	FY 11	FY 12	FY 13
Criminal Cases Disposed	5,093	8,693	8,366
Staff	FY 12	FY 13	FY 14
Elected Official	9	9	9
Appointed	25	25	24
Administrative	1	1	1
Professional	0	0	1
Clerical	1	2	4
Regular Part-Time	1	1	1

**COURTS OF APPEALS JUSTICES:**

Chief Justice Seventh Court of Appeals, Place 1 - Brian P. Quinn  
Justice Seventh Court of Appeals, Place 2 - Mackey K. Hancock  
Justice Seventh Court of Appeals, Place 3 - Patrick A. Pirtle  
Justice Seventh Court of Appeals, Place 4 - James T. Campbell

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ 22,793
Operating	-	-	-
Capital	-	-	-
Total Budget	\$ -	\$ -	\$ 22,793



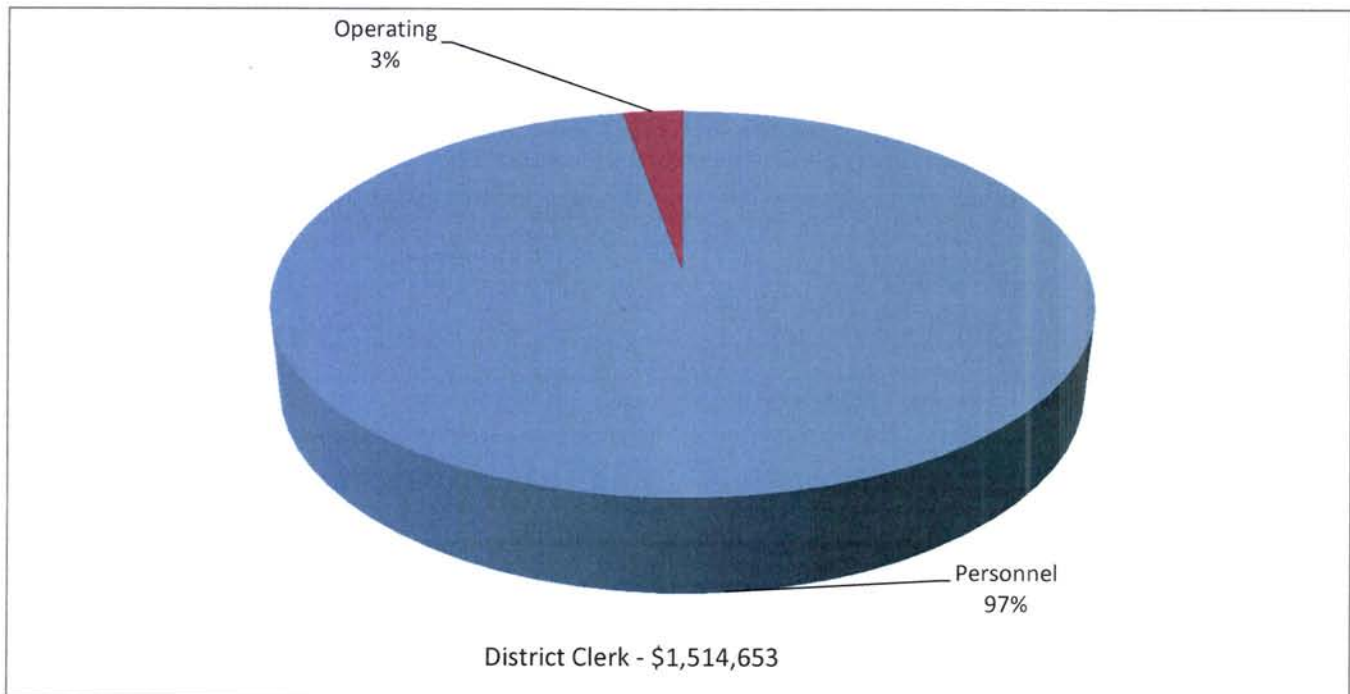
Staff	FY 12	FY 13	FY 14
Elected Official	0	0	4



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

**Elected Official:** **Barbara Sucsy**

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 1,249,018	\$ 1,377,877	\$ 1,471,373
Operating	36,102	49,602	43,280
Capital	-	-	-
Total Budget	\$ 1,285,120	\$ 1,427,479	\$ 1,514,653



**Major Accomplishments in 2013:**

- Completed destruction of medical records and sealed records as allowable under the State Library Guidelines at the warehouse location.
- Organized and destroyed appellate records as allowed under the State Library Guidelines at both archives area and warehouse location.
- Continued escheating process to remove funds from outstanding liability category for this office.
- Moved thousands of files from archives area to the warehouse to alleviate shortage of storage problems in basement archival area.
- Continued working toward completion of viewing room for records in archives area to allow public access to records online and to print their own copies, thereby reducing personnel time used to make copies, retrieve and put up files as requested.
- Completed acceptance and processing of backlog of magistrate paperwork, thereby completing the transition of the magistrate clerk duties to the District Clerk.

**Major Accomplishments in 2013 (cont.):**

- Began the process of collections of court costs and fines through the Texas Department of Criminal Justice, including the revision of automated bill of costs, approval of orders through the Lubbock County Board of Judges, use of orders at time of disposition of criminal cases with sentencing to confinement at TDCJ, and mailing of copies of orders to inmates.
- Commenced accepting exhibits on a date-forward basis from court reporters, working with various departments and the Director of Court Administration.

**Goals for 2014:**

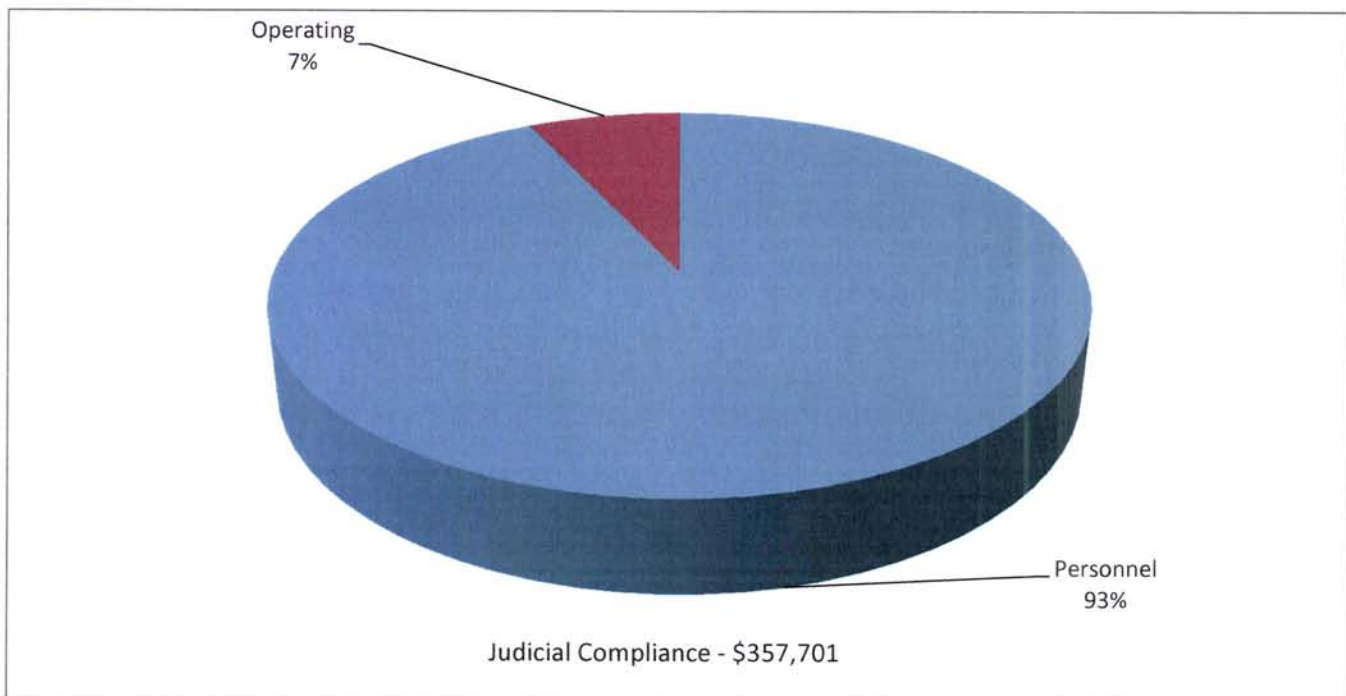
- Complete viewing room in archives area.
- Create record retention plan for magistrate clerk records and destroy records as allowed by applicable State Library Guidelines.
- Complete process of collections of fines and court costs from inmates convicted in Lubbock County and sentenced to the Texas Department of Criminal Justice.
- Assist Court Reporters with the destruction of exhibits, notes and tapes as allowed by law and within the guidelines of the State Library.
- If practical, begin the transition of delivering drugs, weapons, and contraband to the Lubbock County Sheriff's Office, rather than storing those items in court reporter's closets.
- Continue to escheat funds on a regular basis to reduce the outstanding liability of assets on deposit with the District Clerk's Office.

Performance Measures	FY 11	FY 12	FY 13
Civil Law Cases Filed	1,694	1,634	1,602
Family Law Cases Filed	3,003	2,868	2,779
Tax Law Cases Filed	309	288	292
Child Support Garnishments Filed	14,680	584	585
Juvenile Cases	460	309	272
Passports	557	785	1,185
Staff	FY 12	FY 13	FY 14
Elected Official	1	1	1
Administrative	1	1	1
Clerical	27	28	28

The Lubbock County Judicial Compliance Department assists the Lubbock County Criminal Courts at Law, Lubbock County District Courts and the Justices of the Peace with collection of Court-ordered fines, court costs, and attorney fees.

**Judicial Compliance Director:** Myron "Shan" Alexander

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 273,418	\$ 312,056	\$ 332,345
Operating	17,817	21,976	25,356
Capital	-	-	-
Total Budget	\$ 291,234	\$ 334,032	\$ 357,701



#### Major Accomplishments in 2013:

- Completed conversion of all files from "Old Collections Program" to I-Plow.
- Accomplished a FYE 2013 total collection of assessed court costs, fines and fees of \$1,858,102 as per OCA records.
- Appointment of Shan Alexander as new Director of Compliance as of March 4, 2013.
- Per OCA records the Compliance Department achieved a Return on Expenditure of \$2.89.
- Coordinated with Ki-Corp to verify accurate reporting of monies collected by Compliance.

#### Goals for 2014:

- Increase FY 2014 collections ratio by 19% to get the overall rate to at least 90%. That would be an increase of approximately \$500,000 in total collections on the year.
- Re-initiate research of actively participating in the Scofflaw to deny offenders access to renewal of their vehicle registration if they have capias pro fines.
- Seek to start using a cell phone text reminder system.



**Goals for 2014 (cont.):**

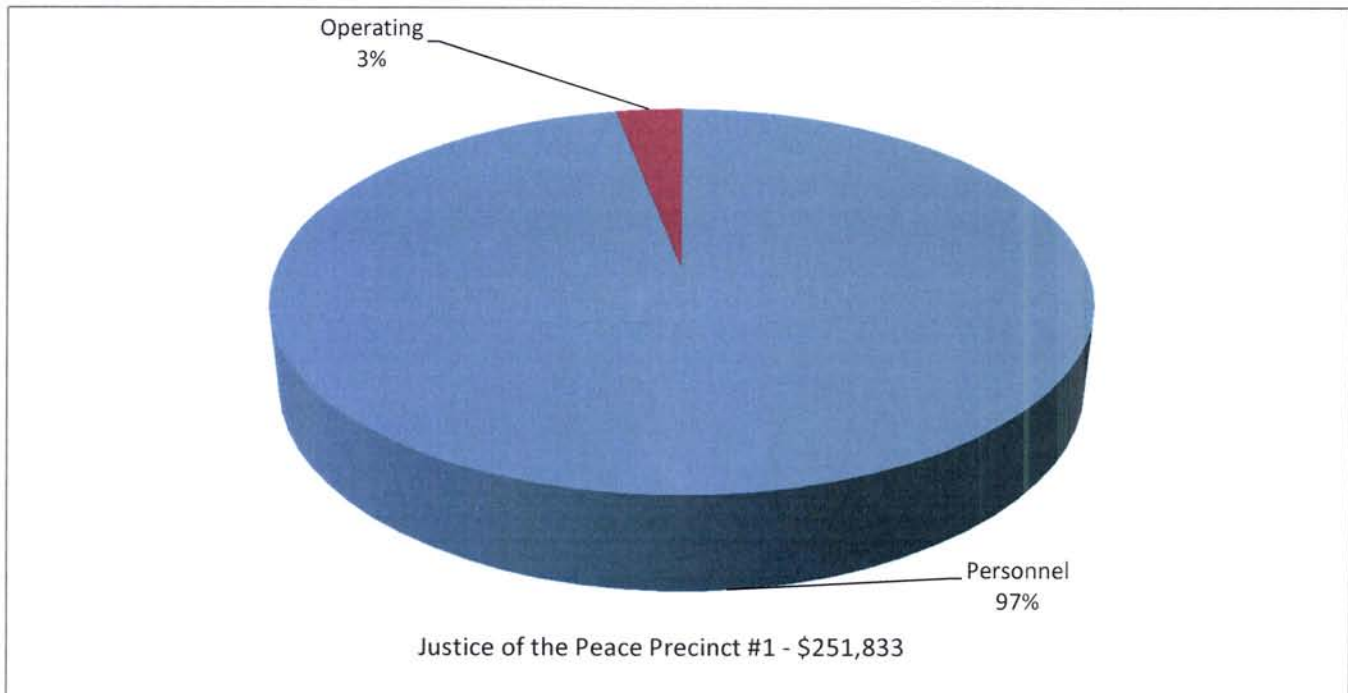
-To continue dialogue in regards to creating a centralized collections center for the county, to come under the Judicial Compliance umbrella.

Performance Measures	FY 11	FY 12	FY 13
Total Number of Cases	6,577	8,880	7,343
Total Dollars Collected	\$ 2,241,744	\$ 2,372,645	\$ 2,108,489
Staff	FY 12	FY 13	FY 14
Administrative	2	2	2
Clerical	4	4	4

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

**Elected Official:** Jim Hansen

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 230,727	\$ 232,039	\$ 244,083
Operating	2,342	5,792	7,750
Capital	-	-	-
Total Budget	\$ 233,069	\$ 237,831	\$ 251,833



#### Major Accomplishments in 2013:

- Transitioned one position from full-time to part-time, saving county money.
- Adopted a new and better county credit card vendor.
- Worked with the computer center to transition to vastly changed OCA reports.
- Implemented vast changes to JP civil system.
- Prepared website changes for new civil system.
- Worked with the City of Lubbock to hire a juvenile case manager.
- Worked with fellow JP's on a number of projects.
- Began scanning documents, improving record retention, saving time and paper, and preparing for e-filing.

#### Goals for 2014:

- Return to e-filing with new vendor.
- Continue to develop user friendly system for new civil system.

**Goals for 2014 (cont.):**

- Implement changes of achieving transition for computer programming.
- Add a juvenile case manager to preserve, improve programs to rejuvenate juveniles and dysfunctional family.

Performance Measures	FY 11	FY 12	FY 13
Civil Cases Filed	1,212	1,366	1,273
Criminal Cases Filed	4,344	3,566	3,113
Staff	FY 12	FY 13	FY 14
Elected Official	1	1	1
Clerical	3	3	3

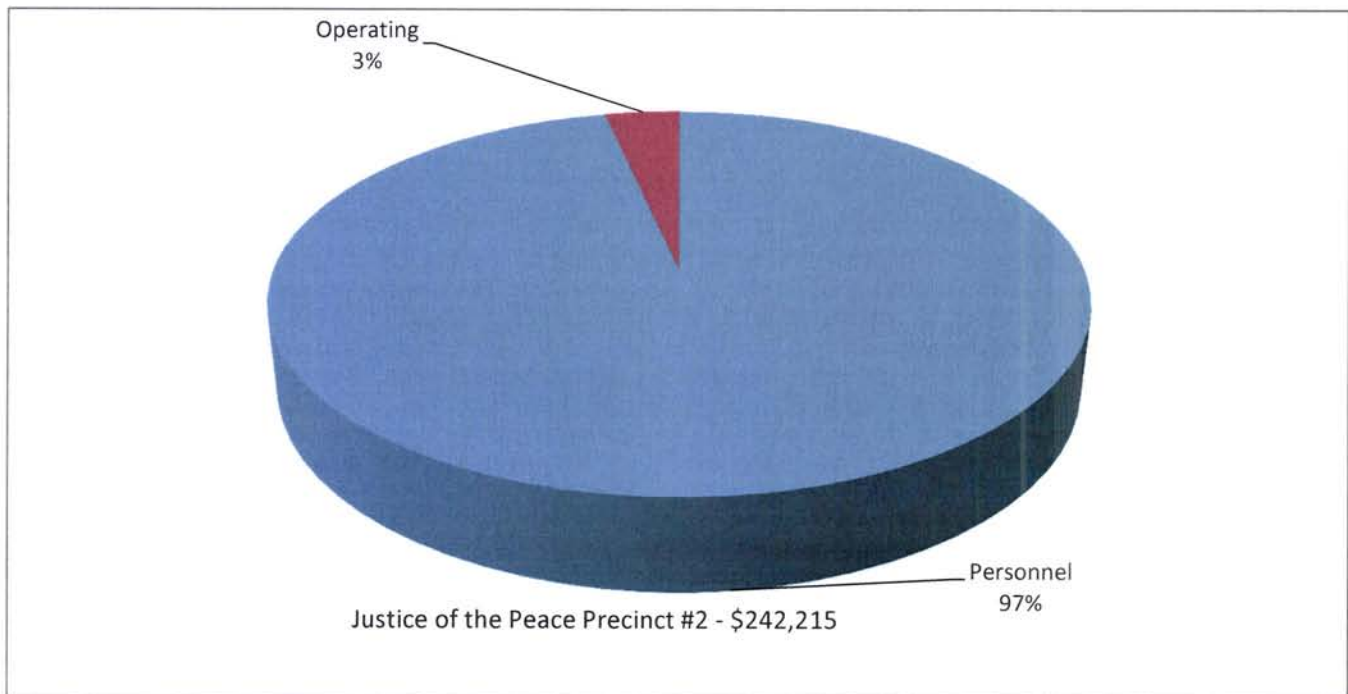


Each County is required to have a Justice of the Peace, and generally there is one for each precinct. The justice court has jurisdiction over civil, small claims, and eviction suits up to \$10,000. The Justice of the Peace Court serves as a trial court in Class C Misdemeanor Criminal Cases and in three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

**Elected Official:**

**Jim Dulin**

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 204,984	\$ 226,143	\$ 233,760
Operating	4,514	7,927	8,455
Capital	-	-	-
Total Budget	\$ 209,498	\$ 234,070	\$ 242,215



**Major Accomplishments in 2013:**

- Participated in required education classes and association training conference for Justice of the Peace.
- Re-elected to Board of Directors of West Texas Justice of the Peace and Constable Association.
- Increase staff personnel by the addition of a part-time position to help meet the needs of serving the public.

**Goals for 2014:**

- Continue the commitment of service to the citizens of Precinct 2 and Lubbock County.
- Continue to meet with commissioners and facilities manager to solve office space problem.
- Addition and use of computer in courtroom providing work space for civil clerk during non-court time.

LUBBOCK COUNTY, TEXAS  
JUSTICE OF THE PEACE PRECINCT #2

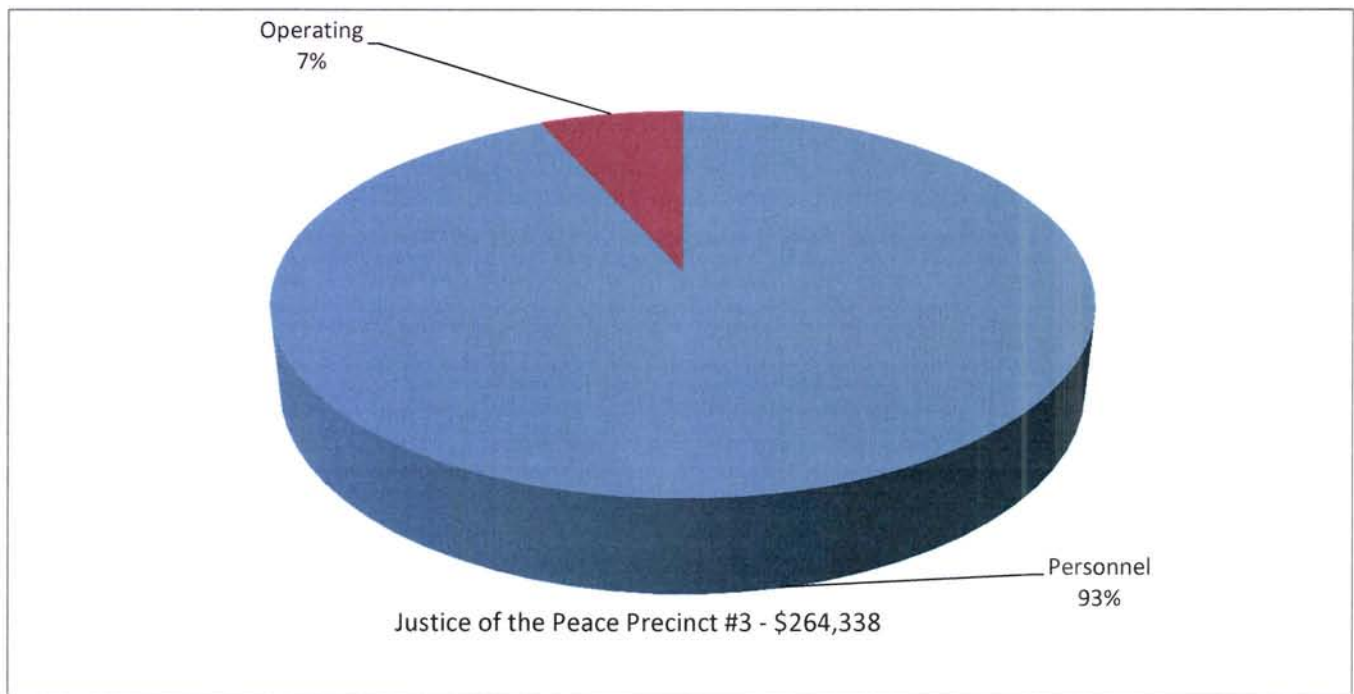
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Performance Measures	FY 11	FY 12	FY 13
Civil Cases Filed	1,147	1,204	1,066
Criminal Cases Filed	5,804	4,198	2,992
Staff	FY 12	FY 13	FY 14
Elected Official	1	1	1
Clerical	3	3	3
Regular Part-Time	0	1	1

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

**Elected Official:** Aurora Chaides-Hernandez

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 199,934	\$ 233,301	\$ 246,569
Operating	7,316	14,500	17,769
Capital	-	-	-
Total Budget	\$ 207,250	\$ 247,801	\$ 264,338



**Major Accomplishments in 2013:**

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

**Goals for 2014:**

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



LUBBOCK COUNTY, TEXAS  
JUSTICE OF THE PEACE PRECINCT #3

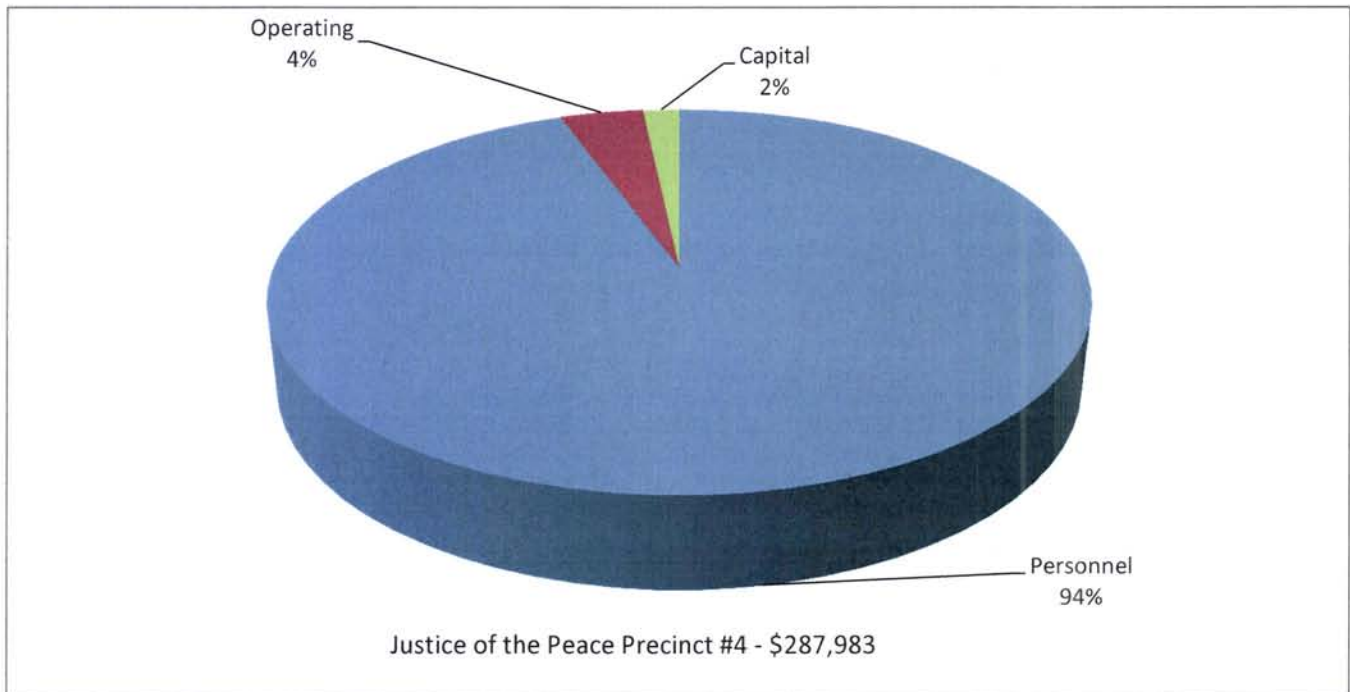
G/L 011-033

Performance Measures	FY 11	FY 12	FY 13
Civil Cases Filed	1,249	5,095	1,304
Criminal Cases Filed	2,636	1,860	1,345
Staff	FY 12	FY 13	FY 14
Elected Official	1	1	1
Clerical	3	3	3

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

**Elected Official:** Jean Anne Stratton

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 240,951	\$ 250,744	\$ 271,856
Operating	7,056	11,088	11,127
Capital	-	-	5,000
Total Budget	\$ 248,007	\$ 261,832	\$ 287,983



**Major Accomplishments in 2013:**

- Implemented in-house scanning of current files.
- Electronic dispositions submitted to the Texas Department of Public Safety.
- Electronic reporting submitted to the Texas Office of Court Administration.

**Goals for 2014:**

- Receive Texas Department of Public Safety citation information electronically.
- Receive Texas Tech citation information electronically.
- Print postcards instead of letters when appropriate.
- Send clerks to Justice Court Training Center training.
- Provide a safe, ergonomically correct work station for each clerk.
- Improve records management.

LUBBOCK COUNTY, TEXAS  
JUSTICE OF THE PEACE PRECINCT #4

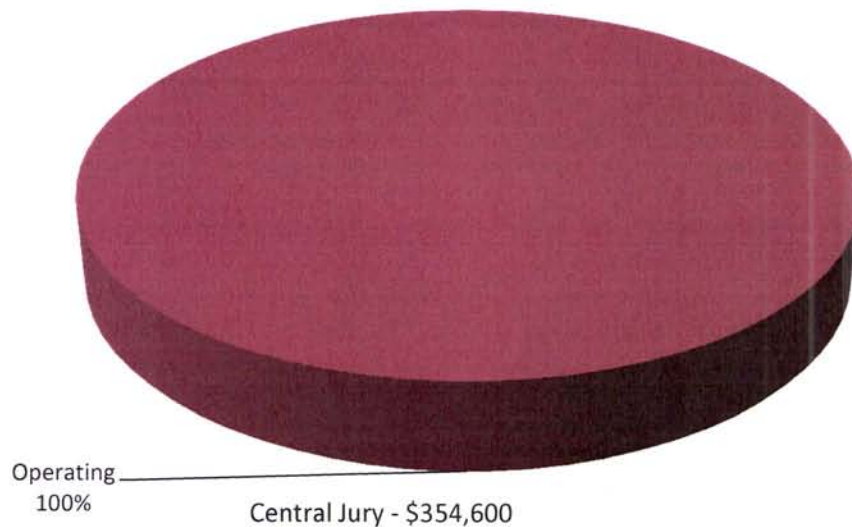
G/L 011-034

Performance Measures	FY 11	FY 12	FY 13
Civil Cases Filed	778	830	838
Criminal Cases Filed	5,199	5,275	4,136
Civil Cases Disposed	888	796	702
Criminal Cases Disposed	4,551	4,784	3,343
Staff	FY 12	FY 13	FY 14
Elected Official	1	1	1
Clerical	4	4	4



Both the Constitution of the United States and the Texas Constitution guarantee the right to trial by jury. Funds are available to pay for the necessary supplies and equipment for notifying, selecting, and compensating jurors for all Lubbock County Courts.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	200,266	300,784	354,600
Capital	-	-	-
Total Budget	\$ 200,266	\$ 300,784	\$ 354,600



#### Major Accomplishments in 2013:

- Completed jury cash pay system.
- Worked with KiCorp to grant access to home page for jury to report cancellations.
- Continued to work with KiCorp and Court Administration for the final development of process of prospective jurors to report online for the initial jury selection process.
- Investigated the increased number of jury summons and the variables under which the National Change of Address updates are received and implemented.

#### Goals for 2014:

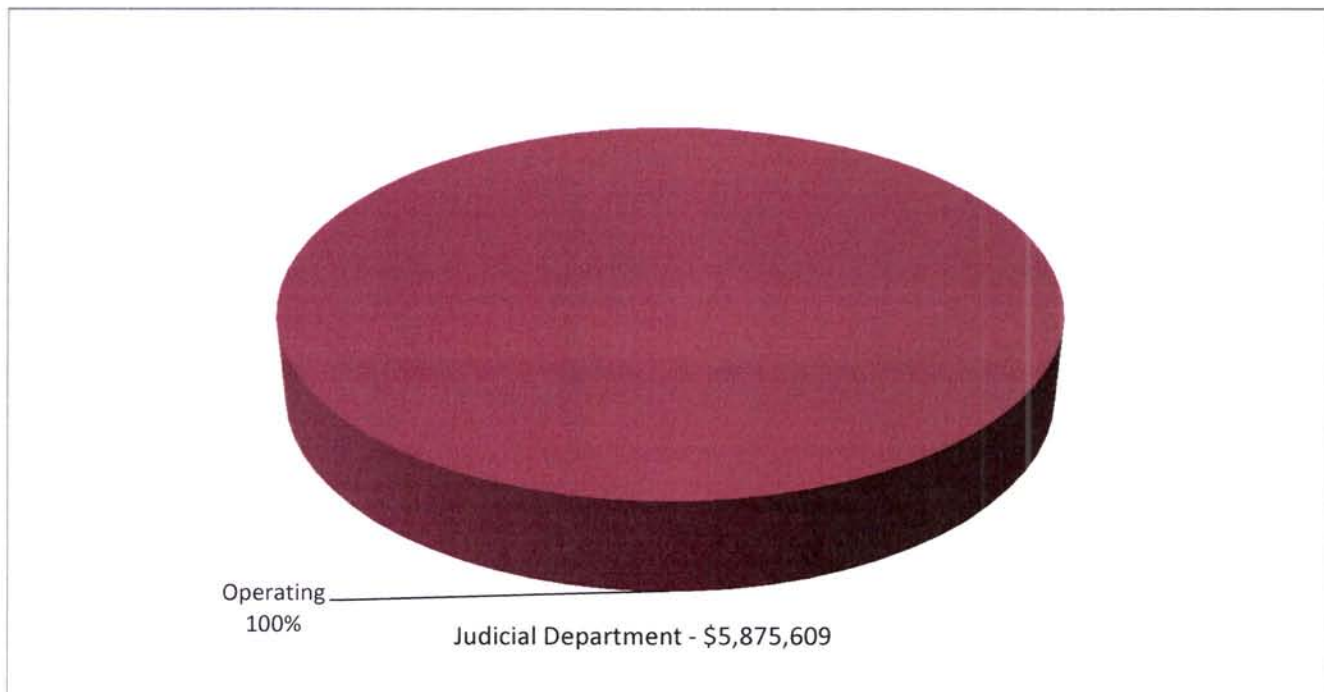
- Work with courts to formulate plan and agree as to terms of requesting jurors for each court.
- Finish the electronically reporting for jury process with KiCorp.
- Beta test the system to work out insufficiencies in system prior to implementation.
- Publicize the ability to report electronically for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

**Goals for 2014 (cont.):**

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

To provide counsel for an accused who cannot afford or is unable to retain private counsel without substantial hardship. The department also provides interpreters, court reporters, expert witnesses and other judicial related expenses as required by law.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	5,422,327	4,378,113	5,875,609
Capital	-	-	-
Total Budget	\$ 5,422,327	\$ 4,378,113	\$ 5,875,609

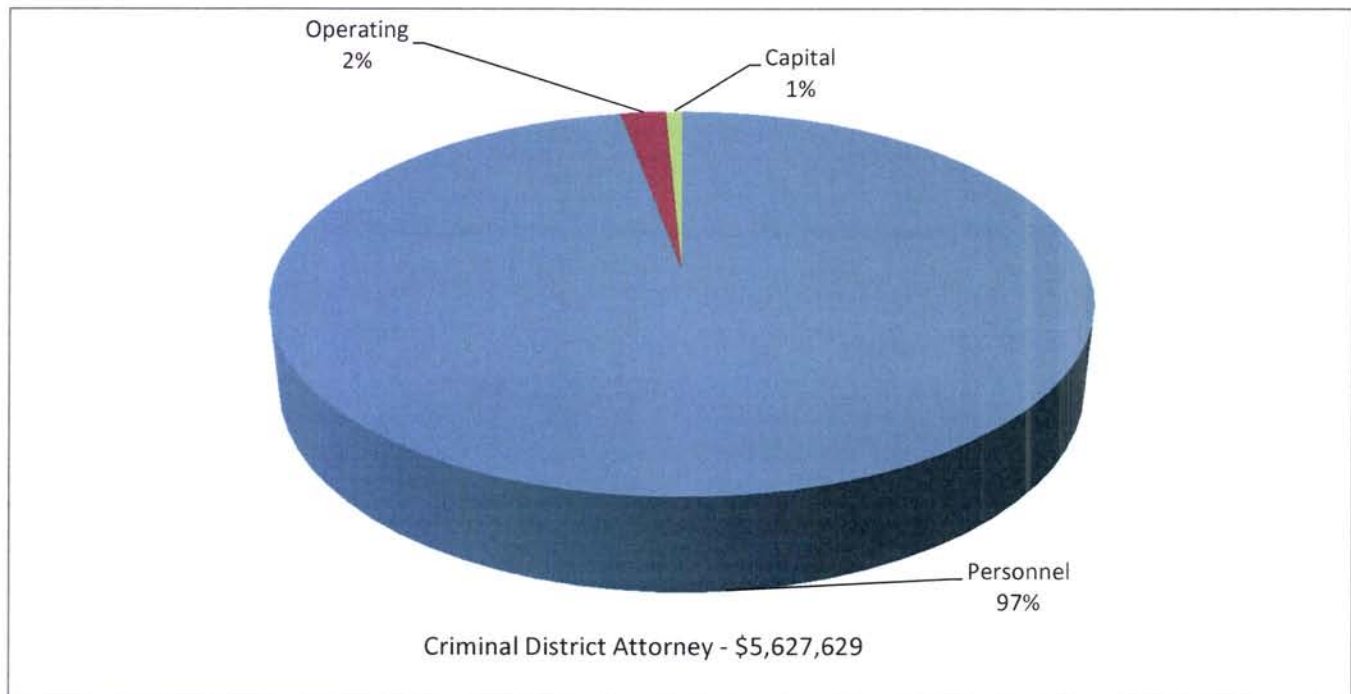


The Criminal District Attorney's Office functions to prosecute all criminal offenses presented to the office by law enforcement. The Criminal District Attorney's office is also responsible for representing Lubbock County in all legal proceedings.

**Mission Statement** - To do justice by rendering professional, high quality, legal service to and on behalf of Lubbock County and the State of Texas.

**Elected Official:** **Matthew D. Powell**

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 4,614,156	\$ 5,085,589	\$ 5,464,609
Operating	74,248	116,220	119,020
Capital	-	51,000	44,000
Total Budget	\$ 4,688,404	\$ 5,252,809	\$ 5,627,629



**Major Accomplishments in 2013:**

- EDR compliance in the mid-90 percentile.
- Video files available via discovery website.
- Implementation of in-house forensics lab.

**Goals for 2014:**

- Implementation of electronic signatures.
- Increase efficiency of case intake process.
- Improve archive management of disposed cases.



LUBBOCK COUNTY, TEXAS  
CRIMINAL DISTRICT ATTORNEY

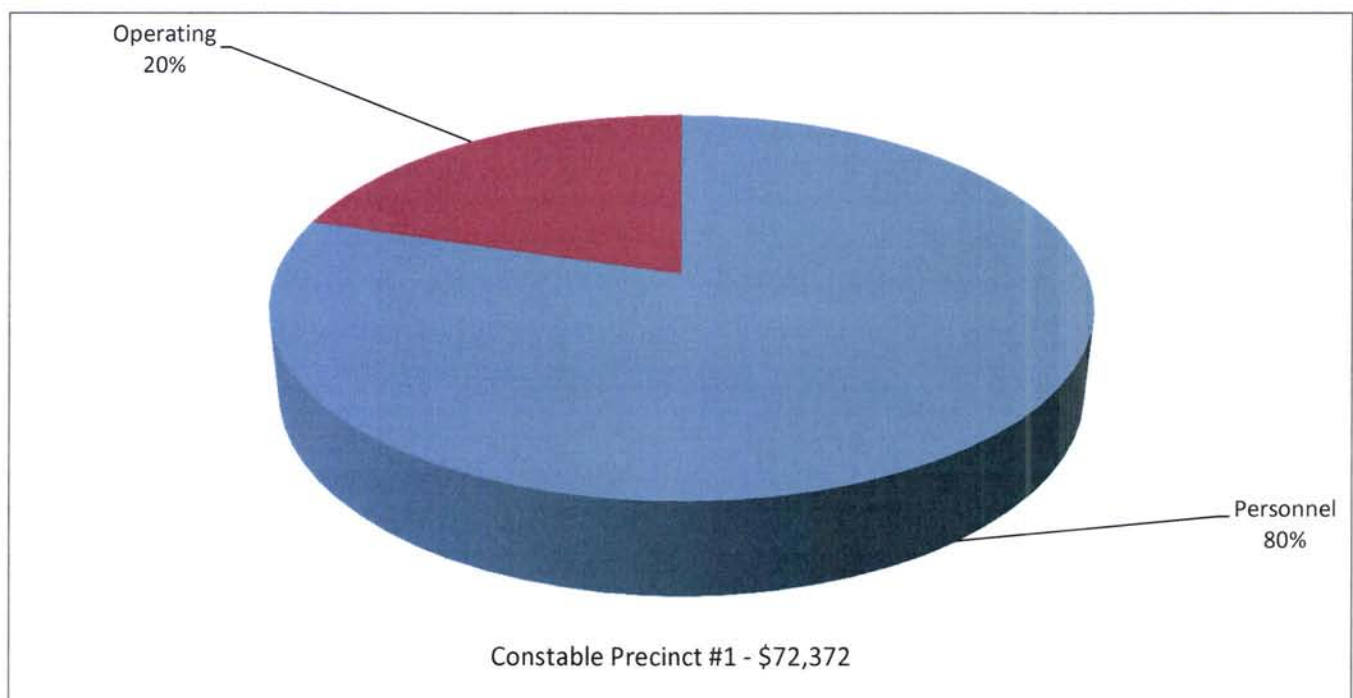
G/L 011-040

Performance Measures	FY 11	FY 12	FY 13
Cases Received	12,429	13,262	14,130
Felony Cases Under Indictment	3,433	3,754	3,747
Misdemeanor Cases Under Indictment	4,410	4,353	4,303
Cases Filed	8,152	8,267	8,239
Felony Cases Filed	5,770	6,995	N/A
Felony Cases Closed	N/A	N/A	4,196
Misdemeanor Cases Closed	8,180	9,177	5,239
Total Jury Trials	76	74	92
Staff	FY 12	FY 13	FY 14
Elected Official	1	1	1
Appointed	2	2	2
Administrative	1	1	1
Professional	31	31	31
Public Safety	14	14	14
Clerical	20	20	20
Regular Part-Time	3	3	3

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

**Elected Official:** Paul Hanna

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 51,483	\$ 49,658	\$ 57,623
Operating	10,366	12,500	14,749
Capital	-	-	-
Total Budget	\$ 61,849	\$ 62,158	\$ 72,372



**Major Accomplishments in 2013:**

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

**Goals for 2014:**

- Properly serve papers from respective courts within time lines associated with each JP, or out-of-county court.
- Diligence in service of warrants issued out of the respective JP Courts.
- Assist all JP's when able to, with their courts and civil papers when their Constable is out.
- Maintain a monthly calendar in connection with the respective JP office's to ensure availability to handle all court hearings scheduled by respective JP courts.
- Continue to assist all law enforcement agencies in the County of Lubbock when needed.

LUBBOCK COUNTY, TEXAS  
CONSTABLE PRECINCT #1

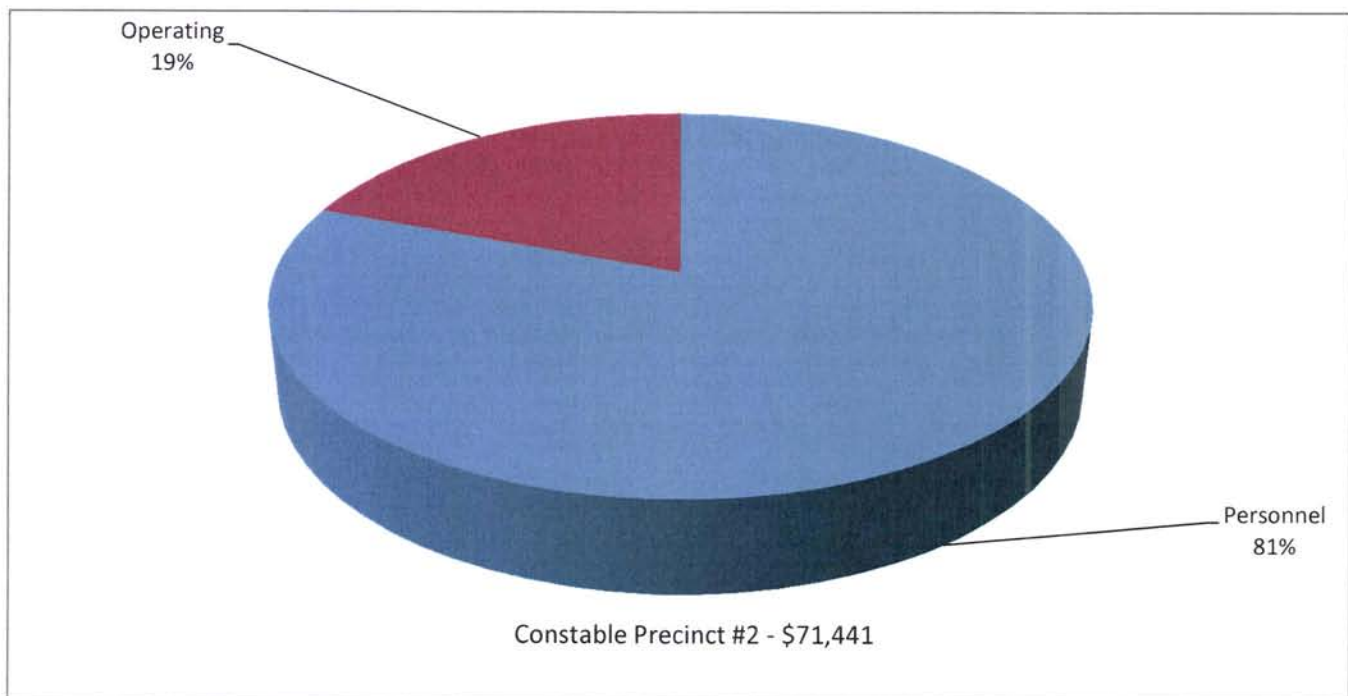
G/L 011-041

Performance Measures	FY 11	FY 12	FY 13
Civils Processed	865	1,513	1,091
Staff	FY 12	FY 13	FY 14
Elected Official	1	1	1

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

**Elected Official:** Joe Pinson

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 57,422	\$ 55,458	\$ 57,623
Operating	10,122	12,500	13,818
Capital	-	-	-
Total Budget	\$ 67,544	\$ 67,958	\$ 71,441



**Major Accomplishments in 2013:**

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

**Goals for 2014:**

- Properly serve papers from respective courts within time lines associated with each JP, or out-of-county court.
- Diligence in service of warrants issued out of the respective JP Courts.
- Assist all JP's when able to, with their courts and civil papers when their Constable is out.
- Maintain a monthly calendar in connection with the respective JP office's to ensure availability to handle all court hearings scheduled by respective JP courts.
- Continue to assist all law enforcement agencies in the County of Lubbock when needed.

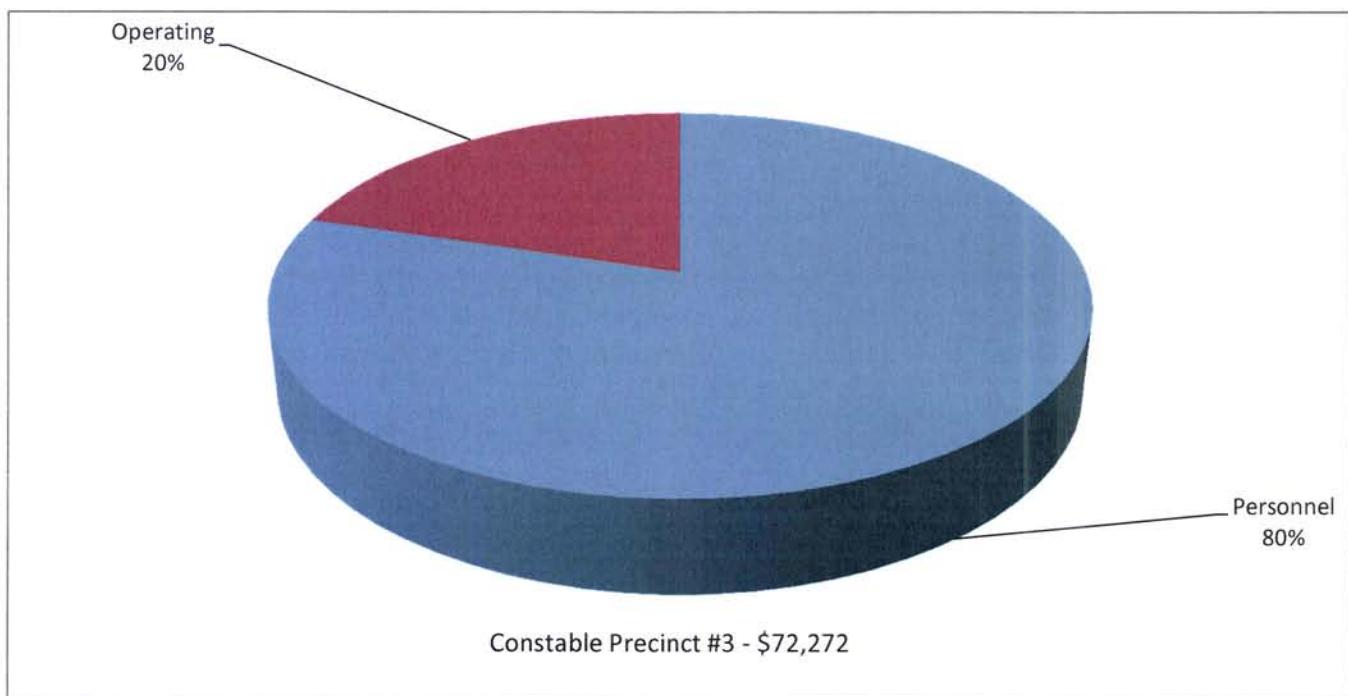


Performance Measures	FY 11	FY 12	FY 13
Civils Processed	950	873	913
Staff	FY 12	FY 13	FY 14
Elected Official	1	1	1

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

**Elected Official:** Marina Garcia

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 15,487	\$ 55,458	\$ 57,623
Operating	3,205	12,700	14,649
Capital	30,000	-	-
Total Budget	\$ 48,692	\$ 68,158	\$ 72,272



**Major Accomplishments in 2013:**

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

**Goals for 2014:**

- Properly serve papers from respective courts within time lines associated with each JP, or out-of-county court.
- Diligence in service of warrants issued out of the respective JP Courts.
- Assist all JP's when able to, with their courts and civil papers when their Constable is out.
- Maintain a monthly calendar in connection with the respective JP office's to ensure availability to handle all court hearings scheduled by respective JP courts.
- Continue to assist all law enforcement agencies in the County of Lubbock when needed.

LUBBOCK COUNTY, TEXAS  
CONSTABLE PRECINCT #3

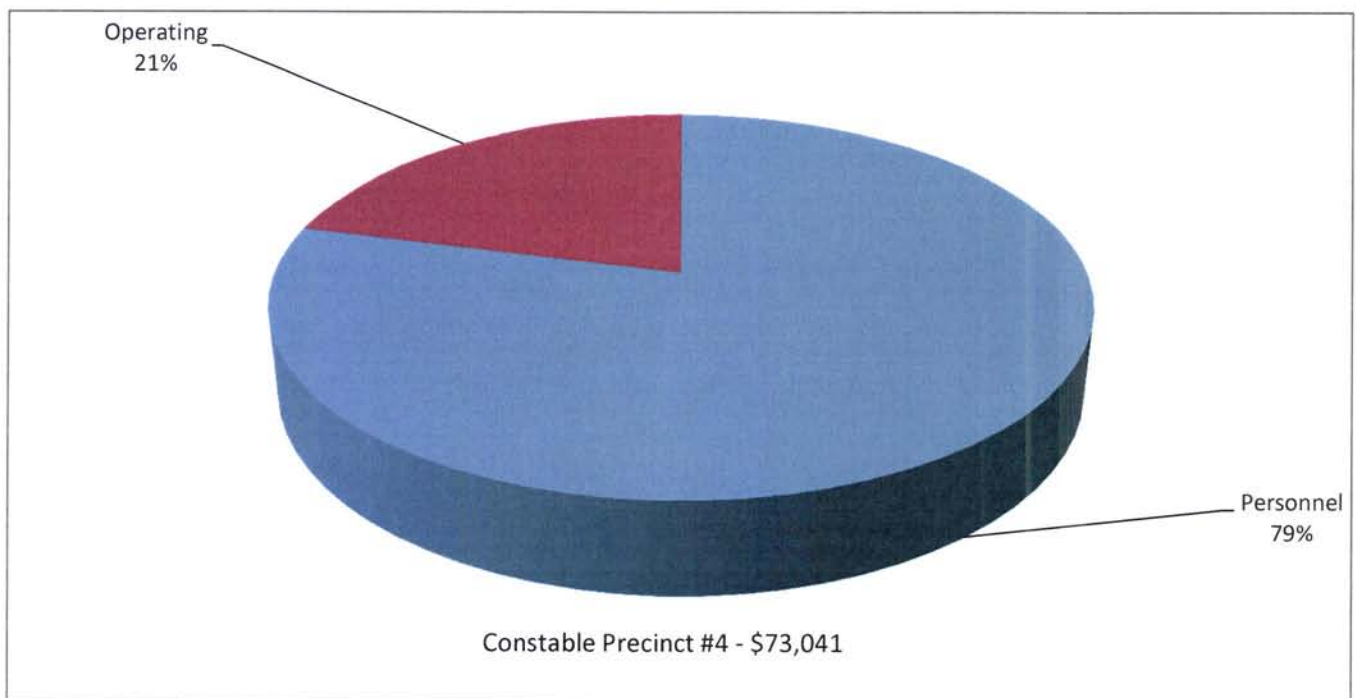
G/L 011-043

Performance Measures	FY 11	FY 12	FY 13
Civils Processed	1,280	N/A	N/A
Staff	FY 12	FY 13	FY 14
Elected Official	1	1	1

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

**Elected Official:** Brenda Willis

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 59,748	\$ 55,458	\$ 57,623
Operating	9,032	12,500	15,418
Capital	30,000	-	-
Total Budget	\$ 98,780	\$ 67,958	\$ 73,041



Performance Measures	FY 11	FY 12	FY 13
Civils Processed	934	1,657	673
Staff	FY 12	FY 13	FY 14
Elected Official	1	1	1

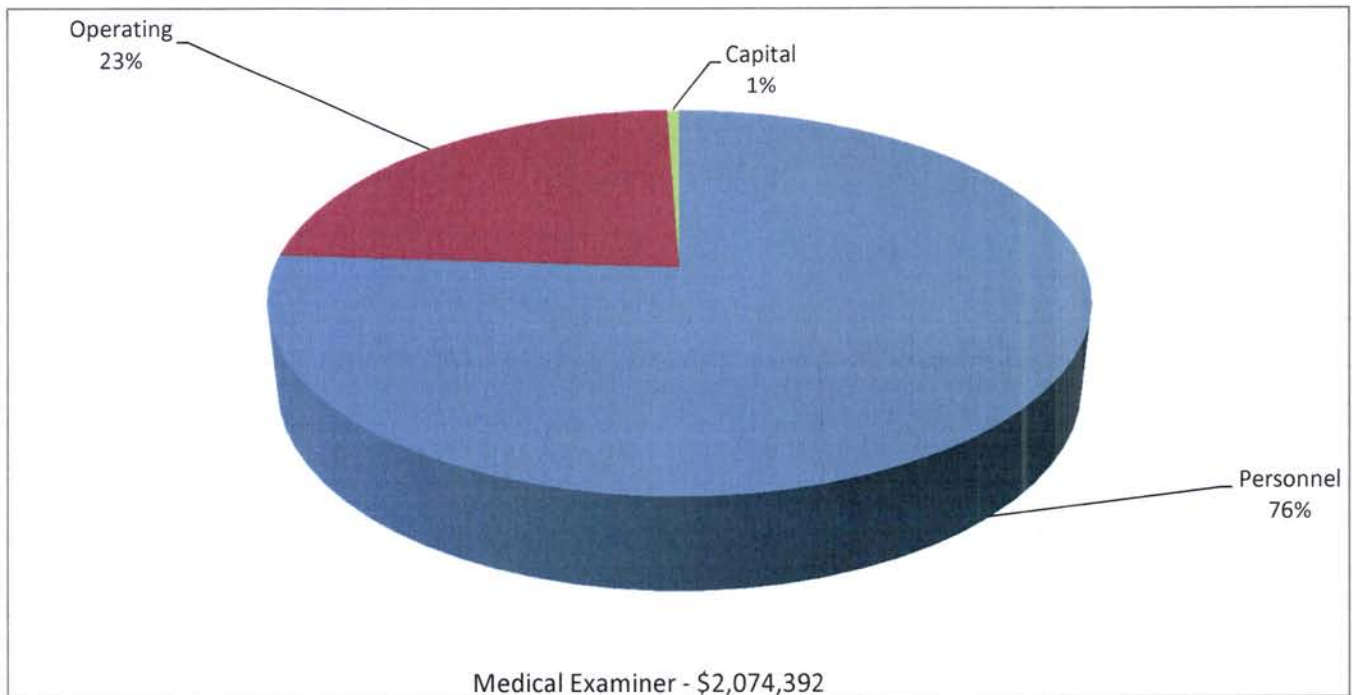


Our vision is to provide effective and efficient public service to meet the growing demands of Lubbock County and regions of West Texas by striving to utilize the most up-to-date developments in forensic science and medicolegal death investigation.

Our mission is to conduct medicolegal death investigations according to the Texas Code of Criminal Procedures, Article 49.25, with integrity, compassion and professionalism in order to serve the public and the Criminal Justice System.

**Medical Examiner:** Dr. Sridhar Natarajan

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 1,484,596	\$ 1,532,079	\$ 1,578,117
Operating	356,633	456,577	484,275
Capital	106,563	-	12,000
Total Budget	\$ 1,947,792	\$ 1,988,656	\$ 2,074,392



**Major Accomplishments in 2013:**

- Implemented use of digital radiographic equipment with improved work productivity and decrease in case time related to X-Ray process.
- Successful and continued contracting with multiple surrounding counties and private entities.
- Scientific identification process conducted in house by office individuals.

**Goals for 2014:**

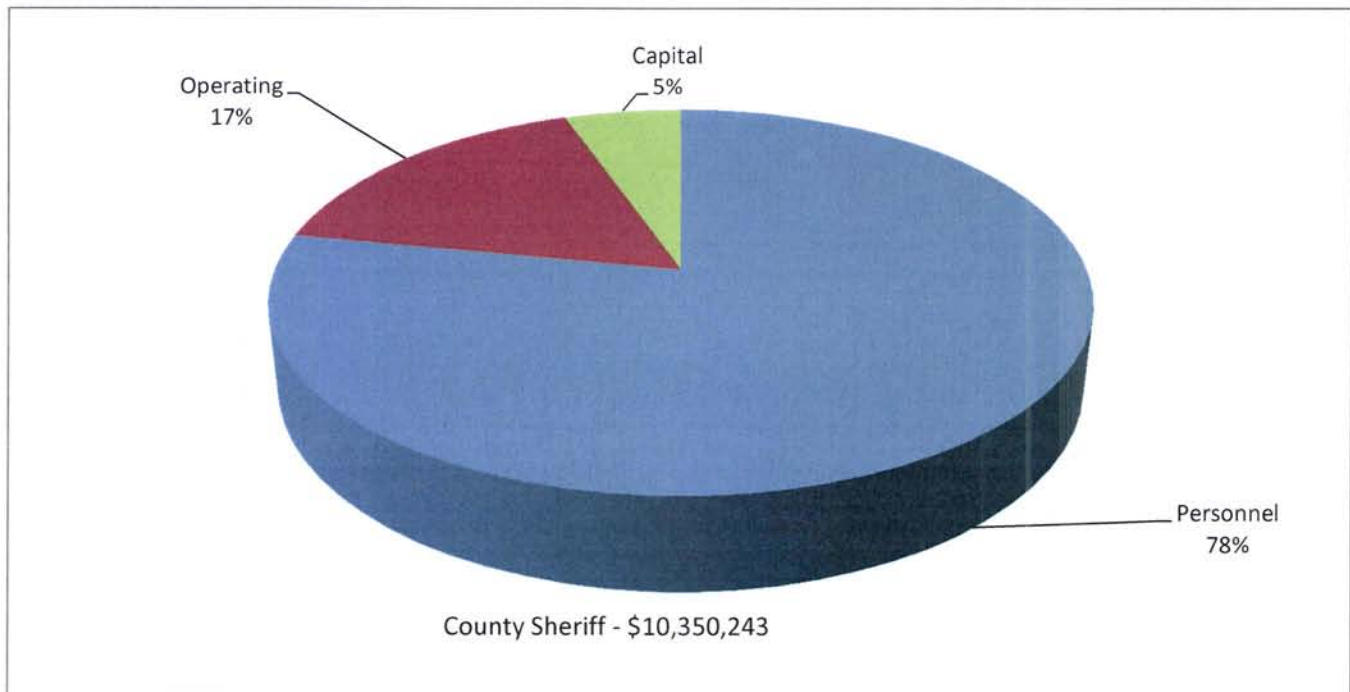
- Continue process for National Association of Medical Examiners Inspection and Accreditation.
- Continue to expand medical examiner services for areas of West Texas.
- Continue to develop, implement, and participate in events and community awareness programs.

Performance Measures	FY 11	FY 12	FY 13
Cases	582	544	517
Investigation	1,812	2,135	2,369
Life Gift Cases	37	29	27
Autopsy Report Requests	511	516	286
Allied Health Student Education	157	158	270
Cremation	N/A	803	640
Staff	FY 12	FY 13	FY 14
Appointed	2	2	2
Administrative	0	0	1
Professional	2	2	1
Trades & Technical	4	5	5
Public Safety	1	1	1
Clerical	3	3	3

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

**Elected Official:** Kelly Rowe

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 6,910,923	\$ 7,501,536	\$ 8,069,934
Operating	1,226,467	1,655,173	1,713,415
Capital	680,753	864,000	566,894
Total Budget	\$ 8,818,143	\$ 10,020,709	\$ 10,350,243



**Major Accomplishments in 2013:**

- Filling the patrol, CID, and narcotics positions.
- Creation of the Cyber Crimes Unit.
- The additional staff has shortened patrol response time, created an opportunity for pro-active policing rather than reactive by patrol, CID, and narcotics; and sped up the case processing.

**Goals for 2014:**

- Continue professional development of our staff.
- Improve competitiveness of salaries to help prevent them from leaving for better pay and benefits.
- Improved health insurance for employees thereby strengthening our benefit package.

LUBBOCK COUNTY, TEXAS  
COUNTY SHERIFF

G/L 011-046

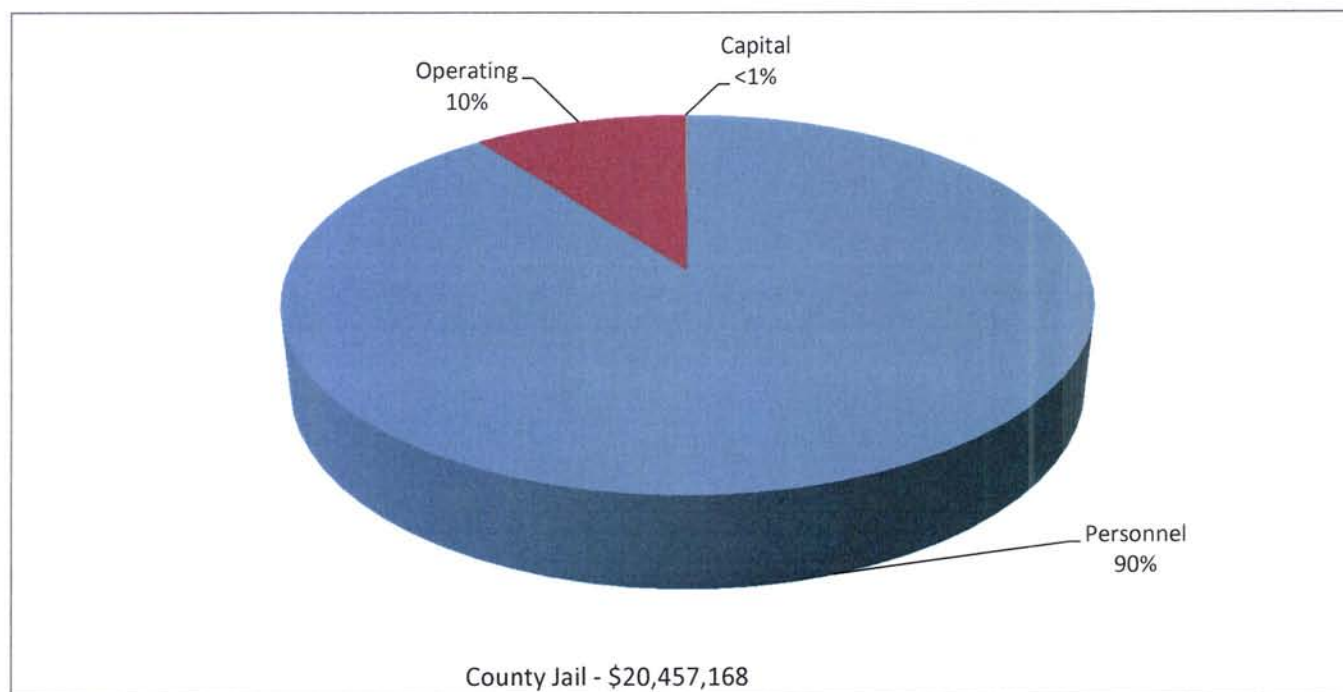
Performance Measures	FY 11	FY 12	FY 13
Active Warrants	21,138	22,783	21,912
Calls for Service - Patrol	12,034	13,187	17,544
Calls received by Communications	114,387	163,004	168,938
Staff	FY 12	FY 13	FY 14
Elected Official	1	1	1
Administrative	2	2	2
Trades & Technical	2	2	2
Public Safety	91	98	99
Clerical	25	25	25
Regular Part-Time	5	5	5



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

**Elected Official:** Kelly Rowe

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 16,755,352	\$ 17,285,348	\$ 18,376,795
Operating	1,911,319	2,169,648	2,067,373
Capital	-	-	13,000
Total Budget	\$ 18,666,671	\$ 19,454,996	\$ 20,457,168



#### Major Accomplishments in 2013:

- Completed our staffing build out identified in our 2015 Strategic Vision.
- Developed Military Veterans' needs assessment and resource referrals in Detention.
- Began demolition of the interior of the old jail for the new Law Enforcement Complex.
- Received funding in FY2014 budget for year one of our three year plan to improve pay and benefits to become competitive with our counterparts; this will reduce turnover and assist in filling vacancies we have been unable to fill.

#### Goals for 2014:

- Implement year two of our three year plan to improve pay and benefits to become competitive with our counterparts; this will reduce turnover and assist in filling vacancies we have been unable to fill.
- Begin construction in the old jail for the new Law Enforcement Complex.
- Expand programs for re-entry of inmates in Detention.

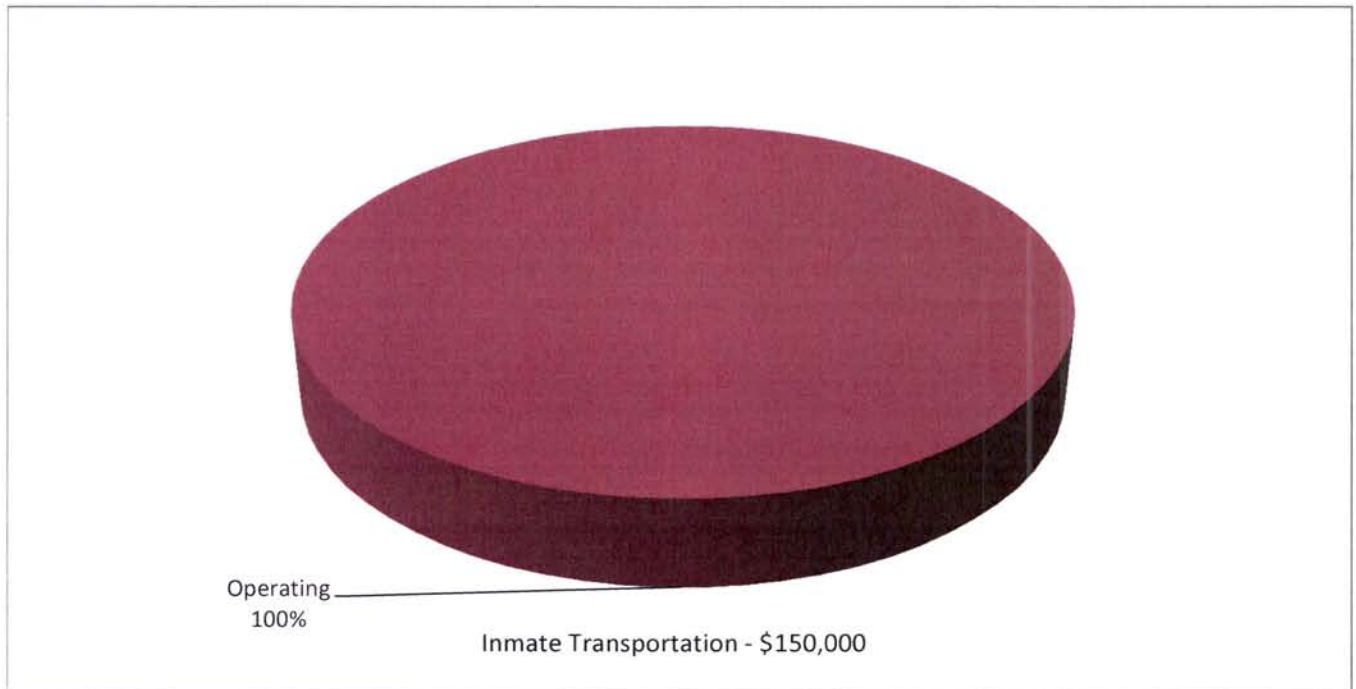
LUBBOCK COUNTY, TEXAS  
COUNTY JAIL

G/L 011-047

Performance Measures	FY 11	FY 12	FY 13
Average Daily Jail Population	1,057	1,070	1,186
Average Daily Number of Federal Inmates	67	64	90
Staff	FY 12	FY 13	FY 14
Administrative	4	4	4
Public Safety	284	284	284
Clerical	61	61	61

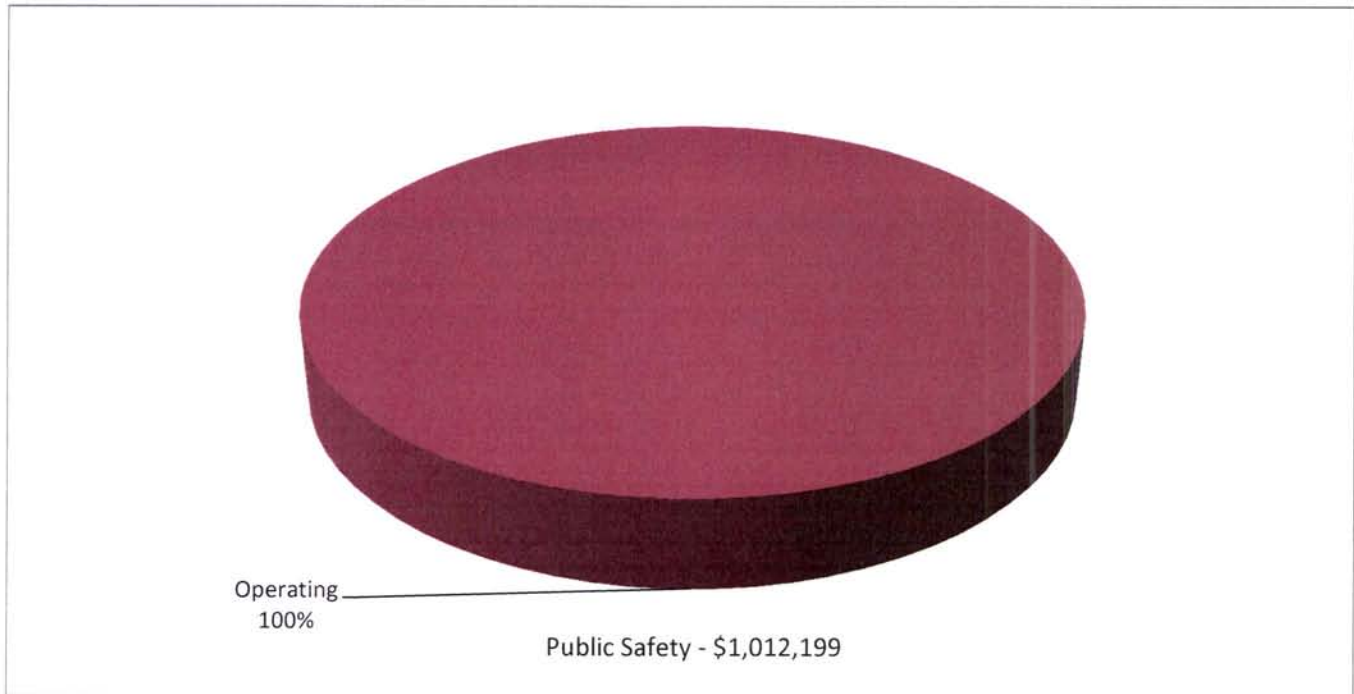
This department provides for transport of prisoners, transporting juveniles if designated and transporting mental patients to the state hospital, if required.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	87,555	150,000	150,000
Capital	-	-	-
Total Budget	\$ 87,555	\$ 150,000	\$ 150,000



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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	821,053	831,632	1,012,199
Capital	-	-	-
Total Budget	\$ 821,053	\$ 831,632	\$ 1,012,199

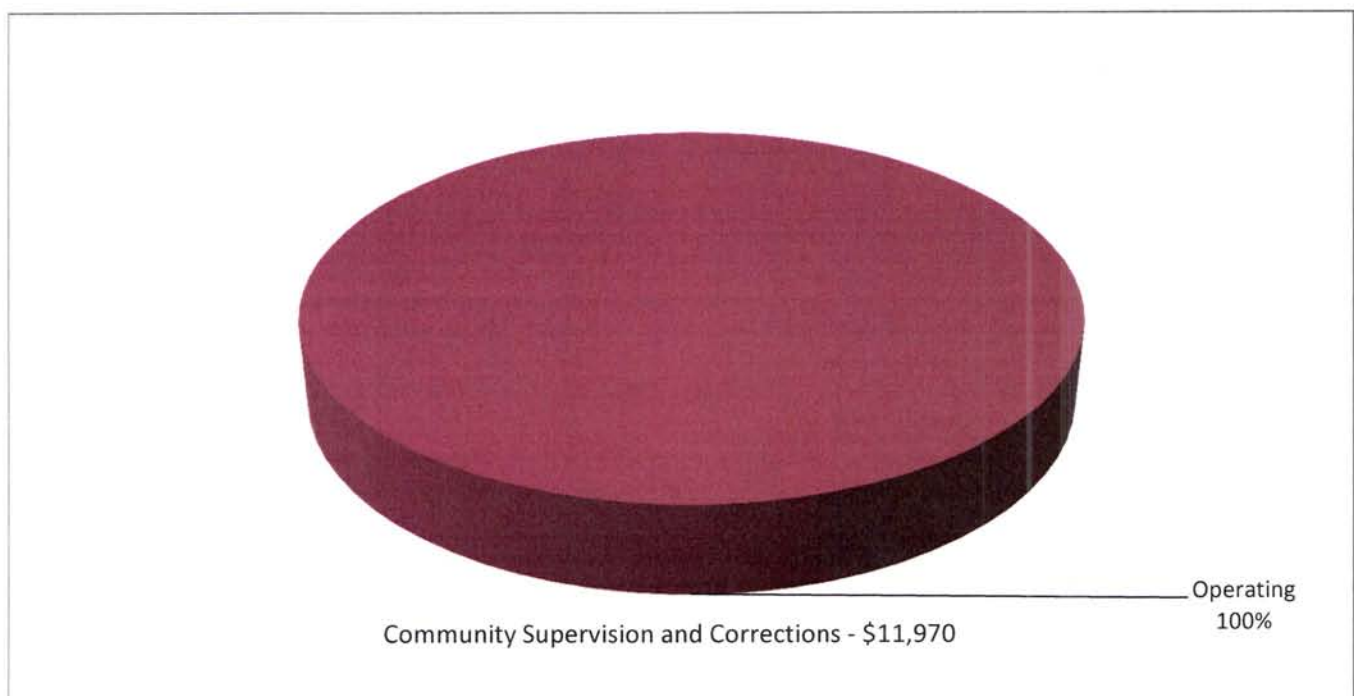




As outlined in the Government Code, Chapter 76.008 Lubbock County has certain financial responsibilities pertaining to support for the Community Supervision and Corrections Department. "The county served by a department shall provide physical facilities, equipment, and utilities for a department".

**Department Head:** Steve Henderson

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	7,183	11,097	11,970
Capital	-	-	-
Total Budget	\$ 7,183	\$ 11,097	\$ 11,970



**Major Accomplishments in 2013:**

- Second in state among 15 largest counties for lowest revocations for technical violation (TDCJ - Report to the Governor).
- Completed re-writing of Policies and Procedures Manual.
- Started Probationer Orientation program to provide consistent information and expectations to defendants who are new to probation.

**Goals for 2014:**

- Initiate changes in pre-trial bond program to increase numbers of non-violent defendants released from Lubbock County Detention Center.
- Complete study of effectiveness of specialty courts.

**Goals for 2014 (cont.):**

-Conduct feasibility study with Office of the Criminal District Attorney, Office of Court Administration, Lubbock Criminal Defense Lawyers Association, Board of Judges, and Veteran's Administration for specialty court for military veterans with substance abuse or mental health disorders.

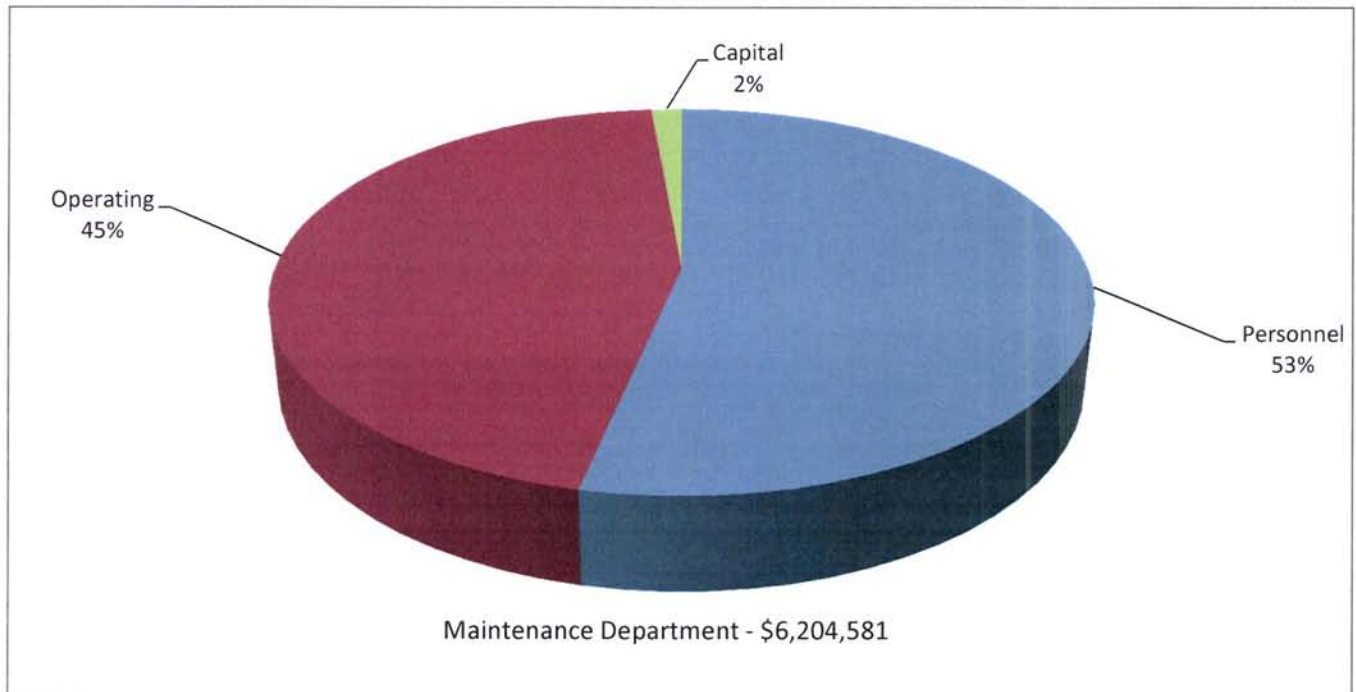
Performance Measures	FY 11	FY 12	FY 13
Average Supervised Monthly	4,314	4,400	3,968
Average Probationers Added Monthly	153	160	141
Average Revocations Monthly	41	37	37

The Maintenance Department is responsible for maintaining fifty-seven facilities covering over 880,000 square feet of floor space. The departments' goal is to maintain these facilities in a "responsive, pro-active, cost effective, and service oriented manner."

**Mission** - The mission of the Maintenance Department is to serve all citizens, customers, and employees of Lubbock County by maintaining, operating, and repairing the physical assets of Lubbock County.

**Director:** Lyle Fetterly

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 2,973,954	\$ 3,068,034	\$ 3,309,691
Operating	2,089,279	2,843,527	2,804,890
Capital	17,325	20,000	90,000
Total Budget	\$ 5,080,558	\$ 5,931,561	\$ 6,204,581



**Major Accomplishments in 2013:**

- Renovation of the public entrance of the Lubbock County Juvenile Justice Center that greatly enhanced the security of the facility. This project was done all with in-house manpower at significant savings.
- Secured Court Records storage areas were constructed in the Courthouse basement for the Sheriff's Office, District Clerk, County Clerk, and Court Administration. An updated HVAC system was also installed in this area.
- The 916 Main Building 6th Floor renovation has been completed providing the new offices for the Lubbock County Information Technology Department along with a new computer network server room in the basement.
- The Shallowater and Slaton Community Centers had extensive energy efficient exterior finish renovations completed to include new energy efficient windows.

**Major Accomplishments in 2013 (cont.):**

-In-house renovation of the Records Center to include office areas, conference room, and new energy efficient HVAC system.

**Goals for 2014:**

-Complete the electrical upgrades for the Lubbock County Office Building which will include the replacement of the original main distribution panel.

-Renovation of the old 2-story jail into a modern facility to house the Sheriff's Offices, Law Enforcement, and 911 Emergency Dispatch Center.

-Renovation of the Lubbock County Rehabilitation and Treatment Center. This renovation will provide a vastly improved facility that meets the needs of the staff and residents, improving the overall program of the facility.

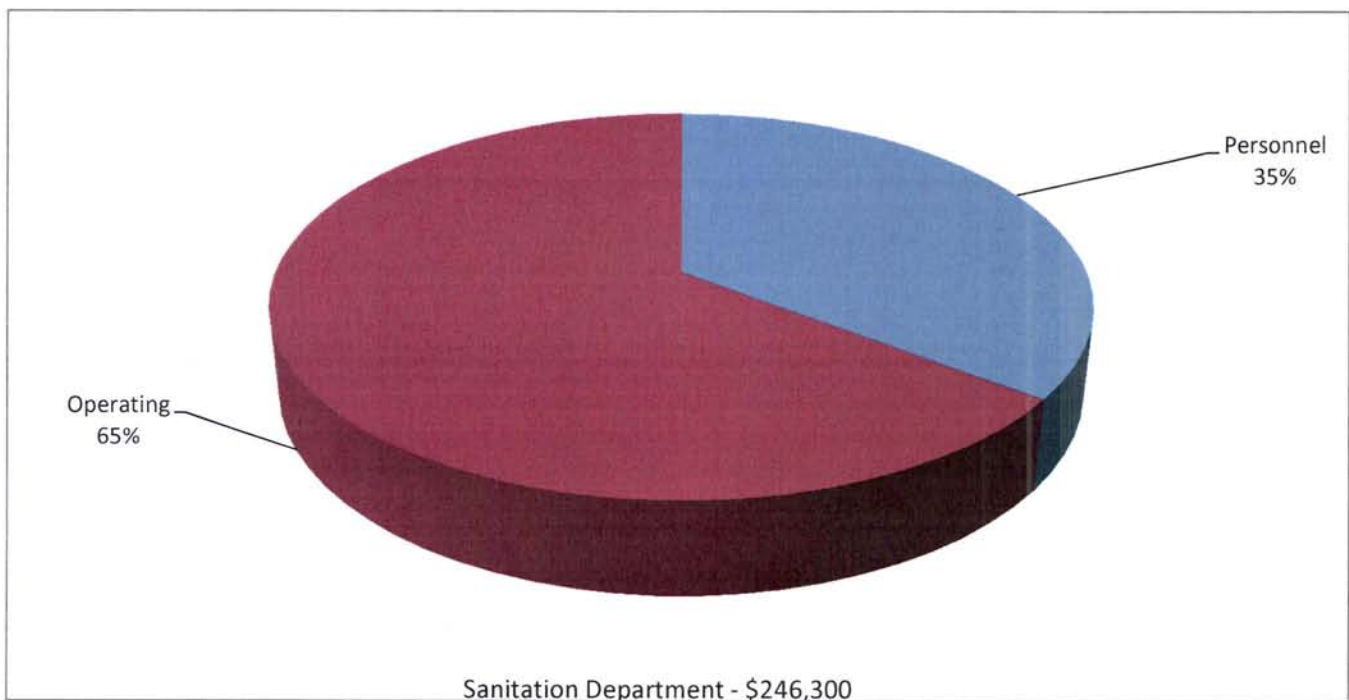
Performance Measures	FY 11	FY 12	FY 13
Work Orders Completed	16,345	14,900	16,413
Oversaw Permanent Improvements	\$ 2,450,000	\$ 1,230,000	\$ 2,750,000
Electrical Consumption Reduced	N/A	5%	4%
Staff	FY 12	FY 13	FY 14
Administrative	2	2	2
Trades and Technical	51	51	56
Clerical	2	2	2
Regular Part-Time	4	4	4



The Sanitation Department provides for the routine inspection of sewer systems in the unincorporated areas of Lubbock County.

Department Head: Mark Rich

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 66,669	\$ 82,785	\$ 87,045
Operating	145,605	161,400	159,255
Capital	-	-	-
Total Budget	\$ 212,274	\$ 244,185	\$ 246,300

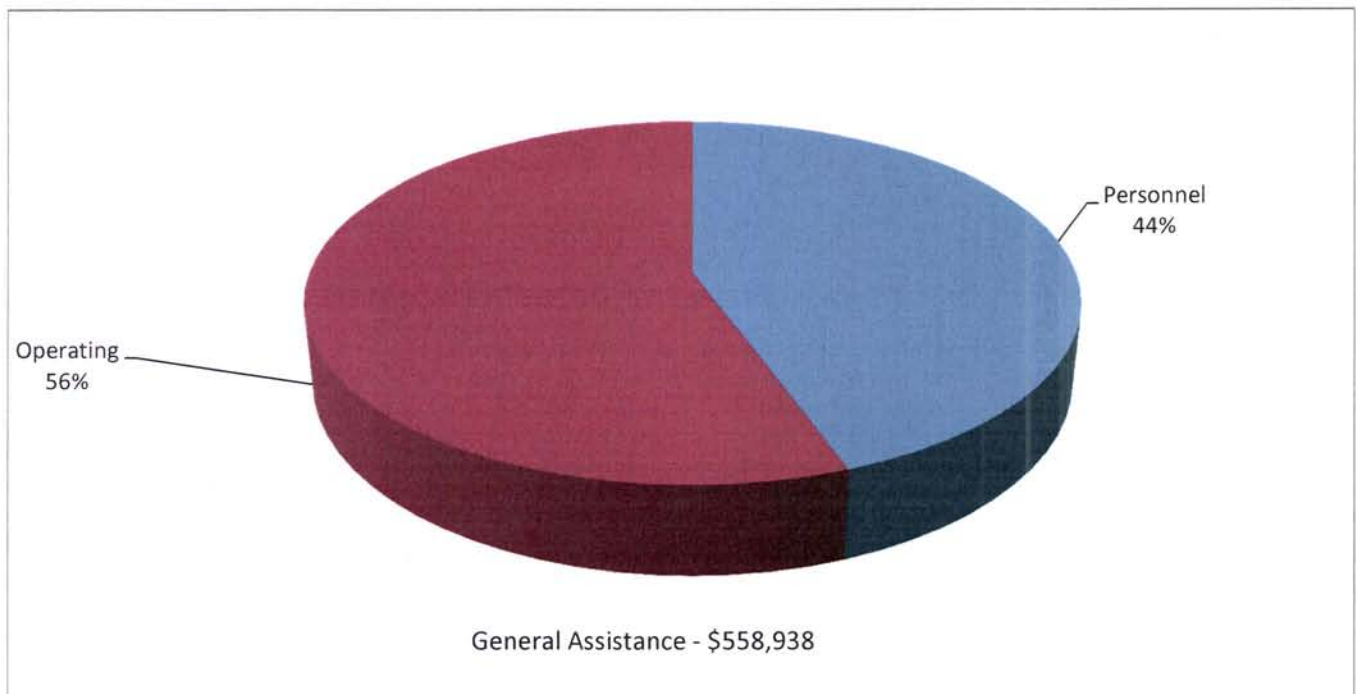


Performance Measures	FY 11	FY 12	FY 13
Number of Properties Inspected	355	381	366
Number of New Properties Inspected	176	133	152
Staff	FY 12	FY 13	FY 14
Administrative	1	1	1

Lubbock County General Assistance is a public, tax-supported family agency established primarily to meet, on a temporary basis, the financial needs of the indigent families who are residents of Lubbock County. The Agency's amounts of assistance are set by the County Commissioners' Court which is solely responsible for all policies, requirements and changes. An advisory board assists the agency in recommending implementation of policies. The board is composed of seven Lubbock citizens appointed by the County Commissioners' Court.

**Director:** Diana Gurule-Copado

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 200,673	\$ 234,055	\$ 248,323
Operating	208,916	302,705	310,615
Capital	-	-	-
Total Budget	\$ 409,589	\$ 536,760	\$ 558,938



**Major Accomplishments in 2013:**

- Completed the review and retention/destruction of all boxes of records that were found in the old Annex building at 800 Broadway.
- Completed our 10th year without any injuries and our 8th year without any accident reports. Also, this marks the 7th straight year our department has earned a score of "10" for the Safety Notebook.
- Met with most, if not all the other community agencies in Lubbock to gather new and updated information in order to better refer our clients.
- Continue providing a safe and secure environment for our staff and the public who visit our office.

**Goals for 2014:**

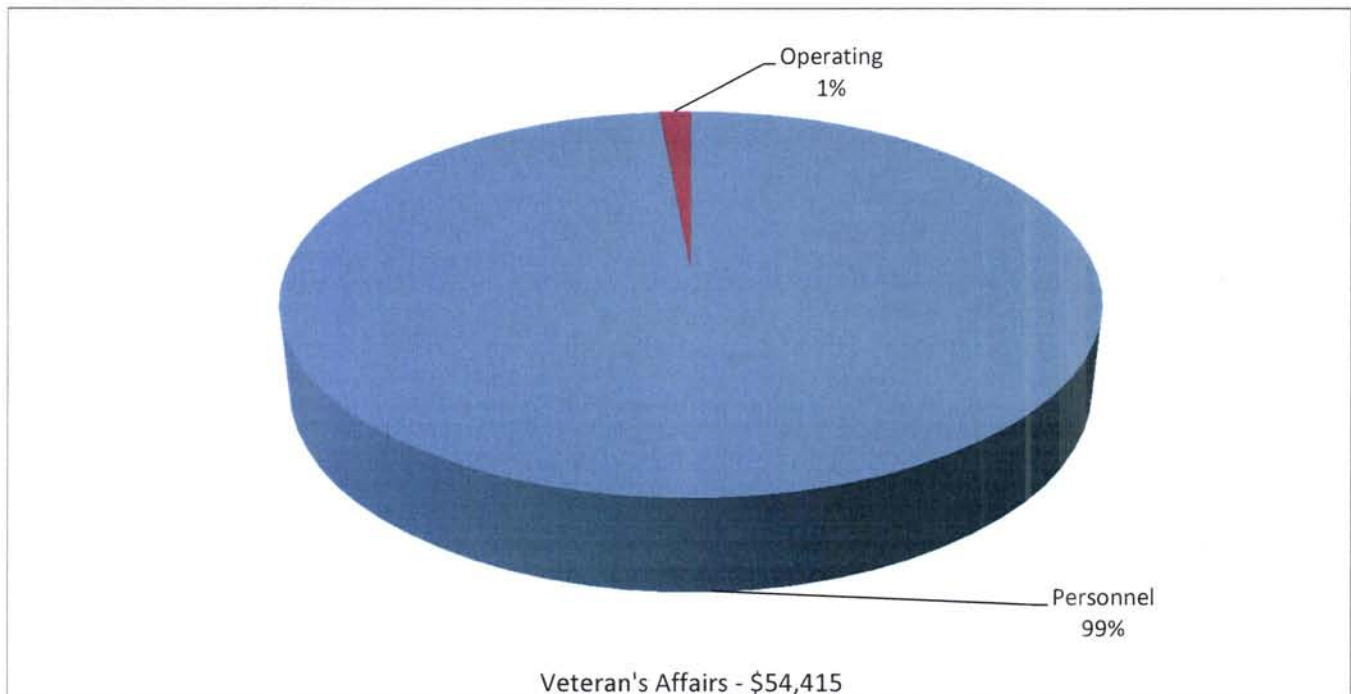
-Continue providing the public with precise and helpful information/direction in person and by phone to all other County departments. We get many calls from the public for information - most likely because of the name of our department they think we are the County's information department and most everyone who enters the County Annex building stops in our office for questions.

-Complete another year without any accident reports or injuries.

Performance Measures	FY 11	FY 12	FY 13
Residents Assisted	1,648	1,190	969
Pauper Funerals	69	74	88
Staff	FY 12	FY 13	FY 14
Administrative	1	1	1
Professional	2	2	2
Clerical	1	1	1

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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 48,477	\$ 50,283	\$ 53,615
Operating	61	1,100	800
Capital	-	-	-
Total Budget	\$ 48,538	\$ 51,383	\$ 54,415



Staff	FY 12	FY 13	FY 14
Clerical	1	1	1

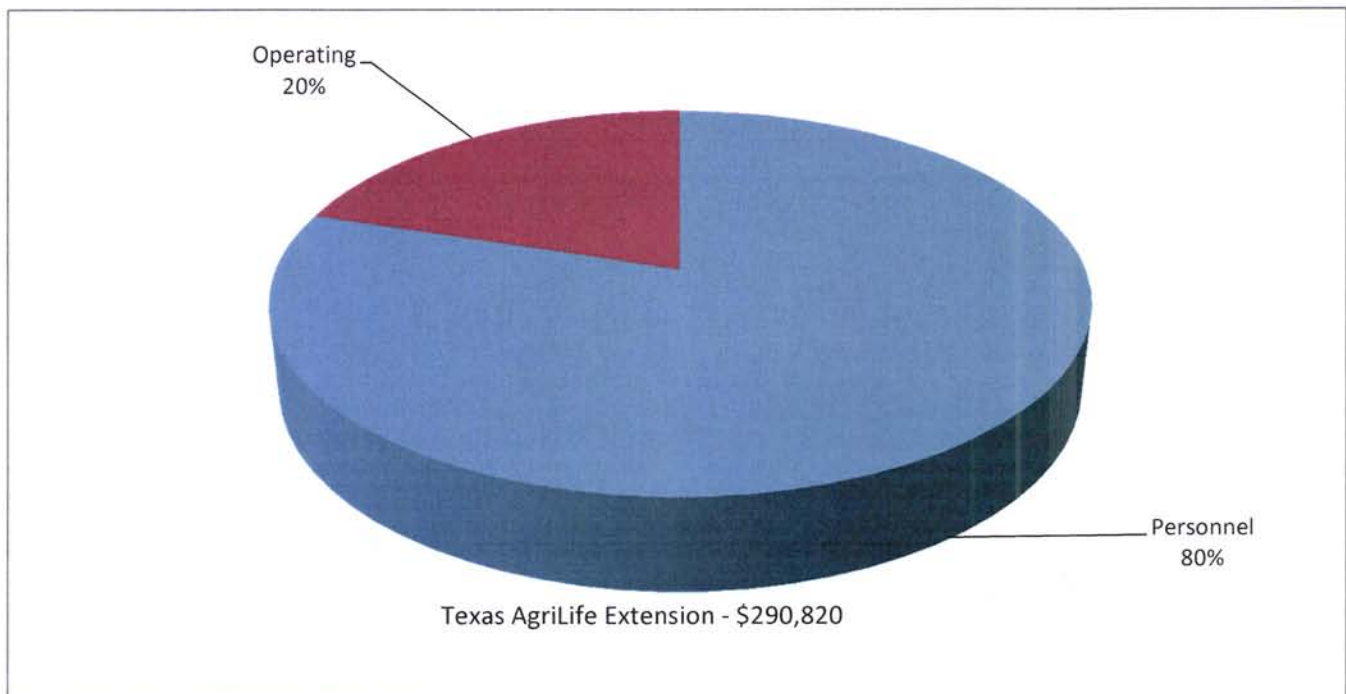


Primary Focus: Agriculture and Natural Resources, Family & Consumer Sciences, 4-H & Youth Development, Community Resource & Economic Development.

**Mission** - Improving the lives of people, businesses, and communities across Texas and beyond through high-quality, relevant education.

**Director:** Mark Brown

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 153,067	\$ 219,982	\$ 232,577
Operating	32,142	55,247	58,243
Capital	-	-	-
Total Budget	\$ 185,210	\$ 275,229	\$ 290,820



**Major Accomplishments in 2013:**

-695 group sessions reached a total of 17,913 contacts. A total of 50,315 direct contacts were reported by agents and volunteers. (Source: Texas Reporting System, Oct. 2012 to May 2013).

-Of the direct contacts reported above, 8,050 were reported by volunteers trained and managed by Lubbock County Extension Agents.

**Major Accomplishments in 2013 (cont.):**

-The following critical issues were addressed:

- \*Public awareness about agriculture
- \*Water conservation
- \*Nutrition and health
- \*Family Financial Management
- \*Parenting issues
- \*Youth character education
- \*Youth Financial education
- \*Community service by 4-H youth

**Goals for 2014:**

-The Lubbock County Agent staff is currently at 67% of 2010 levels, due primarily to budget cuts. A primary goal for 2014 is to secure funding for a much needed Extension Agent - Horticulture position for Lubbock County.

-The list of critical issues identified by key leaders is currently being reviewed and updated. Our department will plan and implement education programs for 2014 to address these issues and concerns.

-Our department plans to collaborate with other agencies and organizations to discuss and study the need/feasibility of a multi-purpose facility for Lubbock County.

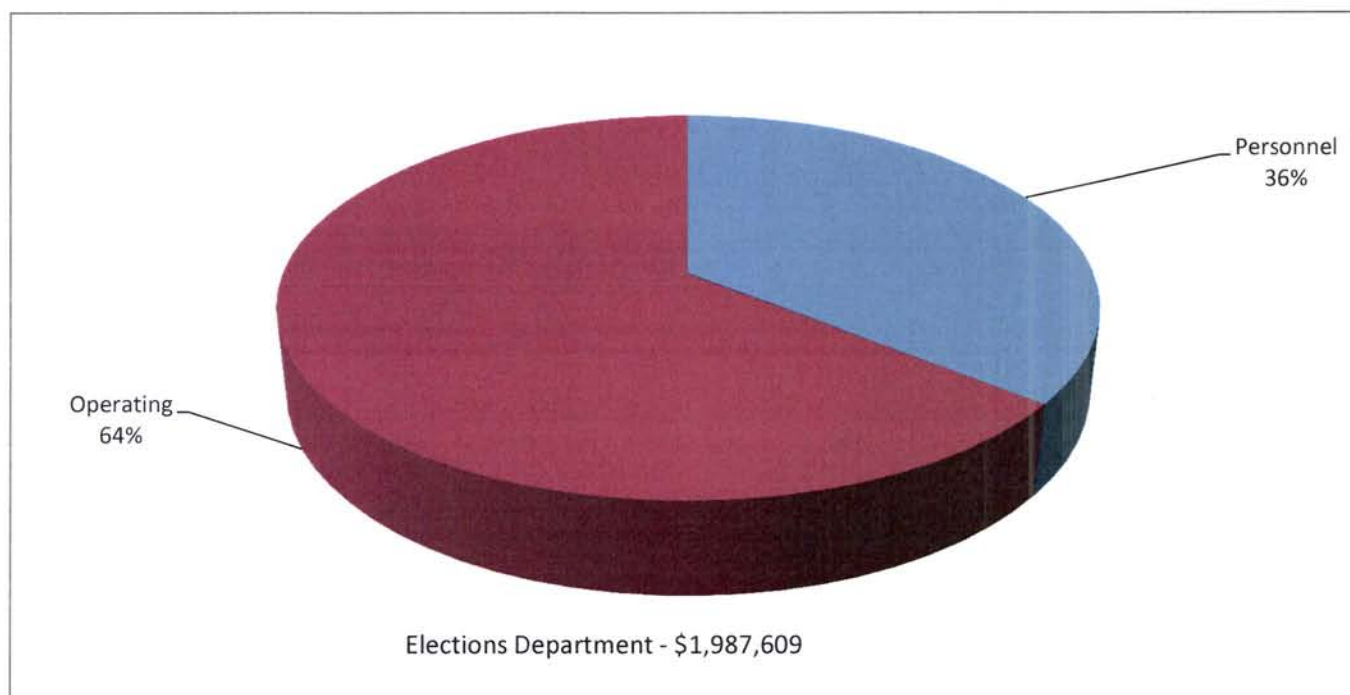
Performance Measures	FY 11	FY 12	FY 13
Educational Group Meetings	717	767	944
Total Attendance at Group Meetings	32,801	19,975	33,133
Contact Hours	51,316	45,409	103,555
Total 4-H Enrollment - Lubbock County	5,621	4,957	3,914
Number of Traditional 4-H Club Members	299	272	299
Staff	FY 12	FY 13	FY 14
Appointed	5	5	5
Clerical	2	2	2
Regular Part-Time	1	1	1

It is the responsibility of the Elections Office to register citizens to vote and to conduct elections for all entities in the County of Lubbock. The Elections Department furnished maps, labels and lists of registered voters to the candidates and to elected officials.

**Mission** - The Lubbock County Elections Office will conduct free and fair elections, execute proper procedures, and provide for accurate and timely election results. It is our duty to treat every voter with respect and dignity while allowing them to cast their independent, secret ballot in a supportive and non-intimidating, accessible polling location.

**Elections Administrator:** Dorothy Kennedy

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 561,298	\$ 678,681	\$ 710,325
Operating	1,061,679	1,220,090	1,277,284
Capital	-	25,300	-
Total Budget	\$ 1,622,977	\$ 1,924,071	\$ 1,987,609



**Major Accomplishments in 2013:**

- Successfully conducted the Presidential election (Nov. 2012) as well as the Cities/Schools Elections (May 2013).
- Continued to improve training of Poll Workers, and trained large numbers of workers for the Presidential Election.
- Assisted other Counties with implementation of the vote center program by hosting other election officials for meetings and training, as well as sharing materials with several other jurisdictions.

**Goals for 2014:**

- Implement new legislation and resulting new Secretary of State rules concerning elections as a result of the 2013 Texas Legislative Session.

**Goals for 2014 (cont.):**

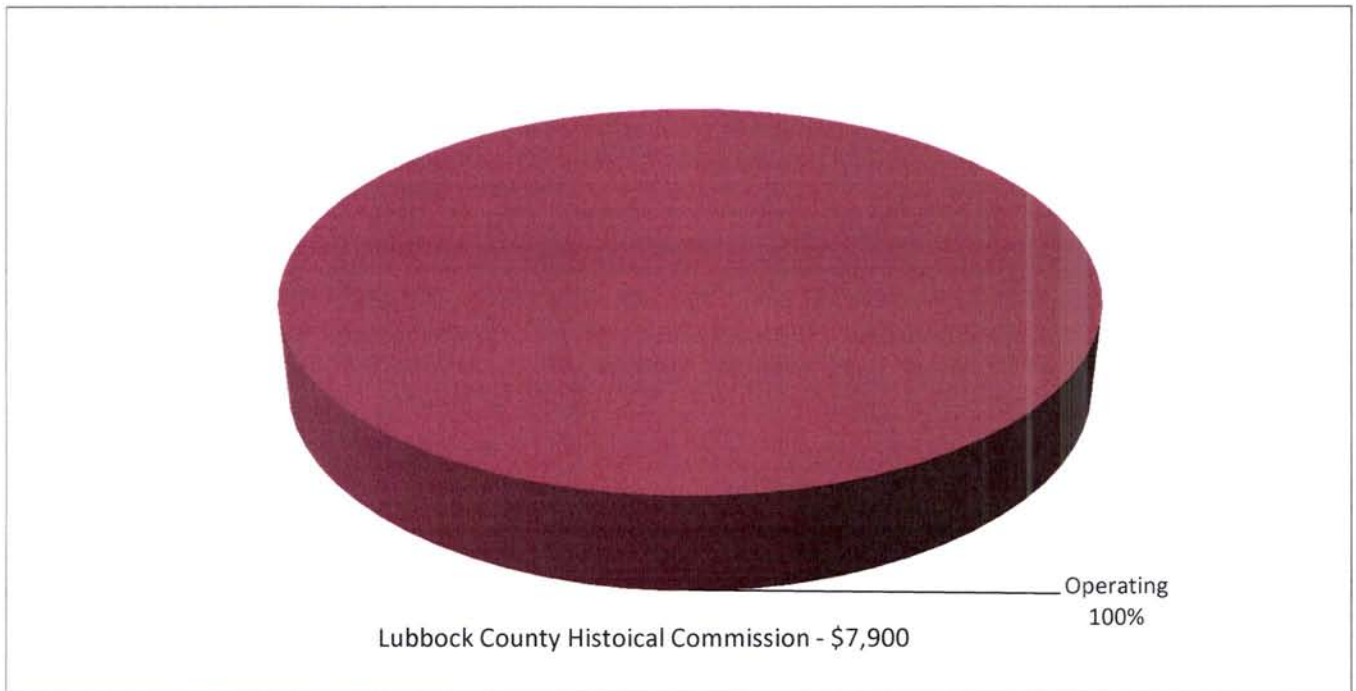
- Implement new procedures resulting in the outcome of pending federal court litigation regarding Sections 2 and 5 of the Federal Voting Rights Act.
- Prepare for the Texas Primary Elections as well as City/School Elections for 2014.

Performance Measures	FY 11	FY 12	FY 13
Total Mail Handled	N/A	25,227	75,333
Total Mail Ballot Requests	N/A	2,242	4,091
Election Workers Trained	N/A	701	365
Staff	FY 12	FY 13	FY 14
Appointed	1	1	1
Administrative	1	1	1
Professional	1	1	1
Trades and Technical	2	2	2
Clerical	4	4	4



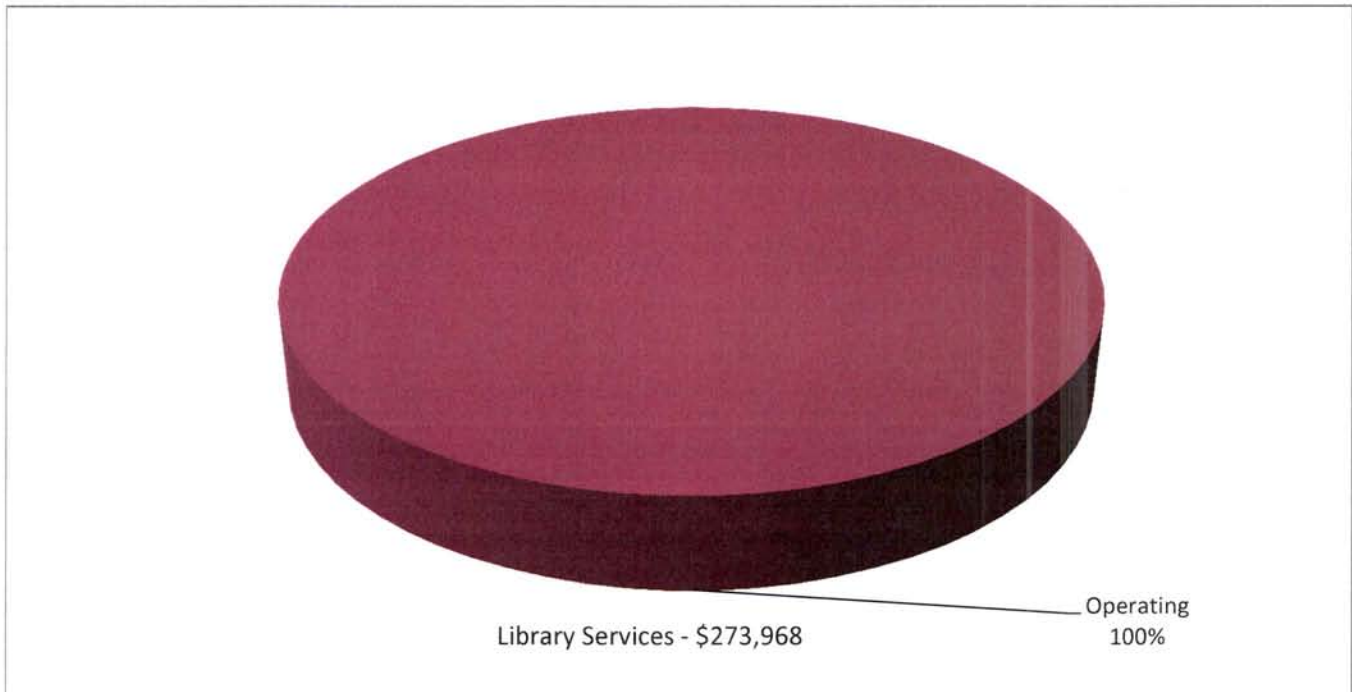
The purpose of the Lubbock County Historical Commission is to identify, protect and interpret the history of Lubbock County.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	6,946	10,900	7,900
Capital	-	-	-
Total Budget	\$ 6,946	\$ 10,900	\$ 7,900



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

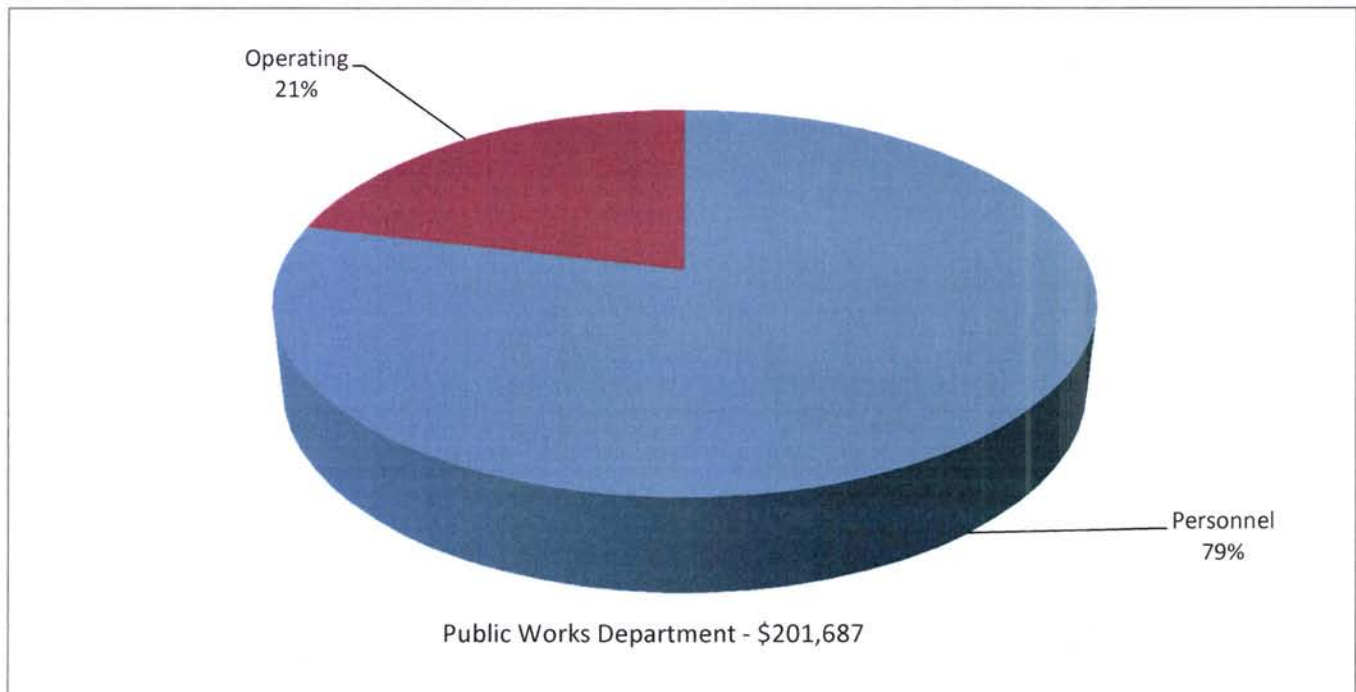
Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	223,968	225,263	273,968
Capital	-	-	-
Total Budget	\$ 223,968	\$ 225,263	\$ 273,968



In accordance with Texas State Law and County policies and subject to the supervision of the County Commissioners' Court, the Public Works Department assists in the maintenance of the county roads of Lubbock County. We plan, and inspect construction of county road projects. We assist in the planning of new subdivisions, commercial developments, and infrastructure. We also play a crucial role in responding to the needs of the public in the planning, preparing, mitigating and recovery from general emergencies and disasters.

**Director:** Nick Olenik

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 95,296	\$ 150,835	\$ 158,932
Operating	18,622	42,600	42,755
Capital	-	-	-
Total Budget	\$ 113,918	\$ 193,435	\$ 201,687



**Major Accomplishments in 2013:**

- Work to get the CR3600, Horseshoe Bend Project to bid and award.
- Planned and facilitated employee equipment operation training in the area of wild land firefighting conducted by Texas Forestry Service.
- Attended two Texas Engineering Extension Service Local Technical Assistance Program advisory committee meetings.

**Goals for 2014:**

- Explore revenue streams for county road maintenance based on allowable user fees and legislative changes.
- Promote and achieve routine capital equipment program to meet road maintenance needs.
- Continue to explore and introduce effective pavement management measures.

LUBBOCK COUNTY, TEXAS  
PUBLIC WORKS DEPARTMENT

G/L 011-090

Staff	FY 12	FY 13	FY 14
Administrative	1	1	1
Professional	1	1	1



# **Lubbock County, Texas**

## **Adopted Budget**

### **FY 2013 - 2014**

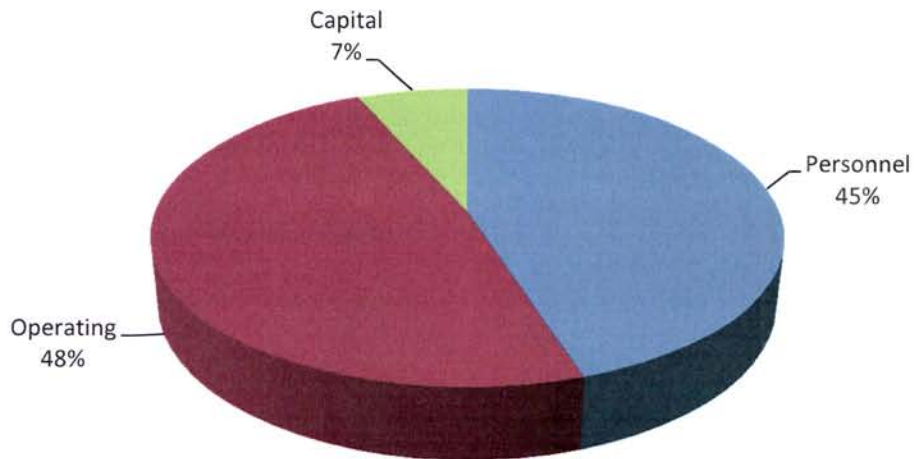


Special Revenue Funds  
Revenue & Expenditure  
Summaries

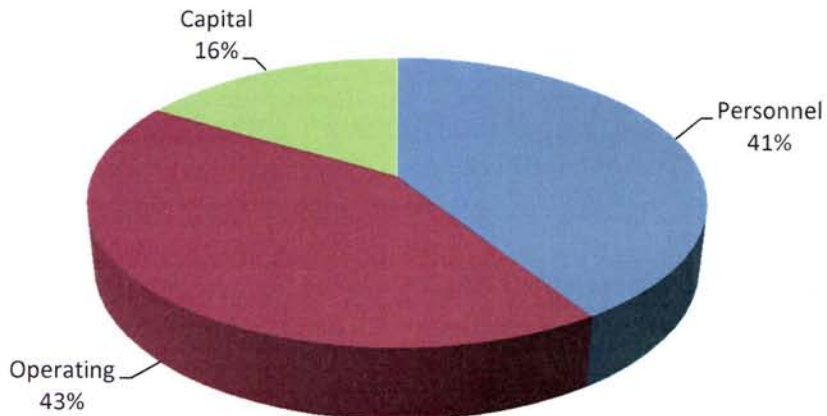
**LUBBOCK COUNTY, TEXAS**

**TOTAL BUDGET ALL FUNDS vs. CONSOLIDATED ROAD AND BRIDGE FUND**

Special revenue funds are used to account for special earmarked revenues that have legal restrictions as to the specific purpose of the expenditures. The Consolidated Road and Bridge Fund includes expenditures for the operation, repair and maintenance of roads and bridges located in Lubbock County. The primary source of revenue to the Road and Bridge Fund consists of a portion of the \$10 fee assessed on motor vehicle registrations (as provided by statute) and a transfer from the general fund.



**Total Budget All Funds - \$148,184,179**

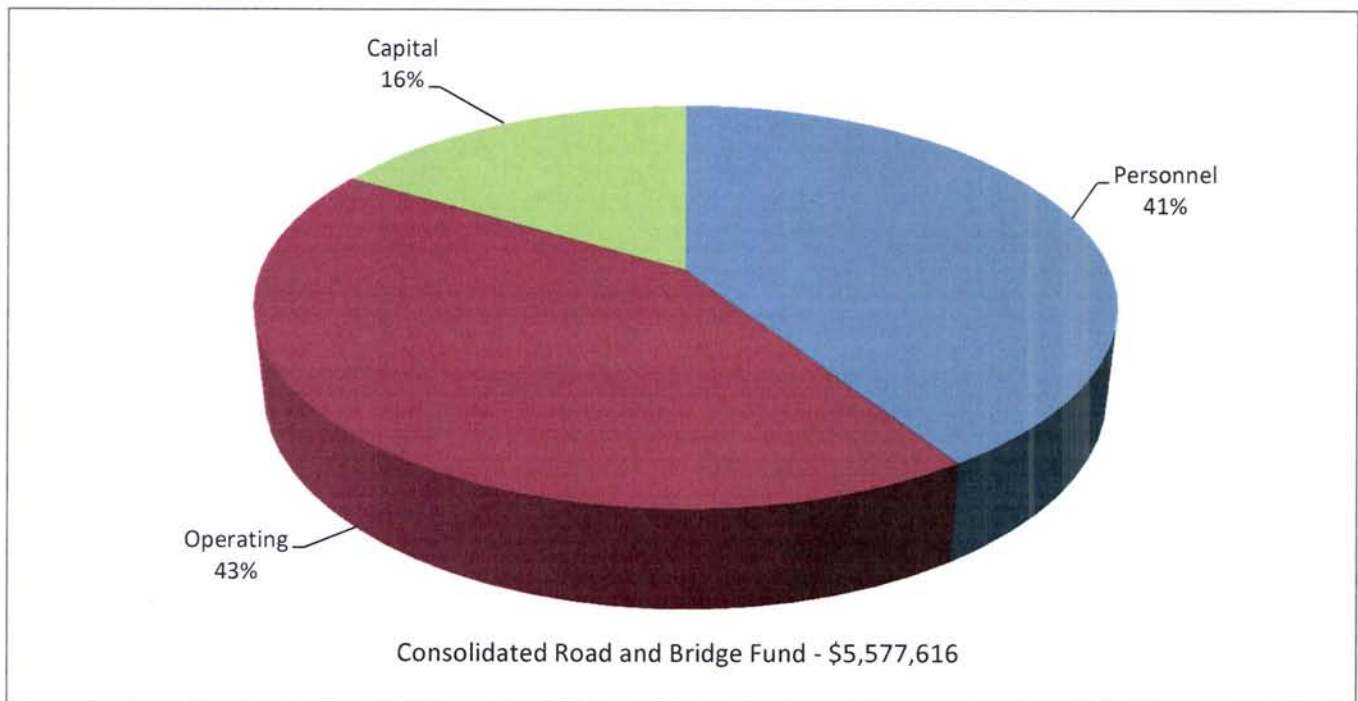


**Consolidated Road and Bridge Fund - \$5,577,616**

In accordance with Texas State Law and County policies and subject to the supervision of the County Commissioners' Court, Consolidated Road and Bridge assists in the maintenance of the county roads of Lubbock County. We plan, and inspect construction of county road projects. We assist in the planning of new subdivisions, commercial developments, and infrastructure. We also play a crucial role in responding to the needs of the public in the planning, preparing, mitigating and recovery from general emergencies and disasters.

**Director:** Nick Olenik

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 2,157,940	\$ 2,278,558	\$ 2,278,558
Operating	1,601,665	2,587,013	2,374,710
Capital	651,133	885,000	924,348
			-
Total Budget	\$ 4,410,738	\$ 5,750,571	\$ 5,577,616



**Major Accomplishment in 2013:**

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

**Goals for 2014:**

- Continue to refine use of work order system; retrieval of necessary information and time taken to close work orders.
- Establish open communication between Public Works Director, Road Supervisor, Consolidated Road and Bridge crew members, and County Commissioners.

LUBBOCK COUNTY, TEXAS  
CONSOLIDATED ROAD AND BRIDGE FUND

G/L 020

**Goals for 2014 (cont.):**

-Develop a system to maintain control over inventory.

Performance Measures	FY 11	FY 12	FY 13
Work Orders Completed	753	674	2415
Miles of Road Overlayed	46	37	45
County Road Maintained - Miles	1187	1191	1191
Staff by Classification	FY 12	FY 13	FY 14
Appointed	1	1	0
Trades & Technical	41	42	42

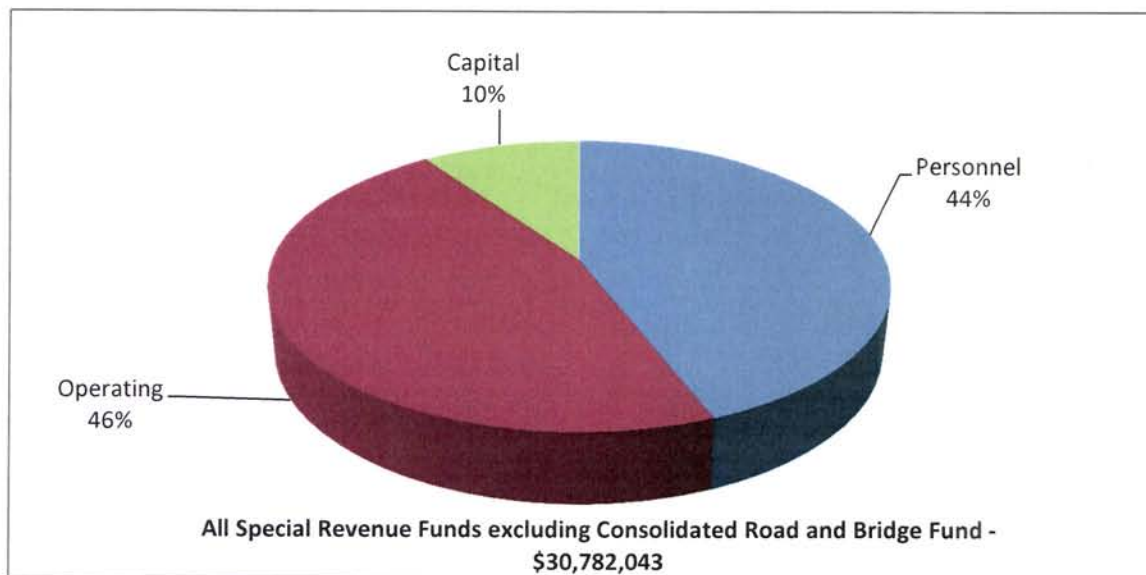
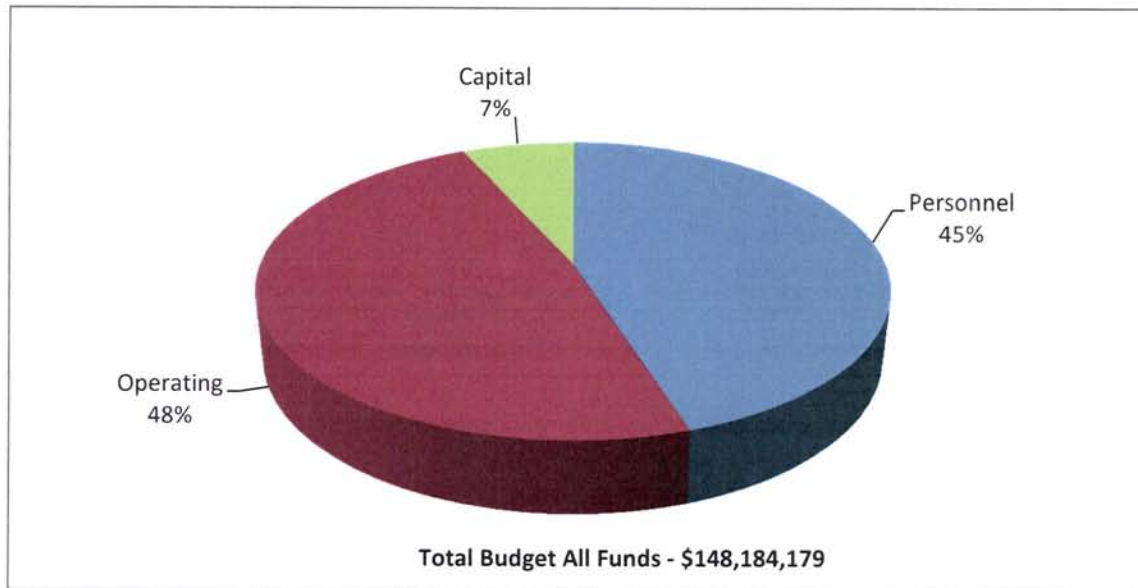


**LUBBOCK COUNTY, TEXAS**

**TOTAL BUDGET ALL FUNDS vs. ALL SPECIAL REVENUE FUNDS**

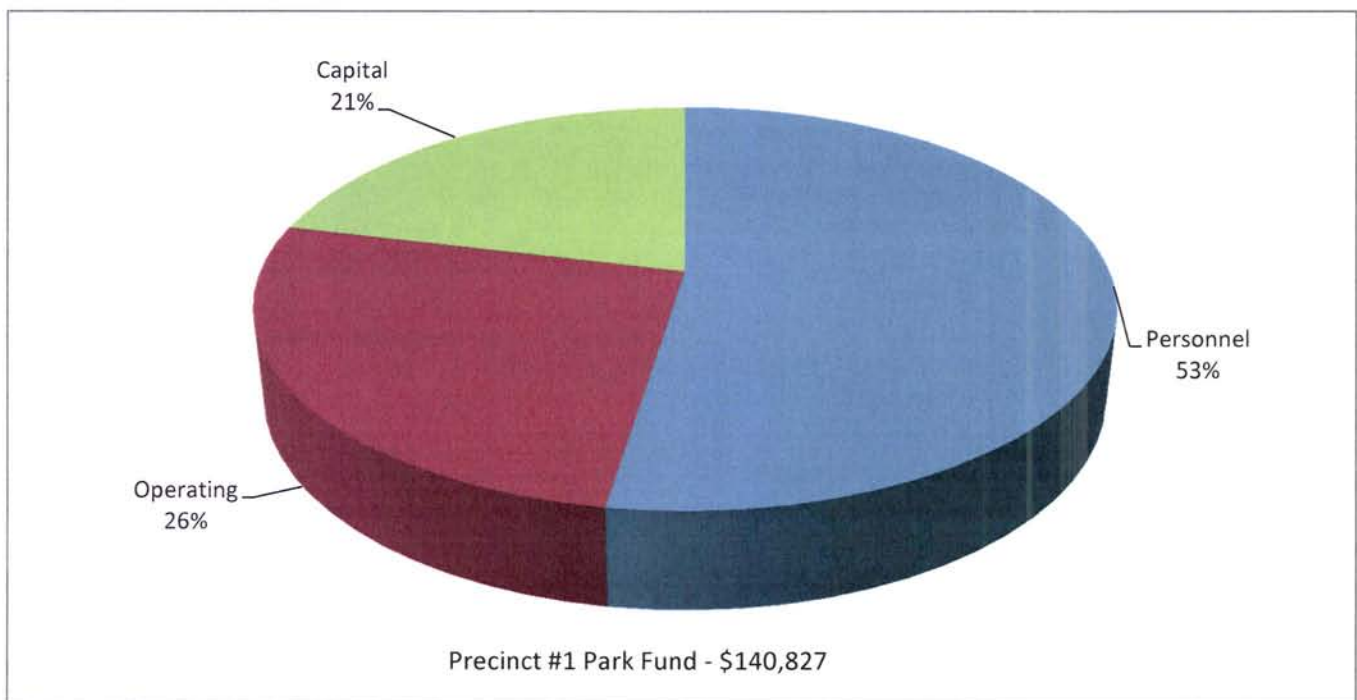
**EXCLUDING CONSOLIDATED ROAD AND BRIDGE FUND**

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



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

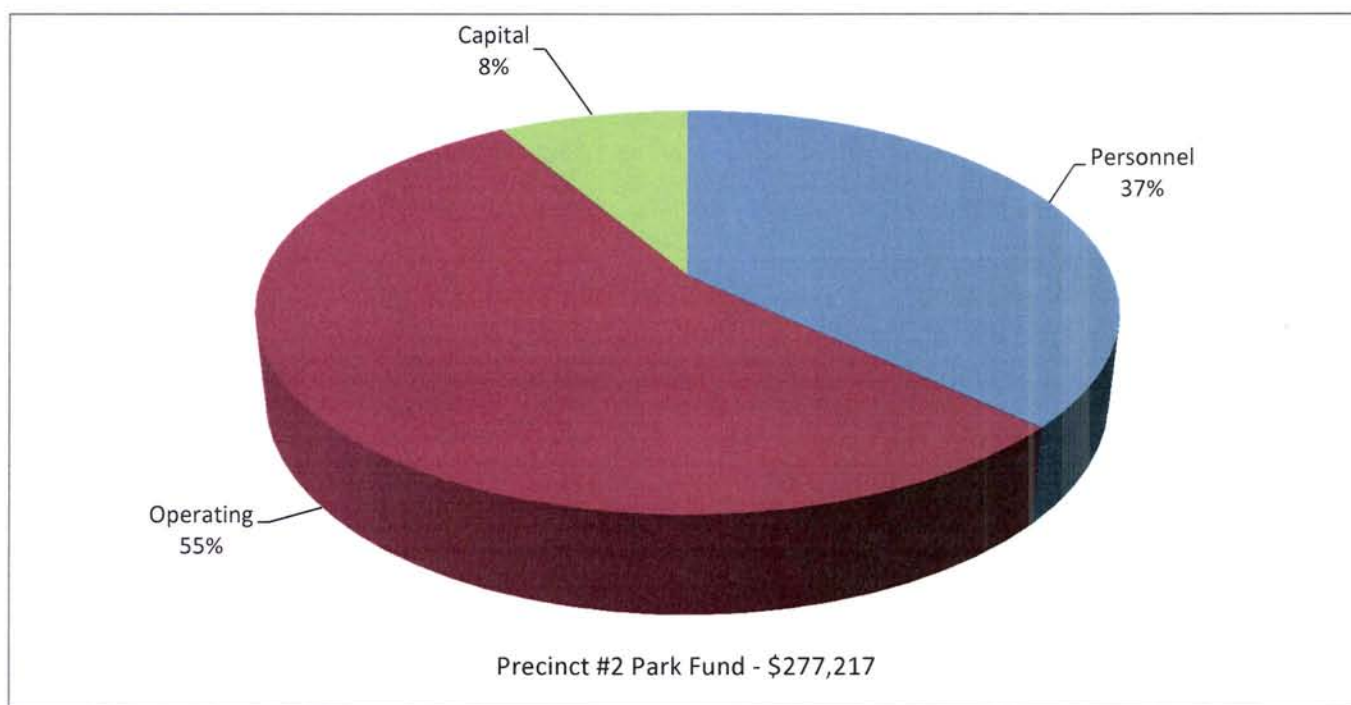
Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 65,577	\$ 61,346	\$ 73,850
Operating	8,539	37,000	37,000
Capital	27,483	38,667	29,977
Transfers Out	-	-	-
Total Budget	\$ 101,599	\$ 137,013	\$ 140,827



Staff by Classification	FY 12	FY 13	FY 14
Trades & Technical	1	1	1
Regular Part-Time	1	1	1

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

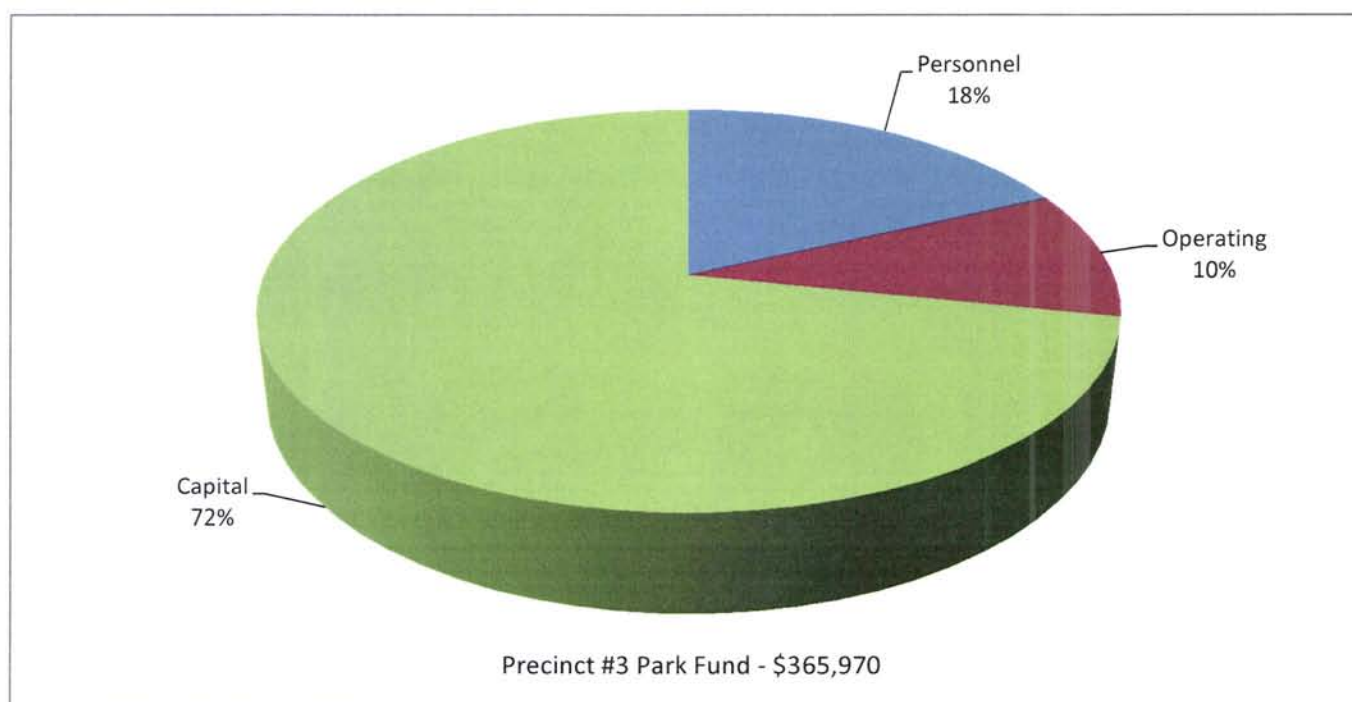
Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 83,395	\$ 95,777	\$ 102,567
Operating	10,989	221,100	151,100
Capital	27,483	38,667	23,550
Transfers Out	-	-	-
Total Budget	\$ 121,868	\$ 355,544	\$ 277,217



Staff by Classification	FY 12	FY 13	FY 14
Trades & Technical	1	1	1
Regular Part-Time	1	1	1

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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 48,923	\$ 60,341	\$ 66,220
Operating	18,253	33,000	37,200
Capital	-	138,667	262,550
Transfers Out	-	-	-
Total Budget	\$ 67,176	\$ 232,008	\$ 365,970

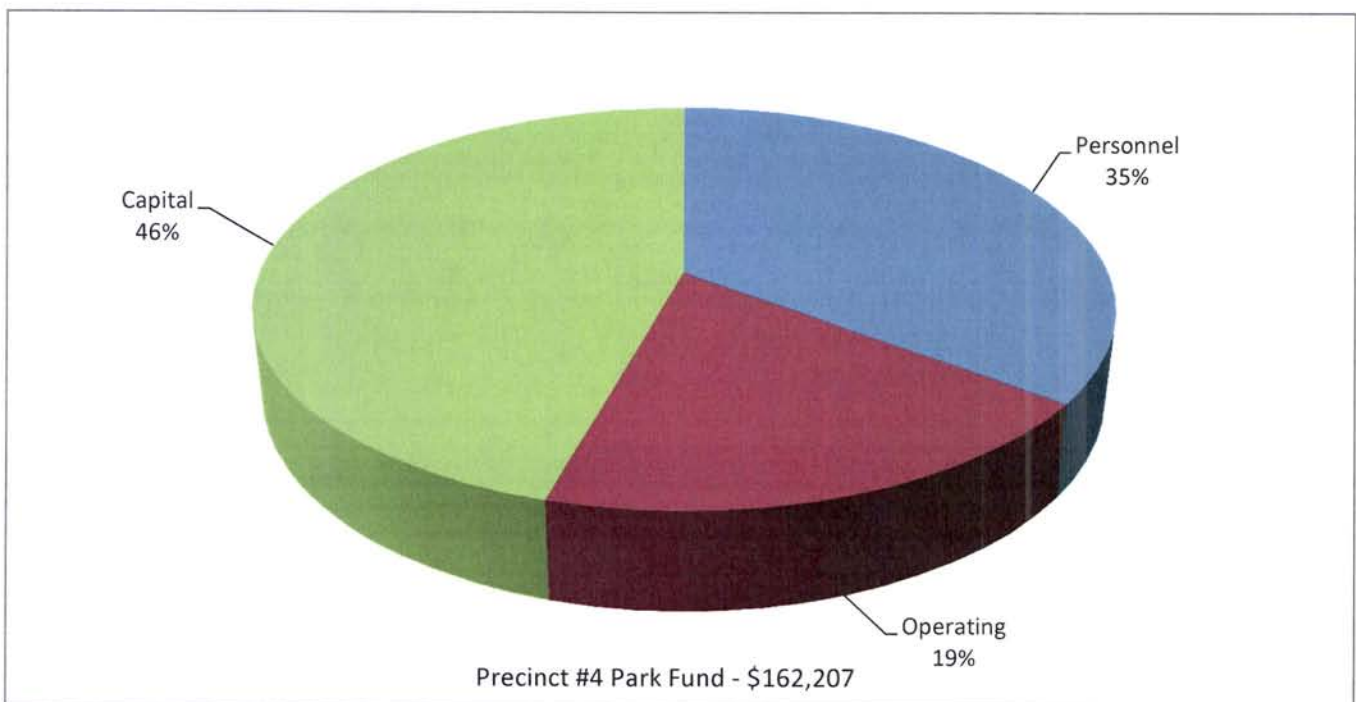


Staff by Classification	FY 12	FY 13	FY 14
Trades & Technical	0	0	0
Regular Part-Time	1	1	1



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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 56,266	\$ 57,034	\$ 57,057
Operating	31,410	104,500	31,000
Capital	49,983	63,667	74,150
Transfers Out	-	-	-
Total Budget	\$ 137,660	\$ 225,201	\$ 162,207



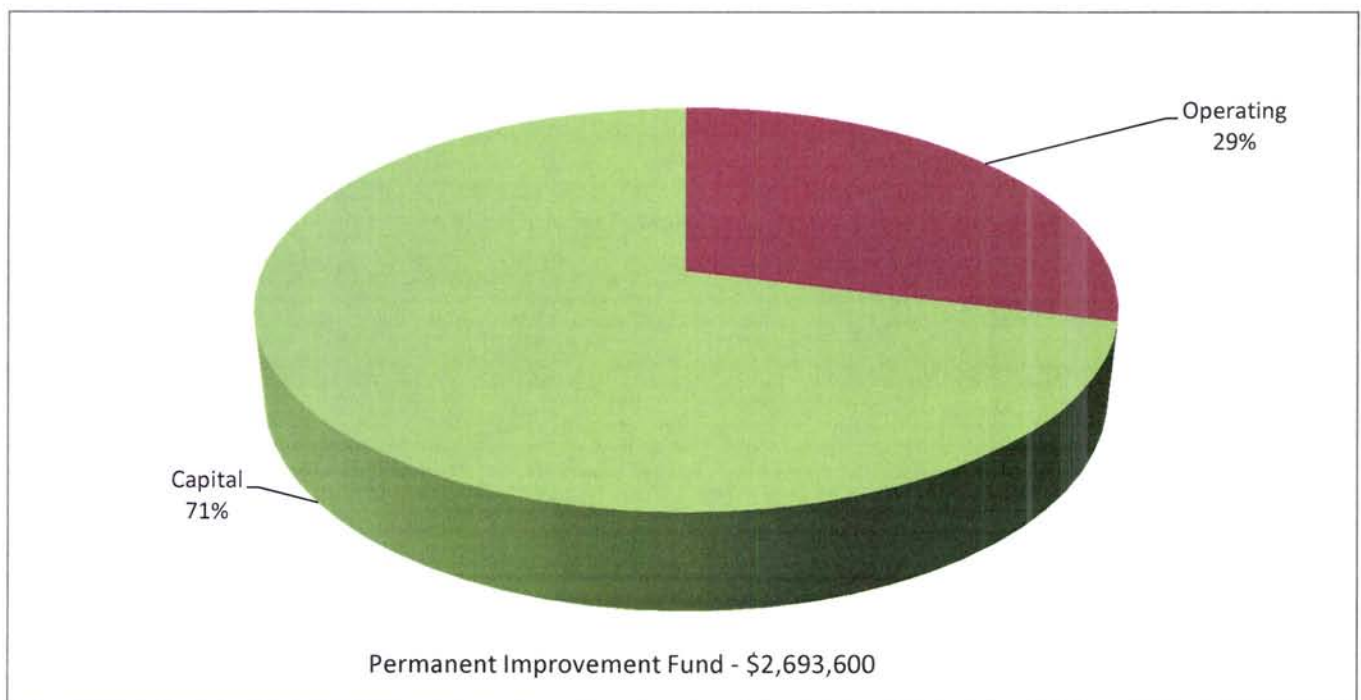
Staff by Classification	FY 12	FY 13	FY 14
Trades & Technical	1	1	1
Regular Part-Time	1	1	1

LUBBOCK COUNTY, TEXAS  
PERMANENT IMPROVEMENT FUND

G/L 041

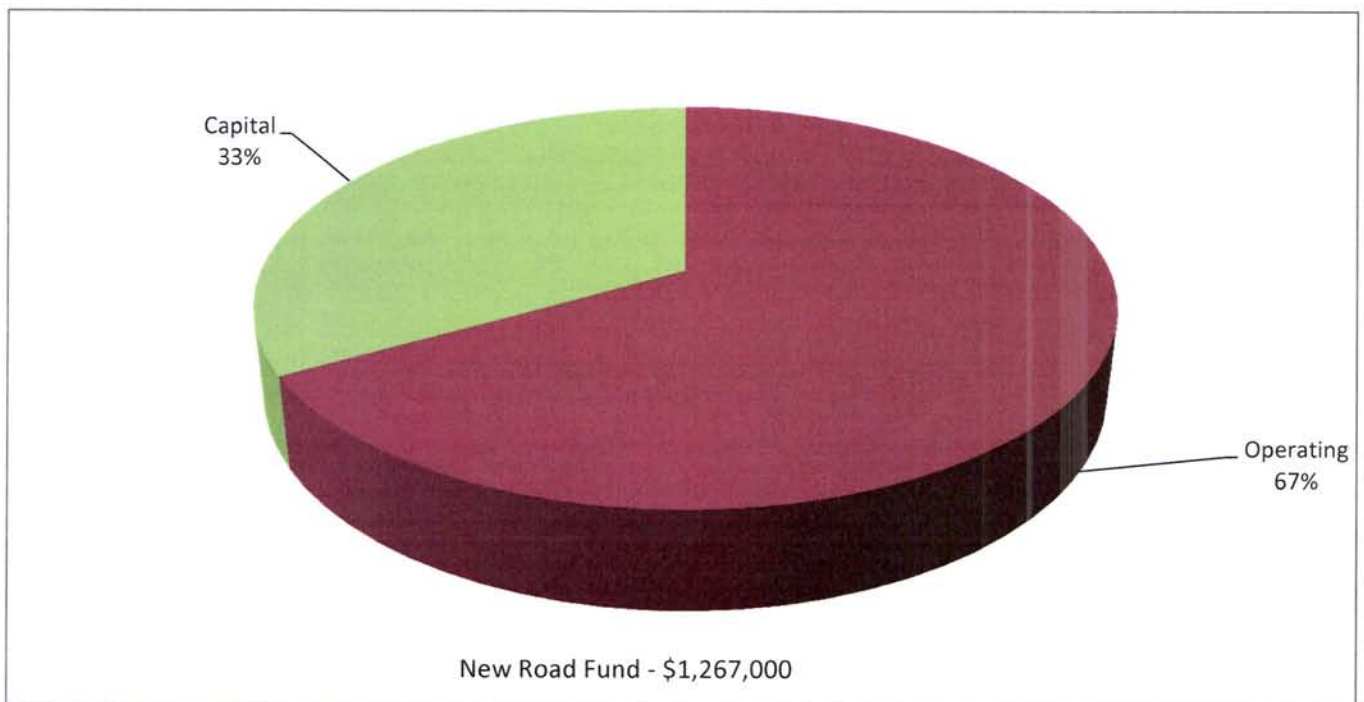
Projects in the Permanent Improvement Fund are those capital projects that do not require the expenditure of bond funds but are still necessary to the efficient operation of the County. Revenues come from ad valorem taxes as required in the Constitution, interest income, and the rental of the Court Residential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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	487,438	1,095,000	778,600
Capital	1,122,500	1,872,000	1,915,000
Transfers Out	-	-	-
Total Budget	\$ 1,609,938	\$ 2,967,000	\$ 2,693,600



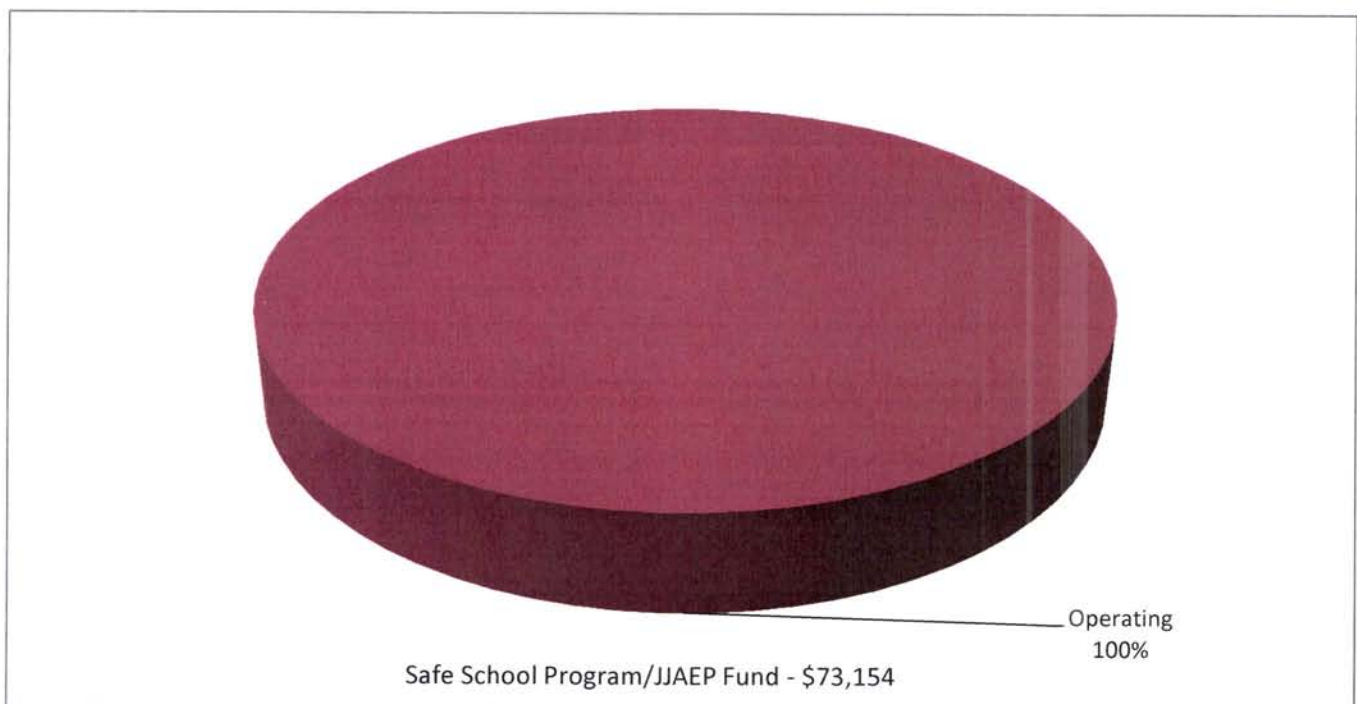
The New Road Fund is for the accumulation of resources for the development and construction of new roads within Lubbock County. Revenues are derived from a portion of the \$10 fee assessed on motor vehicle registration, TXDOT income, and interest income.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	894,966	1,000,000	845,000
Capital	-	779,500	422,000
Transfers Out	-	-	-
Total Budget	\$ 894,966	\$ 1,779,500	\$ 1,267,000



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

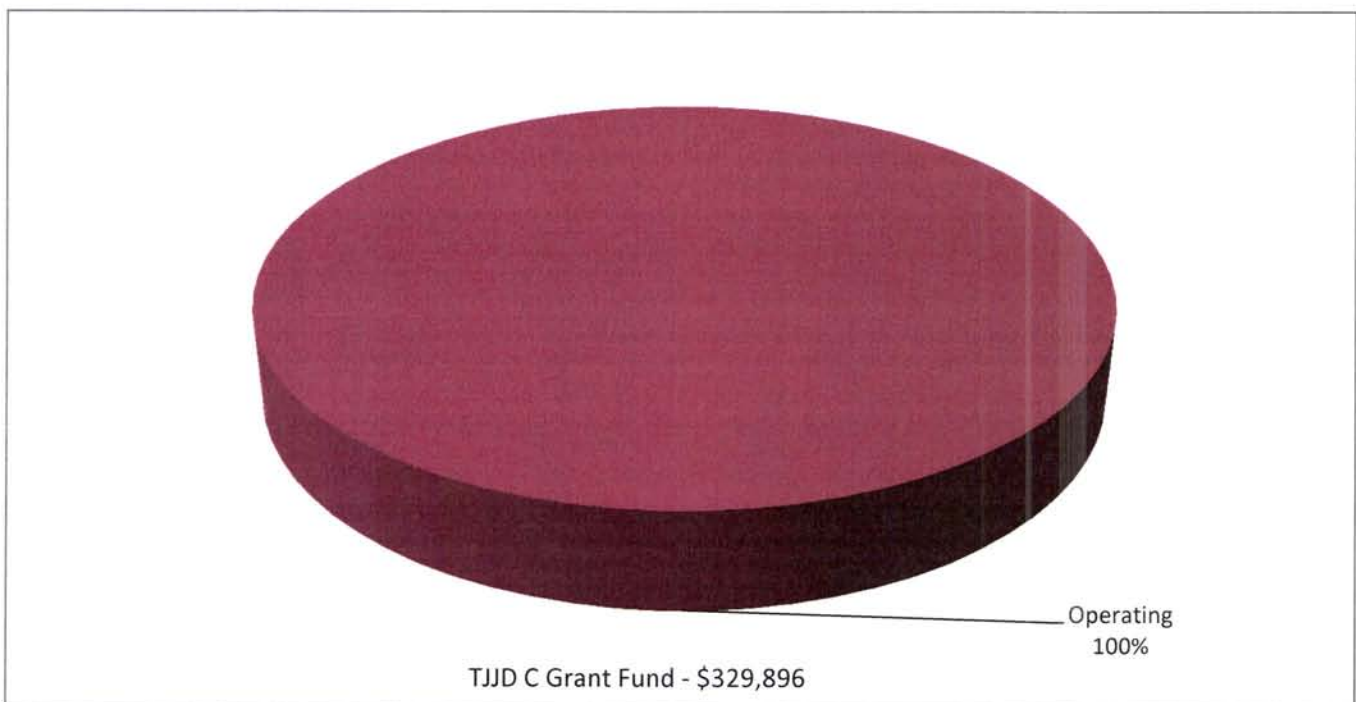
Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	73,154	73,154	73,154
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 73,154	\$ 73,154	\$ 73,154





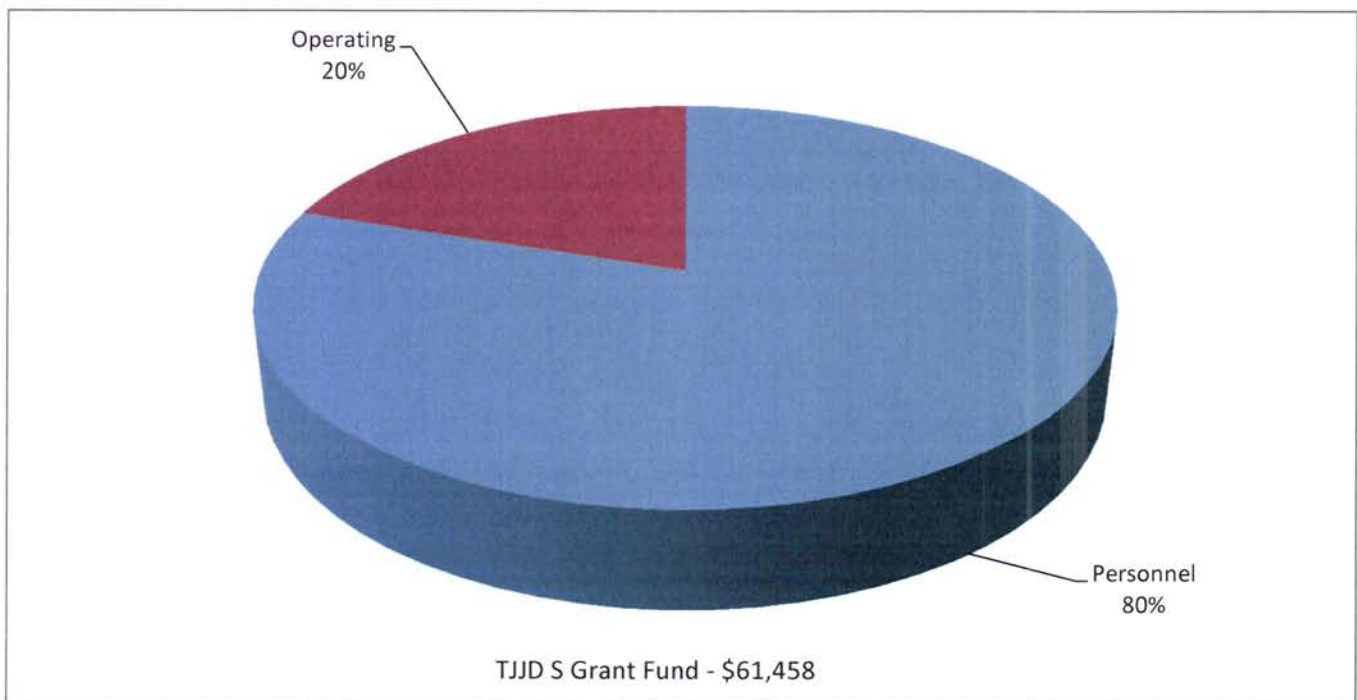
Juvenile Probation Funds are used to account for the cost of administering the Juvenile Probation Department including Juvenile Detention functions. Funding includes General Fund Transfer, grant proceeds, probation fees, interest income, and other miscellaneous revenue.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	323,230	329,896	329,896
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 323,230	\$ 329,896	\$ 329,896



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

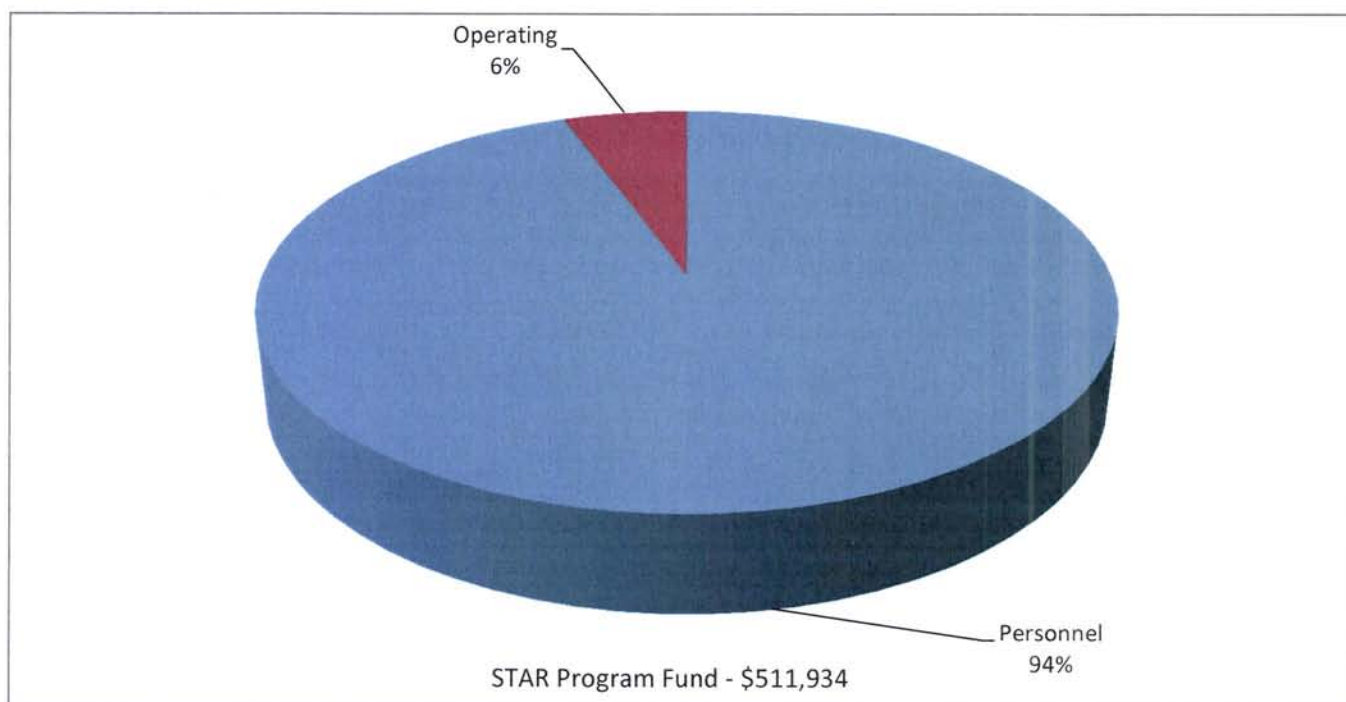
Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 14,115	\$ 46,544	\$ 49,148
Operating	42,600	30,036	12,310
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 56,715	\$ 76,580	\$ 61,458



Staff by Classification	FY 12	FY 13	FY 14
Clerical	0	1	1

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

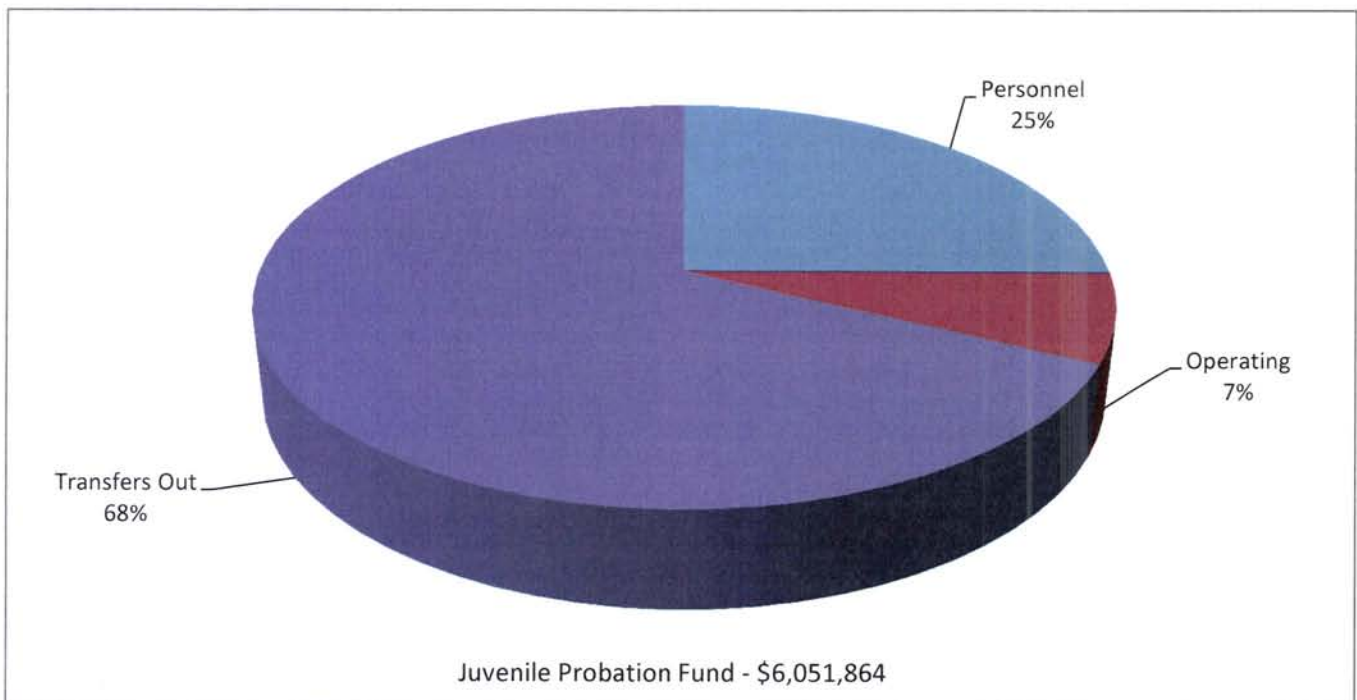
Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 404,658	\$ 458,205	\$ 483,534
Operating	22,696	28,400	28,400
Capital	22,545	-	-
Transfers Out	-	-	-
Total Budget	\$ 449,899	\$ 486,605	\$ 511,934



Staff by Classification	FY 12	FY 13	FY 14
Professional	1	1	1
Public Safety	8	8	6

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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 1,318,718	\$ 1,525,524	\$ 1,521,544
Operating	294,938	527,075	427,075
Capital	22,545	-	-
Transfers Out	2,497,279	3,377,892	4,103,245
Total Budget	\$ 4,133,480	\$ 5,430,491	\$ 6,051,864



Staff by Classification	FY 12	FY 13	FY 14
Appointed	1	1	1
Administrative	1	1	2
Professional	15	15	14
Trades & Technical	1	1	1
Public Safety	3	3	3
Clerical	4	4	4

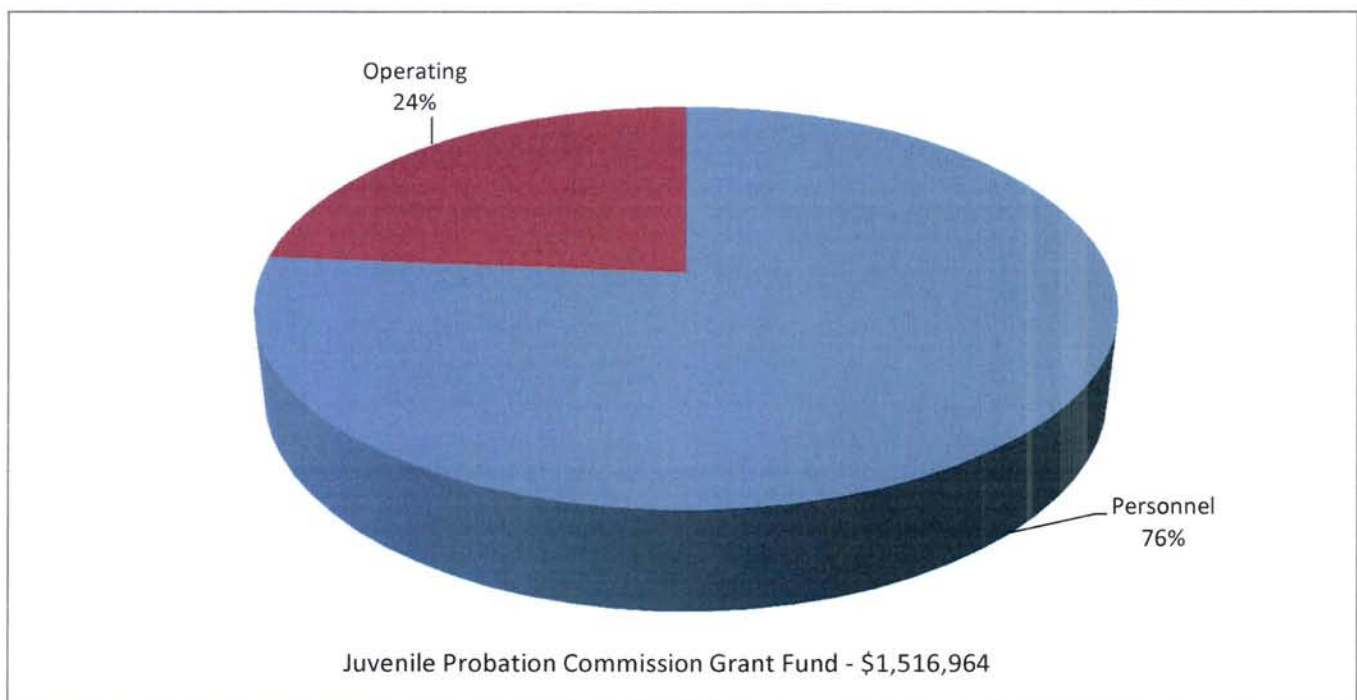


LUBBOCK COUNTY, TEXAS  
JUVENILE PROBATION COMMISSION GRANT FUND

G/L 054

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

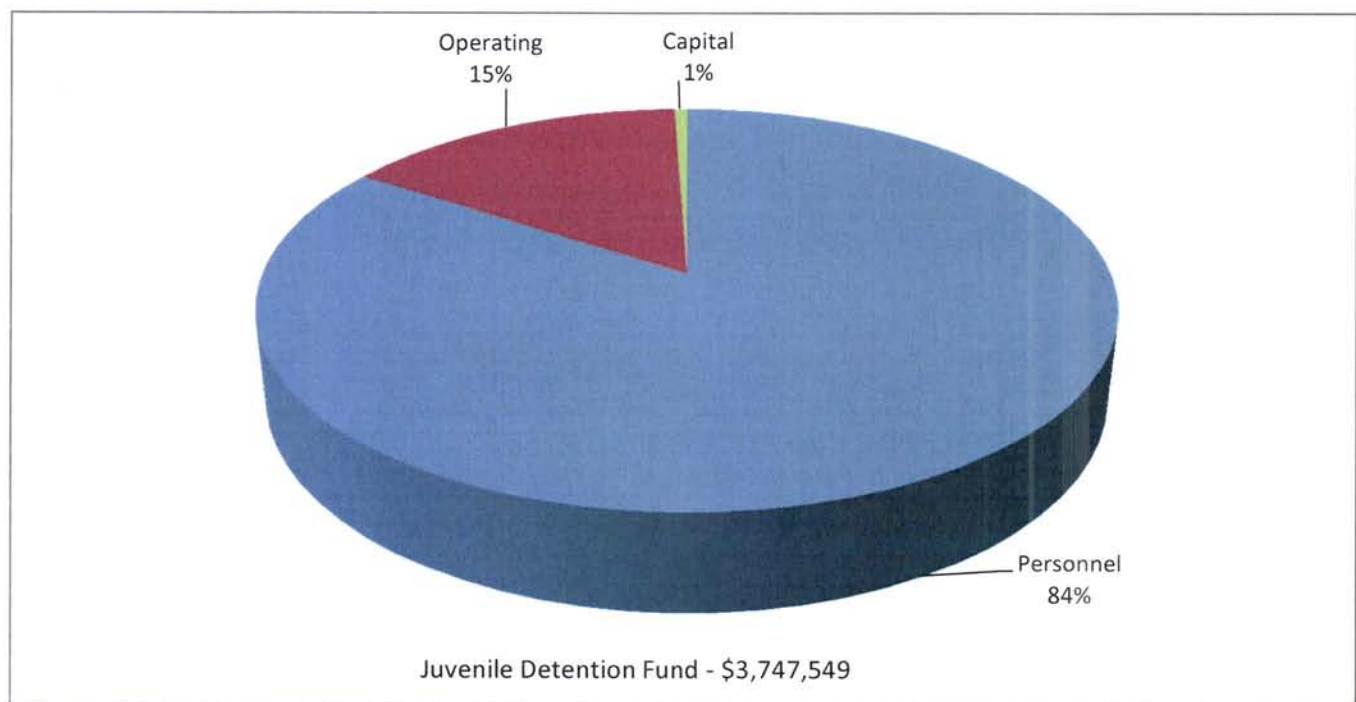
Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 1,113,007	\$ 1,139,394	\$ 1,156,533
Operating	508,673	360,431	360,431
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 1,621,680	\$ 1,499,825	\$ 1,516,964



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

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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 2,168,094	\$ 2,742,199	\$ 3,152,061
Operating	146,578	393,572	573,488
Capital	24,376	16,000	22,000
Transfers Out	-	-	-
Total Budget	\$ 2,339,048	\$ 3,151,771	\$ 3,747,549



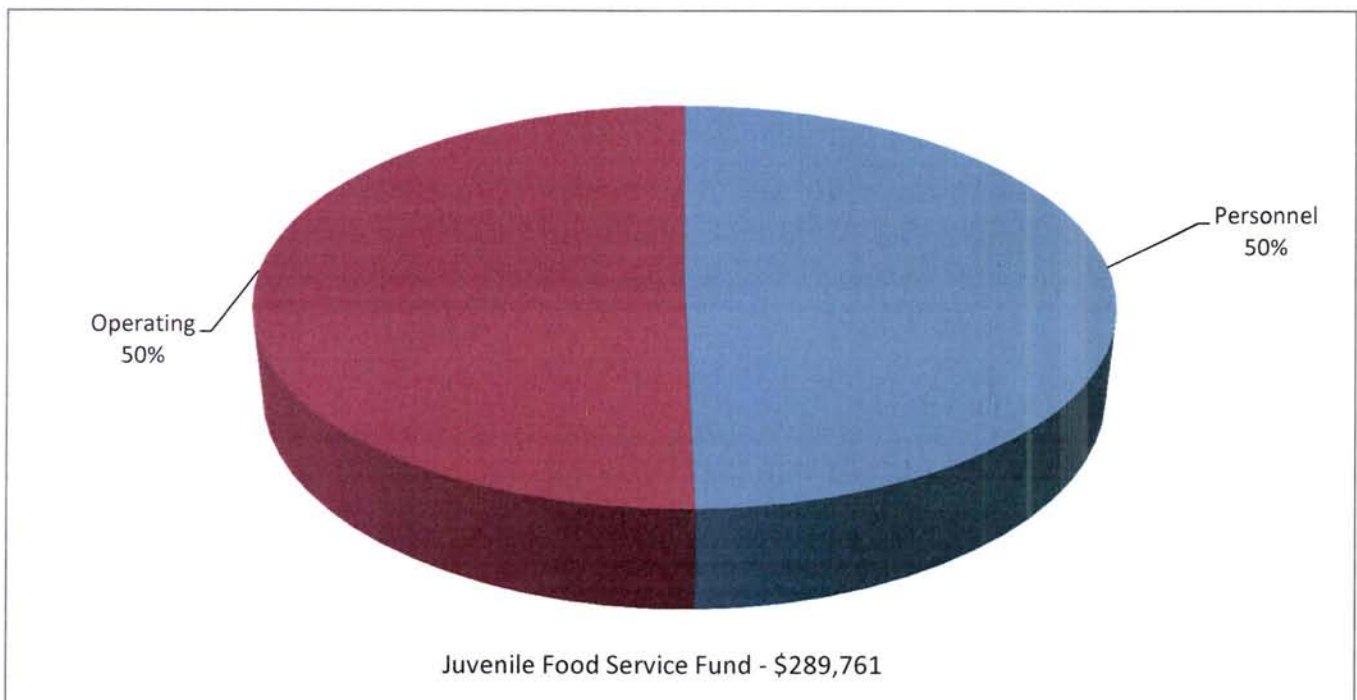
Staff by Classification	FY 12	FY 13	FY 14
Administrative	1	1	1
Professional	5	5	5
Public Safety	42	42	47
Clerical	1	1	1
Regular Part-Time	3	3	3

LUBBOCK COUNTY, TEXAS  
JUVENILE FOOD SERVICE FUND

G/L 057

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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 102,626	\$ 131,200	\$ 143,811
Operating	127,004	145,950	145,950
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 229,629	\$ 277,150	\$ 289,761



Staff by Classification	FY 12	FY 13	FY 14
Trades & Technical	3	3	3

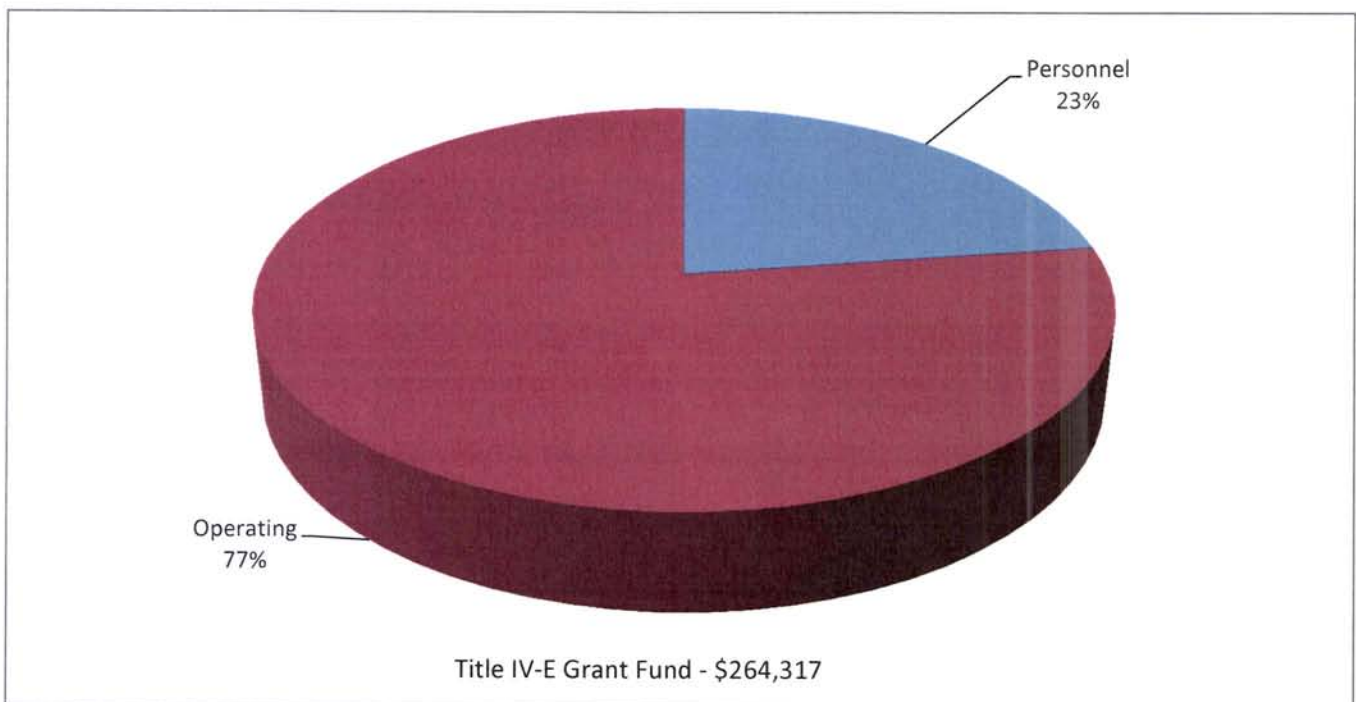
The Court Dashboard Development Grant funding is being used to develop an electronic court performance dashboard that will provide real-time court performance statistics both internally and externally. The dashboard will operate at the macro and micro levels with information pulled directly from the court's case management system. The dashboard will allow judges to determine individual performance and case specific performance.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	21,453	-	-
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 21,453	\$ -	\$ -



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

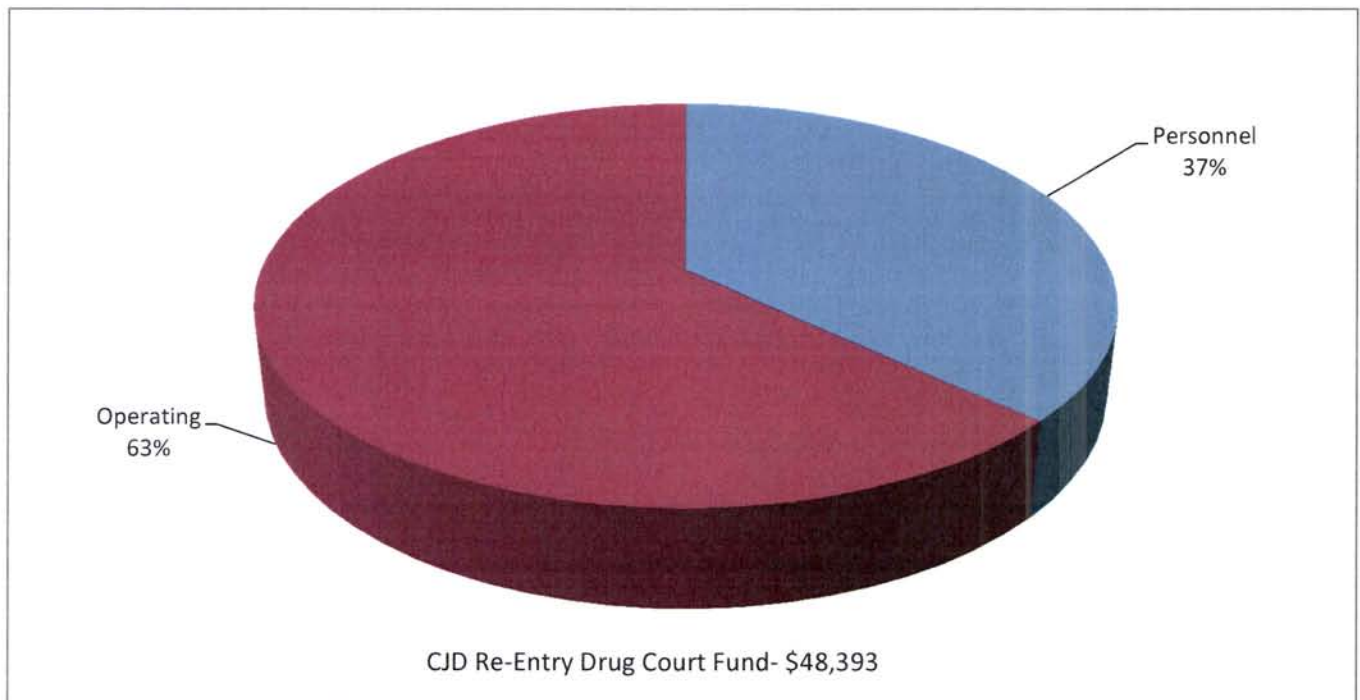
Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 52,849	\$ 56,396	\$ 59,917
Operating	203,145	204,400	204,400
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 255,994	\$ 260,796	\$ 264,317



Staff by Classification	FY 12	FY 13	FY 14
Professional	1	1	1

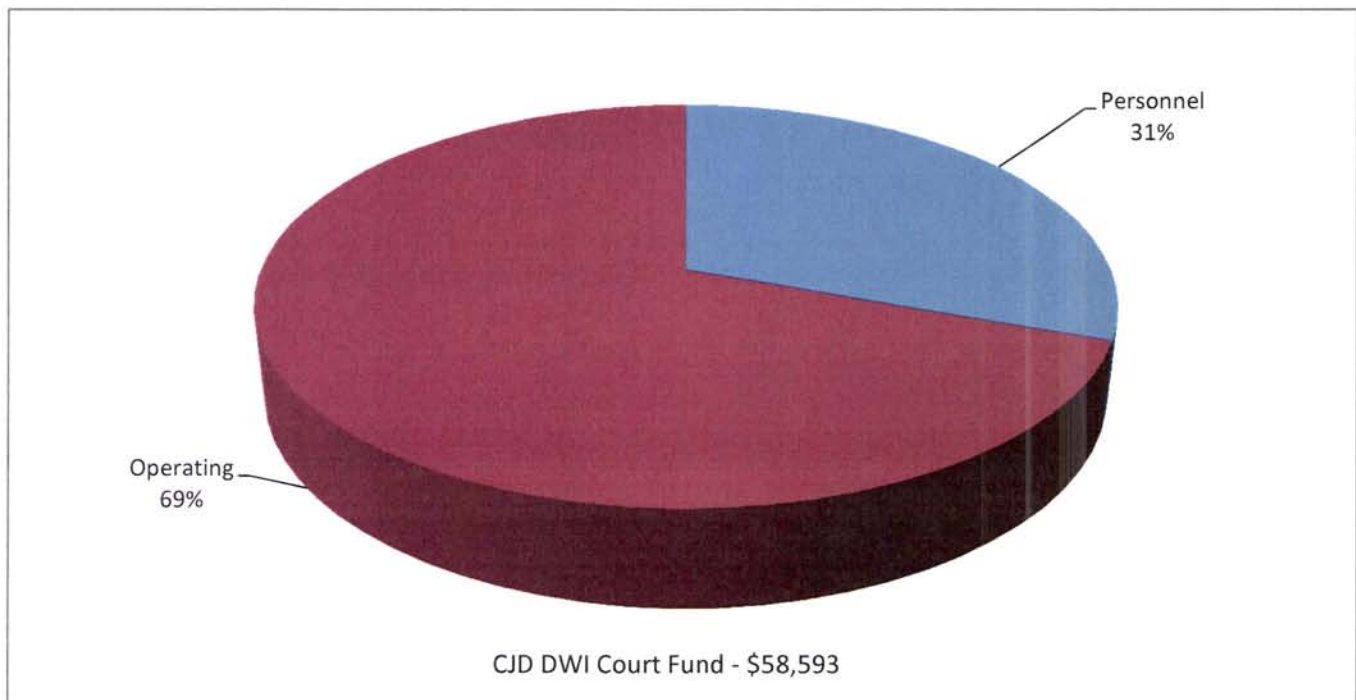
The funds from the Lubbock County Re-Entry Drug Court are used to achieve the following goals: 1) to provide early assessment and intervention, 2) to provide effective court supervision, 3) to provide an integrated program of drug and alcohol treatment, substance abuse education, and rehabilitation service,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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 28,238	\$ 28,266	\$ 17,889
Operating	11,173	40,855	30,504
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 39,411	\$ 69,121	\$ 48,393



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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 44,640	\$ 46,600	\$ 17,889
Operating	11,741	30,206	40,704
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 56,381	\$ 76,806	\$ 58,593

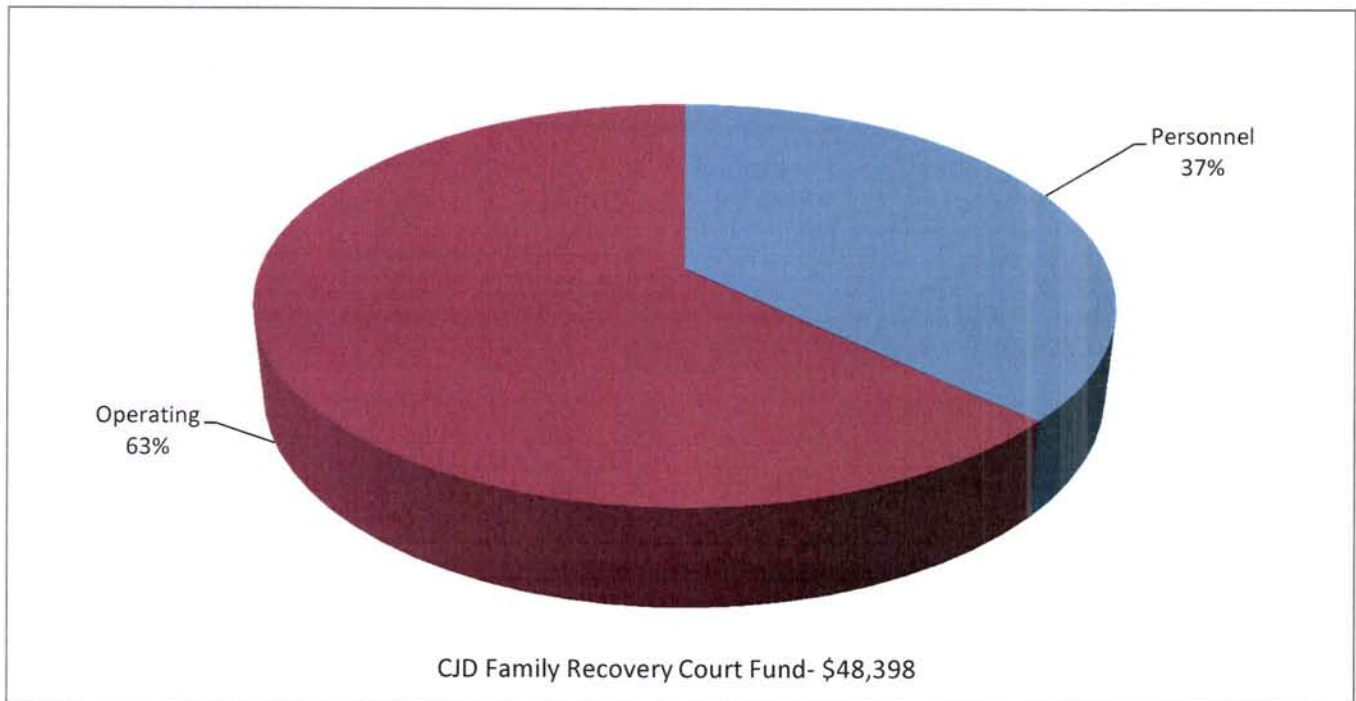


LUBBOCK COUNTY, TEXAS  
CJD FAMILY RECOVERY COURT FUND

G/L 068

The funds from the Family Recovery Court are used to achieve the following goals: 1.) to provide early screening, assessment, and court intervention 2.) to provide effective court supervision 3.) to provide an integrated program of drug and alcohol treatment, substance abuse education, and rehabilitation service, and 4.) to promote child safety and family reunification.

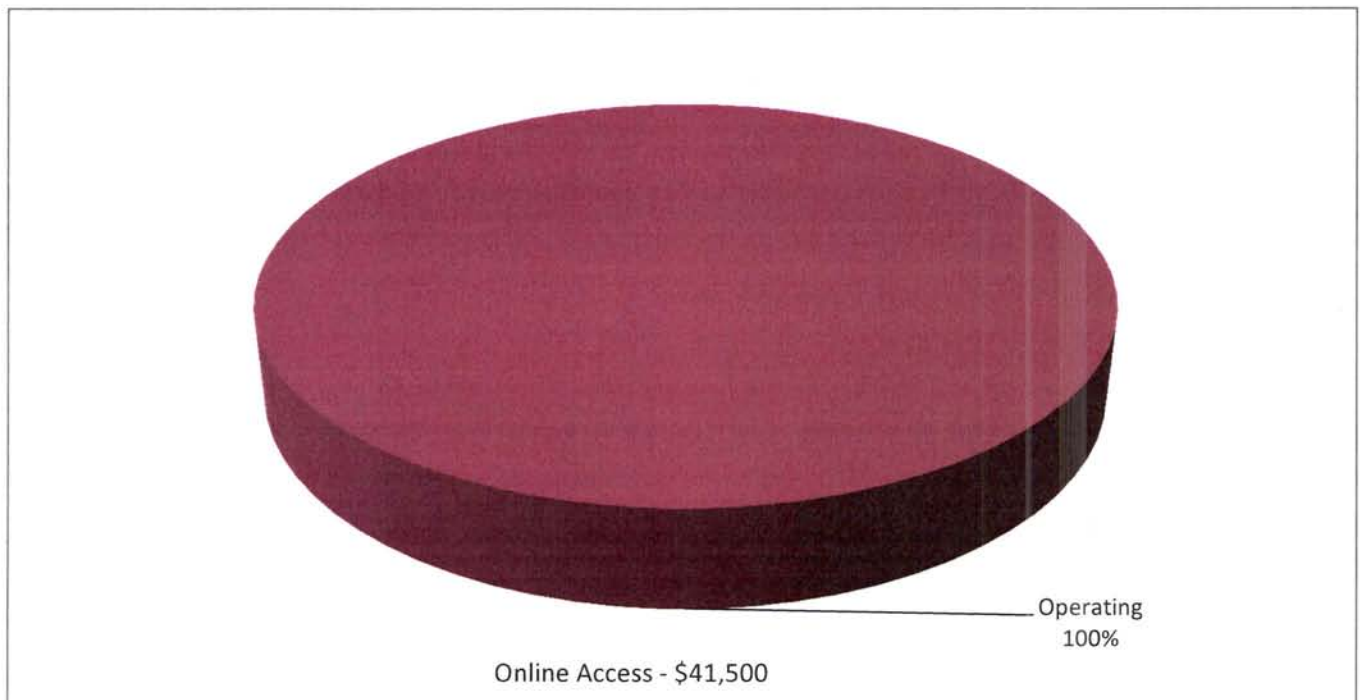
Adopted Budget for the Fiscal Year 2013-2014				
	FY 12 Actual	FY 13 Estimates	FY 14 Budget	
Personnel	\$ 45,593	\$ 45,354	\$ 17,889	
Operating	6,545	28,702	30,509	
Capital	-	-	-	
Transfers Out	-	-	-	
Total Budget	\$ 52,138	\$ 74,056	\$ 48,398	





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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	14,133	40,000	41,500
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 14,133	\$ 40,000	\$ 41,500

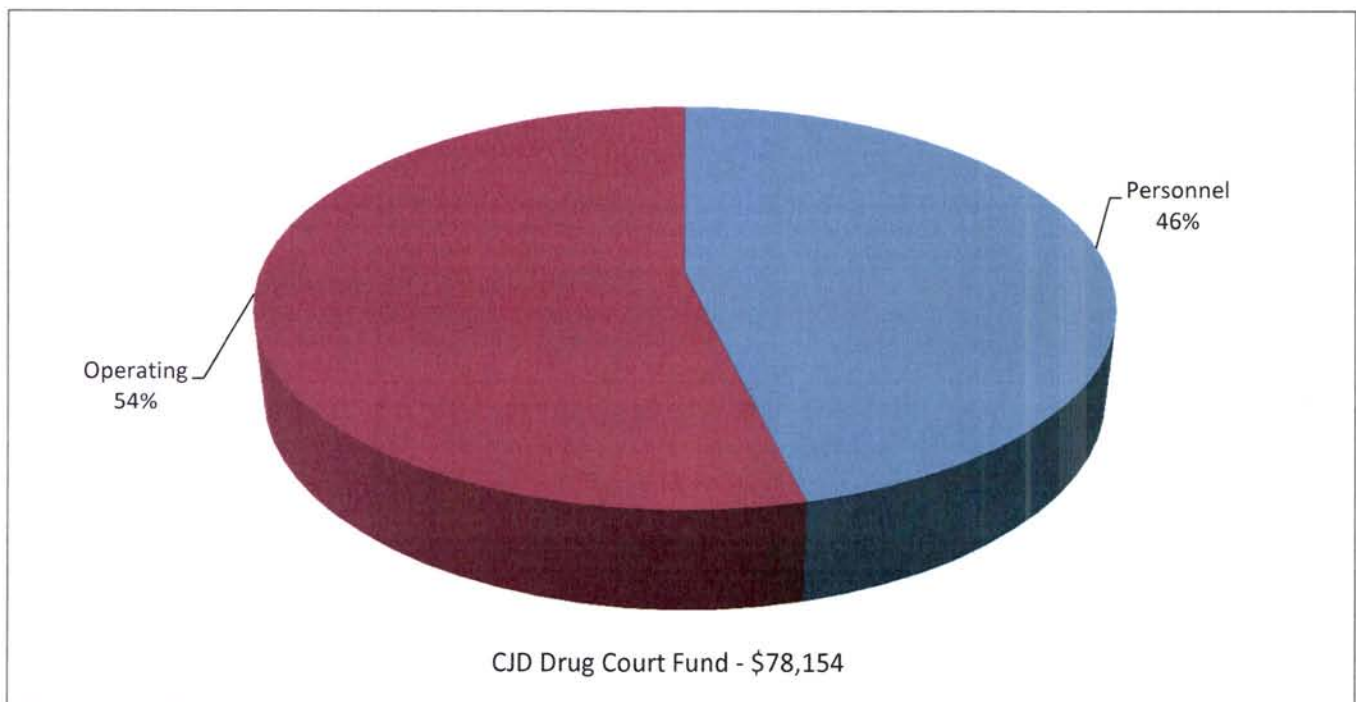


The Mental Health Private Defenders' Office seeks to improve the quality of representation to indigent defendants with serious mental illness by providing indigent defendants with qualified attorneys and case workers to represent clients in their criminal cases and connect them to available services.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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	482,185	161,400	-
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 482,185	\$ 161,400	\$ -

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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 46,002	\$ 46,600	\$ 36,098
Operating	8,673	36,122	42,056
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 54,675	\$ 82,722	\$ 78,154



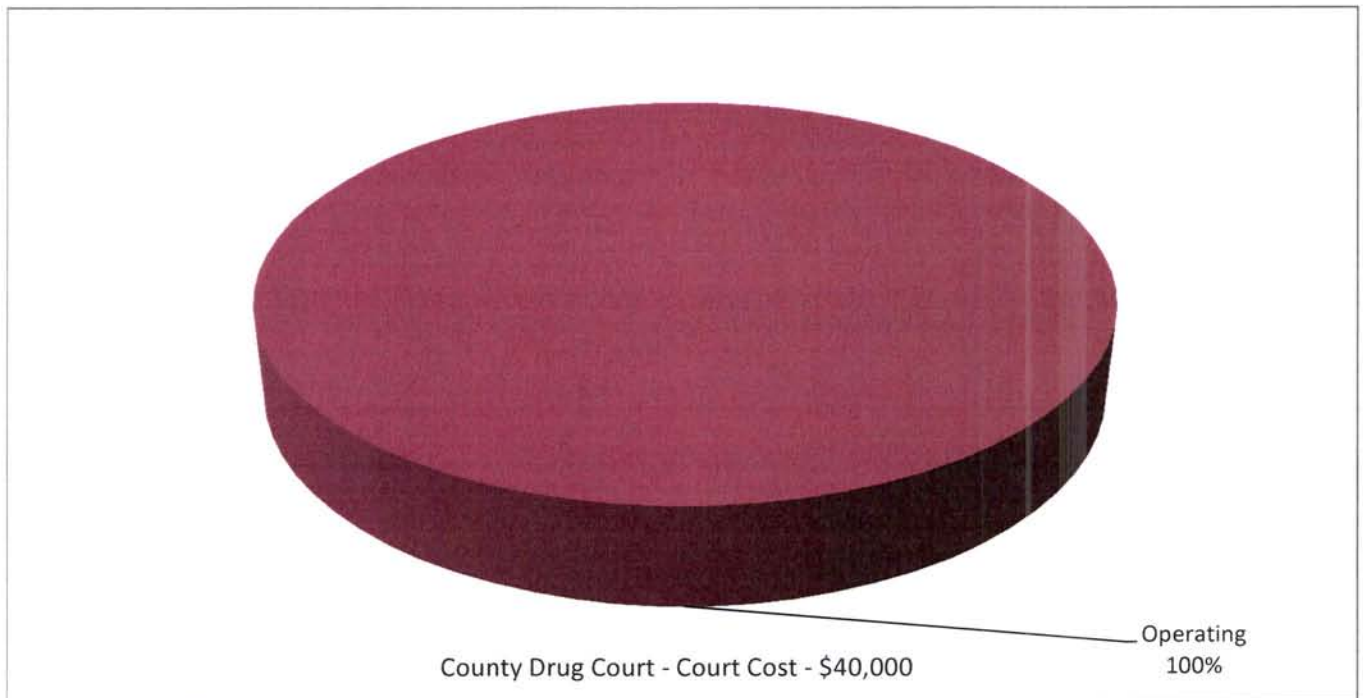
Staff by Classification	FY 12	FY 13	FY 14
Clerical	1	1	1

LUBBOCK COUNTY, TEXAS  
COUNTY DRUG COURT - COURT COST

G/L 074

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

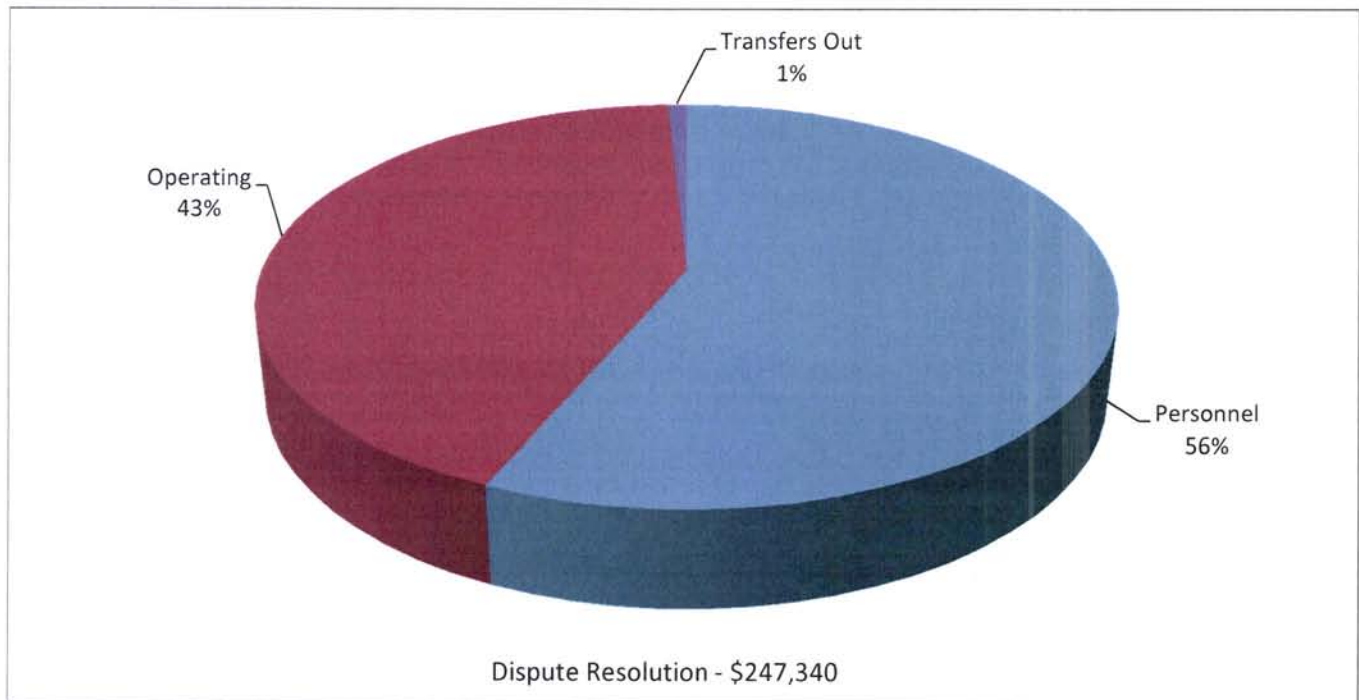
Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	45,056	50,000	40,000
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 45,056	\$ 50,000	\$ 40,000





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

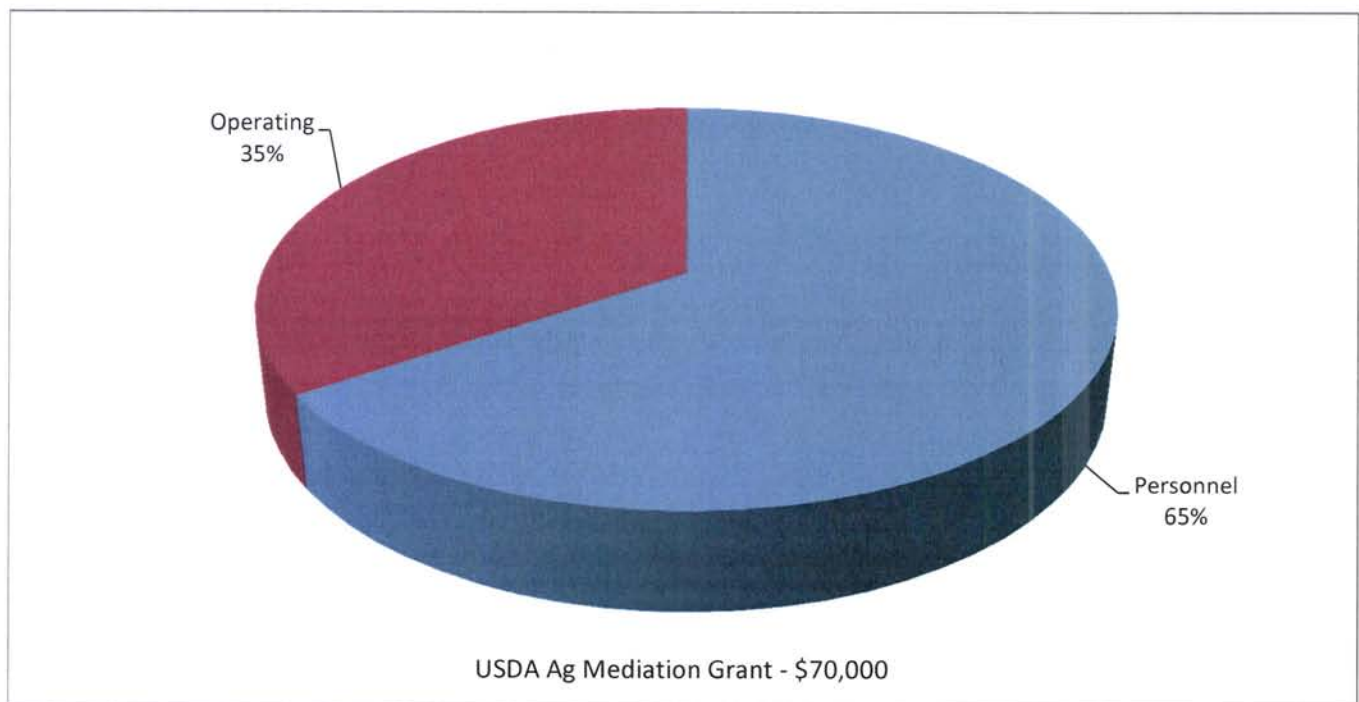
Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 213,002	\$ 210,336	\$ 139,543
Operating	142,765	116,171	105,618
Capital	-	-	-
Transfers Out	7,504	51,133	2,179
Total Budget	\$ 363,271	\$ 377,640	\$ 247,340



Staff by Classification	FY 12	FY 13	FY 14
Appointed	1	1	1
Professional	3	2	1
Clerical	1	1	1
Regular Part-Time	1	1	1

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

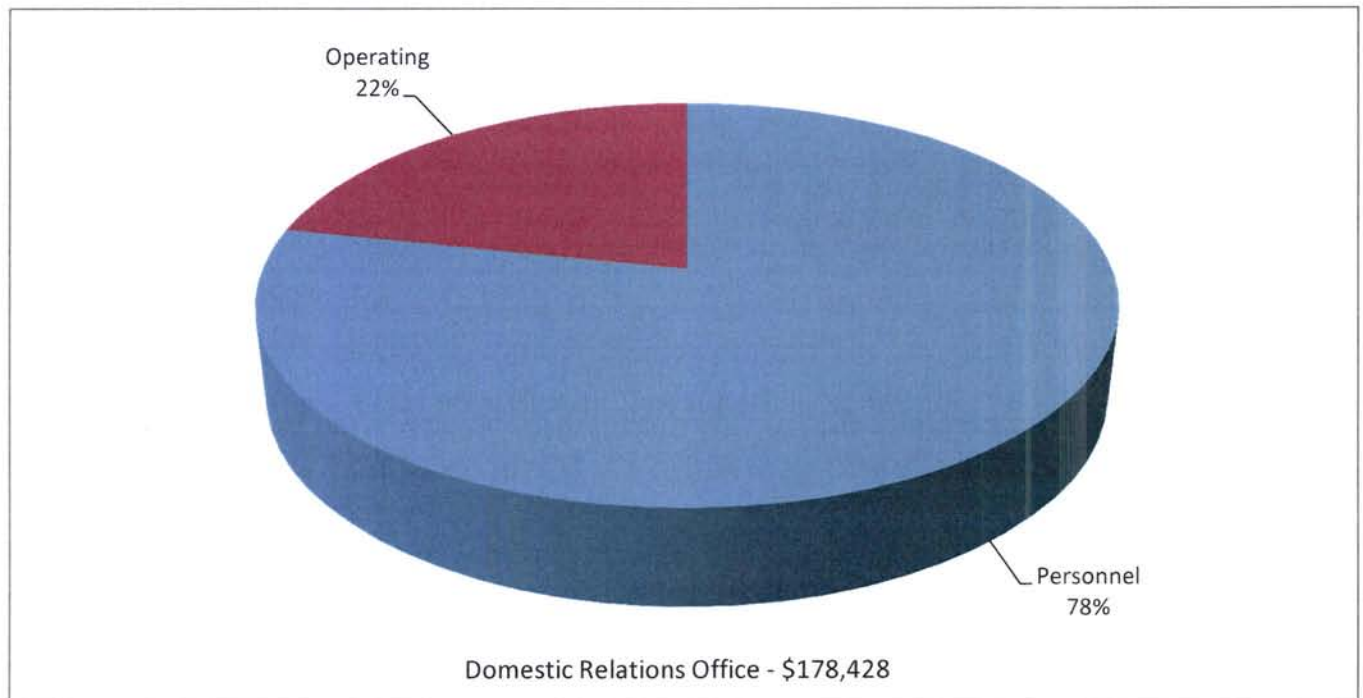
Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 216,960	\$ 90,941	\$ 45,752
Operating	238,240	59,059	24,248
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 455,200	\$ 150,000	\$ 70,000



Staff by Classification	FY 12	FY 13	FY 14
Professional	1	1	1
Clerical	3	1	1

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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 102,631	\$ 111,394	\$ 139,576
Operating	58,157	63,796	38,852
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 160,787	\$ 175,190	\$ 178,428



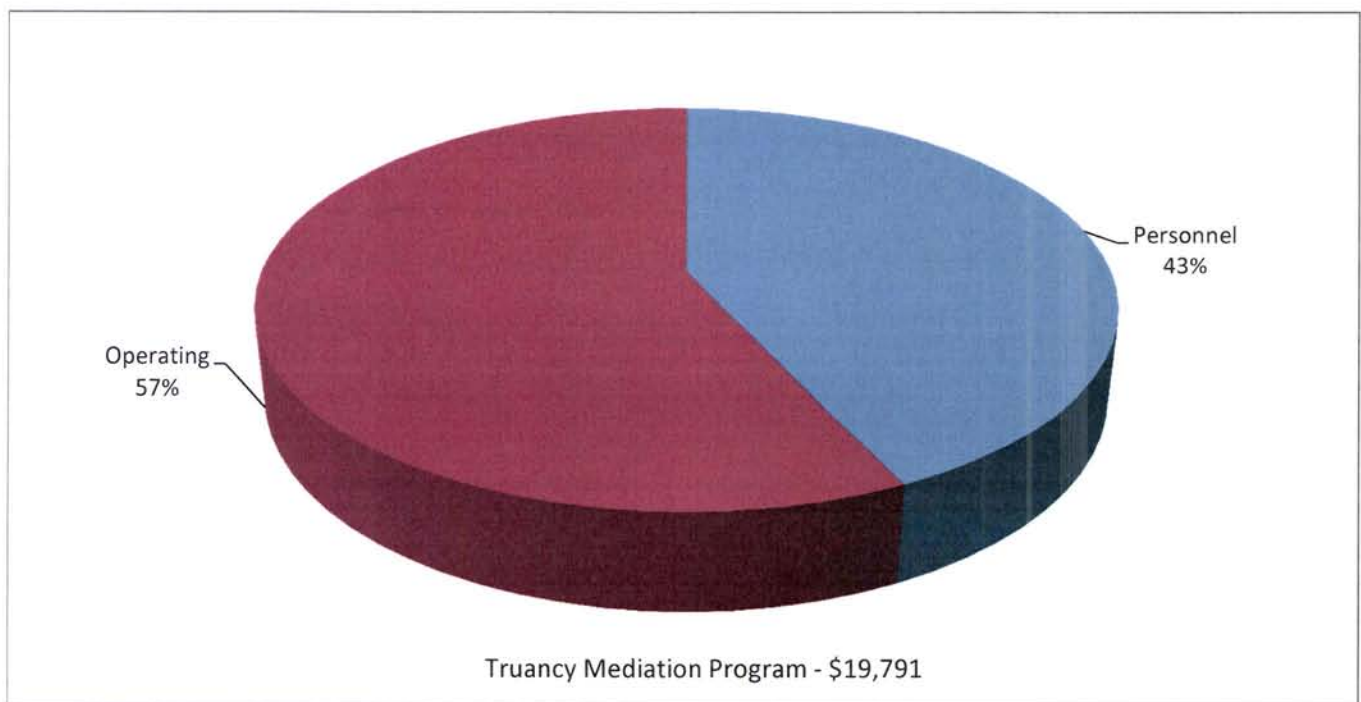
Staff by Classification	FY 12	FY 13	FY 14
Clerical	2	2	3
Regular Part-Time	1	0	0

LUBBOCK COUNTY, TEXAS  
TRUANCY MEDIATION PROGRAM

G/L 079

The Truancy Mediation Grant is a program to help reduce truancy in the Big Spring ISD. This program brings together the student, parents or guardians, and a neutral mediator to address the issues causing the truant behavior and reduce the incidences of truancy.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 46,757	\$ 35,144	\$ 8,500
Operating	29,184	26,185	11,291
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 75,940	\$ 61,329	\$ 19,791

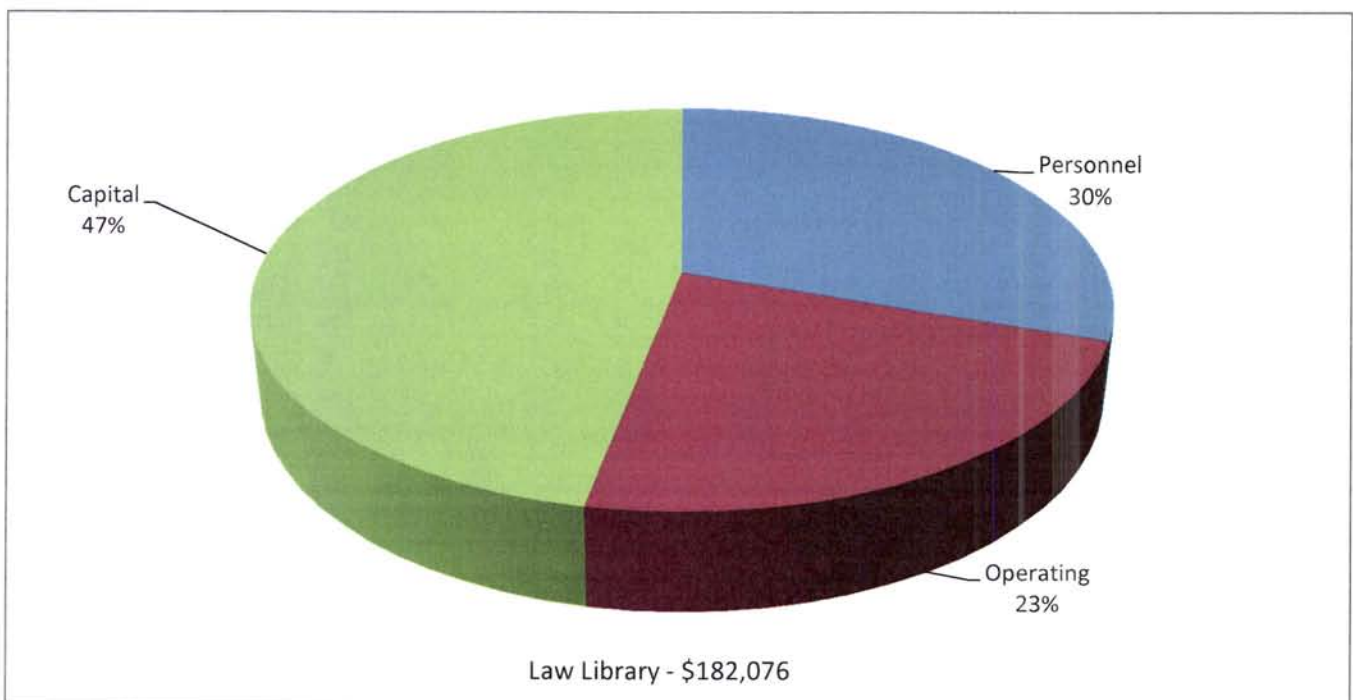


Staff by Classification	FY 12	FY 13	FY 14
Regular Part-Time	1	0	1



The Law Library Fund provides library services to residents, attorneys, judges, and county departments for researching areas of the law. These services are provided by fees collected on court case filings that are set at a level that will sufficiently operate the department.

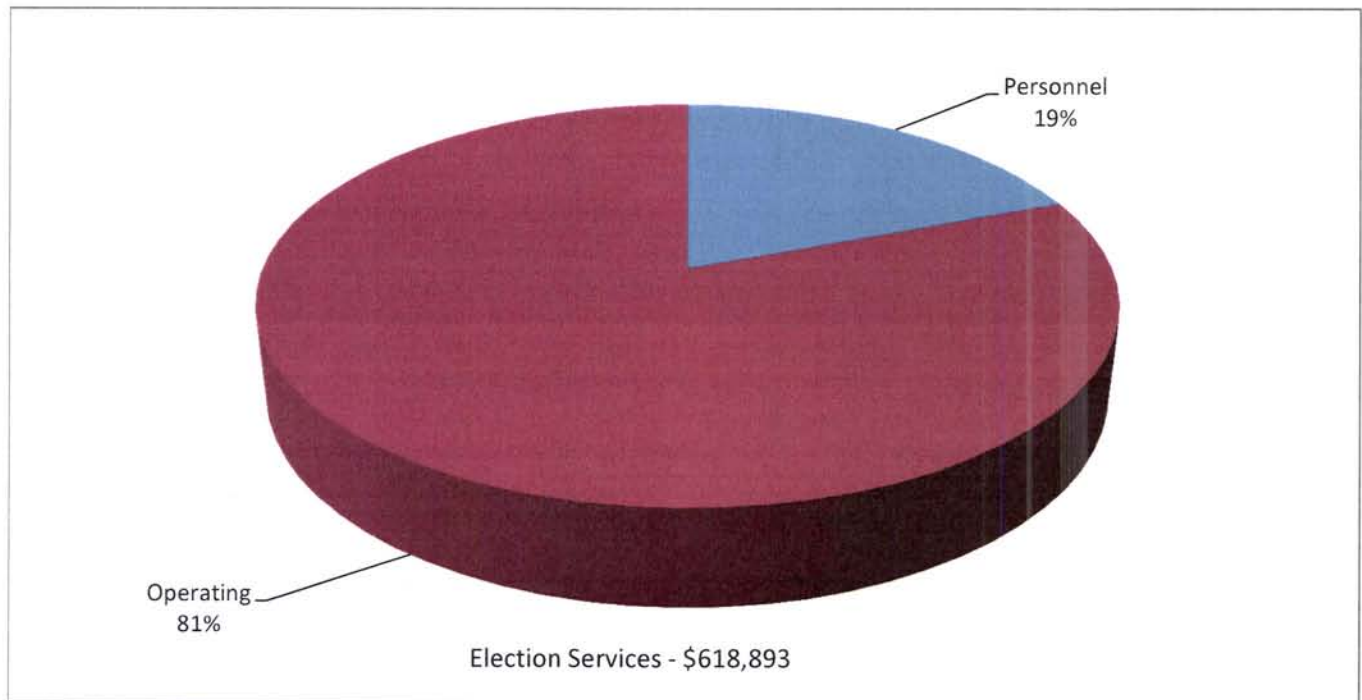
Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 50,621	\$ 51,924	\$ 55,242
Operating	140,634	44,054	41,234
Capital	-	92,670	85,600
Transfers Out	-	-	-
Total Budget	\$ 191,254	\$ 188,648	\$ 182,076



Staff by Classification	FY 12	FY 13	FY 14
Professional	1	1	1

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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 50,740	\$ 117,041	\$ 118,802
Operating	257,716	501,852	500,091
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 308,457	\$ 618,893	\$ 618,893



LUBBOCK COUNTY, TEXAS  
HAVA GRANT FUND

G/L 084

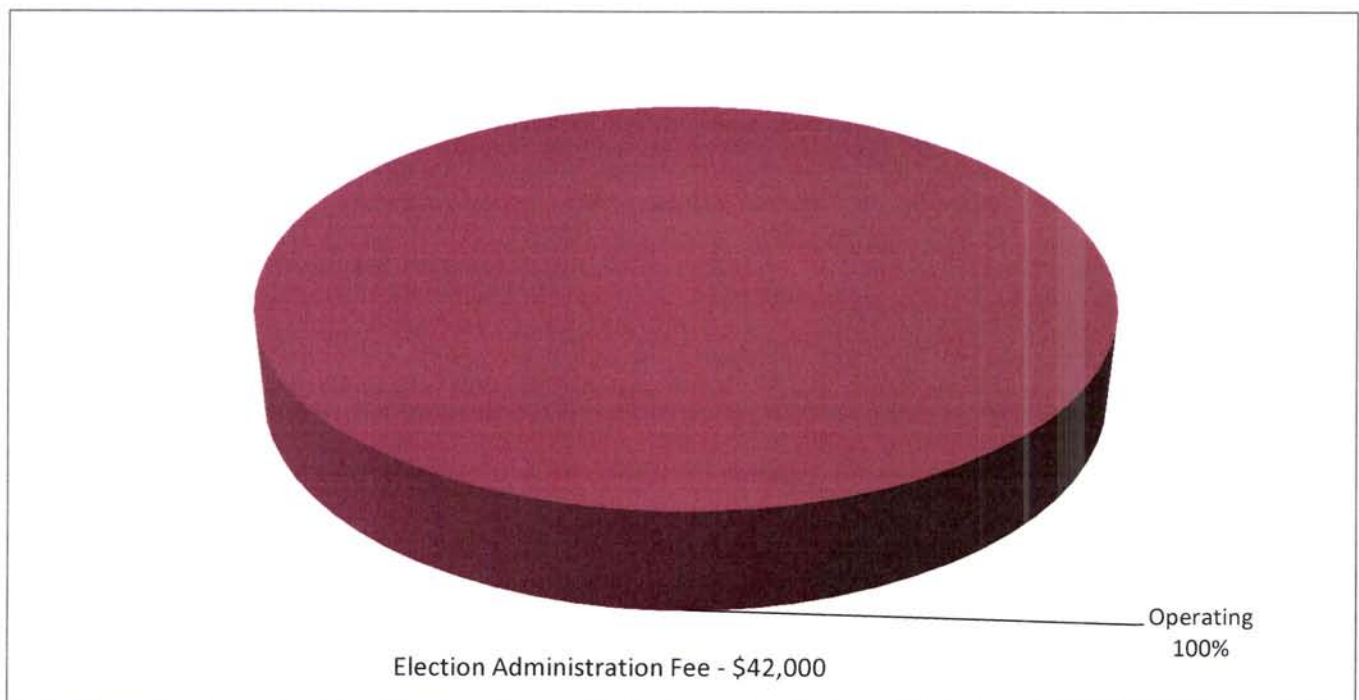
Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	26,105	-	-
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 26,105	\$ -	\$ -

LUBBOCK COUNTY, TEXAS  
ELECTION ADMINISTRATION FEE

G/L 085

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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	-	32,839	42,000
Capital	170,960	-	-
Transfers Out	-	-	-
Total Budget	\$ 170,960	\$ 32,839	\$ 42,000



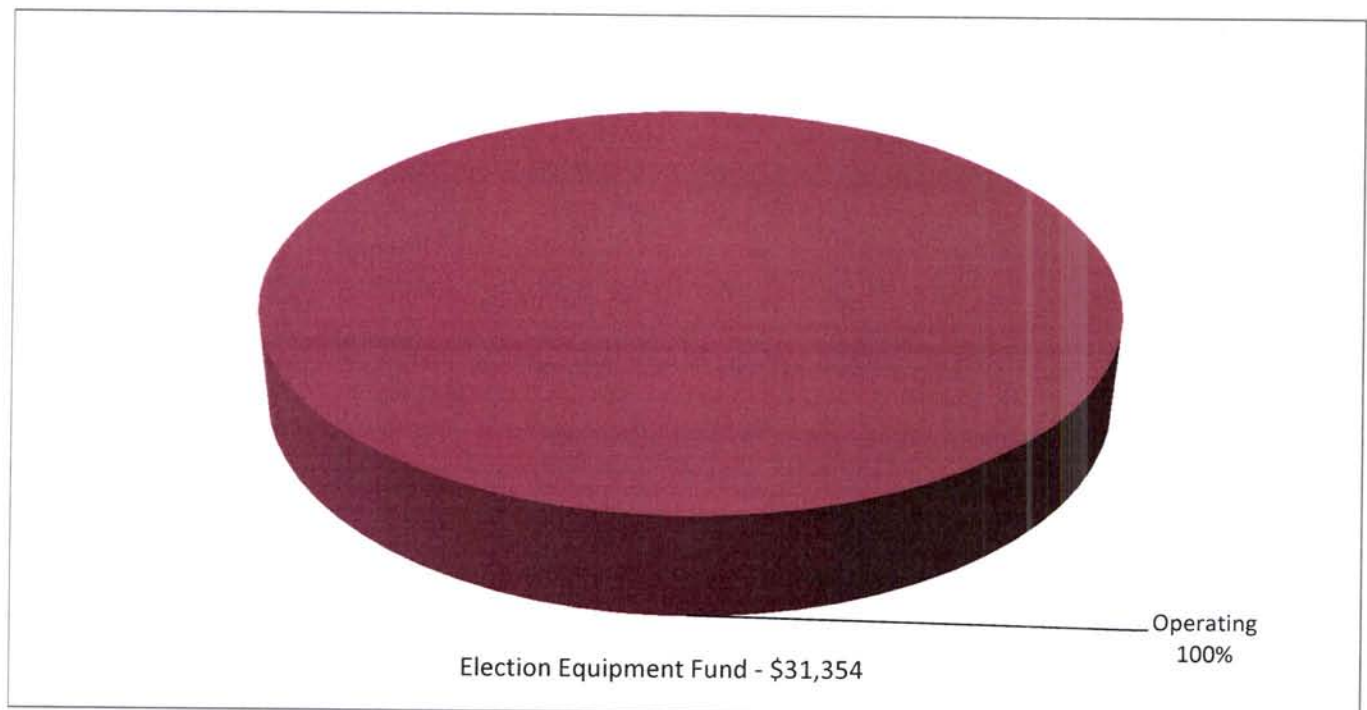


LUBBOCK COUNTY, TEXAS  
ELECTION EQUIPMENT FUND

G/L 086

This fund contains monies charged to the parties and entities for the rental of Judge's Booth Controllers, eSlates, and DAU units that were purchased with Federal HAVA money and County money. Monies expended from this fund are used to replace or to purchase more electronic voting equipment.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -		\$ -
Operating	-	68,281	31,354
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ -	\$ 68,281	\$ 31,354

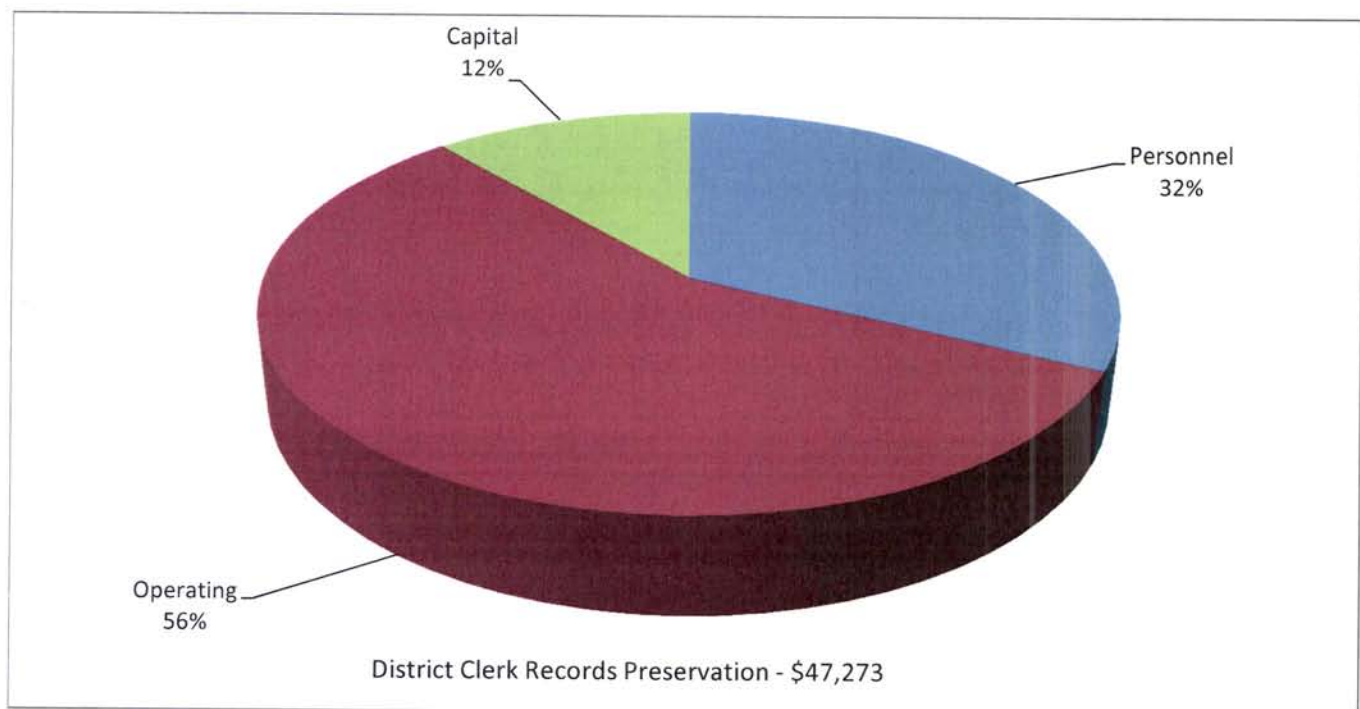


LUBBOCK COUNTY, TEXAS  
DISTRICT CLERK RECORDS PRESERVATION

G/L 090

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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 2,973	\$ 15,170	\$ 15,173
Operating	26,181	7,000	26,600
Capital	-	-	5,500
Transfers Out	-	-	-
Total Budget	\$ 29,154	\$ 22,170	\$ 47,273

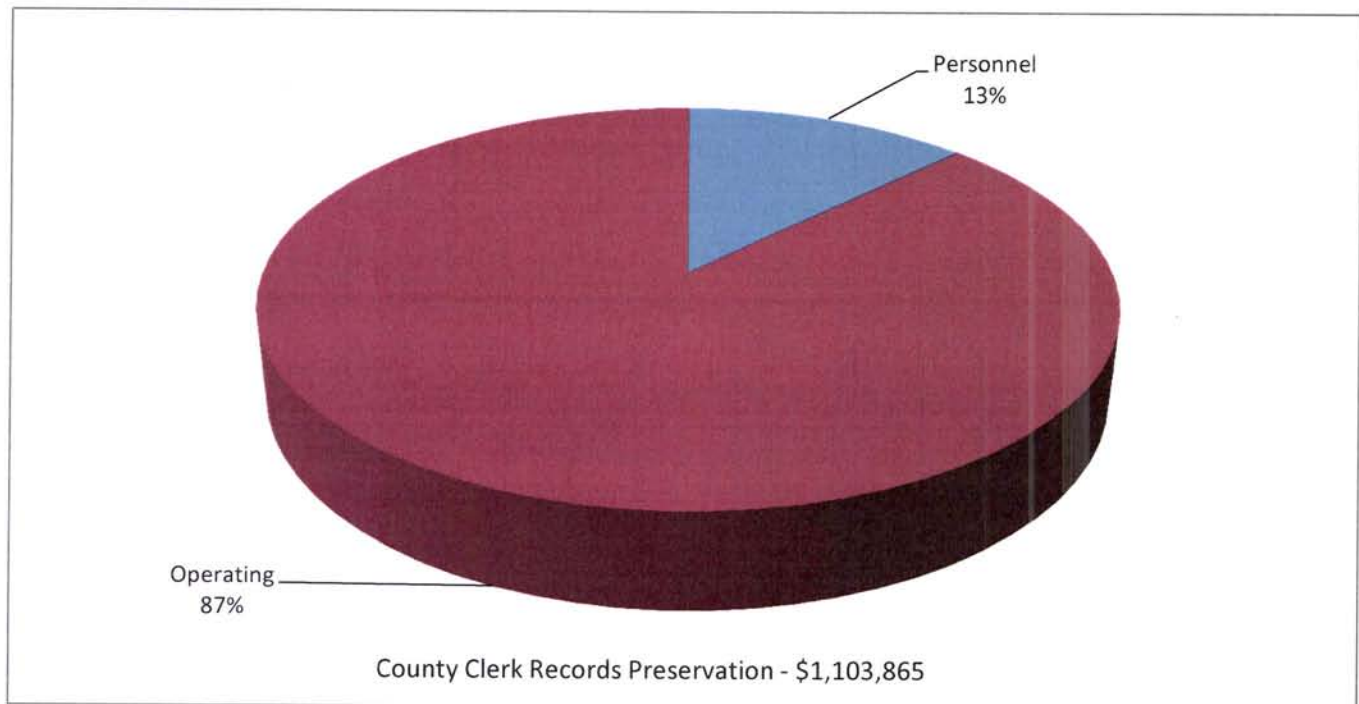


LUBBOCK COUNTY, TEXAS  
COUNTY CLERK RECORDS PRESERVATION

G/L 091

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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 55,207	\$ 130,396	\$ 139,779
Operating	284,482	887,403	964,086
Capital	26,916	-	-
Transfers Out	-	-	-
Total Budget	\$ 366,605	\$ 1,017,799	\$ 1,103,865



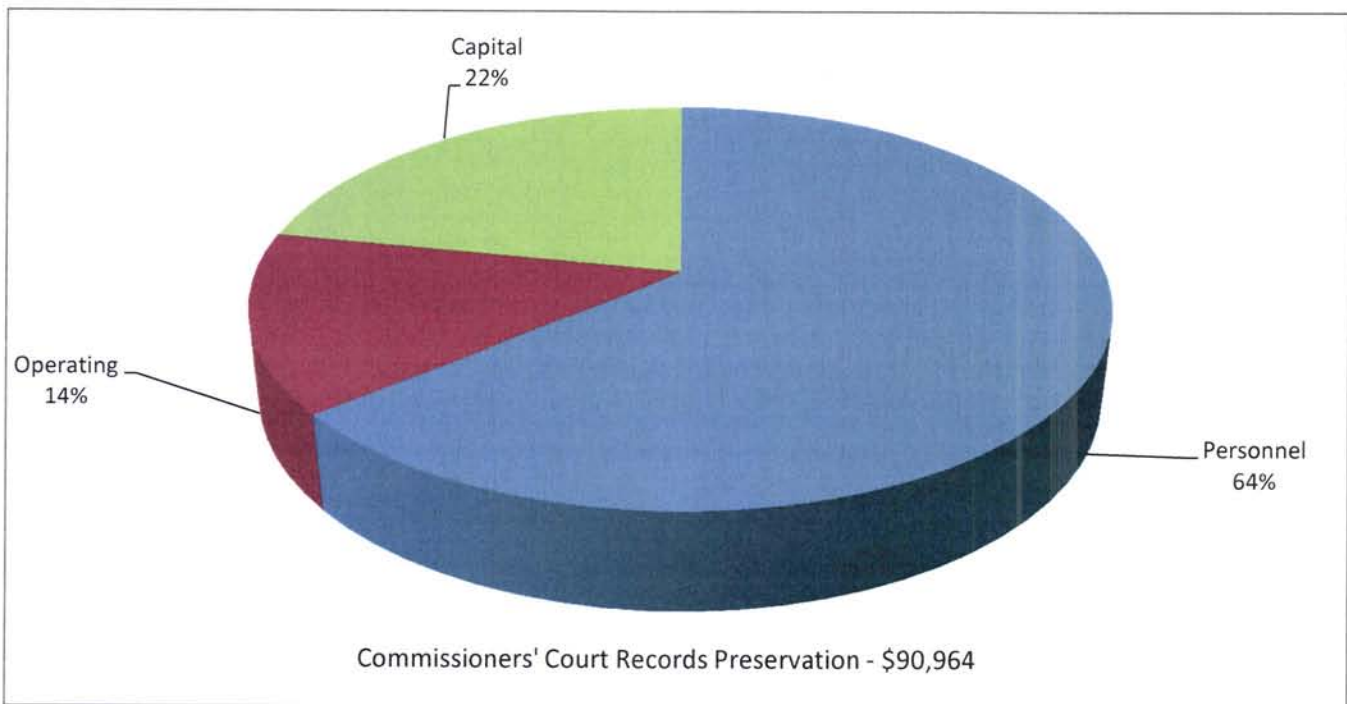
Staff by Classification	FY 12	FY 13	FY 14
Clerical	2	2	2
Regular Part-Time	1	1	1

LUBBOCK COUNTY, TEXAS  
COMMISSIONERS' COURT RECORDS PRESERVATION

G/L 092

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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 48,615	\$ 54,512	\$ 57,964
Operating	3,959	13,000	13,000
Capital	97,017	60,000	20,000
Transfers Out	-	-	-
Total Budget	\$ 149,591	\$ 127,512	\$ 90,964

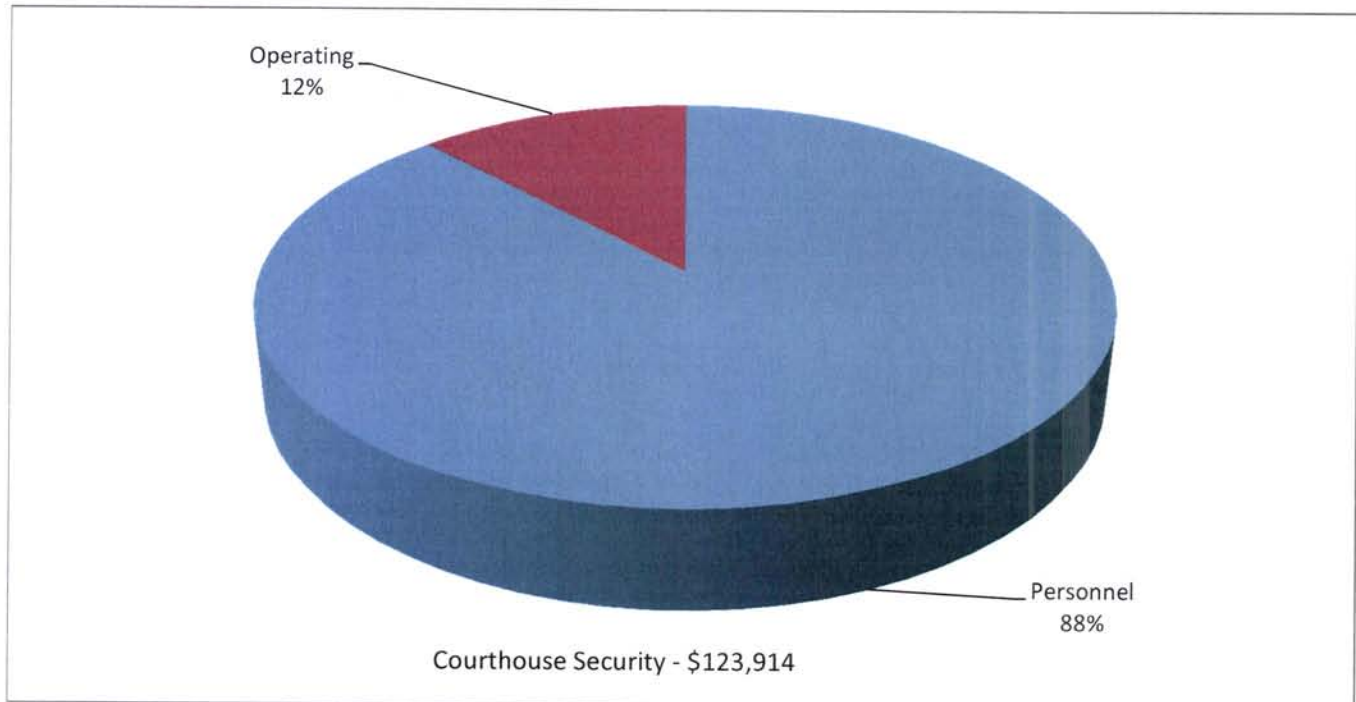


Staff by Classification	FY 12	FY 13	FY 14
Professional	1	1	1



This fund accounts for the cost of providing security services for all district, county, and justice courtrooms, and protection for the judges, staff, victims, and the public.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 111,599	\$ 105,956	\$ 108,870
Operating	8,972	15,044	15,044
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 120,571	\$ 121,000	\$ 123,914



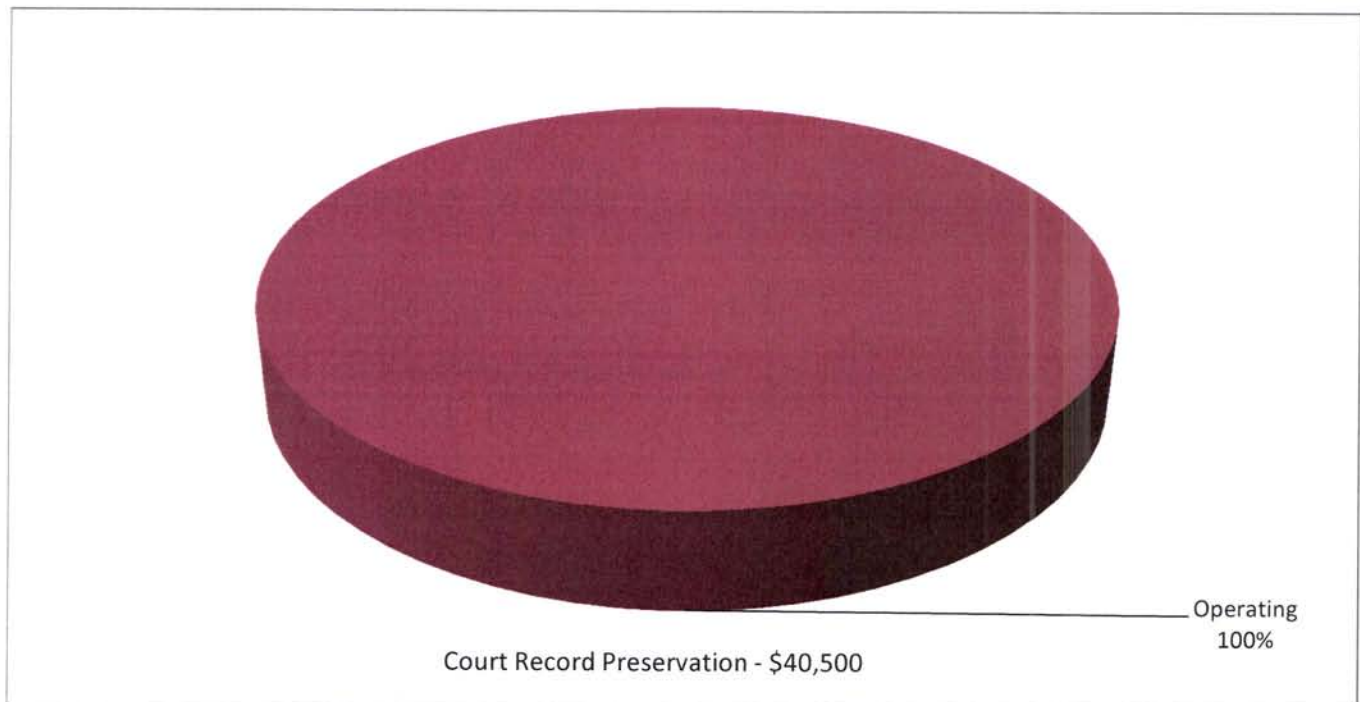
Staff by Classification	FY 12	FY 13	FY 14
Public Safety	3	3	2

LUBBOCK COUNTY, TEXAS  
COURT RECORD PRESERVATION

G/L 094

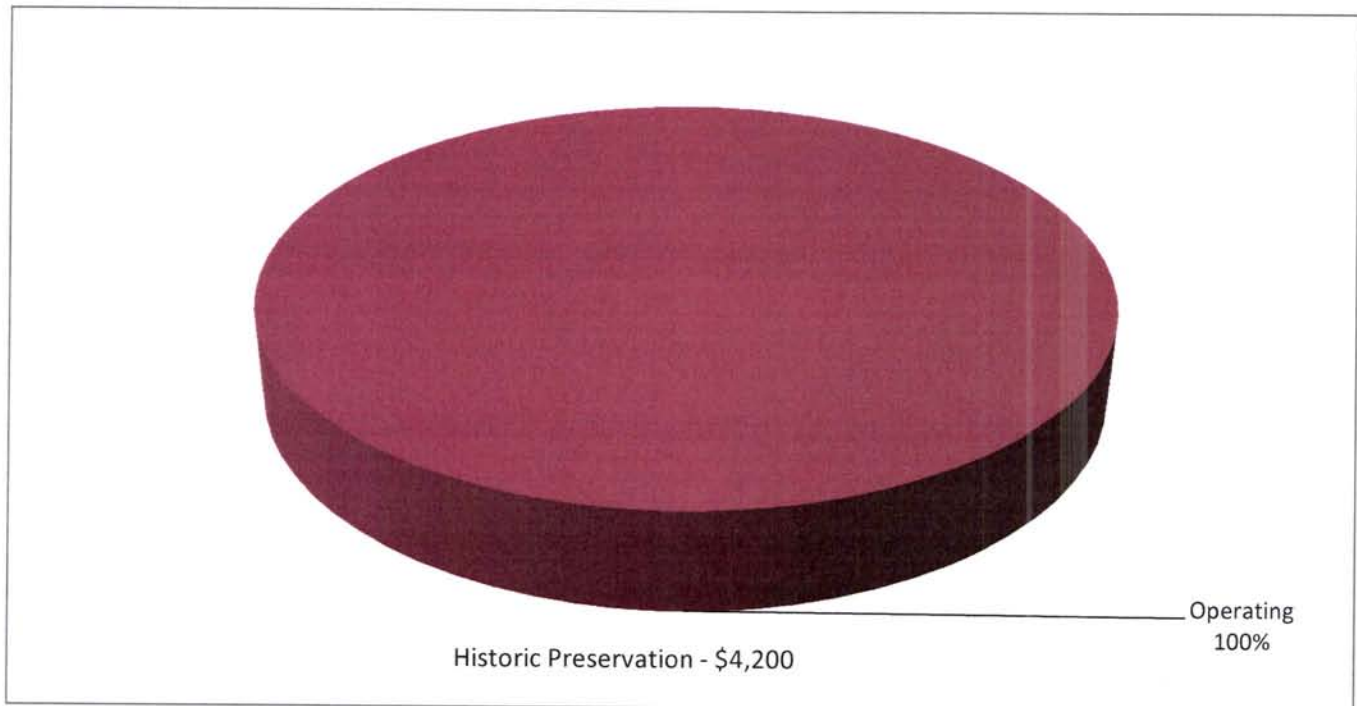
Lubbock County has four preservation funds, County Clerk, District Clerk, Commissioners' Court, and Court Record. A defendant convicted of an offense in a county court, a county court at law, or a district court is required to pay a records management and preservation fee. The fee was approved by the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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	41,072	2,000	40,500
Capital	-	44,150	-
Transfers Out	-	-	-
Total Budget	\$ 41,072	\$ 46,150	\$ 40,500



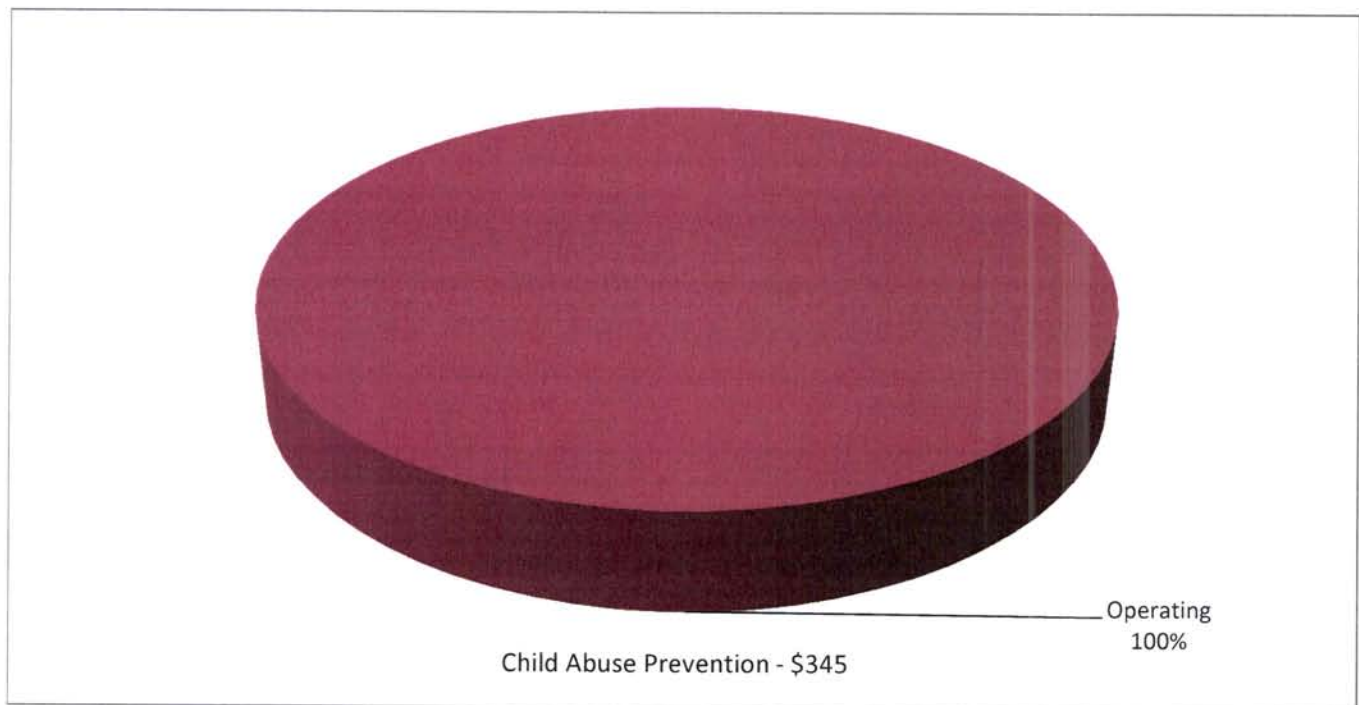
Lubbock County signed a contract to write a Historic Lubbock County book and received royalties from the advertisements. The royalty money was then used to buy extra Historic Lubbock County books that are sold both retail and wholesale. The Historical Commission can use the proceeds from the sale of the extra books for historical preservation.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	-	4,200	4,200
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ -	\$ 4,200	\$ 4,200



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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	-	320	345
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ -	\$ 320	\$ 345



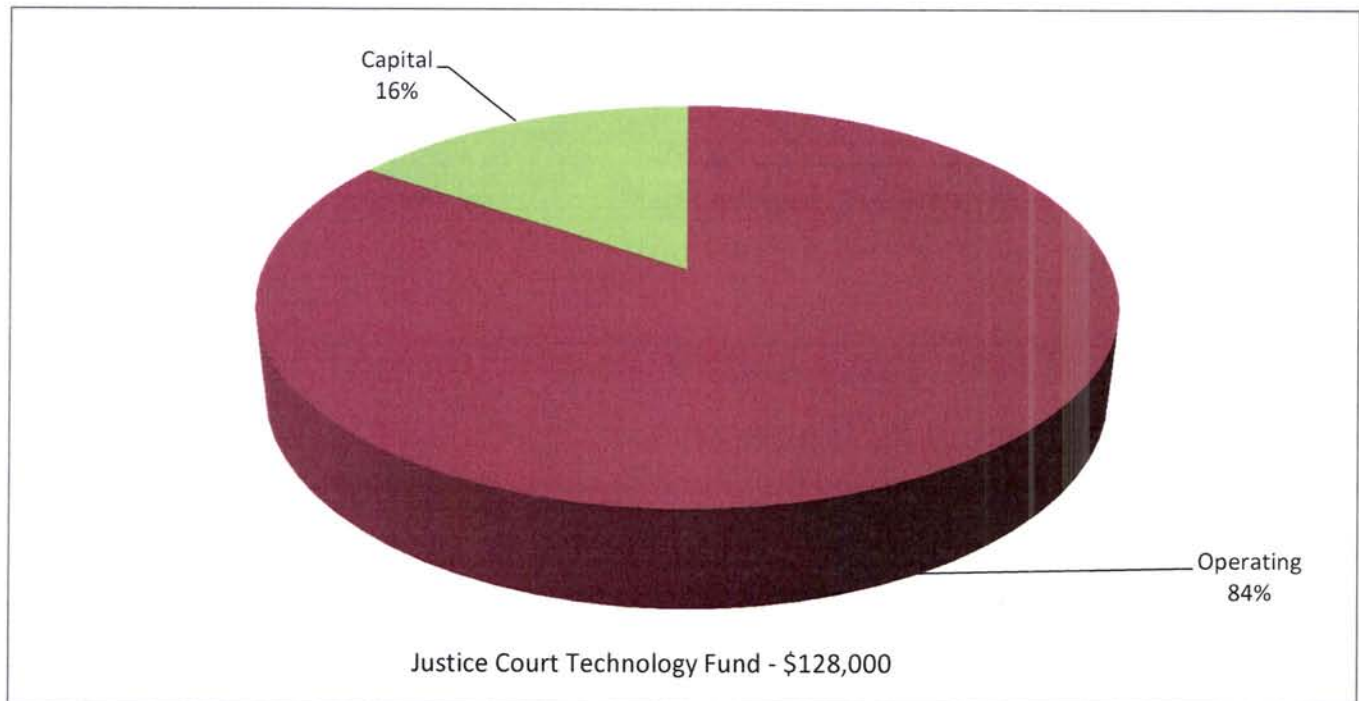


LUBBOCK COUNTY, TEXAS  
JUSTICE COURT TECHNOLOGY FUND

G/L 098

This fund was established in FY 2006 to account for fees collected upon conviction of a misdemeanor offense in a justice court. Funds can only be utilized to finance the purchase and maintenance of technological enhancements for justice courts and for the cost of continuing education and training regarding technological enhancements for judges and justice court clerks.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	9,368	99,825	108,000
Capital	-	-	20,000
Transfers Out	-	-	-
Total Budget	\$ 9,368	\$ 99,825	\$ 128,000

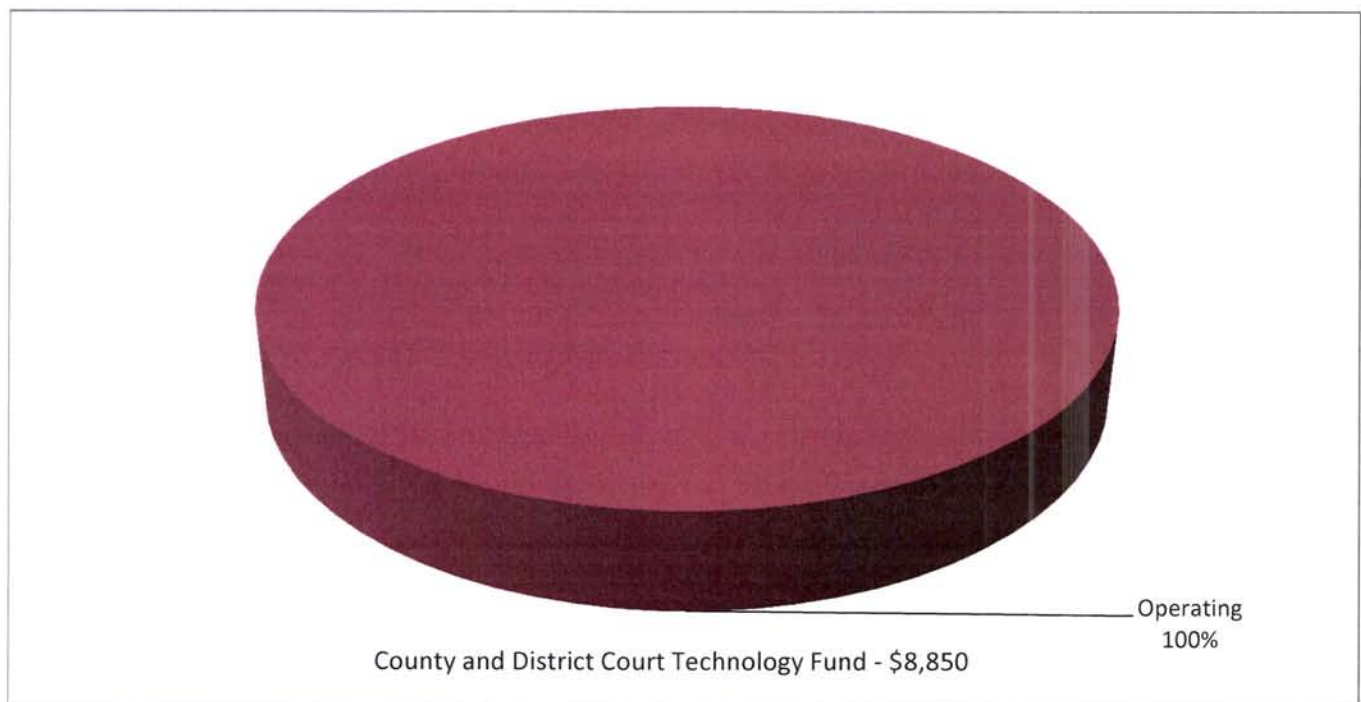


LUBBOCK COUNTY, TEXAS  
COUNTY AND DISTRICT COURT TECHNOLOGY FUND

G/L 099

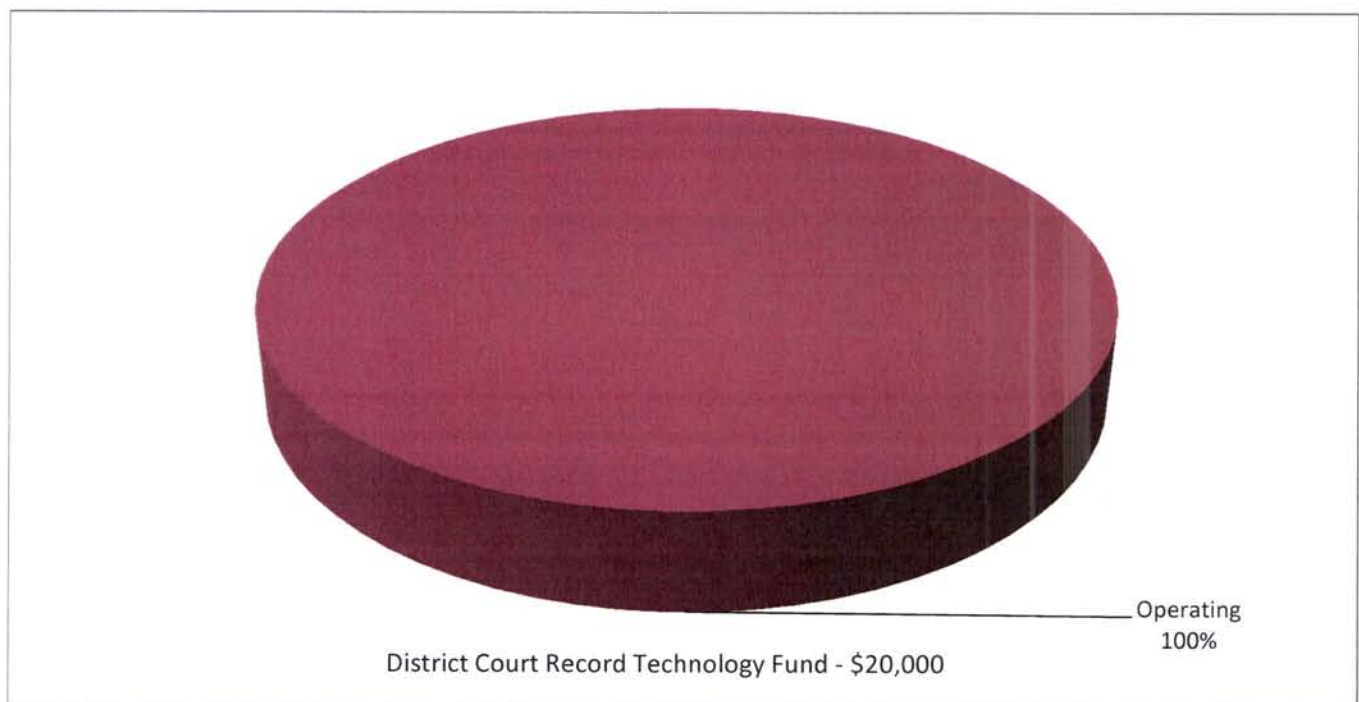
This fund was established to account for fees collected upon conviction of a criminal offense in a county court, statutory county court, or district court. The funds can only be used in compliance with Article 102.0169 Code of Criminal Procedures.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -		\$ -
Operating	-	8,680	8,850
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ -	\$ 8,680	\$ 8,850



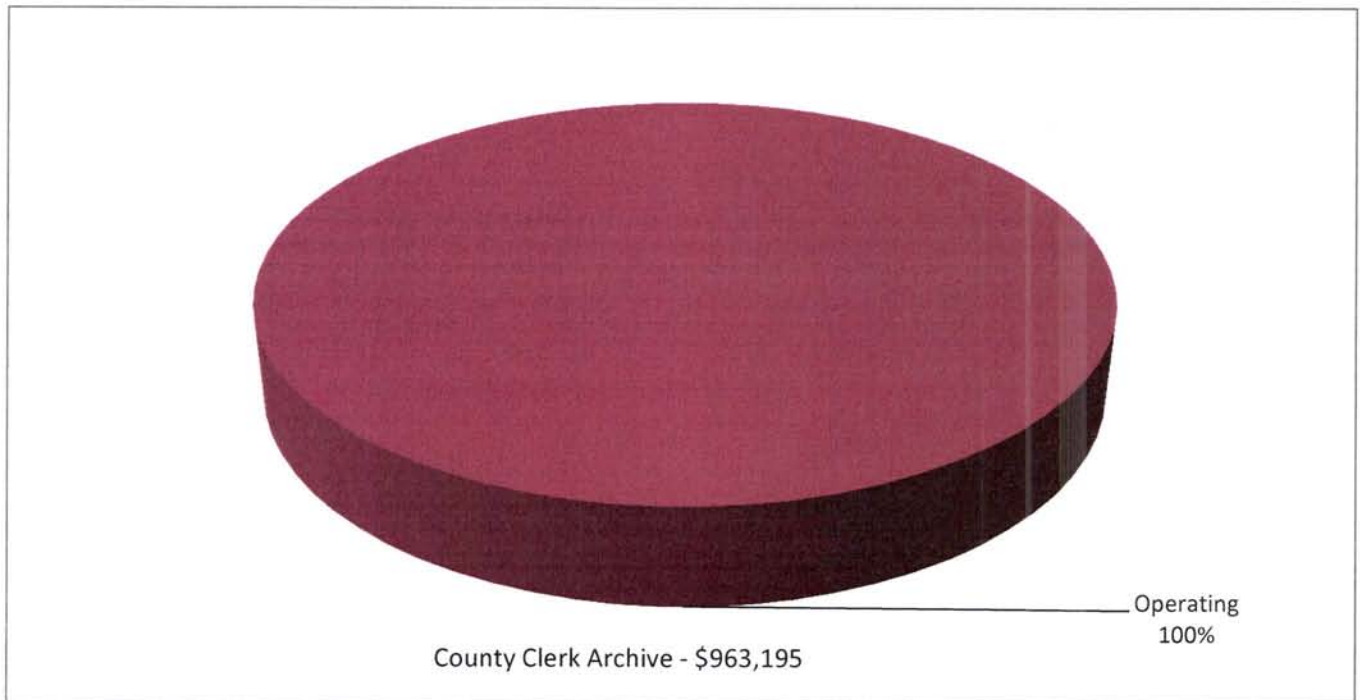
The Commissioners' Court adopts a district court records archive fee as allowed under Government Code Section 51.305. The fee is for preservation and restoration services performed in connection with maintaining district court records.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -		\$ -
Operating	19,910	16,800	20,000
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 19,910	\$ 16,800	\$ 20,000



Lubbock County has two archive funds. These funds were established through a fee collected of up to \$5 on all documents filed in the clerks' offices and can only be spent in accordance with a records archive plan filed by the clerks and approved by the Commissioners' Court. Funds can only be used for the specific purpose of archiving and preserving records filed in the clerks' offices prior to 1974.

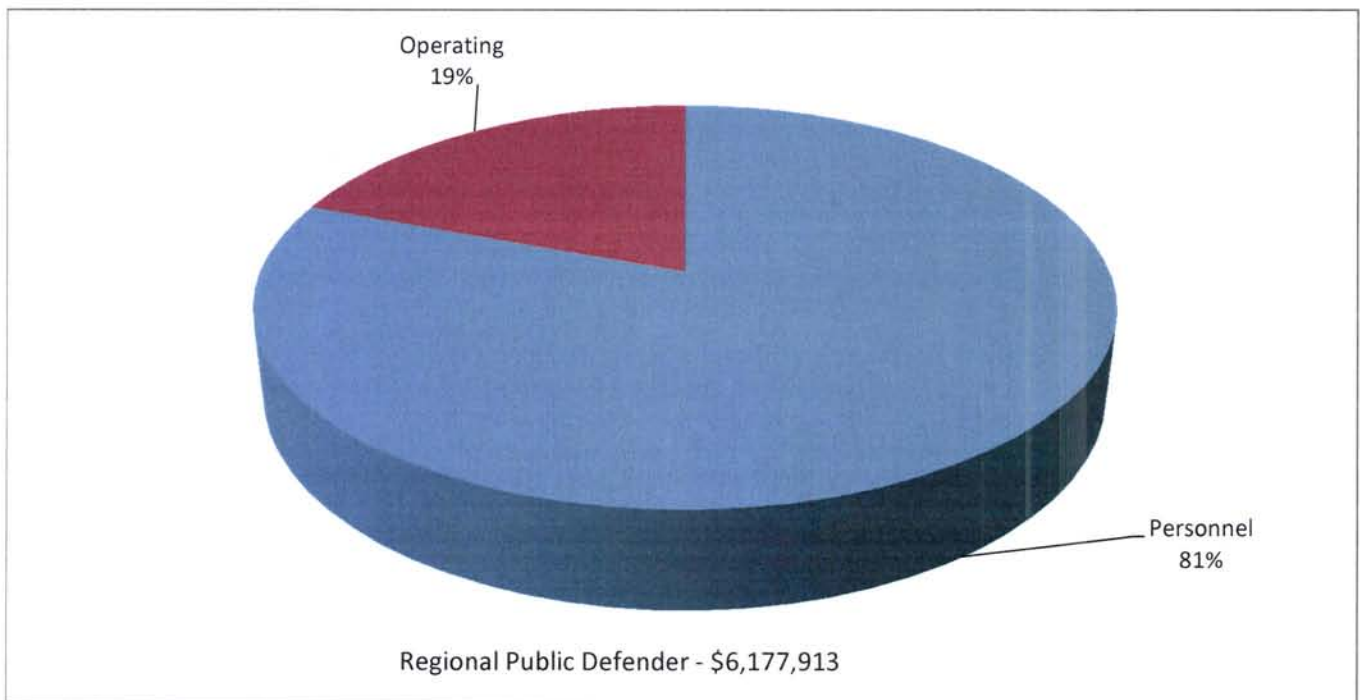
Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -		\$ -
Operating	-	525,000	963,195
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ -	\$ 525,000	\$ 963,195





In FY 2008, Lubbock County was awarded a grant from the Task Force for Capital Murder Cases. The office is based in Lubbock County and currently has inter-local agreements with 170 counties to provide public defense for capital murders. Each county pays a pre-determined rate based on historical information relating to capital murders in that respective county.

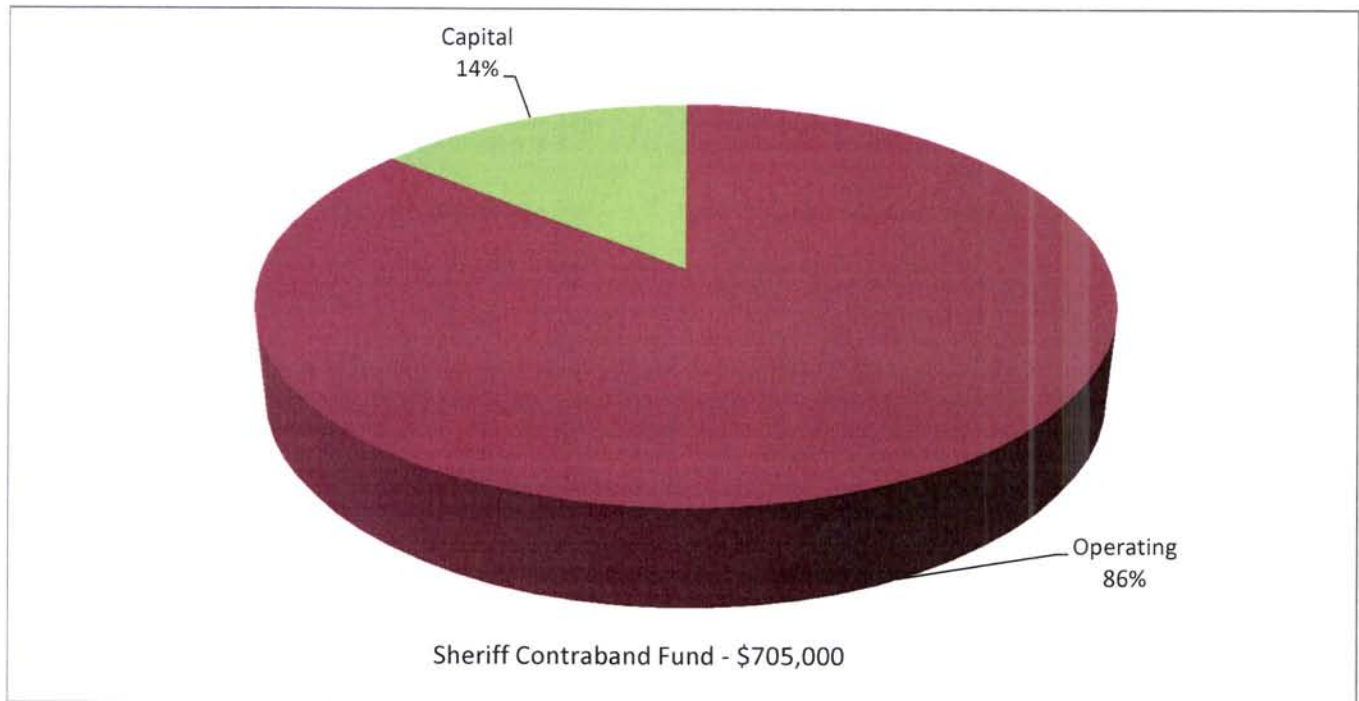
Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 2,322,819	\$ 4,517,230	\$ 4,982,101
Operating	1,070,636	2,050,831	1,195,812
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 3,393,455	\$ 6,568,061	\$ 6,177,913



Staff by Classification	FY 12	FY 13	FY 14
Appointed	21	23	21
Administrative	1	1	1
Professional	15	20	15
Public Safety	8	10	8
Clerical	10	10	10

This is a discretionary fund of the Sheriff's Office and it is supported by funds and assets that are seized and subsequently awarded to the County by court orders.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	190,650	605,000	605,000
Capital	-	100,000	100,000
Transfers Out	-	-	-
Total Budget	\$ 190,650	\$ 705,000	\$ 705,000

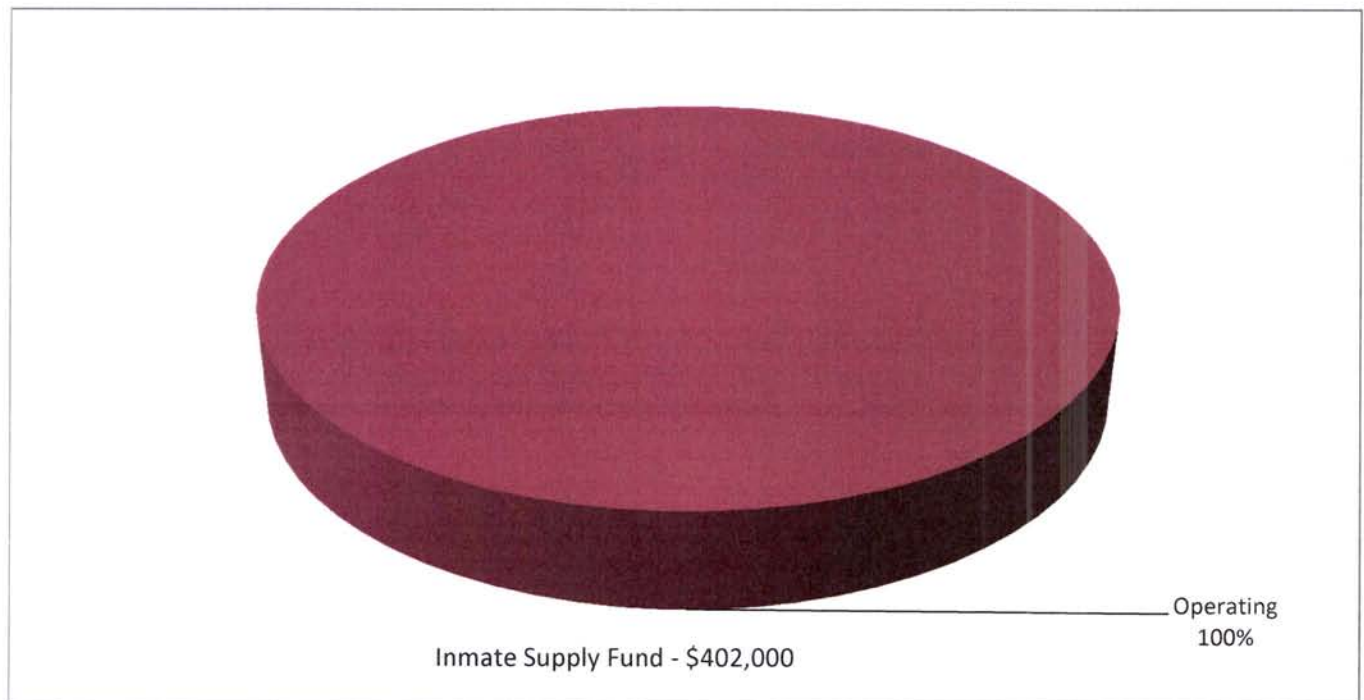


LUBBOCK COUNTY, TEXAS  
INMATE SUPPLY FUND

G/L 124

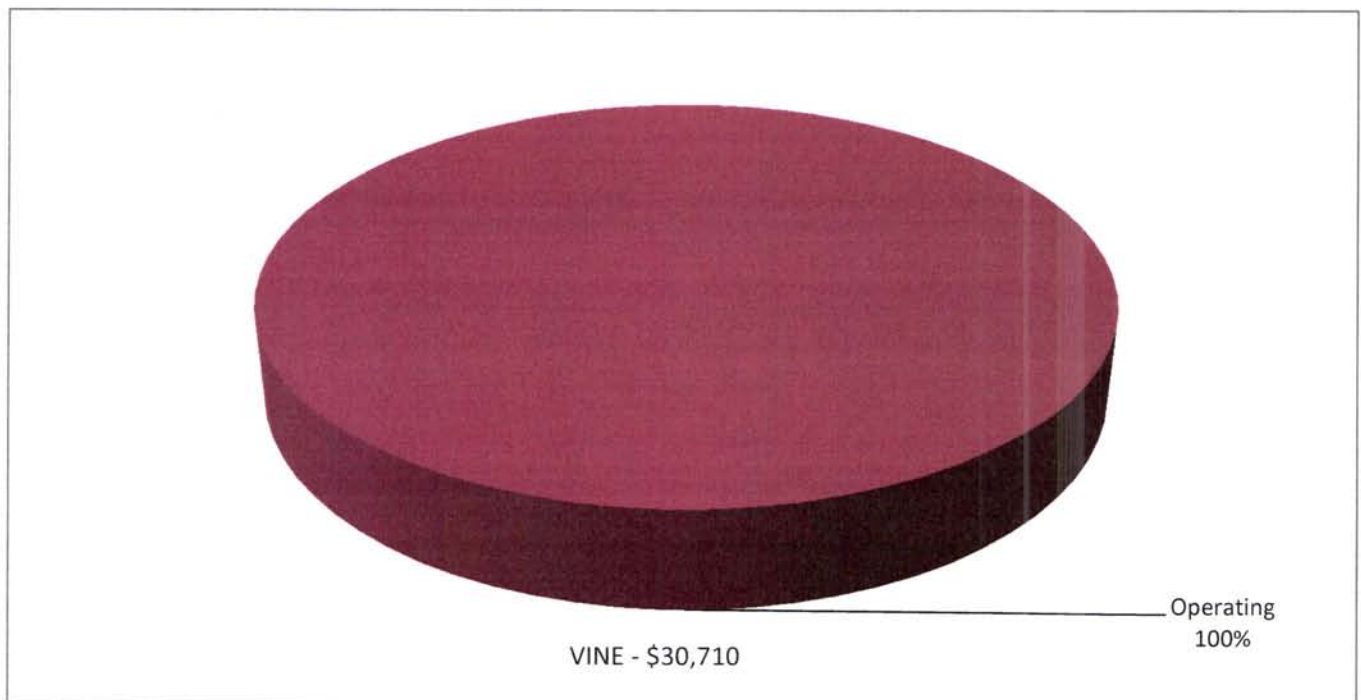
This is a discretionary fund of the Sheriff's Office. It is used to maintain the Sheriff's Commissary accounts.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	320,002	402,000	402,000
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 320,002	\$ 402,000	\$ 402,000



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

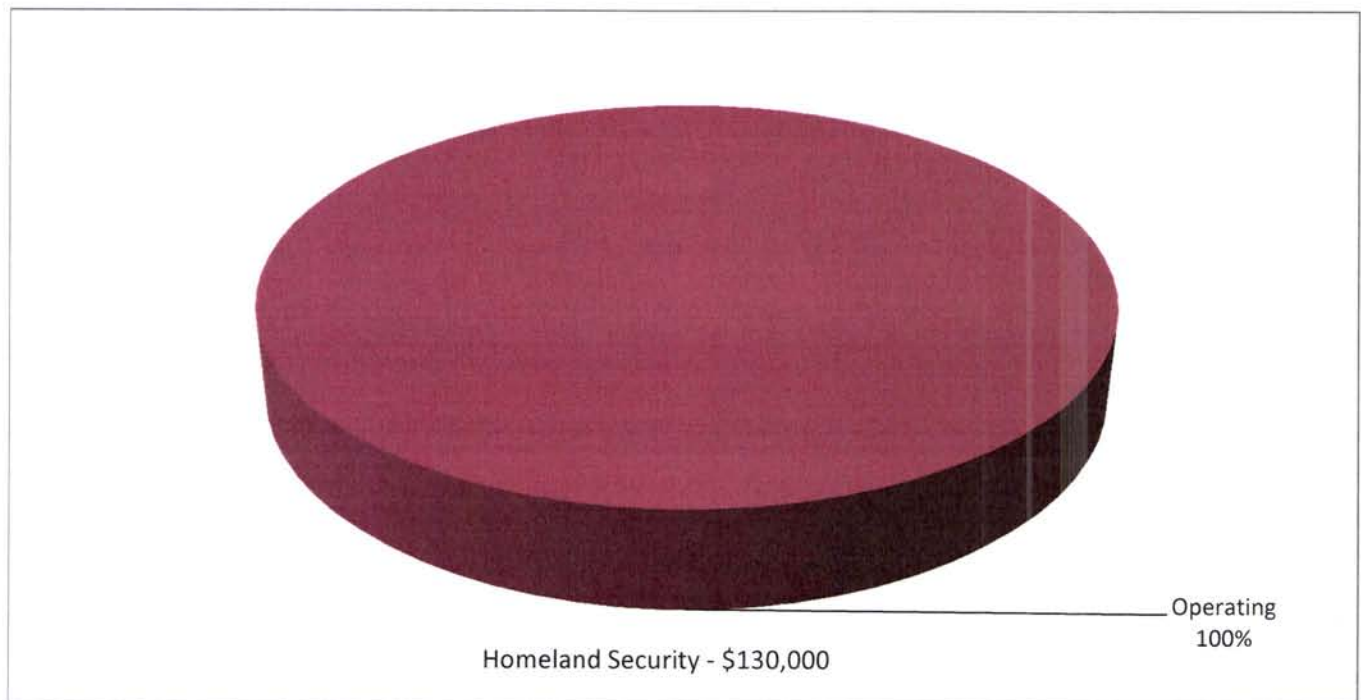
Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	30,710	30,710	30,710
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 30,710	\$ 30,710	\$ 30,710





The Homeland Security/Hazard Mitigation grant is designed to fund the development of a Federal Emergency Management Agency (FEMA) approved county-wide Hazard Mitigation Action Plan for the South Plains Association of Governments. FEMA requires the Hazard Mitigation Actions Plans be updated and approved every five years.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	27,285	130,000	130,000
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 27,285	\$ 130,000	\$ 130,000

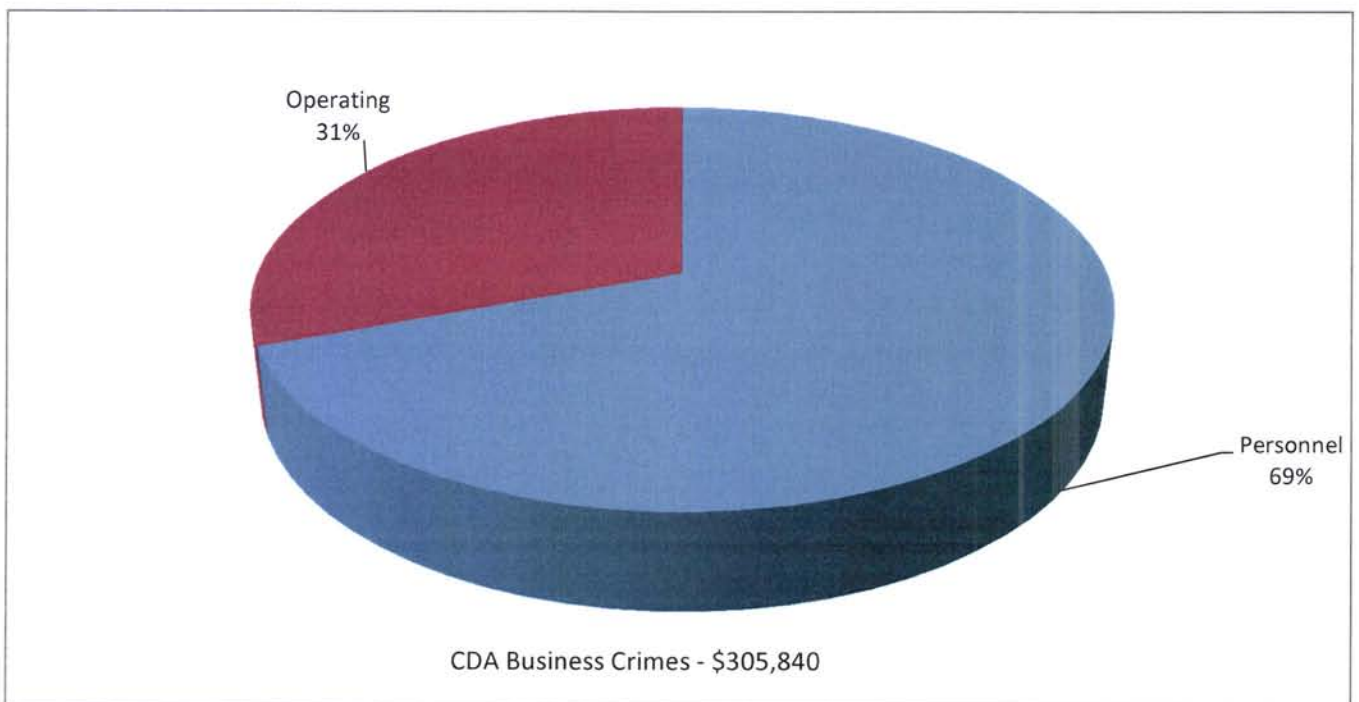


The LECD (Lubbock Emergency Communications District) Technology Grant provides funds to local emergency services providers to underwrite projects that enhance the delivery of 9-1-1 services.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	-	-	-
Capital	31,819	-	-
Transfers Out	-	-	-
Total Budget	\$ 31,819	\$ -	\$ -

By statute, the CDA's hot check office may collect a fee for collecting and processing a bad check. The fee varies depending on the amount of the check issued. The fees collected are to be deposited into a fund and may be used at the sole discretion of the District Attorney.

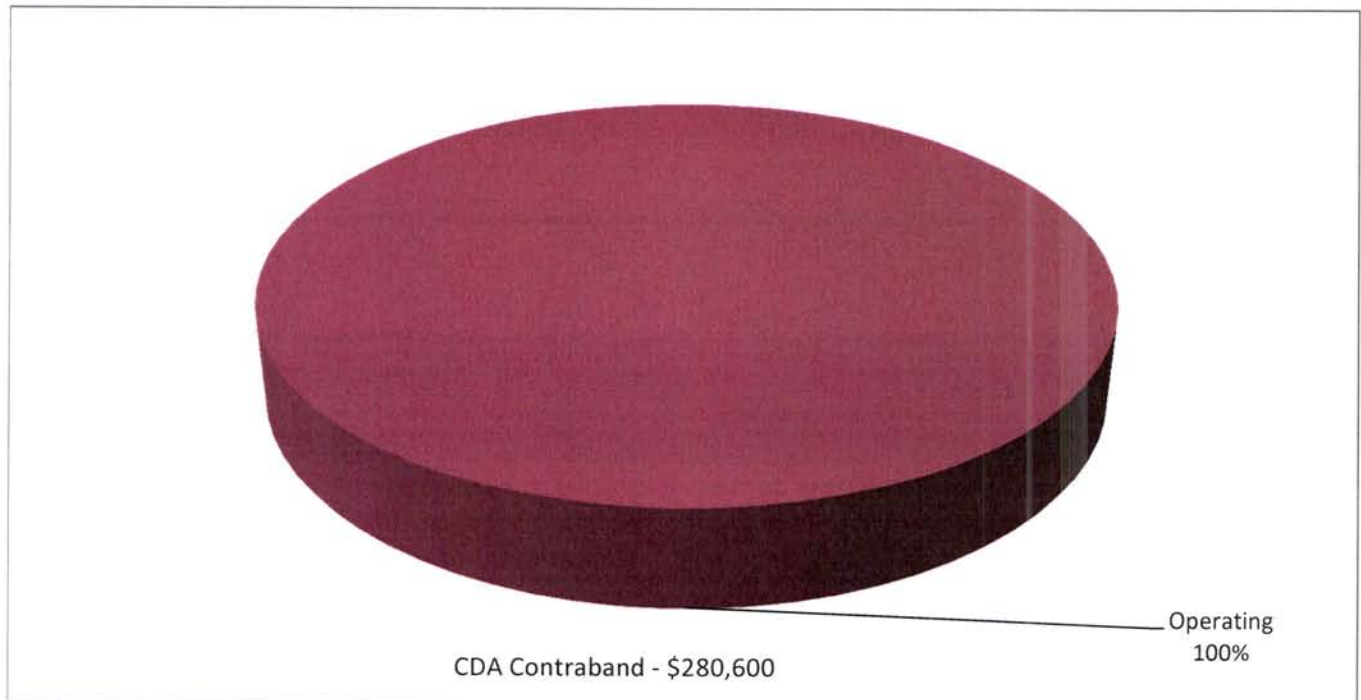
Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 182,063	\$ 211,640	\$ 211,640
Operating	82,710	95,700	94,200
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 264,773	\$ 307,340	\$ 305,840



Staff by Classification	FY 12	FY 13	FY 14
Public Safety	1	1	1
Clerical	3	0	0

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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	194,223	253,000	280,600
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 194,223	\$ 253,000	\$ 280,600



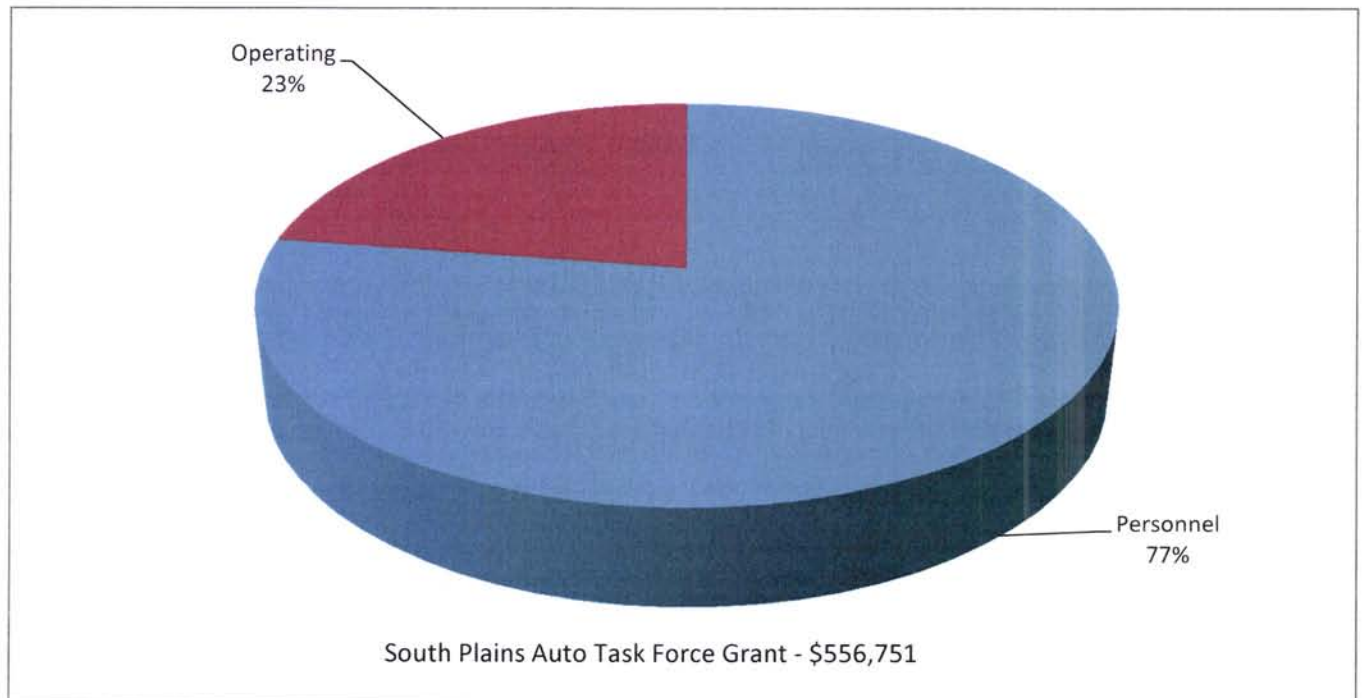


LUBBOCK COUNTY, TEXAS  
SOUTH PLAINS AUTO TASK FORCE GRANT

G/L 164

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

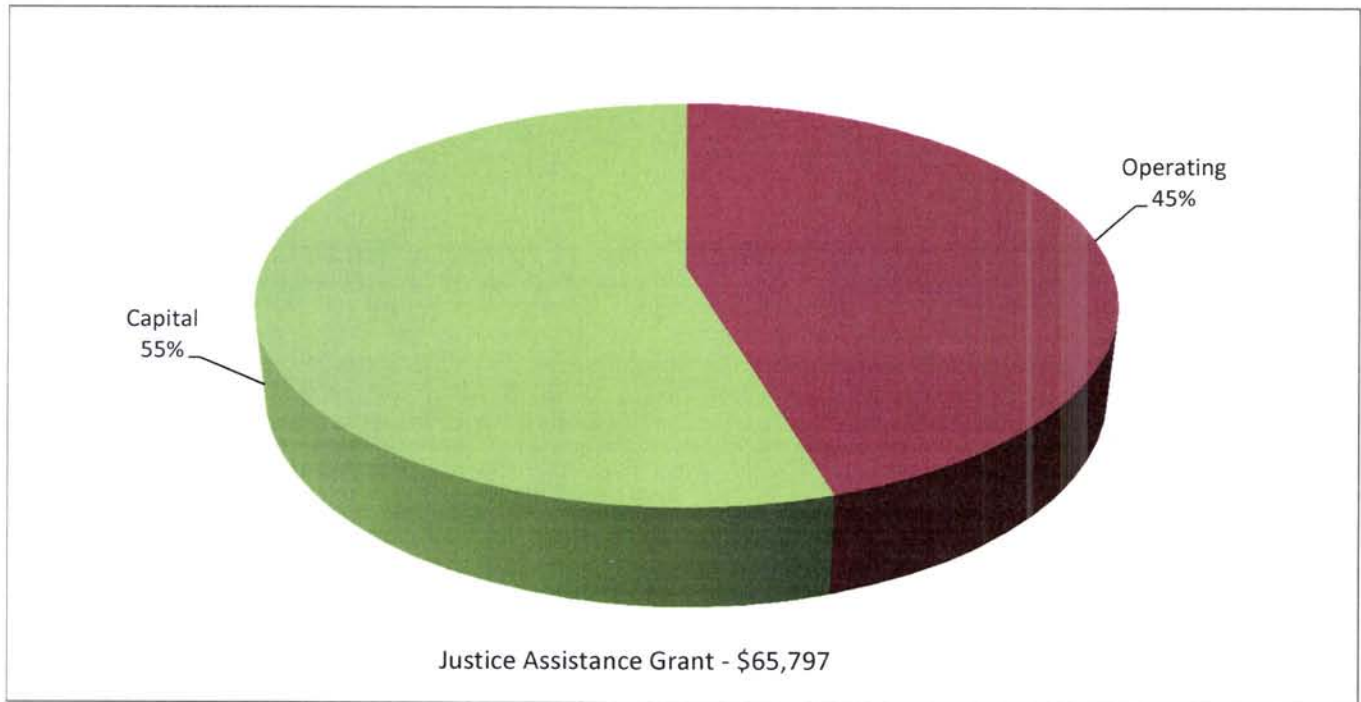
Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 392,352	\$ 405,129	\$ 430,272
Operating	130,718	129,344	126,479
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 523,071	\$ 534,473	\$ 556,751



Staff by Classification	FY 12	FY 13	FY 14
Administrative	1	1	1
Public Safety	4	4	4
Clerical	1	1	1

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

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	26,245	23,844	29,816
Capital	66,637	42,441	35,981
Transfers Out	-	-	-
Total Budget	\$ 92,882	\$ 66,285	\$ 65,797

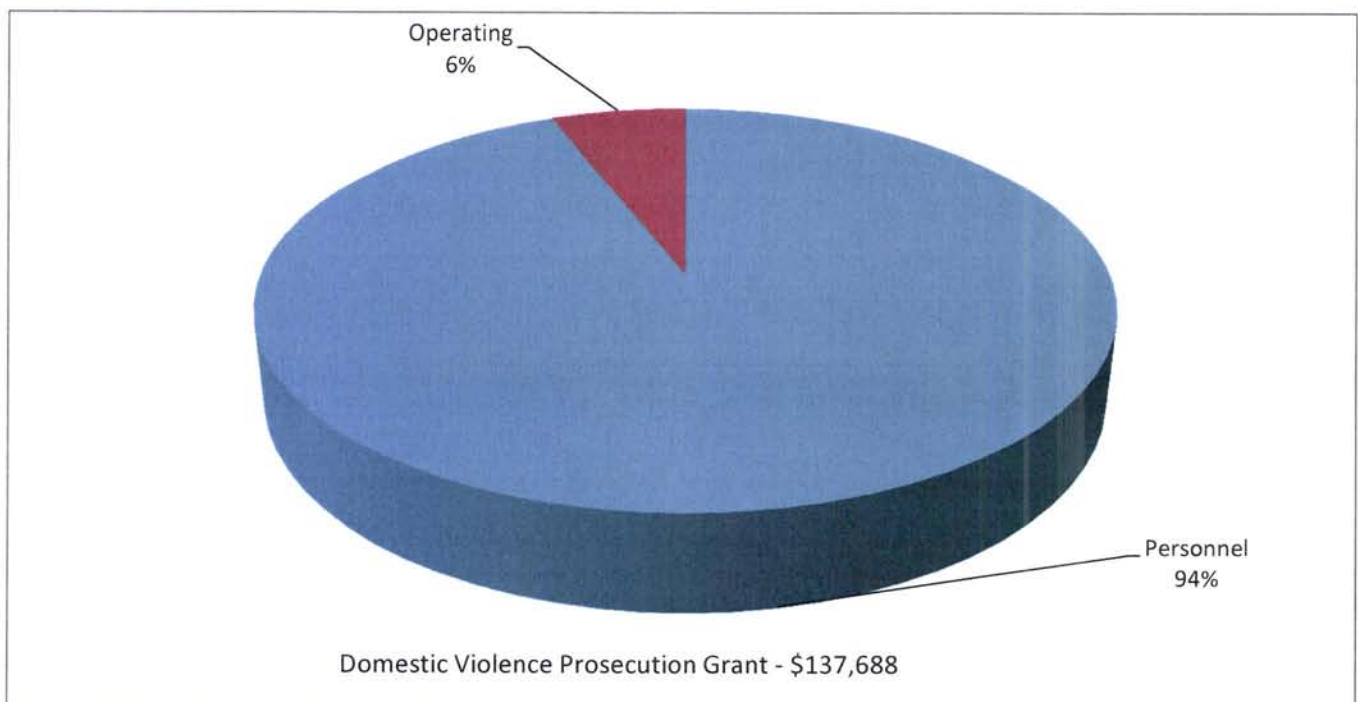


LUBBOCK COUNTY, TEXAS  
DOMESTIC VIOLENCE PROSECUTION GRANT

G/L 175

The Domestic Violence Prosecution grant program provides assistance in developing and strengthening effective law enforcement, prosecution, and court strategies to combat violent crimes against women and in developing and strengthening victim services in such cases.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ 92,978	\$ 109,029	\$ 129,368
Operating	6,856	13,000	8,320
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 99,834	\$ 122,029	\$ 137,688



Staff by Classification	FY 12	FY 13	FY 14
Professional	1	1	1
Clerical	1	1	1

# **Lubbock County, Texas**

## **Adopted Budget**

**FY 2013 - 2014**



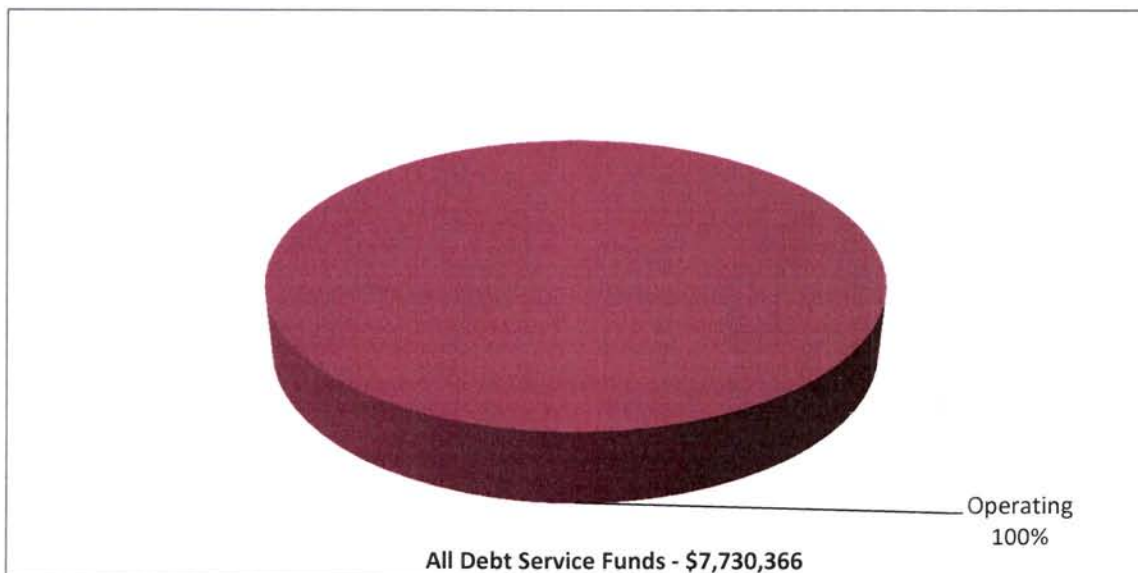
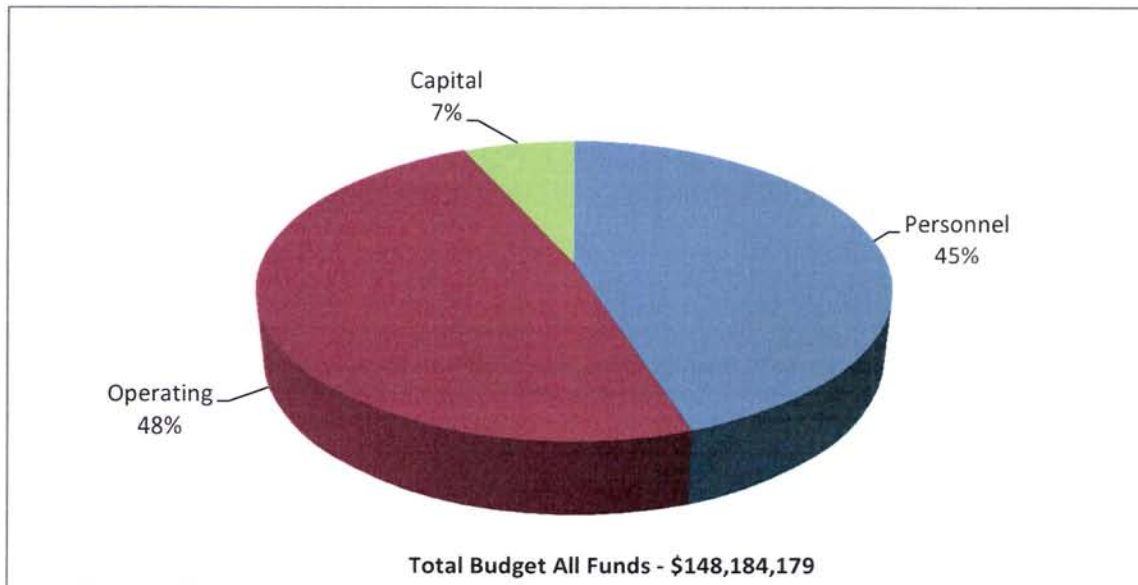
Debt Service Funds  
Revenue & Expenditure  
Summaries



**LUBBOCK COUNTY, TEXAS**

**TOTAL BUDGET ALL FUNDS vs. ALL DEBT SERVICE FUNDS**

These funds are used to accumulate monies for payment of debt service on general obligation bonds, tax notes and certificates of obligation which are due in annual installments. Property tax is levied to finance the debt service.



LUBBOCK COUNTY, TEXAS  
INTEREST/SINKING FUND

G/L 201

The Debt Service Funds are used to accumulate monies for payment of debt service on general obligation bonds, certificates of obligation and tax notes which are due in annual installments. Property tax is levied to finance the debt service.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	966,726	966,114	-
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 966,726	\$ 966,114	\$ -

LUBBOCK COUNTY, TEXAS  
INTEREST/SINKING FUND 03 BOND ISSUE

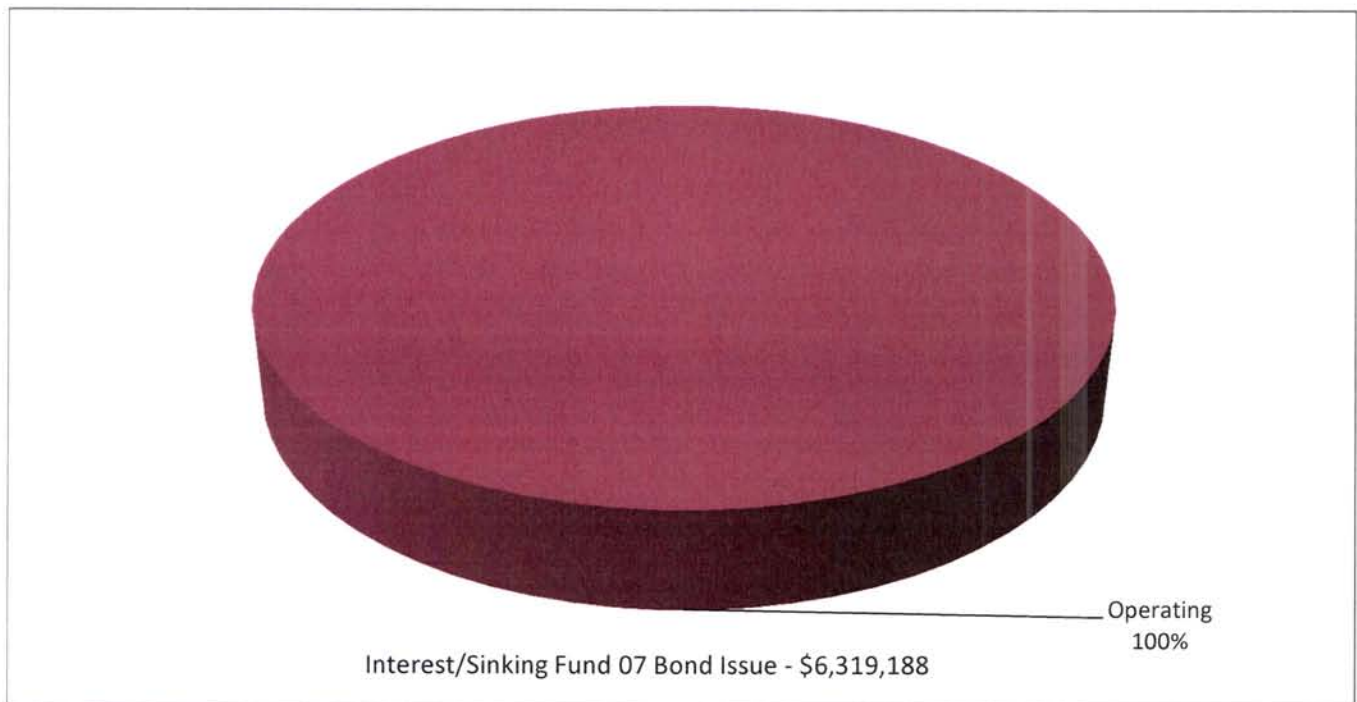
G/L 202

The Debt Service Funds are used to accumulate monies for payment of debt service on general obligation bonds, certificates of obligation and tax notes which are due in annual installments. Property tax is levied to finance the debt service.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	3,800,600	4,021,064	-
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 3,800,600	\$ 4,021,064	\$ -

The Debt Service Funds are used to accumulate monies for payment of debt service on general obligation bonds, certificates of obligation and tax notes which are due in annual installments. Property tax is levied to finance the debt service.

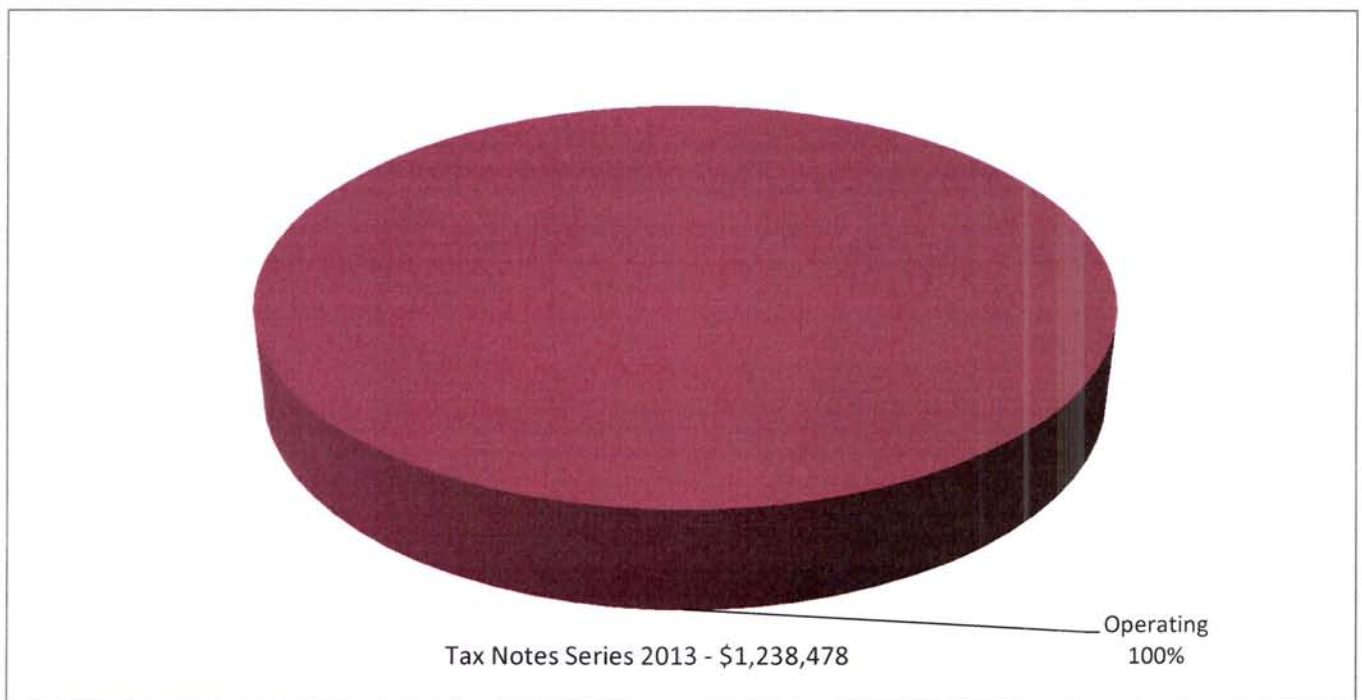
Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	2,522,788	2,521,588	6,319,188
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 2,522,788	\$ 2,521,588	\$ 6,319,188





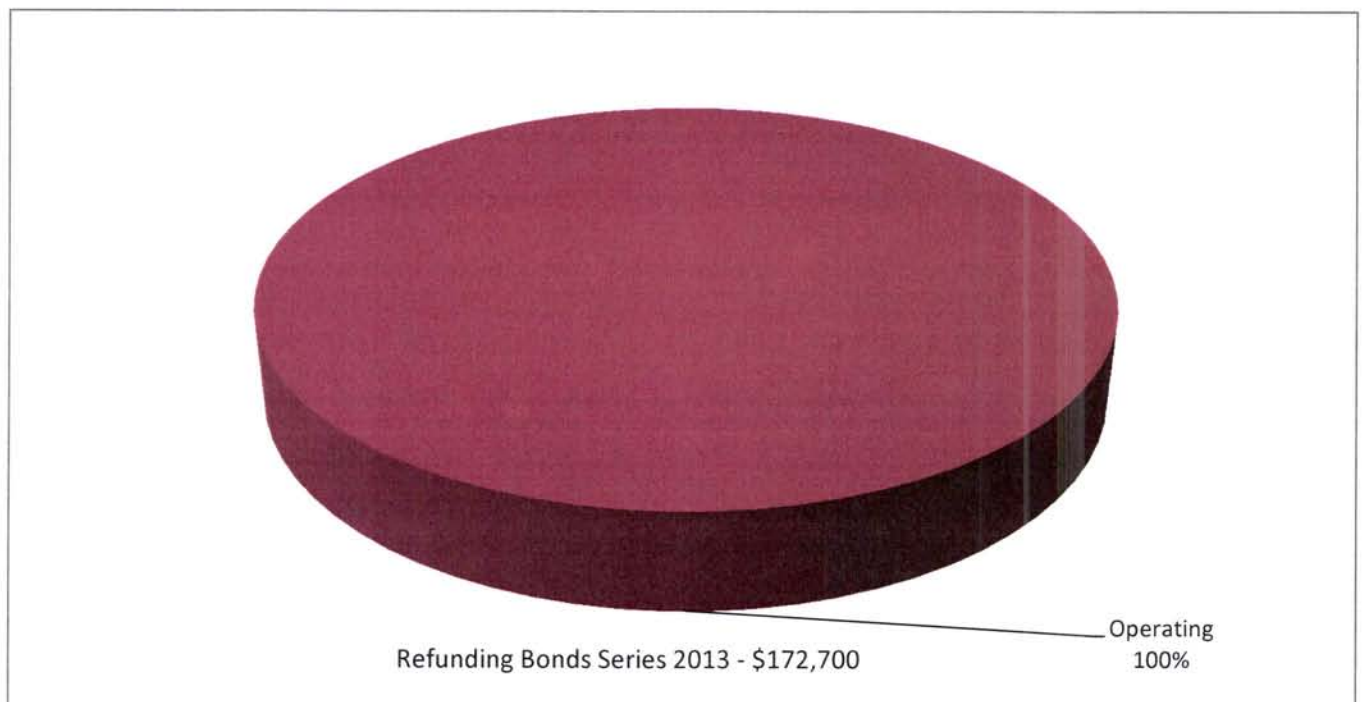
The Debt Service Funds are used to accumulate monies for payment of debt service on general obligation bonds, certificates of obligation and tax notes which are due in annual installments. Property tax is levied to finance the debt service.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	-	-	1,238,478
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ -	\$ -	\$ 1,238,478



The Debt Service Funds are used to accumulate monies for payment of debt service on general obligation bonds, certificates of obligation and tax notes which are due in annual installments. Property tax is levied to finance the debt service.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	-	-	172,700
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ -	\$ -	\$ 172,700



**Lubbock County, Texas**  
**Adopted Budget**  
**FY 2013 - 2014**

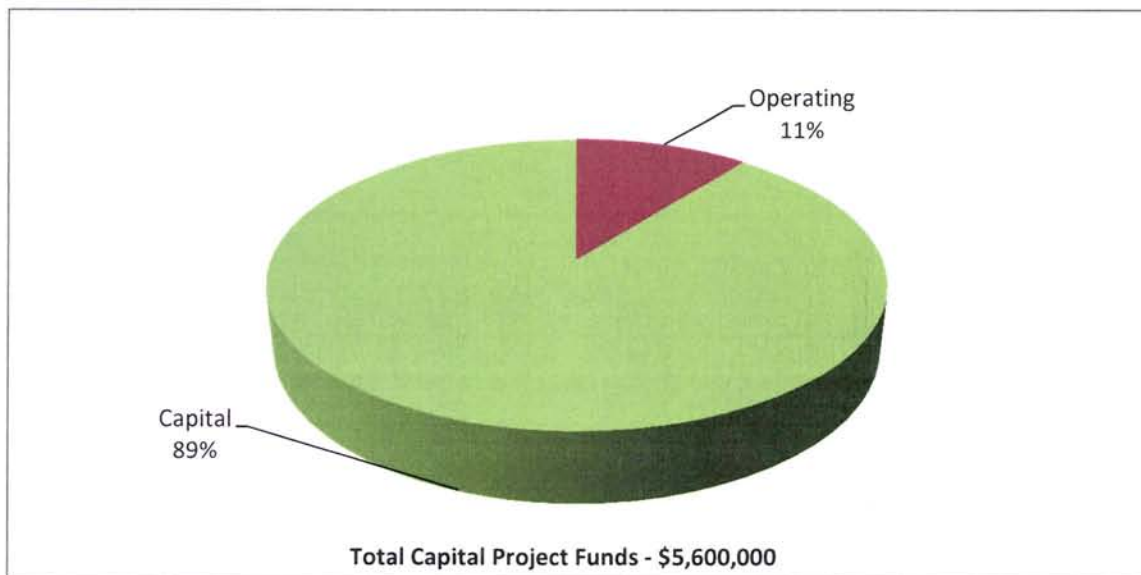
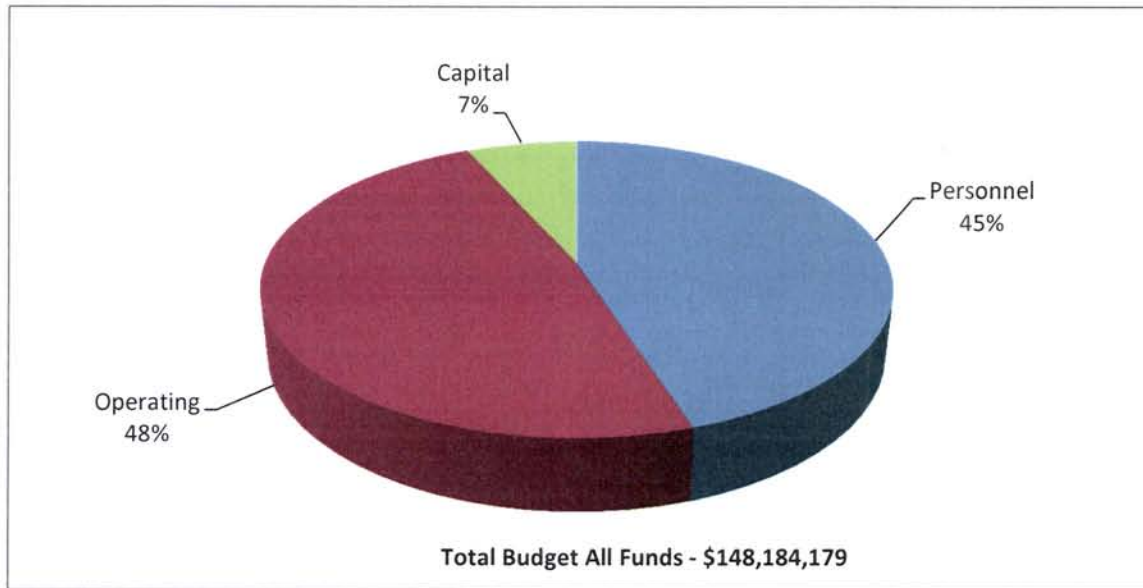


Capital Project Funds  
Revenue & Expenditure  
Summaries

**LUBBOCK COUNTY, TEXAS**

**TOTAL BUDGET ALL FUNDS vs. TOTAL CAPITAL PROJECT FUNDS**

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



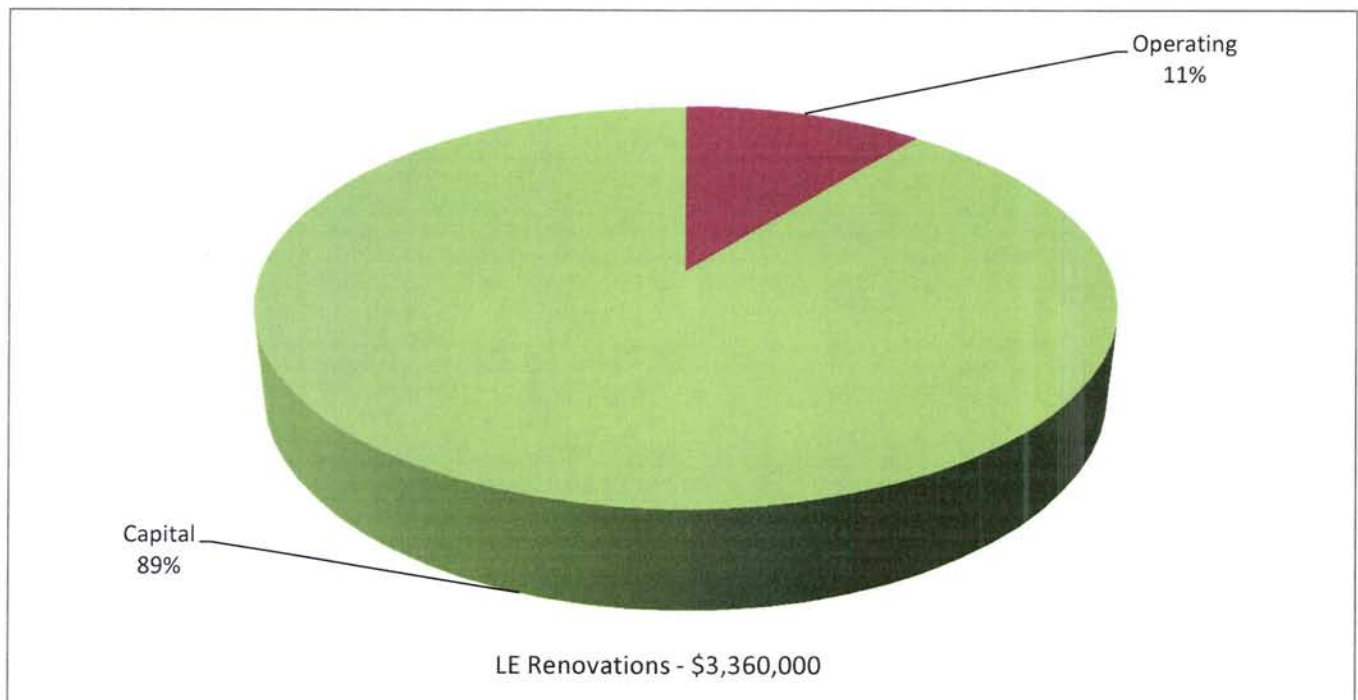


Capital Project Funds are a type of Governmental Fund that are used for the acquisition or construction of general fixed assets. This fund was used to track costs of the New Detention Center and will no longer be used after FY 2013.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	24,736	378,000	-
Capital	70,000	3,321,710	-
Transfers Out	-	-	-
Total Budget	\$ 94,736	\$ 3,699,710	\$ -

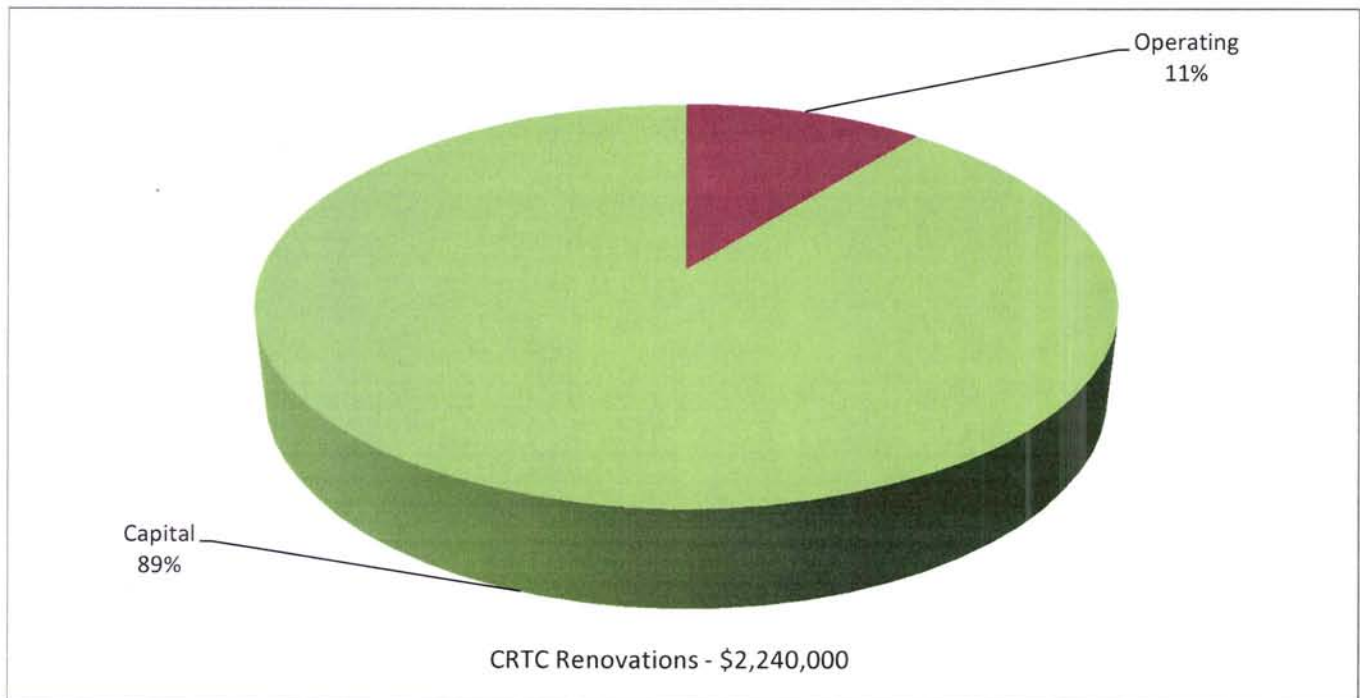
Capital Project Funds are a type of Governmental Fund that are used for the acquisition or construction of general fixed assets. This fund will be used to track costs of the renovation of the Law Enforcement Center.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	-	-	360,000
Capital	-	-	3,000,000
Transfers Out	-	-	-
Total Budget	\$ -	\$ -	\$ 3,360,000



Capital Project Funds are a type of Governmental Fund that are used for the acquisition or construction of general fixed assets. This fund will be used to track costs of the renovation of the CRTC building.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	-	-	240,000
Capital	-	-	2,000,000
Transfers Out	-	-	-
Total Budget	\$ -	\$ -	\$ 2,240,000



**Lubbock County, Texas**  
**Adopted Budget**  
**FY 2013 - 2014**



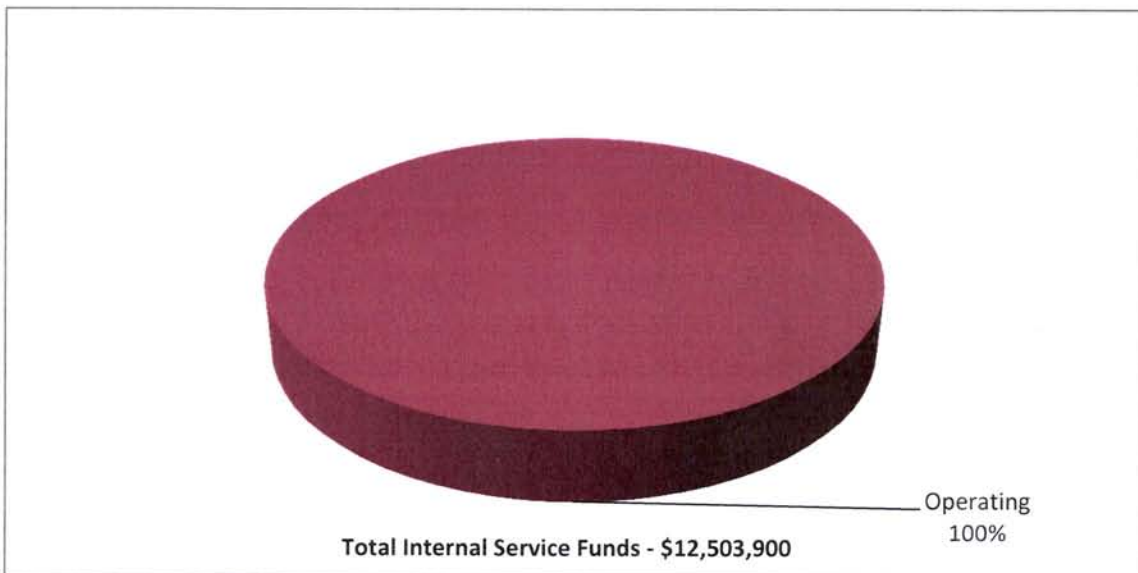
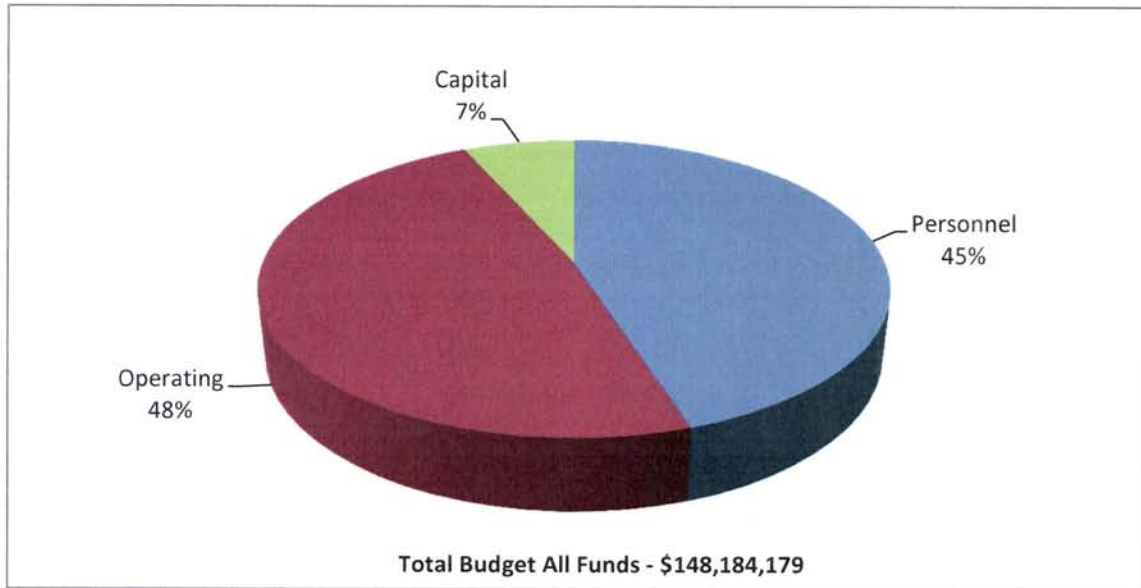
Internal Service Funds  
Revenue & Expenditure  
Summaries



**LUBBOCK COUNTY, TEXAS**

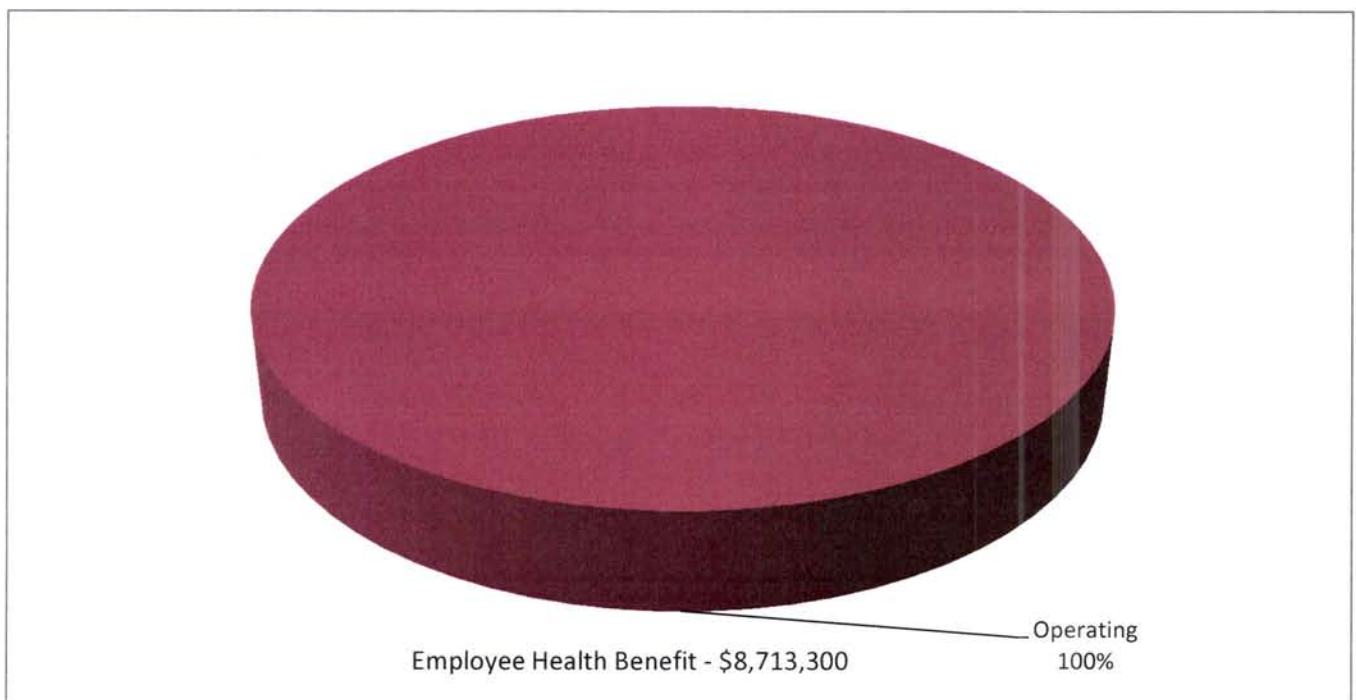
**TOTAL BUDGET ALL FUNDS vs. TOTAL INTERNAL SERVICE FUNDS**

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



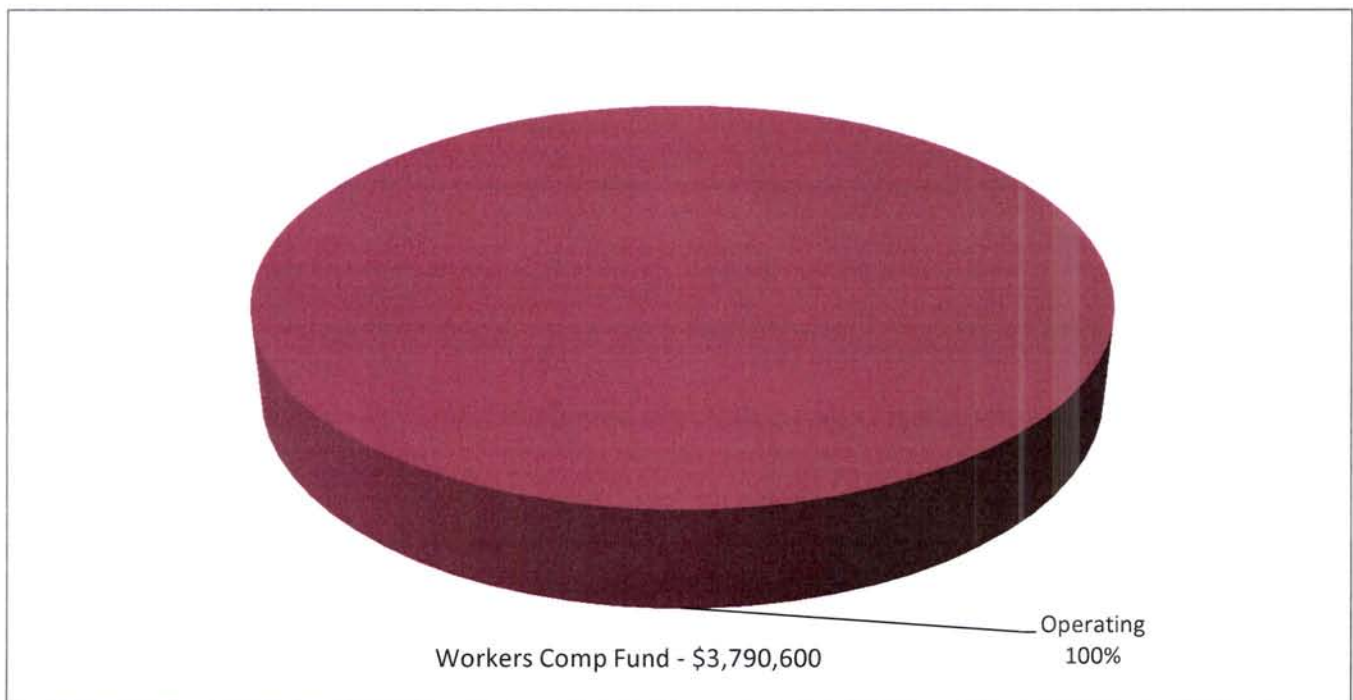
Internal Service funds are used to report activities that provide supplies and services for the County's other programs and activities. Lubbock County has two Internal Service Funds: Employee Health Fund and Workers Compensation Fund.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	8,523,412	6,243,000	8,713,300
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 8,523,412	\$ 6,243,000	\$ 8,713,300



Internal Service funds are used to report activities that provide supplies and services for the County's other programs and activities. Lubbock County has two Internal Service Funds: Employee Health Fund and Workers Compensation Fund.

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	2,908,746	2,384,500	3,790,600
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 2,908,746	\$ 2,384,500	\$ 3,790,600



LUBBOCK COUNTY, TEXAS  
EMPLOYEE FSA FUND

G/L 404

Adopted Budget for the Fiscal Year 2013-2014			
	FY 12 Actual	FY 13 Estimates	FY 14 Budget
Personnel	\$ -	\$ -	\$ -
Operating	-	12,000	-
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ -	\$ 12,000	\$ -



**Lubbock County, Texas**  
**Adopted Budget**  
**FY 2013 - 2014**



Appendix



## RESOLUTION

SETTING THE 2013 TAX RATE FOR THE

COUNTY OF LUBBOCK, STATE OF TEXAS

WHEREAS, the applicable statutes of the State of Texas require an annual determination by the Lubbock County Commissioners' Court of the Tax Rate for Lubbock County, Texas based upon the actual financial needs of the county for the year in which such tax rate is to be determined and set, as provided by Article 26.05 (a) and (b) of the Texas Tax Code;

AND WHEREAS, it has come to the attention of the Lubbock County Commissioners' Court from the statutory sources of information upon which it may rely regarding the financial needs of Lubbock County for the current period beginning in 2013, that the tax rate for the year 2013 must be set according to law at 0.345310 cents per one hundred dollar (\$100) valuation, in order to meet the money needs of Lubbock County under the law in the judgment of the Lubbock County

Commissioners' Court, the same to be broken down by the proper authorities of this county into two components based upon needs for maintenance and operation and for payment of principal and interest on debt retirement for Lubbock County;

NOW THEREFORE, this Court hereby ORDERS in a regular session hereof that the 2013 Tax Rate for Lubbock County be and the same is hereby ADOPTED on \$100.00 valuation for the tax year 2013, as follows:

\$ .298094      for the purpose of maintenance and operation

\$ .047216      for the payment of principal and interest on debt

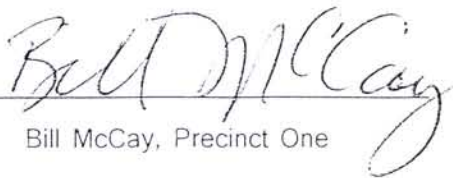
\$ .345310      TOTAL TAX RATE


BE IT FURTHER ORDAINED AND ORDERED, that the 2013 original Tax Levy for Lubbock County is \$53,986,723

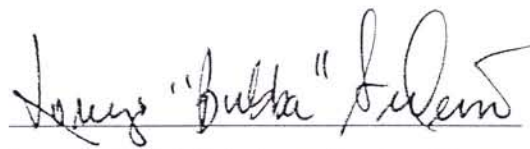
THIS TAX RATE WILL RAISE MORE TAXES FOR  
MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX  
RATE.

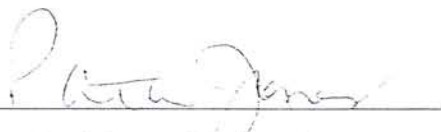
ACCORDINGLY, the Lubbock Central Appraisal district is hereby authorized to assess and collect the taxes of Lubbock County, Texas in accordance herewith.

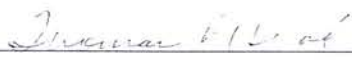
SO ORDERED AND ORDAINED on this the 9<sup>th</sup> day of September, 2013, to which witness the hand of the Lubbock County Commissioners' Court on the date last written above herein.

  
Bill McCay, Precinct One

  
Mark Heinrich, Precinct Two

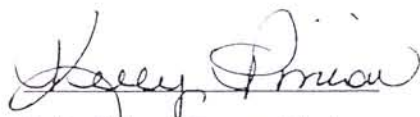
  
Lorenzo "Bubba" Seden, Precinct Three

  
Patti Jones, Precinct Four

  
Tom Head, County Judge

ATTEST:

REVIEWED FOR FORM:

  
Kelly Pinion, County Clerk

  
Neal Burt, CDA-Civil



**Goal 1:**  
**Efficient Government:**

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

Goal Chairperson: Bill McCay, Commissioner Precinct One

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

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

**Responsible Party:** Mike Reid, Cody Scott, Matt Powell, Steve Chandler, Sam Henry, Patti Jones, Lyle Fetterly, David Slayton, Nick Olenik, Ronda Alexander, and Bill McCay

- Subcommittee appointed January 11, 2007; ongoing.

**Strategy 2:** By Fall 2010, begin development of a Records & Management Plan for Preservation Threat/Mitigation and Recovery.

**Responsible Party:** Mande Reeves, Lyle Fetterly, Donna Clarke, Clinton Thetford, Barbara Sucsy, Sam Henry, and Jean Anne Stratton, Linda Lemon

**Strategy 3:** Beginning February 2011, the newly hired Central Archivist will begin meeting with Lubbock County department directors.

**Responsible Party:** Commissioners Court

**Objective 2:** By December 31, 2011, implement a plan for utilization of regional resources and opportunities.

**Strategy 1:** By August, 2011 have surveys completed and data compiled.

**Responsible Party:** Gene Valentini, Chair, Efficient Government Committee, David Slayton, Sheriff's Office & LCJJC

**Objective 3:** By August 2011 identify all collectable fees and fines

**Strategy 1:** By October 2008 establish a Fee Review Committee.

- ❖ Committee appointed October 9, 2008, Neal Burt, Barbara Sucsy, Kelly Pinion, Jackie Latham(chair), Dan Corbin, Mark Johnston, Gene Valentini, Dean Stanzione, and Chris Curbo

**Strategy 2:** By August, 2011, review all fees and fines that can legally be collected.

**Responsible Party:** Neal Burt

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

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

**Responsible Party:** Bill McCay

**Strategy 2:** By April 14, 2011 and ongoing, prepare a report that identifies and documents pertinent issues to be addressed within the Criminal Justice System.

**Responsible Party:** Criminal Justice Committee

**Strategy 3:** The Criminal Justice Improvement is ongoing.

**Responsible Party:** Criminal Justice Committee

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

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

**Accomplished and ongoing goals:**

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

**Goal 2:**  
**Public Safety:**

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

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

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

**Strategy 1:** By Spring 2012, have all recommendations in place and operating.

**Responsible Party:** Commissioners' Court and Sheriff's Office

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

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

**Accomplished and ongoing goals:**

- Beginning Fall 2009, implementation of recommendations from Security Studies.
- Transition to new detention facility.

**Goal 3:**  
**Employee Excellence:**  
Enhance the quality, productivity, recruiting and  
retention of the County workforce.

Goal Chairperson: Greg George with the Personnel Committee

**Objective 1:** Employee engagement.

**Strategy 1:** By fall 2010 research employee engagement vendors.

**Responsible Party:** Personnel Committee and HR

**Strategy 2:** By Spring 2011 employee engagement survey.

**Responsible Party:** Outside Vendor

**Strategy 3:** By summer 2011, analyze data and create an action plan that includes targeted training topics.

**Responsible Party:** Vendor, Personnel Committee & Human Resources

**Strategy 4:** By summer 2011, results and feedback to employees on survey.

**Responsible Party:** Vendor, Department Directors & HR

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

**Strategy 1:** By October 2011 enhance intranet potential.

**Responsible Party:** LCIT & Web Site Committee

**Objective 3:** Provide employee health and wellness program.

**Strategy 1:** January 2011 implement new health and wellness program.

**Responsible Party:** Human Resources & Vendor

**Strategy 2:** Spring 2011 work to incorporate new health and wellness program with wellness fair.

**Responsible Party:** HR & Vendor

**Strategy 3:** Spring 2011 evaluate the program and results

**Responsible Party:** HR & Insurance Committee

**Objective 4:** Affirmative Action

**Strategy 1:** FY2011 Evaluate current tracking system

**Responsible Party:** Human Resources

**Strategy 2:** Summer 2011 FY2012 Budget Process – Consider enhancement or purchase of software

**Responsible Party:** HR & Payroll

**Strategy 3:** January 2012 New AA plan begins

**Responsible Party:** HR



Accomplished and ongoing goals:

- Prepare annual attrition reports.
- Begin intranet development
- Monthly utilize the Gazebo Gazette.
- Continue to offer quality training on a variety of topics for Department Directors and staff.
- Provide Employee Health and Wellness Program.
- Negotiate a new fitness center discounted rate.
- Host Wellness Fair
- Create and maintain documentation of recruitment record for each job posting and recruitment efforts.
- Expand recruitment efforts to minorities
- Analyzed setbacks of 2009 rollout and processes from vendors.
- Work with vendor to create new program and incorporate with wellness fair.

## **Goal 4:**

### **Service Excellence:**

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

Goal Chairperson: Ronda Alexander, Texas AgriLife Extension Agent

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

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

**Responsible Party:** Department Directors and  
Web Master

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

**Responsible Party:** Department Heads

**Objective 2:** Ongoing improve accessibility to public information.

**Strategy 1:** By Spring 2011, review with Department Directors public information and services available through websites for County Departments.

**Responsible Party:** Webmaster & Mande Reeves

**Strategy 2:** By Spring 2011, encourage departments to work with LCIT to develop electronic document storage.

**Responsible Party:** LCIT, Maintenance and Records  
Management Officer

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

**Responsible Party:** LCIT, Dean Stanzione, Greg George, Ronda Alexander

**Objective 3:** By Spring 2011, improve accessibility of making payments owed to Lubbock County.

**Strategy 1:** By Spring 2011, develop county policy for acceptance of funds in compliance with Texas Statutes (i.e. inter-departmentally).

**Responsible Party:** Auditor, Civil District Attorney, Treasurer, David Slayton(chair), Mark Johnston, Clerks, Chris Curbo, and DRC

**Objective 4:** Ongoing customer service communication.

**Strategy 1:** By summer 2011, investigate a feedback instrument for internal and external customers.

**Responsible Party:** Ronda Alexander, Ronnie Keister,  
Kelly Pinion, Greg George, Angela Loftiss, and  
Dorothy Kennedy

**Objective 5:** Ongoing Encourage departments to utilize intranet to provide employees access to available resources is.

**Responsible Party:** Department Heads

**Accomplished and ongoing goals:**

- Expand services offered on web-site including intranet.

## Goal 5: Emergency Management

Maintain a comprehensive emergency management program.

Goal Chairperson: Clinton Thetford, Emergency Management Coordinator

**Objective 1:** Ensure emergency management compliance is ongoing.

**Strategy 1:** Develop a comprehensive Animal Issues Committee.

**Responsible Party:** Texas AgriLife Office and Clinton Thetford

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

**Responsible Party:** Animal Issues Committee

**Objective 2:** Prepare for the internal Emergency Response Plan.

**Strategy 1:** By December 31, 2011, complete development of internal Emergency Response Plan and Emergency Response Action Guides.

**Responsible Party:** Emergency Management Coordinator & Department Heads

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

**Responsible Party:** Safety Committee

**Objective 3:** By December 31, 2011, complete development of external County-wide Emergency Operations Plan.

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

**Responsible Party:** County Judge and Clinton Thetford

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

**Responsible Party:** County Judge and Clinton Thetford

**Objective 4:** By December, 2011, establish Lubbock County Continuity of Operations Plan.

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

**Responsible Party:** Safety Committee

**Strategy 2:** By December, 2011, train department heads on developing a Continuity of Operations Planning.



**Responsible Party:** Clinton Thetford

**Strategy 3:** By December, 2011 review all departmental Disaster Recovery Plan.

**Responsible Party:** Clinton Thetford and Department Heads

**Strategy 4:** By December, 2011 develop and approve a Lubbock County Department Continuity of Operations Plan.

**Responsible Party:** Clinton Thetford and Commissioners Court

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

**Strategy 1:** To participate in regional training and exercising.

**Responsible Party:** Clinton Thetford and Commissioners Court

**Accomplished and ongoing goals:**

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

## LUBBOCK COUNTY, TEXAS

### ***Summary of Financial Policies***

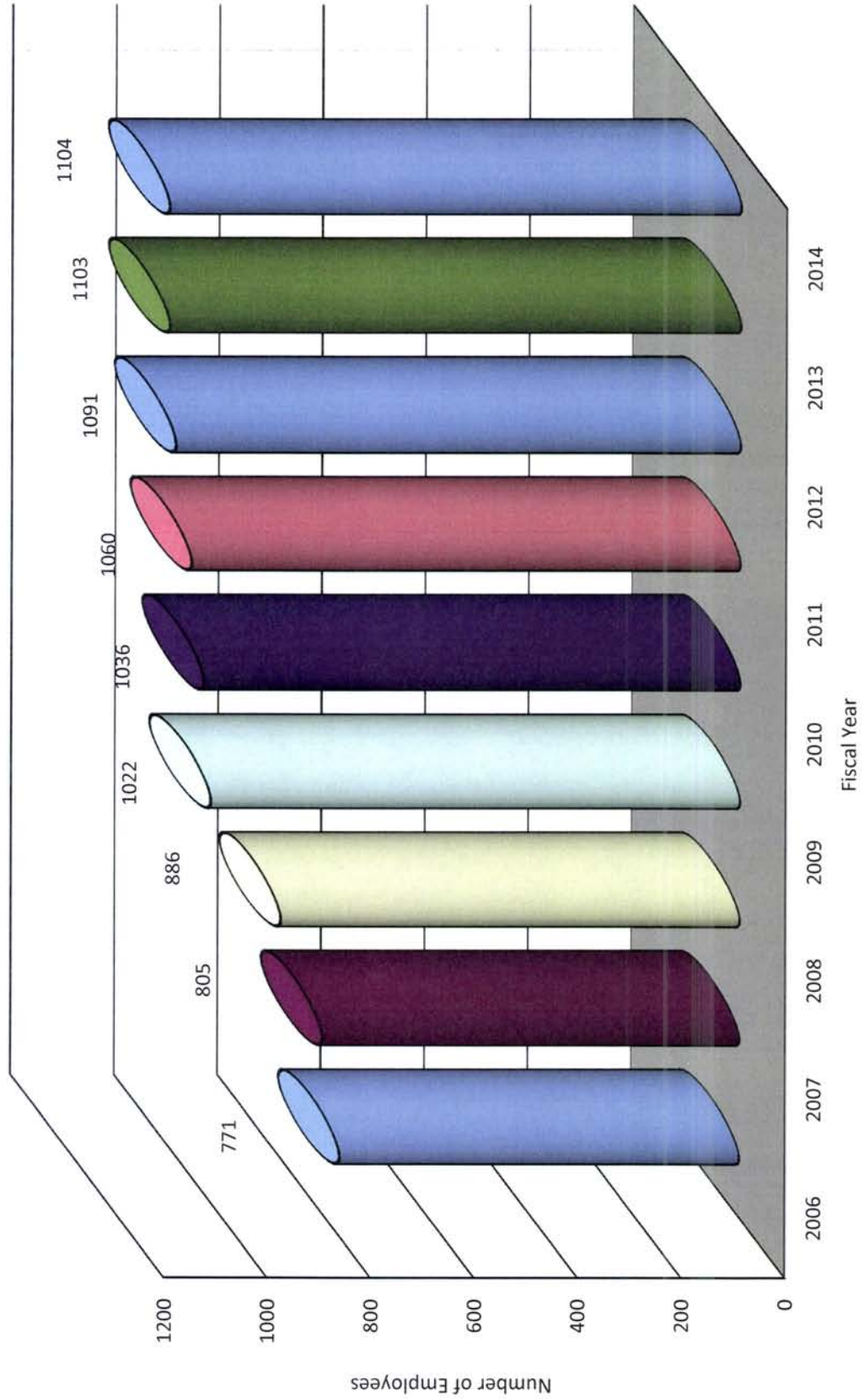
The County has an important responsibility to the citizens of Lubbock County to carefully account for public funds and to plan for adequate funding of services. These financial policies enable the County to achieve responsible stewardship and full disclosure.

### **Personnel Policy**

Lubbock County has implemented the use of a Personnel Committee. The committee is made up of three permanent voting members, six rotating voting members, and two non-voting members. The permanent members are made up of the Human Resources Director, the Civil District Attorney, and one member of the Commissioners' Court. The rotating members are selected after nominations are taken. These members are typically in a supervisory position or higher. The non-voting members are made up of the County Auditor and the Payroll Manager from the County Auditor's Office. This committee meets with each department head that is requesting additional job titles or an increase in job classification. The committee then votes and makes a recommendation. The Human Resources Director takes the personnel committee's recommendation to Commissioners' Court. Commissioners' Court must approve any change in staffing levels or increases in pay, including additional positions, position upgrades, re-classifications, and re-organizations. The Court will continue to support the compensation and classification schedule and matrix upon approval each year.

Lubbock County Commissioners' Court contemplates cost-of-living adjustments, as well as, merit increases each year. The cost-of-living adjustment is calculated using the Consumer Price Index. Each year the Commissioners' Court considers providing merit increases to County Departments based on personnel committee recommendations. Merit increases are budgeted for each department and the elected official/department head gives merit raises based upon performance appraisals. Commissioners' Court was able to adopt 2.55% Merit increases to personnel line items. These raises are reflected in the FY14 budget. Lubbock County will add a total of one new full-time staff for the 2013-2014 budget year. The Auditor's Office gained one new position.

LUBBOCK COUNTY, TEXAS  
EMPLOYEE HISTORY  
NINE FISCAL YEARS



LUBBOCK COUNTY, TEXAS											
NUMBER OF POSITIONS BY DEPARTMENT-COMPARATIVE SUMMARY*											
Department	2006	2007	2008	2009	2010	2011	2012	2013	2014		
Commissioners' Court	5	5	5	5	5	5	5	5	5		
County Judge	3	3	3	3	3	3	3	2	3		
County Clerk	22	22	22	22	22	22	22	22	22		
Information Services	13	13	13	15	15	16	16	16	15		
Administrative Research	3	3	3	3	3	3	3	3	2		
Records Preservation - Comm's Court	1	1	2	2	2	1	1	1	1		
Records Preservation - County Clerk						3	3	3	3		
<b>General Administration</b>	<b>47</b>	<b>47</b>	<b>48</b>	<b>50</b>	<b>50</b>	<b>53</b>	<b>53</b>	<b>52</b>	<b>51</b>		
Treasurer	4	4	4	4	4	4	4	4	4		
Tax Office	30	30	30	30	30	30	30	30	30		
Purchasing	4	4	4	4	4	5	5	5	5		
Auditor	11	11	11	11	12	13	13	13	14		
Human Resources	4	4	4	4	4	4	4	4	5		
<b>Financial</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>54</b>	<b>56</b>	<b>56</b>	<b>56</b>	<b>58</b>		
District Courts	36	36	36	36	37	37	37	38	40		
Court Administration	0	0	0	0	0	0	0	0	0		
District Clerk	29	29	29	29	29	29	29	30	30		
County Court @ Law #1	0	0	0	0	0	0	0	0	0		
County Court @ Law #2	0	0	0	0	0	0	0	0	0		
County Court @ Law #3	0	0	0	0	0	0	0	0	0		
County Court @ Law Admin	0	0	0	0	0	0	0	0	0		
Judicial Compliance	6	6	6	6	6	6	6	6	6		
Justice of the Peace #1	4	4	4	5	5	5	4	4	4		
Justice of the Peace #2	4	4	4	4	4	4	4	5	5		
Justice of the Peace #3	4	4	4	4	4	4	4	4	4		
Justice of the Peace #4	4	4	4	5	5	5	5	5	5		
Jury Pool	0	0	0	0	0	0	0	0	0		
CJD - Drug Court	1	0	0	1	2	2	2	2	1		
DOJ - Drug Court	1	1	2	2	0	0	0	0	0		
<b>Judicial</b>	<b>89</b>	<b>88</b>	<b>89</b>	<b>92</b>	<b>92</b>	<b>92</b>	<b>91</b>	<b>94</b>	<b>95</b>		



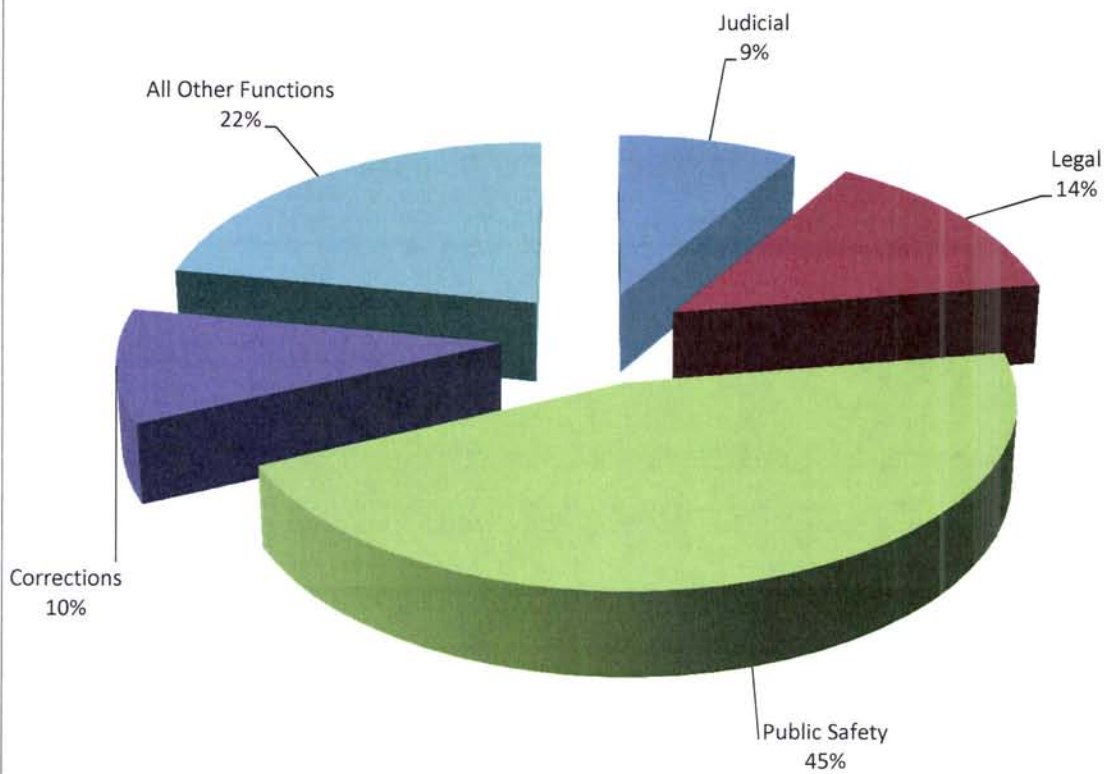
LUBBOCK COUNTY, TEXAS											
NUMBER OF POSITIONS BY DEPARTMENT-COMPARATIVE SUMMARY*											
Department	2006	2007	2008	2009	2010	2011	2012	2013	2014		
Criminal District Attorney	66	69	71	72	72	72	72	72	72		
CDA Business Crimes	4	4	4	4	4	4	4	1	1		
Dispute Resolution	3	3	4	5	5	4.25	3.65	3.65	3		
USDA - AG - Mediation	3	3	4	4	5	5.50	5.70	1.45	1		
Domestic Relations Office			4	4	2	2.75	3.15	2.40	3		
Traucny					1	1.50	1.50	0.50	1		
Law Library	1	1	1	1	1	1	1	1	1		
SPRNTF	0	0	0	0	0	0	0	0	0		
LCNEG	2	0	0	0	0	0	0	0	0		
Regional Public Defenders Office				11	11	24	55	64	55		
VCLG-Crime Victims	1	0	1	1	1	1	0	0	0		
Domestic Violence Grant	2	2	2	2	2	2	2	2	2		
Domestic Violence Recovery						1	0	0	0		
SPATTF	6	6	6	6	6	6	6	6	6		
<b>Legal</b>	<b>88</b>	<b>88</b>	<b>97</b>	<b>110</b>	<b>110</b>	<b>125</b>	<b>154</b>	<b>154</b>	<b>145</b>		
Constable Precinct #1	1	1	1	1	1	1	1	1	1		
Constable Precinct #2	1	1	1	1	1	1	1	1	1		
Constable Precinct #3	1	1	1	1	1	1	1	1	1		
Constable Precinct #4	1	1	1	1	1	1	1	1	1		
Medical Examiners Office					10	12	12	13	13		
County Sheriff	91	102	104	105	106	111	126	133	134		
Jail	188	209	252	365	365	365	349	349	349		
Courthouse Security	3	3	3	3	3	3	3	3	2		
<b>Public Safety</b>	<b>286</b>	<b>318</b>	<b>363</b>	<b>477</b>	<b>488</b>	<b>495</b>	<b>494</b>	<b>502</b>	<b>502</b>		
Maintenance	35	40	59	59	59	59	59	59	64		
Parking	3	0	0	0	0	0	0	0	0		
Facilities	<b>38</b>	<b>40</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>64</b>		
Sanitation	1	1	1	1	1	1	1	1	1		
<b>Health</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>		
General Assistance	4	4	4	4	4	4	4	4	4		
Texas Veteran's Commission	1	1	1	1	1	1	1	1	1		
<b>Welfare</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>		

LUBBOCK COUNTY, TEXAS											
NUMBER OF POSITIONS BY DEPARTMENT-COMPARATIVE SUMMARY*											
Department	2006	2007	2008	2009	2010	2011	2012	2013	2014		
Texas Agrilife Extension	7	7	8	8	8	8	8	8	8		
Conservation	7	7	8	8	8	8	8	8	8		
Elections	8	8	8	8	8	8	9	9	9		
Elections	8	8	8	8	8	8	9	9	9		
Public Works	2	2	2	2	2	2	2	2	2		
Road and Bridge #1	8	0	0	0	0	0	0	0	0		
Road and Bridge #2	8	0	0	0	0	0	0	0	0		
Road and Bridge #3	8	0	0	0	0	0	0	0	0		
Road and Bridge #4	7	0	0	0	0	0	0	0	0		
Consolidated Road and Bridge	0	31	31	33	34	40	42	43	42		
Transportation	33	33	33	35	36	42	44	45	44		
Park Precinct #1	1	1	1	2	2	1.50	1.50	1.50	1.50		
Park Precinct #2	2	2	2	3	3	2.50	2.50	2.50	2.50		
Park Precinct #3	1	1	1	2	2	1.50	1.50	1.50	1.50		
Park Precinct #4	2	2	2	2	2	1.50	1.50	1.50	1.50		
Culture/Recreation	6	6	6	7	7	7	7	7	7		
Prevention/Intervention - LCJJC	0	0	0	0	0	0	0	1	1		
Star - LCJJC	9	9	9	9	9	9	9	9	7		
Probation - LCJJC	24	24	24	24	25	25	25	25	25		
State Aid - LCJJC	11	11	11	11	11	11	20	20	21		
Detention - LCJJC	56	53	58	58	58	59	52	52	57		
Food Service - LCJJC	0	3	3	3	3	3	3	3	3		
Halfway House - LCJJC	9	10	10	10	10	0	0	0	0		
Title IV-E - LCJJC	0	0	0	1	1	1	1	1	1		
Comm Corr Asst Program - LCJJC	1	1	1	1	1	1	0	0	0		
Corrections	110	111	116	117	118	109	110	111	115		
Total Budgeted Positions	771	805	886	1022	1036	1060	1091	1103	1104		

LUBBOCK COUNTY, TEXAS											
COMPARATIVE SUMMARY OF EMPLOYEES BY FUNCTION											
Function	2006	2007	2008	2009	2010	2011	2012	2013	2014		
General Administration	47	47	48	50	50	53	53	52	51		
Financial	53	53	53	53	54	56	56	56	58		
Judicial	89	88	89	92	92	92	91	94	95		
Legal	88	88	97	110	110	125	154	154	145		
Public Safety	286	318	363	477	488	495	494	502	502		
Facilities	38	40	59	59	59	59	59	59	64		
Health	1	1	1	1	1	1	1	1	1		
Welfare	5	5	5	5	5	5	5	5	5		
Conservation	7	7	8	8	8	8	8	8	8		
Elections	8	8	8	8	8	8	9	9	9		
Transportation	33	33	33	35	36	42	44	45	44		
Culture/Recreation	6	6	6	7	7	7	7	7	7		
Corrections	110	111	116	117	118	109	110	111	115		
<b>Grand Total of Employees</b>	<b>771</b>	<b>805</b>	<b>886</b>	<b>1022</b>	<b>1036</b>	<b>1060</b>	<b>1091</b>	<b>1103</b>	<b>1104</b>		

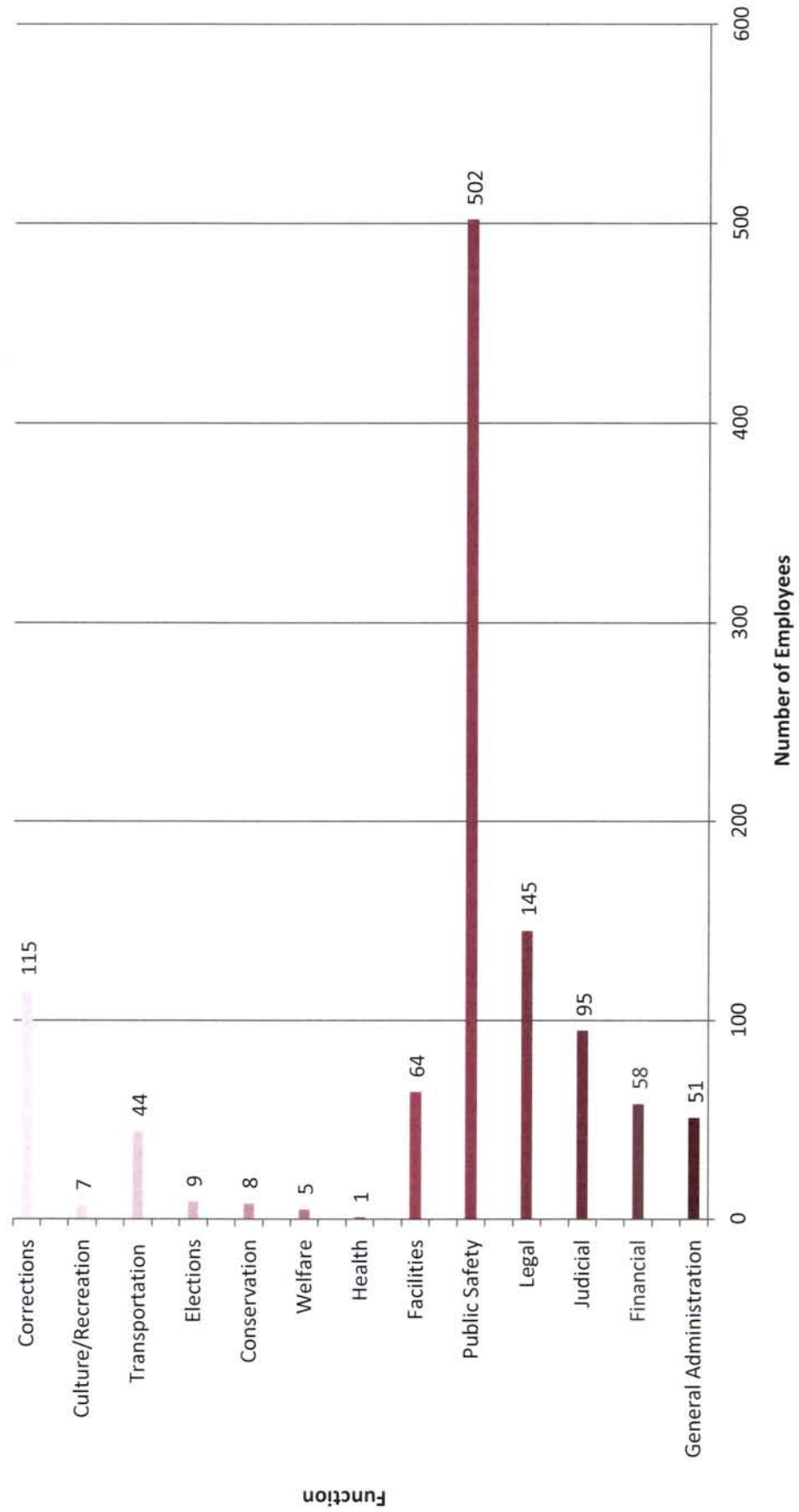
\* Note: Years are based on the fiscal year starting October 1st through September 30th.

**LUBBOCK COUNTY, TEXAS**  
**Employee Summary By Function**  
**1104 Employees**





# **LUBBOCK COUNTY, TEXAS** **Employee Summary By Function** **1104 Employees**



LUBBOCK COUNTY, TEXAS  
Number of Positions by Classification  
FY 2014

	Clerical	Trades & Technical	Public Safety	Professional	Administrative	Elected	Appointed	Regular Part Time	Total
<b>General Administration</b>									
Commissioners' Court	0	0	0	1	0	4	0	0	5
County Judge	2	0	0	0	0	1	0	0	3
County Clerk	20	0	0	0	1	1	0	0	22
Information Services	2	13	0	0	0	0	0	0	15
Administrative Research	1	0	0	0	1	0	0	0	2
Records Preservation - County Commissioners	0	0	0	1	0	0	0	0	1
Records Preservation - County Clerk	2	0	0	0	0	0	0	1	3
Classification Total:	27	13	0	2	2	6	0	1	51
<b>Judicial</b>									
District Courts	4	0	0	1	1	9	24	1	40
District Clerk	28	0	0	0	1	1	0	0	30
Judicial Compliance	4	0	0	0	2	0	0	0	6
Justice of the Peace #1	3	0	0	0	0	1	0	0	4
Justice of the Peace #2	3	0	0	0	0	1	0	1	5
Justice of the Peace #3	3	0	0	0	0	1	0	0	4
Justice of the Peace #4	4	0	0	0	0	1	0	0	5
CJD- Drug Court	1	0	0	0	0	0	0	0	1
Classification Total:	50	0	0	1	4	14	24	2	95
<b>Financial Administration</b>									
Treasurer	3	0	0	0	0	1	0	0	4
Tax Office	28	0	0	0	1	1	0	0	30
Purchasing	2	0	0	1	2	0	0	0	5
Auditor	4	0	0	7	1	0	1	1	14
Human Resources	0	1	0	3	1	0	0	0	5
Classification Total:	37	1	0	11	5	2	1	1	58
<b>Legal</b>									
Criminal District Attorney	20	0	14	31	1	1	2	3	72
Regional Public Defenders Office	10	0	8	15	1	0	21	0	55
Dispute Resolution	1	0	0	1	0	0	1	0	3
USDA-Ag Mediation	1	0	0	0	0	0	0	0	1
Domestic Relations Office	3	0	0	0	0	0	0	0	3
Truancy	0	0	0	0	0	0	0	1	1
Law Library	0	0	0	1	0	0	0	0	1
VCLG - Crime Victims	0	0	0	0	0	0	0	0	0
SPATTF	1	0	4	0	1	0	0	0	6
CDA Business Crimes	0	0	1	0	0	0	0	0	1
Domestic Violence Grant	1	0	0	1	0	0	0	0	2
Classification Total:	37	0	27	49	3	1	24	4	145
<b>Public Facilities</b>									
Maintenance	2	56	0	0	2	0	0	4	64
Classification Total:	2	56	0	0	2	0	0	4	64

LUBBOCK COUNTY, TEXAS  
Number of Positions by Classification  
FY 2014

	Clerical	Trades & Technical	Public Safety	Professional	Administrative	Elected	Appointed	Regular Part Time	Total
<b>Miscellaneous</b>									
Sanitation	0	0	0	0	1	0	0	0	1
General Assistance	1	0	0	2	1	0	0	0	4
Texas Agrilife Extension	2	0	0	0	0	0	5	1	8
Texas Veteran's Commission	1	0	0	0	0	0	0	0	1
Elections	4	2	0	1	1	0	1	0	9
Park Precinct #1	0	1	0	0	0	0	0	1	2
Park Precinct #2	0	1	0	0	0	0	0	1	2
Park Precinct #3	0	0	0	0	0	0	0	1	1
Park Precinct #4	0	1	0	0	0	0	0	1	2
Prevention/intervention - LCJJC	1	0	0	0	0	0	0	0	1
Star - LCJJC	0	0	6	1	0	0	0	0	7
Detention - LCJJC	1	0	47	5	1	0	0	3	57
Probation - LCJJC	4	1	3	14	2	0	1	0	25
State Aid - LCJJC	0	0	13	8	0	0	0	0	21
Food Service - LCJJC	0	3	0	0	0	0	0	0	3
Title IV-E - LCJJC	0	0	0	1	0	0	0	0	1
Classification Total:	14	9	69	32	6	0	7	8	145
<b>Transportation</b>									
Public Works	0	0	0	1	1	0	0	0	2
Consolidated Road & Bridge	0	42	0	0	0	0	0	0	42
Classification Total:	0	42	0	1	1	0	0	0	44
<b>Public Safety</b>									
Constable Precinct #1	0	0	0	0	0	1	0	0	1
Constable Precinct #2	0	0	0	0	0	1	0	0	1
Constable Precinct #3	0	0	0	0	0	1	0	0	1
Constable Precinct #4	0	0	0	0	0	1	0	0	1
Medical Examiners Office	3	5	1	1	1	0	2	0	13
County Sheriff	25	2	99	0	2	1	0	5	134
Jail	61	0	284	0	4	0	0	0	349
Courthouse Security	0	0	2	0	0	0	0	0	2
Classification Total:	89	7	386	1	7	5	2	5	502
Total FY 2014 Employees	256	128	482	97	30	28	58	25	1104



**Lubbock County Compensation Classification Schedule \***  
**FY2014**

Grade	Min	Mid	Max	Classification
PT	7.25/hr	10.76/hr	16.36/hr	Part Time Clerk
CL01	20768	24922	34891	Clerk I Non-exempt
CL02	24380	29255	40957	Clerk II Non-exempt
CL03	29798	35757	50060	Clerk III Non-exempt
CL04	35216	42258	59161	Clerk IV Exempt
PT	7.25/hr	10.76/hr	16.36/hr	Part-time correctional or law enforcement officer
PS01	17879	27059	36239	Security officer - Non-exempt
PS02	19894	32002	44109	Correctional & law enforcement officer II - Non-exempt
PS03	23209	35891	48572	Correctional & law enforcement officer III - Non-exempt
PS04	25420	38377	51333	Corporals, correctional & law enforcement officer IV - Non-exempt
PS05	30945	44878	58809	Sergeants, correctional & law enforcement supervisor V (note 4)
PS06	37815	53091	68367	Lieutenants, correctional & law enforcement supervisor VI Exempt
PS07	50840	71876	92912	Captains - Exempt
PT	7.25/hr	10.76/hr	16.36/hr	Part-time technician
TR01	21644	27055	40582	Technician I Non-exempt
TR02	25598	31997	47995	Technician II Non-exempt
TR03	28709	35886	53828	Technician III Non-exempt
TR04	30697	38371	57557	Technician III Non-exempt
TR05	35897	44871	67306	Technician V Exempt
TR06	42467	53084	79626	Technician VI Exempt
PT	7.25/hr	10.76/hr	16.36/hr	Degreed Professional
PR01	30358	37947	56920	Degreed Entry Level Professional
PR02	34660	43324	64987	Degreed Professional, entry level Attorney
PR03	39006	48757	73136	Licensed Professional
PR04	42577	53221	79832	Licensed Professional
PR05	46919	58649	87974	Licensed Professional
PR06	51901	64876	97314	Licensed Professional - Advanced degree required
PR07	57241	71552	107328	Licensed Professional - Advanced degree required
AD01	34414	43018	64527	Dept. Supervisors - Exempt
AD02	40543	50678	76017	Dept. First Assistants - Exempt
AD03	51324	64155	96233	First Assistants large Dept. - Exempt
AD04	57241	71552	107328	Dept. Directors - Exempt

**Note 1:** Non-exempt status requires overtime compensation. Exempt status does not allow compensation for overtime (over 40 hours).

**Note 2:** Supervision generally includes oversight of a major function of a department or primary responsibility for one or more of the following: training, discipline, evaluations, leave scheduling and suspensions.

**Note 3:** Administration includes supervision as well as hiring, separation, budget preparation and management, etc.

**Note 4:** Probation officers are Non-exempt. Degreed specialists and Master level therapist are exempt. Each position is individually evaluated in accordance with FLSA standards.

**Note 5:** Terms and descriptions used herein are for Lubbock County administrative purposes only.

\*see matrix for additional detail



# Lubbock County Compensation Classification Matrix FY2014

guidelines designed to assist in classifying County employees

Category	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7
<b>Clerical</b> Public Servant who prepares documents and files, greets the public, maintains records	Meets the minimum qualifications of the job. Non-exempt	Demonstrates proficiency in job related tasks. Non-exempt	Demonstrates proficiency in job related tasks. Duties include supervision. Non-exempt (see note 2)	Demonstrates proficiency in job related tasks. A working supervisor and/or executive assistant Exempt			
<b>Trades &amp; Technical</b> Public Servant with a technical, vocational or trades skill(s)	Meets the minimum qualifications of the job. Entry level position. Non-exempt	Requires proficiency in job related tasks. Non-exempt	Requires advanced proficiency in job related tasks. Demonstrates leadership qualities. Non-exempt	Requires proficiency in job related tasks. Has either advanced trade/technical skills and/or supervisory duties. Exempt & Non-exempt (see note 4)	Requires proficiency in job related tasks. A specialist in a technical field, working supervisor or foreman. Exempt	Requires proficiency in job related tasks. Network administrator or supervisor of a major division of a department. Seasoned supervisor. Exempt	
<b>Public Safety</b> Public Servant working in a department whose primary function is the protection of citizens and property.  240	Meeting the minimum qualifications of the job. Non-exempt	Requires proficiency in job related task. Has obtained Basis Level Certification. Non-exempt	Requires proficiency in job related task. Has obtained intermediate job certifications. Non-exempt	Requires proficiency in job related tasks. Has obtained advanced job certifications. Corporals. Responsible for limited supervision. Non-exempt	Requires proficiency in job related tasks. Sergeants. Working Supervisors. Exempt & Non-exempt	Requires proficiency in job related tasks. Lieutenants. Assigned to supervise others. Extensive experience as a supervisor. Exempt	Requires proficiency in job related tasks. Captains. Requires Bachelor degree or equivalent job related experience. Exempt
<b>Professional</b> Public Servant with expert and specialized knowledge in a field requiring a bachelor's degree or higher level education	Meets the minimum qualifications of the position. Often an entry level professional position. Non-exempt	Requires proficiency in position related tasks. Entry level Attorney. Non-exempt & Exempt (see note 4)	Requires proficiency in the position. Utilizes independent judgment and decision making with little oversight. Licensed professional. Exempt	Requires proficiency in position. Enjoys considerable work autonomy with some supervision duties. Licensed professional. Exempt	Requires proficiency in position. Enjoys considerable work autonomy with limited management duties. Licensed professional. Exempt	Requires proficiency in position. Experienced manager and a Licensed professional. Advanced degree required. Exempt	Requires proficiency in the position. Responsible for a division within the department. Licensed professional. Advanced degree required. Exempt
<b>Administrative</b> Public Servant with oversight and responsibility for the function of a department, first assistant leader or a supervisor.	Supervises the operation of a department. Requires a Bachelor degree or equivalent job-related experience. Exempt (see note 2)	First Assistant in a department. Requires a Bachelor degree or equivalent job-related experience. Exempt	First Assistant in a department (50 + employees) and/or position requires a unique skill set in a highly technical environment. Requires a Bachelor degree or equivalent job-related experience. Exempt	Department Director or equivalent. Requires a Bachelor degree or equivalent job- related experience. Exempt			

## LUBBOCK COUNTY, TEXAS

### *Summary of Financial Policies*

#### Revenue Policies

- Establish user fees and charges permitted by law at reasonable levels to provide those services at or near the cost of providing the services.
- Pursue the enactment of new legislation.
- Collect ad valorem property tax revenues.
- Collect outstanding fines and fees due the County.
- Monitor the General Fund unreserved fund balance and not utilize the fund balance by an amount greater than 25% of the General Fund appropriation.

### **Capital Expenditure Policy**

Individual purchases exceeding \$5,000 are defined and budgeted as capital expenditures. Expenditures that are more than \$1,000 and less than \$5,000 are budgeted as non-capital expenditures. Expenditures less than \$1,000 are budgeted as supplies. Lubbock County routinely budgets the purchase of vehicles in the capital expenditure budget; the amount budgeted is relatively insignificant.

The current capital expenditure budget for Lubbock County is \$10,032,950, which is an increase of \$1,184,527 from the 2013 budget.

- The Construction fund accounts for 49.84% of the 2014 capital expenditure budget. The court approved to restructure some of the current debt and the issuance of Tax Notes for renovations to the Law Enforcement Center and CRTC Building.
- The Permanent Improvement Fund accounts for 19.09% of the 2014 capital expenditure budget. These funds will be used to renovate the courthouse and the Lubbock County Office Building on 900 Main Street, Lubbock, Texas for critical life safety upgrades.
- The General Fund accounts for 10.89% of the 2014 capital expenditure budget. The Sheriff's department accounts for 51.90% of the General Fund capital expenditure budget. The Sheriff's department is planning to replace 15 existing fleet vehicles.

The schedule on the following page shows capital expenditures included in the 2014 budget, all funds with capital expenditure budgets under \$100,000 are listed under "All other funds":

Fund	Amount
General Fund	\$ 1,092,294
Consolidated Road and Bridge	924,348
Park Funds	390,227
Permanent Improvement Fund	1,915,000
New Road Fund	422,000
Sheriff Contraband	100,000
LE Renovations	3,000,000
CRTC Renovations	2,000,000
All other Funds	189,081
Total Capital Expenditures	\$ 10,032,950

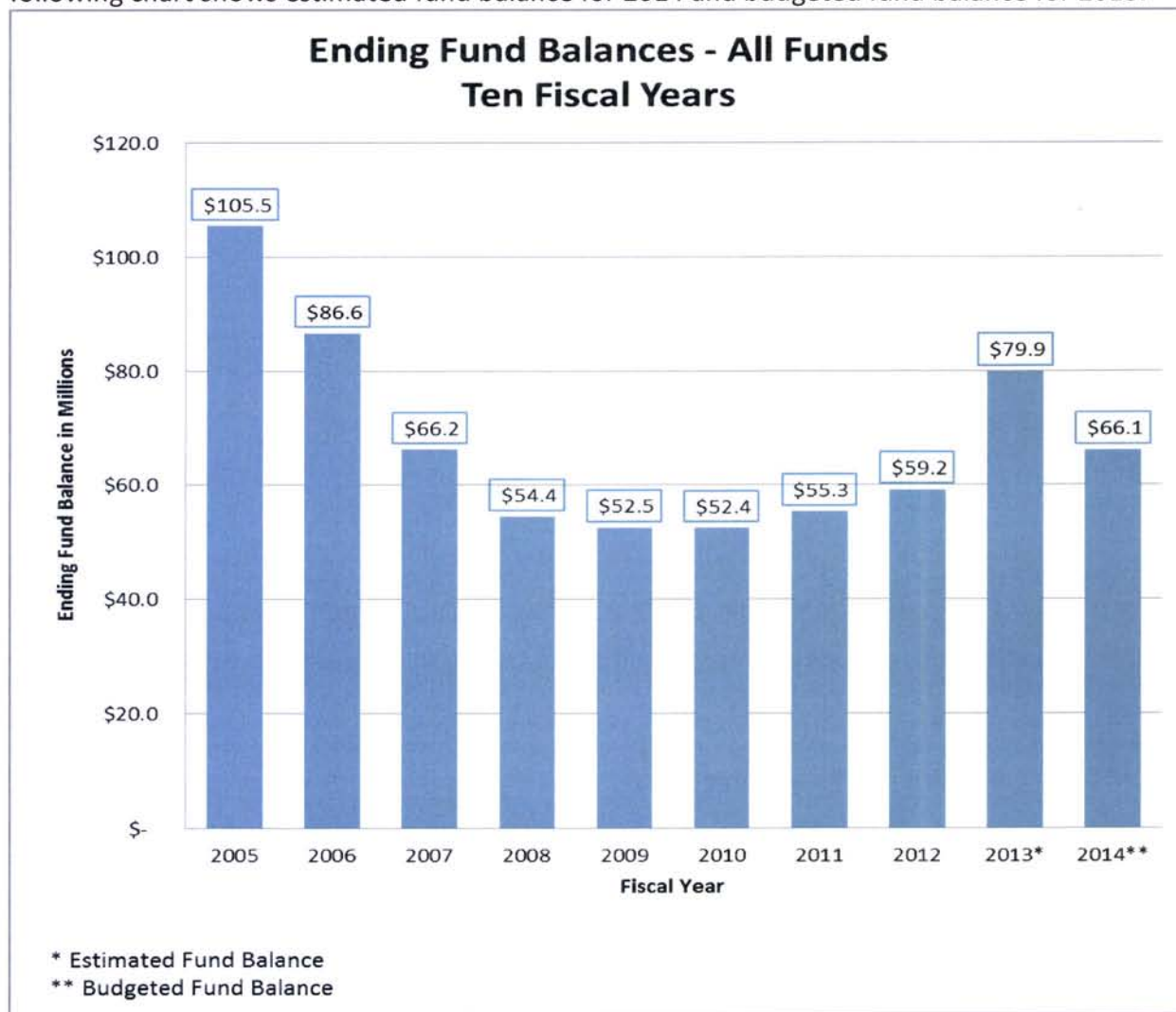
The Court will evaluate the County's capital needs throughout the year and especially during the budget process for fiscal budget impact.



### General Fund Unreserved Fund Balance Policy

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls, disasters and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are a crucial consideration, too, in long-term financial planning. In most cases, discussions of fund balance will properly focus on a government's *general fund*.

Credit rating agencies carefully monitor levels of fund balance and unreserved fund balance in a government's general fund to evaluate a government's continued creditworthiness. Likewise, laws and regulations often govern appropriate levels of fund balance and unreserved fund balance for state and local governments. The following chart shows fund balance for all funds for the past ten fiscal years. The chart illustrates the use of the bond funds for the construction of the Lubbock County Detention Center during 2004-2009 and initial renovations to the Law Enforcement Center and CRTC Building, throughout the construction phase of the project. The following chart shows estimated fund balance for 2014 and budgeted fund balance for 2013.





# **Lubbock County, Texas**

## **Fund Balance Policy**

### **Revised for GASB 54**

#### ***Purpose***

The purpose of this policy is to establish a key element of the financial stability of the County by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the County maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the County's general operations.

#### ***Definitions***

*Fund Equity* – A fund's equity is generally the difference between its assets and its liabilities.

*Fund Balance* – An accounting distinction is made between the portions of fund equity that is spendable and nonspendable. These are broken up into five categories:

- 1) **Nonspendable fund balance** – includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory and prepaid items.
- 2) **Restricted fund balance** – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants, certain fees and major construction projects.
- 3) **Committed fund balance** – includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that the imposed the constraint originally.
- 4) **Assigned fund balance** – comprises amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- 5) **Unassigned fund balance** – is the residual category of the general fund and includes all amounts not contained in other categories. Unassigned amounts are technically available for any purpose.

## ***Policy***

### ***Committed Fund Balance***

- The Commissioners' Court is the County's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is an order approved by the Commissioner's Court. The order must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

### ***Assigned Fund Balance***

- When it is appropriate for fund balance to be assigned, the Commissioners' Court has authorized the County Auditor as the official authorized to assign fund balance to a specific purpose as approved by the fund balance policy. Assignments may occur subsequent to fiscal year end.

### ***Minimum Unassigned Fund Balance***

It is the goal of the County to achieve and maintain an unassigned fund balance in the general fund equal to 25% of expenditures to provide the County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The County considers a balance of less than 15% to be cause for concern, barring unusual or deliberate circumstances.

If unassigned fund balance falls below the goal or has a deficiency, the County intends to take action during the annual budget process to reach compliance within two annual budget cycles. Actions in the budget process available to increase the unreserved general fund balance may include increasing taxes, decreasing spending in specific areas, dedicating one-time revenues to fund reserves or making transfers of excess fund balances from other funds.

### ***Order of Expenditures of Funds***

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

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

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



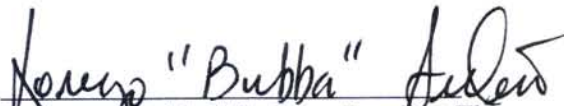
Be it further ordered that the Lubbock County Commissioners' Court commits a portion of its Special Revenue Fund Balance to the following:

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


SO ORDERED on this the 30<sup>th</sup> day of September, 2013, to which witness the hand of the Lubbock County Commissioners' Court on the date last written above herein.

  
Bill McCay, Precinct One

  
Mark Heinrich, Precinct Two

  
Lorenzo "Bubba" Seden, Precinct Three

  
Patti Jones, Precinct Four

  
Tom Head, County Judge

ATTEST:

REVIEWED FOR FORM:

  
Kelly Pinion, County Clerk

  
Neal Burt, CDA-Civil

### **Budget Policy and Procedures**

The preparation and administration of the budget is one of the most important activities in county government. Funding priority is given to mandated functions when allocating scarce resources. All other additions or expansions will be dependent upon available revenue resources or decline in offsetting expenditures. The County Auditor is by law responsible for establishing and maintaining the accounting system of County government and is independent of the Commissioners' Court. Pursuant to the Texas Local Government Code, Section 111.034(b)(4) and Section 111.039 (b), the County Auditor provides revenue estimates and the budget must be balanced using these estimates plus any fund balance left on the last day of the preceding fiscal year, if needed. The budget adopted by Commissioners' Court is a balanced budget where revenues and a small portion of fund balance, if needed, equal expenditures. The County Auditor's revenue estimates count only cash expected to be received during the fiscal year.

Lubbock County's budget for governmental and proprietary funds is maintained on a modified accrual basis. The County's Comprehensive Annual Financial Statement is also prepared using a modified accrual basis of accounting. This means that revenues are recorded when available and measurable and expenditures are recorded when the services or goods are received and the liabilities are incurred.

The County Commissioners' Court, under budgetary laws established by the Texas legislature, is required to adopt an annual budget for all governmental fund types to cover all the proposed expenditures of the county government, and to levy a tax sufficient, when considered with other revenues and available funds, to provide for these expenditures. Once the budget is approved, no expenditures may be made except in strict compliance with the budget. During the fiscal year, the Commissioners' Court evaluates the budget and makes revisions in response to economic conditions and unanticipated and unfunded expenditure demands. Emergency expenditures in case of grave public necessity, to meet unusual and unforeseen conditions which could not, by reasonably diligent thought and attention, have been included in the original budget, may from time to time be authorized by the Court as amendments to the original budget. The Commissioners' Court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure. The Commissioners' Court is the sole agency having discretionary power to determine existence of such facts as would constitute an emergency justifying a budget adjustment.

The following procedures are followed in establishing the budgetary data:

- a. Prior to June 15, the County Auditor, as the County's Chief Budgetary Officer, will submit to the Commissioners' Court a preliminary operating budget for the fiscal year commencing the following October 1.
- b. After the presentation of the proposed budget and prior to September 1, the Commissioners' Court will conduct a series of hearings with the individual department



heads to review and analyze their expenditure requests. These meetings are all open to the public to encourage public comment.

- c. Prior to September 15, the Commissioners' Court will finalize the proposed budget and file it with the County Clerk.
- d. Prior to October 1, public hearings will be held to receive citizen input, adopt the budget, and set the tax rate for the upcoming year.
- e. All budget amendments are approved by the Commissioners' Court.
- f. Budgets for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America for governments, using the modified accrual basis of accounting.
- g. By law, appropriations for the total County budget cannot exceed total resources that will be available for the year as forecasted by the County Auditor.
- h. The level of budgetary control (that is the level at which expenditures may not legally exceed appropriations) is established by organization within an individual fund.

### **Texas Budget Policy**

The following information outlines the budget requirements prescribed in Chapter 111 of the Local Government code.

- a. County Auditor serves as budget officer
- b. Annual budget is required
- c. Expenditures are not allowed to be made until the Commissioners' Court has adopted a budget for that fiscal year
- d. Proposed budget is required to be filed with the County Clerk and made available for public inspection
- e. Public hearing is required to be held on proposed budget
- f. Adoption of budget
- g. Approved budget is to be filed with County Clerk

The Commissioners' Court is to spend funds in strict compliance with the approved budget. It is Lubbock County policy that all budget amendments must be presented to Commissioners' Court for approval. The departments must submit the amendments with a specific description stating the reason for the amendment, no generic reasons are accepted. The Commissioners' Court does not generally accept moving money from personnel line items to operating line items.

The Budget Calendar for FY2014 is presented on the following page.

BUDGET CALENDAR  
LUBBOCK COUNTY, TEXAS  
FY 2014

<u>Date</u>	<u>Calendar of Events</u>	<u>Time</u>
April 22, 2013	<u>Public Meeting</u> - Approve Budget Calendar.	10:00 AM
April 30, 2013	Chief Appraiser delivers "Estimate of Total Taxable Value."	
May 15, 2013	Departmental Budget Preparation Packets distributed.	
May - June, 2013	Departments complete Departmental Request Forms.	
June 2013	Compile initial revenue estimates/Prepare Preliminary Budget.	
June 17, 2013	Deadline for submitting initial Budget Requests from all departments.	Noon
July 8, 2013	<u>Public Meeting</u> - Personnel Committee Recommendations to Commissioners' Court.	10:00 AM
July 8, 2013	<u>Public Meeting</u> - Budget Workshop with Commissioners' Court.	1:30 PM
July 15, 2013	<u>Public Meeting</u> - Budget Workshop with Commissioners' Court.	1:30 PM
July 23, 2013	Chief Appraiser delivers certified appraisal roll.	
July 24, 2013	<u>Public Meeting</u> - Budget Workshop with Commissioners' Court.	1:30 PM
August 1, 2013	Effective and rollback tax rates, statements & schedules published by LCAD.	
August 2, 2013	Publish " <i>Notice of Proposed Elected Officials Salaries</i> ".	
August 6 - 8, 2013	<u>Public Meeting</u> - Departmental Hearings with Commissioners' Court.	9:00 AM
August 12, 2013	<u>Public Meeting</u> - to discuss tax rate.	10:00 AM
August 12, 2013	<u>Public Meeting</u> - to set the salary, expenses, and other allowances of elected county or precinct officers.	10:00 AM
August 12, 2013	<u>Public Meeting</u> - to select Grievance Committee Members.	10:00 AM
August 12, 2013	<u>Public Meeting</u> - Budget Workshop with Commissioners' Court.	1:30 PM
August 13, 2013	Notify each county elected official of their salary and expense allowances.	
August 15, 2013	Publish and post on Website "Notice of Public Hearing on Tax Increase". (if needed)	
August 16, 2013	Post proposed Budget on Website.	
August 19, 2013	<u>Public Meeting</u> - Budget Workshop with Commissioners' Court.	1:30 PM
August 19, 2013	Officials notify Grievance Committee Chairman of Salary Grievance by this date.	
August 22, 2013	<u>Public Meeting</u> - 1st Public Hearing on Tax Increase. (if needed)	10:30 AM
August 26, 2013	<u>Public Meeting</u> to consider recommendations of Grievance Committee	10:00 AM
August 26, 2013	<u>Public Meeting</u> - 2nd Public Hearing on Tax Increase. (if needed)	10:30 AM
August 26, 2013	<u>Public Meeting</u> - Budget Workshop with Commissioners' Court.	1:30 PM
August 30, 2013	Publish and Post on Website " <i>Notice of Tax Revenue Increase</i> ". (if needed)	
August 30, 2013	Publish and Post on Website "Notice of Public Hearing on Budget".	
August 30, 2013	File proposed Budget with County Clerk and make it available for public review.	
August 30, 2013	Notify departments of proposed Budget appropriations.	
September 9, 2013	<u>Public Meeting</u> - Hearing on Budget.	10:30 AM
September 9, 2013	<u>Public Meeting</u> - Adopt Budget.	10:30 AM
September 9, 2013	<u>Public Meeting</u> - Adopt tax rate.	10:30 AM
	File copy of Adopted Budget with County Clerk.	

## **Summary of Financial Policies**

### **Risk Management**

The County developed the Workers Comp Fund for the purpose of self-insuring. Funding is in the form of departmental contributions based on risk exposure and prior experience. The County has consistently maintained insurance policies for liability, fire and property coverage. The County actively encourages staff to participate in programs to reduce expenses by actively managing claims and encouraging and supporting strong safety and loss prevention programs.

### **Self-Insurance Fund**

The County's health insurance plan is self-insured. The County purchases stop loss coverage on an individual and aggregate basis in the event costs exceed a certain amount. Funding for the plan is derived from charges to departments on a per employee basis. Coverage is provided to all full-time employees and dependent coverage is available by payroll deduction. Retirees contribute to the health plan through payments to the Auditor's Office.

### **Retirement Plan**

Each qualified employee is included in the Texas County and District Retirement System (TCDRS). The County does not maintain accounting records, hold the investments or administer the fund. Funds are appropriated annually to meet the actuarially determined funding levels of the plan.



## **Debt Management Policy**

### **Legal Debt Limit**

The County's legal limits are stated in the Constitution of the State of Texas, Article 3, Section 52. Upon a vote of two-thirds majority of the voting qualified voters of the County, the County may issue bonds or otherwise lend its credit in any amount not to exceed one-fourth of the assessed valuation of the real property of the County and levy and collect taxes to pay the interest thereon and provide a sinking fund for the redemption thereof.

The County's debt limit is 25% of assessed value of real property.

Total Assessed Value of Real Property	\$15,805,900,547
25% Debt Limit	\$ 3,951,475,137

### **Tax Rate Limitation**

General Operations; Limited Tax Bonds, Time Warrants, Certificates of Obligation, and Contractual Obligations.

The Texas Constitution (Article VIII, Section 9) imposes a limit of \$0.80 per \$100 assessed valuation for all purposes of General Fund, Permanent Improvement Fund, Road and Bridge Fund and Jury Fund, including debt service of bonds, warrants or certificates of obligation issued against such funds. The Attorney General of Texas will not approve limited tax bonds in an amount which produces debt service requirements exceeding that which can be paid from \$0.40 of the foregoing \$0.80 maximum tax rate calculated at 90% collection. The bonds are limited tax obligations payable from the constitutional tax rate.

The County relies on the advice of a professional outside financial advisor and its own financial officers about when it is advisable to issue new debt. A guiding principle on the issuance of new debt is the desire of the County to continue to maintain stable bond ratings. We are well within the permissible limits set out by these advisors to continue with this goal.

Moody's Investors Services and Standard and Poor's have rated the County as follows:

Moody's Investors Services	Aa1
Standard and Poor's	AA

### **General Obligation Refunding Bonds, Series 2007**

On January 13, 2003 Lubbock County issued general obligation bonds to provide for the construction and equipping of a new Lubbock County Detention Center. General obligation



bonds are direct obligations and pledge the full faith and credit of the government. The bonds were issued as \$79,935,000 General Obligation Bonds, Series 2003 as serial bonds maturing February 15, 2004 through February 15, 2023. The bonds were issued pursuant to the general laws of the State of Texas, including particularly Section 1473.101(a), Texas Government Code, as amended, an election held in the County on November 5, 2002 and passed by a majority of the participating voters, and an Order passed by Commissioners' Court of Lubbock County.

During 2007 Lubbock County refunded \$50,340,000 of the original \$79,935,000 issue by issuing General Obligation Refunding Bonds, Series 2007.

On February 12, 2007 Lubbock County issued general obligation refunding bonds to refund a portion of the County's outstanding General Obligation Bonds, Series 2003 and the payment of professional services and costs of the issuance in order to lower the overall debt service requirements of the County. The bonds were issued as \$52,915,000 General Obligation Refunding Bonds, Series 2007 as serial bonds maturing February 15, 2008 through February 15, 2023. The bonds were issued pursuant to the Constitution and general laws of the State of Texas, including particularly Chapter 1207, Texas Government Code, as amended, and are direct obligations of Lubbock County payable from a continuing ad valorem tax levied on all taxable property within the County, within the limits prescribed by law.

See Debt Service Maturity Schedule – Series 2007 on page 255.

On July 18, 2006 the County issued its Certificates of Obligations, Series 2006 to finance the costs of paying contractual obligations to be incurred for (1) construction of improvements to, expansion of, and equipping of the new Lubbock County Jail. The 2006 Certificates were issued in the form of serial obligations maturing on February 15 in the years 2007 through 2026, with interest payable every February 15 and August 15, commencing February 15, 2007. The 2006 Certificates maturing on or after February 15, 2017 in the aggregate principal amount of \$7,790,000 are subject to redemption, at the option of the County, on February 15, 2016 or on any date thereafter, in whole or in part, at a redemption price of the par amount of the unpaid principal of the 2006 Certificates called for redemption together with accrued interest to the date set for redemption.

On February 26, 2013 \$5,487,909.19 of proceeds of the 2006 Certificates is being held in the Construction Fund established for the 2006 Certificates that is not needed for the completion of the 2006 Improvements. Other than the Available Amount there is \$244,045.32 remaining in the Construction Fund which will be used to complete the 2006 Improvements, and there are no other gross proceeds allocable to the Refunded 2006 Certificates. The County originally issued \$79,935,000 in General Obligation Bonds in 2003 for the construction of the new jail. That amount was not enough to complete the jail, and the County issued \$12,765,000 in Certificates of Obligation which it reasonably believed was required to complete the County Jail. The County based the amount of money it needed on construction costs estimates. The County had unexpected proceeds remaining which resulted from several post issuance facts. First the County was vigilant in holding the contractors and subcontractors to the original plans

for the County Jail. As a consequence, the County did not need to use as many change orders as the architect and other planners had incorporated into the original cost estimate. Second, the actual construction bids came in much lower than originally projected. The project took longer to construct than anticipated in that during construction a subcontractor made an error in which caused a problem with the installation of the security system which resulted in a redesign and also resulted in the County litigation over the construction of the County Jail resulting from the error made by a subcontractor which delayed the completion.

The proceeds of the Refunding Bonds, together with a contribution of the Available Amount are being issued to advance refund all the outstanding 2006 Certificates in the aggregate principal amount of \$9,545,000.

The Refunded 2006 Certificates are being redeemed in order to restructure debt service and to achieve a present value savings in the debt service payable.

### **General Obligation Refunding Bonds Series 2013**

On January 17, 2013 Lubbock County issued general obligation refunding bonds to advance refund certain outstanding ad valorem tax obligations of the County's to achieve a debt service savings and to pay the costs of issuance related to the Bonds. The bonds were issued as \$5,085,000 General Obligation Refunding Bonds, Series 2013 maturing February 15, 2014 through February 15, 2026. The bonds were issued pursuant to the Constitution and general laws of the State of Texas including particularly Chapter 1207, Texas Government Code, as amended, and are direct obligations of Lubbock County, Texas payable from a continuing ad valorem tax levied on all taxable property within the County, within the limits prescribed by law, as provided in the order of the Commissioners' Court authorizing the issuance of the Bonds.

See Debt Service Maturity Schedule – Refunding Bonds Series 2013 on page 257.

### **Limited Tax Notes, Series 2013**

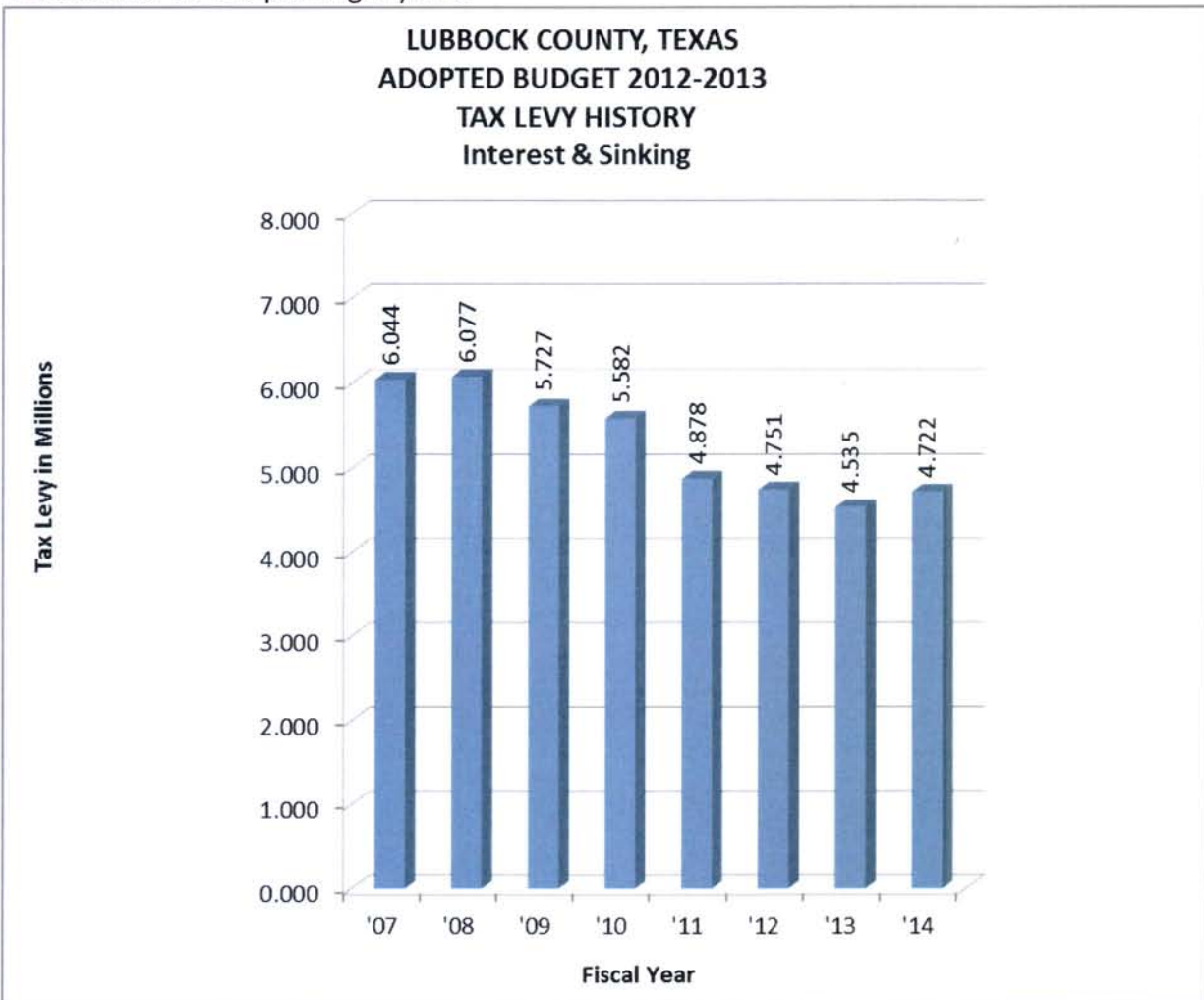
On January 17, 2013 Lubbock County issued limited tax notes to be used for the renovation of the Law Enforcement Center and the renovation of the Court Rehabilitation and Treatment Center and to pay the cost of issuance related to the Notes. The tax notes were issued as \$7,605,000 Limited Tax Notes, Series 2013 maturing February 15, 2014 through February 15, 2020. The Notes were issued pursuant to the Constitution and the general laws of the State of Texas, particularly Chapter 1371 and 1431, Texas Government Code as amended. The Notes constitute direct obligations of Lubbock County, Texas secured by a continuing direct ad valorem tax levied, within the limits prescribed by law, on all taxable property within the County, as provided in the order of the Commissioners' Court of the County authorizing the issuance of the Notes.

See Debt Service Maturity Schedule - Limited Tax Notes, Series 2013 on page 256.



There is a combined Debt Service Maturity Schedule on page 258.

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



LUBBOCK COUNTY, TEXAS

Debt Service Maturity Schedule - Refunding Bonds, Series 2007

Fiscal Year	Debt Service Funds		
	Principal	Interest	Total
2014	\$ 4,205,000.00	\$ 2,114,187.50	\$ 6,319,187.50
2015	\$ 4,380,000.00	\$ 1,937,012.50	\$ 6,317,012.50
2016	\$ 4,570,000.00	\$ 1,746,825.00	\$ 6,316,825.00
2017	\$ 4,760,000.00	\$ 1,554,512.50	\$ 6,314,512.50
2018	\$ 4,965,000.00	\$ 1,353,806.25	\$ 6,318,806.25
2019	\$ 5,175,000.00	\$ 1,144,800.00	\$ 6,319,800.00
2020	\$ 5,400,000.00	\$ 919,800.00	\$ 6,319,800.00
2021	\$ 5,650,000.00	\$ 671,175.00	\$ 6,321,175.00
2022	\$ 5,910,000.00	\$ 411,075.00	\$ 6,321,075.00
2023	\$ 6,180,000.00	\$ 139,050.00	\$ 6,319,050.00
TOTAL	\$ 51,195,000.00	\$ 11,992,243.75	\$ 63,187,243.75



LUBBOCK COUNTY, TEXAS

## Debt Service Maturity Schedule - Tax Notes, Series 2013

Debt Service Funds			
Fiscal Year	Principal	Interest	Total
2014	\$ 905,000.00	\$ 333,477.50	\$ 1,238,477.50
2015	\$ 1,045,000.00	\$ 199,325.00	\$ 1,244,325.00
2016	\$ 1,075,000.00	\$ 167,525.00	\$ 1,242,525.00
2017	\$ 1,115,000.00	\$ 129,100.00	\$ 1,244,100.00
2018	\$ 1,160,000.00	\$ 83,600.00	\$ 1,243,600.00
2019	\$ 1,190,000.00	\$ 48,500.00	\$ 1,238,500.00
2020	\$ 1,220,000.00	\$ 18,300.00	\$ 1,238,300.00
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
<b>TOTAL</b>	<b>\$ 7,710,000.00</b>	<b>\$ 979,827.50</b>	<b>\$ 8,689,827.50</b>

LUBBOCK COUNTY, TEXAS

Debt Service Maturity Schedule - Refunding Bonds, Series 2013

Fiscal Year	Debt Service Funds		
	Principal	Interest	Total
2014	\$ -	\$ 172,700.00	\$ 172,700.00
2015	\$ -	\$ 172,700.00	\$ 172,700.00
2016	\$ -	\$ 172,700.00	\$ 172,700.00
2017	\$ -	\$ 172,700.00	\$ 172,700.00
2018	\$ -	\$ 172,700.00	\$ 172,700.00
2019	\$ -	\$ 172,700.00	\$ 172,700.00
2020	\$ -	\$ 172,700.00	\$ 172,700.00
2021	\$ 635,000.00	\$ 163,175.00	\$ 798,175.00
2022	\$ 655,000.00	\$ 140,550.00	\$ 795,550.00
2023	\$ 680,000.00	\$ 113,850.00	\$ 793,850.00
2024	\$ 875,000.00	\$ 87,125.00	\$ 962,125.00
2025	\$ 905,000.00	\$ 55,900.00	\$ 960,900.00
2026	\$ 945,000.00	\$ 18,900.00	\$ 963,900.00
<b>TOTAL</b>	<b>\$ 4,695,000.00</b>	<b>\$ 1,788,400.00</b>	<b>\$ 6,483,400.00</b>

LUBBOCK COUNTY, TEXAS

Debt Service Maturity Schedule - Combined

<u>Fiscal Year</u>	<u>Debt Service Funds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 5,110,000.00	\$ 2,620,365.00	\$ 7,730,365.00
2015	\$ 5,425,000.00	\$ 2,309,037.50	\$ 7,734,037.50
2016	\$ 5,645,000.00	\$ 2,087,050.00	\$ 7,732,050.00
2017	\$ 5,875,000.00	\$ 1,856,312.50	\$ 7,731,312.50
2018	\$ 6,125,000.00	\$ 1,610,106.25	\$ 7,735,106.25
2019	\$ 6,365,000.00	\$ 1,366,000.00	\$ 7,731,000.00
2020	\$ 6,620,000.00	\$ 1,110,800.00	\$ 7,730,800.00
2021	\$ 6,285,000.00	\$ 834,350.00	\$ 7,119,350.00
2022	\$ 6,565,000.00	\$ 551,625.00	\$ 7,116,625.00
2023	\$ 6,860,000.00	\$ 252,900.00	\$ 7,112,900.00
2024	\$ 875,000.00	\$ 87,125.00	\$ 962,125.00
2025	\$ 905,000.00	\$ 55,900.00	\$ 960,900.00
2026	\$ 945,000.00	\$ 18,900.00	\$ 963,900.00
<u>TOTAL</u>	<u>\$ 63,600,000.00</u>	<u>\$ 14,760,471.25</u>	<u>\$ 78,360,471.25</u>



# **Lubbock County Purchasing Policy**

Adopted December 23, 1996  
By the Lubbock County Commissioners Court  
Effective Date: January 1, 1997

Revised by Lubbock County Commissioners Court  
On October 28, 2013  
(Supersedes October 22, 2012 edition)

Address any questions to Stephen Chandler, Director of Purchasing, at 775-1014



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## LUBBOCK COUNTY PURCHASING POLICY

It is the policy of Lubbock County to conduct all purchasing strictly on the basis of economic and business merit to best serve the citizens of Lubbock County. In order to maintain the best price for goods and services in an efficient manner, purchases shall be divided into three (3) categories. Procedures for each category shall be followed by all departments unless specifically exempted by the Lubbock County Commissioners' Court. The purchase of any computer equipment (regardless of price) to be attached to the County network, or supported by LCIS, must be coordinated through LCIS.

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

### I. Purchasing Categories

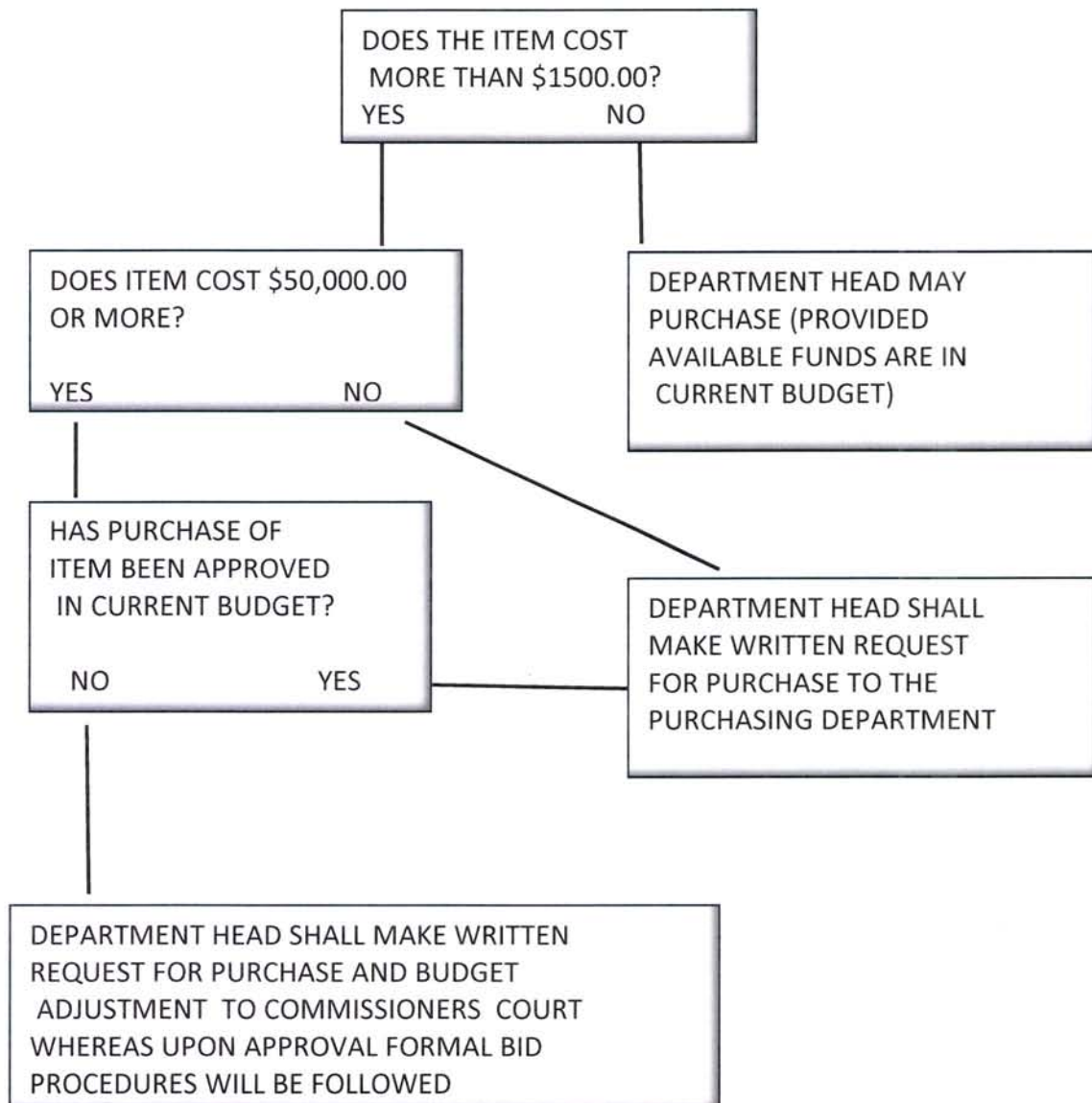
- A. Purchases up to \$1,500.00 may be made by a department head for the continuing operation of each department, subject to the provisions of Sec. I.A.3. below. The department head will have the responsibility of making this level of purchase in the most prudent and cost effective manner. In no event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

1. Department heads shall contact the Purchasing Agent, via written requisition, requesting the item to be purchased. The department head will be responsible for providing written specifications for the requested item.
  2. The Purchasing Agent, or Department head, will contact a minimum of three (3) vendors who are able to provide the requested item. Each vendor will be required to provide a price quotation or respond to an Informal Bid, and provide any other information requested by the Purchasing Agent. The Purchasing Agent shall award the purchase to the vendor with the lowest responsible price quotation, as agreed upon by the Purchasing Agent and the requesting department head and the Purchasing Agent shall issue a purchase order for the item.
  3. If the Purchasing Agent and the requesting department head are not in agreement as to the lowest responsible bid award, the Commissioners' Court will consider all bids at the next scheduled meeting. The department head and Purchasing Agent may present reasons for their bid award preference and the final decision will be made by the Commissioners' Court.
- C. Purchases of \$50,000.00 or more will be subject to the formal bid procedure of Lubbock County.
1. COMPETITIVE BID AND REQUEST FOR PROPOSAL (RFP): Department heads must make a request for purchase, in writing, to the Lubbock County Commissioners' Court, unless approval for the purchase of the *specific* item is in the current budget. Upon approval by the Commissioners' Court, the Purchasing Agent shall seek formal bids as provided for in Texas Local Government Code. The requesting department shall design the specifications in concert with the Purchasing Agent. Bids shall be opened and evaluated by the Purchasing Agent and requesting department in accordance with the criteria set out in the bid or proposal. Following the evaluation, the Commissioners' Court will award the purchase to the lowest responsible bidder meeting specifications.
  2. COMPETITIVE PROPOSAL: Upon a finding by the Commissioners' Court that it is impractical to prepare detailed specifications for an item to support the award of a purchase contract; the Purchasing Agent may use the multi-step competitive proposal procedure provided for in Texas Local Government Code.
  3. ALTERNATIVE COMPETITIVE PROPOSAL: As provided for in Texas Local Government Code, the Purchasing Agent may use an alternative competitive proposal procedure for the purchase of insurance, high technology items, landscape maintenance, travel management, recycling, or as provided for by law.



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

## LUBBOCK COUNTY PURCHASING POLICY FLOW CHART





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

### III. Exemptions to Competitive Bidding Requirements:

- A. The Commissioners' Court, by order, has exempted from the competitive bidding requirements under Sec. I, purchase of items required to be made due to a public calamity to provide relief for the citizens or preserve Lubbock County property.
  - B. The Commissioners' Court will, by this order, exempt the following type of purchases from the competitive bidding requirement under Sec. I.C:
    - 1. An item necessary to protect the public health or safety of citizens of Lubbock County;
    - 2. An item necessary due to unforeseen damage to machinery, equipment or other public property;
    - 3. The purchase of personal or professional services, (including education and travel);
    - 4. The purchase of land or right-of-way;
    - 5. Personal property sold:
      - a) At an auction by a licensed auctioneer;
      - b) at a going out of business sale held in compliance with Subchapter F, Chapter 17, Business and Commerce Code; or
      - c) By a political subdivision of this state, a state agency of this state or an entity of the federal government
    - 6. The renewal or extension of a lease or equipment maintenance agreement if;
      - a) The lease was let by competitive bid the preceding year;
      - b) The renewal or extension does not exceed one year; and
      - c) The renewal or extension is the first renewal or extension of the lease or agreement.
- IV. No purchase shall be made without a PURCHASE ORDER, issued in advance of the purchase, subject to the following exceptions:
- 1. Law Library Publications
  - 2. Employee Expense Reimbursement
  - 3. Contract employees to include, but not be limited to, any court ordered contract employees, mediators, counselors and therapists.
  - 4. Purchases made on a County Purchasing Card in accordance with County policies. **Only a County issued credit card may be used to make purchases on behalf of the County.** Purchases made on personal credit cards will not be eligible for reimbursement as of November 1, 2012. The only exemptions to be considered will be for travel related expenses.

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



1. Periodically review procedures and specifications in order to eliminate those procedures and specifications that explicitly discriminate against the use of recycled products; and
  2. Encourage the use of products made from recycled products and from products that can be recycled.
- XII. All annual contracts for goods or services must be approved by the Lubbock County Commissioners' Court before any purchase of those goods or services can be made.
- XIII. The use of the purchasing power of Lubbock County for personal purchases is prohibited. No one may use the name of Lubbock County for any personal purchase or charge any personal purchase to Lubbock County. Any such action is prohibited and may be grounds for prosecution.
- XIV. Blanket Purchase Orders (BPOs) may be established in order to reduce the number of purchase orders originating from a single vendor. Blanket Purchase Orders must be approved by the Commissioners' Court and renewed every fiscal year. Single purchases within a Blanket Purchase Order shall be subject to the provisions of this policy, unless specific exception is made by the Commissioners' Court.
- XV. Bid Evaluation and Contract Award

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

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

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

XVI. Contract Performance/Compliance

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

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

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

XVII. Prevailing Wage Determination for Public Works Contracts

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

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

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

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



3. Furthermore, the official may not:
  - a) Act as surety for a business entity that has work, business, or a contract with Lubbock County; or
  - b) Act as surety on any official bond required of an officer of Lubbock County.
4. "Substantial Interest"
  - a) A person has a substantial interest in a business entity if:
    - (I) the person owns 10 percent or more of the voting stock or shares of more of the fair market value of the business entity; or
    - (II) funds received by the person from the business entity exceed 10 percent of the person's gross income for the previous year.
  - b) A person has a substantial interest in real property if the interest is an equitable or legal ownership with a fair market value of \$2,500 or more.
  - c) A local public official is considered to have a substantial interest under this section if a person related to the official in the first degree by consanguinity or affinity, as determined under Chapter 573, Government Code, has a substantial interest under this section.
  - d) The relation in c) is defined as the official's spouse, father, mother, father-in-law, mother-in-law, brother, sister, brother-in-law, and sister-in-law.
5. "Business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or any other entity recognized by law.

B. Additional Forbidden Actions, Selected Criminal Statutes

The following actions are forbidden under the Texas Penal Code:

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

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

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

### Investment Policy

It is the policy of Lubbock County that after allowing for the anticipated cash flow requirements of Lubbock County and giving due consideration to the safety and risk of investment, all available funds shall be invested in conformance with these legal and administrative guidelines, seeking to optimize interest earnings to the maximum extent possible.

Effective cash management is recognized as essential to good fiscal management. Investment interest is a source of revenue to Lubbock County. Lubbock County's investment portfolio shall be designed and managed in such a manner as to maximize this revenue source, to be responsive to public trust, and to be in compliance with all legal requirements and limitations.

Investments shall be made with the primary objectives of:

- \* **Safety** and preservation of principal
- \* Maintenance of sufficient **liquidity** to meet operating needs
- \* **Public trust** from prudent investment activities
- \* Optimization of **interest earnings** on the portfolio

### **I. PURPOSE**

The purpose of this investment policy is to comply with Chapter 2256 of the Government Code ("Public Funds Investment Act"), which requires Lubbock County to adopt a written investment policy regarding the investment of its funds and funds under its control. The Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of Lubbock County's funds.

### **II. SCOPE**

This Investment Policy shall govern the investment of all financial assets of Lubbock County. These funds are accounted for in Lubbock County's Comprehensive Annual Financial Report (CAFR) and include:

- General Fund - used to account for resources traditionally associated with government, which are not required to be accounted for in another fund.
- Special Revenue Funds - used to account for the proceeds from specific revenue sources.
- Capital Projects Funds – used to account for resources to be used for the acquisition or construction of major capital facilities.
- Trust and Agency Funds - used to account for the proceeds from specific revenue sources and to the extent not required by law or existing contract to be kept segregated and managed separately.



- Debt Service Funds – used to account for resources to be used for the payment of principal, interest and related costs on general obligation debt, to the extent not required by law or existing contract to be kept segregated and managed separately.
- Any new fund created by Lubbock County, unless specifically exempted from this Policy by Commissioners' Court or by law.

*Lubbock County will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles. The strategy developed for the pooled fund group will address the varying needs, goals and objectives of each fund.*

This Investment Policy shall apply to all transactions involving the financial assets and related activity for all the foregoing funds. However, this policy does not apply to the assets administered for the benefit of Lubbock County by outside agencies under deferred compensation programs.

### III. INVESTMENT OBJECTIVES

Lubbock County shall manage and invest its cash with four primary objectives, listed in order of priority: **safety, liquidity, public trust, and yield, expressed as optimization of interest earnings.** The safety of the principal invested always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with state and local law.

Lubbock County shall maintain a comprehensive cash management program, which includes collection of account receivables, vendor payments in accordance with invoice terms, and prudent investment of available cash. Cash management is defined as the process of managing monies in order to insure maximum cash availability and maximum earnings on short-term investment of idle cash.

#### **Safety [PFIA 2256.005(b)(2)]**

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit and interest rate risk.

- Credit Risk and Concentration of Credit Risk – Lubbock County will minimize credit risk, the risk of loss due to the failure of the issuer or backer of the investment, and concentration of credit risk, the risk of loss attributed to the magnitude of investment in a single issuer, by:

- \* Limiting investments to the safest types of investments.



- \* Pre-qualifying the financial institutions and broker/dealers with which Lubbock County will do business.
  - \* Diversifying the investment portfolio so that potential losses on individual issuers will be minimized.
- Interest Rate Risk – Lubbock County will manage the risk that the interest earnings and the market value of investments in the portfolio will fall due to changes in general interest rates, by:
- \* Structuring the investment portfolio so that investments mature to meet cash requirements for ongoing operations, thereby avoiding the need to liquidate investments prior to maturity.
  - \* Investing operating funds primarily in certificates of deposit, shorter-term securities, money market mutual funds, or local government investment pools functioning as money market mutual funds.
  - \* Diversifying maturities and staggering purchase dates to minimize the impact of market movements over time.

#### **Liquidity [PFIA 2256.005(b)(2)]**

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that investments mature concurrent with cash needs to meet anticipated demands. Because all possible cash demands cannot be anticipated, a portion of the portfolio will be invested in shares of money market mutual funds or local government investment pools that offer same-day liquidity. In addition, a portion of the portfolio will consist of securities with active secondary or resale markets.

#### **Public Trust**

All participants in Lubbock County's investment process shall seek to act responsibly as custodians of the public trust. Investment officers shall avoid any transaction that might impair public confidence in Lubbock County's ability to govern effectively.

#### **Yield (Optimization of Interest Earnings) [PFIA 2256.005(b)(3)]**

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. Securities shall generally be held until maturity with the following exceptions:

- An investment with declining credit may be liquidated early to minimize loss of principal.
- A security swap that would improve the quality, yield, or target duration in the portfolio.
- Cash flow needs of Lubbock County require that the investment be liquidated.

#### **IV. INVESTMENT STRATEGIES**

The investment portfolio of Lubbock County includes funds pooled together of all the fund groups. Each major fund type has varying cash flow requirements and liquidity needs. Therefore strategies shall be implemented considering each fund's unique requirements.

##### **Investment Pool Strategy**

The County's Investment Pool is an aggregation of the majority of County Funds which includes tax receipts, fine and fee revenues, as well as some, but not all, bond proceeds, grants, special revenue fund revenue, debt service revenues and reserve balances. This portfolio is maintained to meet anticipated daily cash needs for Lubbock County operations, capital projects and debt service. The objectives of this portfolio are to:

- ensure safety of principal by investing only in high-quality securities for which a strong secondary market exists;
- ensure that anticipated cash flows are matched with adequate investment liquidity;
- manage market and credit risk through diversification; and
- attain the best feasible yield commensurate with the objectives and restrictions set forth in this Policy by actively managing the portfolio.

##### **Bond Funds Strategy**

Occasionally, separate non-pooled portfolios are established with the proceeds from bond sales. The objectives of these portfolios are to:

- ensure safety of principal by investing only in high-quality securities for which a strong secondary market exists;
- ensure that anticipated cash flows are matched with adequate investment liquidity;
- manage market and credit risk through diversification; and
- attain the best feasible yield commensurate with the objectives and restrictions set forth in this Policy and the bond ordinance by actively managing the portfolio.



## **V. RESPONSIBILITY AND CONTROL**

### **Delegation of Authority [PFIA 2256.005(f)]**

In accordance with the Public Funds Investment Act, the Commissioners' Court designates the County Auditor as Lubbock County's Investment Officer. An Investment Officer is authorized to execute investment transactions on behalf of Lubbock County. No person may engage in an investment transaction or the management of Lubbock County funds except as provided under the terms of this Investment Policy as approved by the Commissioners' Court. The investment authority granted to the investing officer is effective until rescinded by the Commissioners' Court.

### **Quality and Capability of Investment Management [PFIA 2256.005(b)(3)]**

Lubbock County shall provide periodic training in investments for the designated Investment Officer and other investment personnel through courses and seminars offered by professional organizations, associations, and other independent sources in order to insure the quality and capability of investment management in compliance with the Public Funds Investment Act.

### **Training Requirement (PFIA 2256.008)**

In accordance with the Public Funds Investment Act, the designated Investment Officer shall attend an investment training session no less often than once every two years commencing September 1, 1997 and shall receive not less than 10 hours of instruction relating to investment responsibilities. A newly appointed Investment Officer must attend a training session of at least 10 hours of instruction within twelve months of the date the officer took office or assumed the officer's duties. The investment training session shall be provided by an independent source approved by the Commissioners' Court. For purposes of this policy, an "independent source" from which investment training shall be obtained shall include a professional organization, an institution of higher education or any other sponsor other than a business organization with whom Lubbock County may engage in an investment transaction.

### **Internal Controls (*Best Practice*)**

The Investment Officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of Lubbock County are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of the control should not exceed the benefits likely to be derived and (2) the valuation of cost and benefits requires estimates and judgments by management.

Controls deemed most important that shall be employed include the following:

Imperative Controls

- Custodian safekeeping receipts records management.
- Avoidance of bearer-form securities.
- Documentation of investment events.
- Written confirmation of telephone transactions.
- Reconcilements and comparisons of security receipts with the investment subsidiary records.
- Compliance with investment policies.
- Verification of all interest income and security purchase and sell computations.

Controls Where Practical

- Control of collusion.
- Separation of duties.
- Separation of transaction authority from accounting and record-keeping.
- Clear delegation of authority.
- Accurate and timely reports.
- Validation of investment maturity decisions with supporting cash flow data.
- Adequate training and development of Investment Officials.
- Review of financial conditions of all brokers, dealers, and depository institutions.
- Staying informed about market conditions, changes and trends that require adjustments in investment strategies.

Accordingly, the Investment Officer shall establish a process to assure compliance with policies and procedures through Lubbock County's annual independent audit.

**Prudence (PFIA 2256.006)**

The standard of prudence to be applied by the Investment Officer shall be the "prudent investor" rule. This rule states that "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." The governing body recognizes that in diversifying the portfolio, occasional measured losses due to market volatility are inevitable, and must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented. In determining whether an Investment Officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:



- The investment of all funds, or funds under Lubbock County's control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment.
- Whether the investment decision was consistent with the written approved investment policy of Lubbock County.

### **Indemnification (*Best Practice*)**

The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific investment's credit risk or market price changes, provided that these deviations are reported immediately and the appropriate action is taken to control adverse developments.

### **Ethics and Conflicts of Interest [PFIA 2256.005(i)]**

Officers and employees involved in the investment process shall refrain from personal business activity that would conflict with the proper execution and management of the investment program, or that would impair their ability to make impartial decisions. Employees and Investment Officers shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio.

An Investment Officer of Lubbock County who has a personal business relationship with an organization seeking to sell an investment to Lubbock County shall file a statement disclosing that personal business interest. An Investment Officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to Lubbock County shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the Commissioners' Court.

## **VI. SUITABLE AND AUTHORIZED INVESTMENTS**

### **Investments [PFIA 2256.005(b)(4)(A)]**

Lubbock County funds governed by this policy may be invested in the instruments described below, all of which are authorized by Chapter 2256 of the Government Code (Public Funds Investment Act). Investment of Lubbock County funds in any instrument or security not authorized for investment under the Act is prohibited. Lubbock County will not be required to liquidate an investment that becomes unauthorized subsequent to its purchase.

#### **I. Authorized**

- Direct obligations of the United States of America.

- Direct obligations of this state or its agencies and instrumentalities.
- Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security of which is guaranteed by an agency or instrumentality of the United States.
- Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the United States of America.
- Direct obligations of the following United States agencies and instrumentalities:
  - a) Federal Farm Credit System
  - b) Federal Home Loan Bank System
  - c) Federal Home Loan Mortgage Corp.
  - d) Federal National Mortgage Association
- Certificates of Deposit issued by a Commissioners' Court authorized depository institution that has its main office or a branch office in Texas. The certificate of deposit must be guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor and secured by obligations in a manner and amount as provided by law.

A Commissioners' Court approved depository is a state or national bank, savings bank, or state or federal credit union domiciled in this state provided:

- a) the County has on file a signed Depository Agreement which complies with the Local Government Code and details eligible collateral, collateralization ratios, standards for collateral custody and control, collateral valuation, and conditions for agreement termination.
- Money Market Mutual funds that:
  - a) are registered and regulated by the Securities and Exchange Commission
  - b) have a dollar weighted average stated maturity of 90 days or less
  - c) seek to maintain a net asset value of \$1.00 per share
  - d) are rated AAA by at least one nationally recognized rating service
- Local government investment pools, which:
  - a) meet the requirements of Chapter 2256.016 of the Public Funds Investment Act
  - b) are rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service
  - c) are authorized by resolution or ordinance by the Commissioners' Court



In addition, a local government investment pool created to function as a money market mutual fund must mark its portfolio to the market daily and, to the extent reasonably possible, stabilize at \$1.00 net asset value.

All prudent measures will be taken to liquidate an investment that is downgraded to less than the required minimum rating. (PFIA 2256.021)

Security swaps may be considered as an investment option for the County. A swap out of one instrument into another is acceptable to increase yield, realign for disbursement dates, extend or shorten maturity dates and improve market sector diversification. Swaps may be initiated by brokers/dealers who are on Lubbock County's approved list. A horizon analysis is required for each swap proving benefit to Lubbock County before the trade decision is made, which will accompany the investment file for record keeping.

## **II. Not Authorized [PFIA 2256.009(b)(1-4)]**

Investments including interest-only or principal-only strips of obligations with underlying mortgage-backed security collateral, collateralized mortgage obligations with an inverse floating interest rate or collateralized mortgage obligations with a maturity date of over 10 years are strictly prohibited.

## **VII. INVESTMENT PARAMETERS**

### **Maximum Maturities [PFIA 2256.005(b)(4)(B)]**

The longer the maturity of investments, the greater their price volatility. Therefore, it is Lubbock County's policy to concentrate its investment portfolio in shorter-term securities in order to limit principal risk caused by changes in interest rates.

Lubbock County attempts to match its investments with anticipated cash flow requirements. The maximum allowable stated maturity of any individual investment will not exceed more than ten years from the date of purchase.

*The composite portfolio will have a weighted average maturity of 3 ½ years or less. This dollar-weighted average maturity will be calculated using the stated final maturity dates of each security. [PFIA 2256.005(b)(4)(C)]*

### **Diversification [PFIA 2256.005(b)(3)]**

Lubbock County recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Risk is managed through portfolio diversification that shall be achieved by the following general guidelines:

- Limiting investments to avoid overconcentration in investments from a specific issuer or business sector (excluding U.S. Treasury securities and certificates of deposit that are fully insured and collateralized in accordance with state and federal law),
- Limiting investment in investments that have higher credit risks (example: commercial paper),
- Investing in investments with varying maturities, and
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

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

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

## VIII. SELECTION OF BANKS AND DEALERS

### **Depository (*Chapter 116, Local Government Code*)**

At least every four (4) years a Depository shall be selected through Lubbock County's banking services procurement process, which shall include a formal request for proposal (RFP). The selection of a depository will be determined by competitive bid and evaluation of bids will be based on the following selection criteria:

- The ability to qualify as a depository for public funds in accordance with state law.
- The ability to provide requested information or financial statements for the periods specified.
- The ability to meet all requirements in the banking RFP.
- Complete response to all required items on the bid form.
- Lowest net banking service cost, consistent with the ability to provide an appropriate level of service.
- The credit worthiness and financial stability of the bank.

### **Authorized Brokers/Dealers (*PFIA 2256.025*)**

Lubbock County shall, at least annually, review, revise, and adopt a list of qualified broker/dealers and financial institutions authorized to engage in securities transactions with Lubbock County. Those firms that request to become qualified broker/dealers for securities transactions will be required to provide:



- Information regarding creditworthiness, experience and reputation.
- A certification stating the firm has received read and understood Lubbock County's investment policy and agree to comply with the policy.

Authorized firms may include primary dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (Uniform Net Capital Rule), and qualified depositories. All investment providers, including financial institutions, banks, money market mutual funds, and local government investment pools, must sign a certification acknowledging that the organization has received and reviewed Lubbock County's investment policy and that reasonable procedures and controls have been implemented to preclude investment transactions that are not authorized by Lubbock County's policy. [PFIA 2256.005(k-l)]

#### **Delivery vs. Payment [PFIA 2256.005(b)(4)(E)]**

Securities shall be purchased using the **delivery vs. payment** method with the exception of investment pools and mutual funds. Funds will be released after notification that the purchased security has been received.

### **IX. CUSTODIAL CREDIT RISK MANAGEMENT**

#### **Safekeeping and Custodial Agreements**

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

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

#### **Collateral Policy (PFCA 2257.023)**

Consistent with the requirements of the Public Funds Collateral Act, it is the policy of Lubbock County to require full collateralization of all Lubbock County funds on deposit with a depository bank. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value of principal and accrued interest on the deposits or investments less an amount insured by the FDIC. At its discretion, Lubbock County may require a higher level of collateralization for certain investment securities. Securities pledged as collateral shall be held by an independent third party with whom Lubbock County

has a current custodial agreement. The Investment Officer is responsible for entering into collateralization agreements with third party custodians in compliance with this Policy. The agreements are to specify the acceptable investment securities for collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to Lubbock County and retained. Collateral shall be reviewed at least monthly to assure that the market value of the pledged securities is adequate.

### **Collateral Defined**

Lubbock County shall accept only the following types of collateral:

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

### **Subject to Audit**

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

## **X. PERFORMANCE**

### **Performance Standards**

Lubbock County's investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio shall be designed with the objective of obtaining a rate of return through budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow requirements of Lubbock County.

### **Performance Benchmark**

It is the policy of Lubbock County to purchase investments with maturity dates coinciding with cash flow needs. Through this strategy, Lubbock County shall seek to optimize interest earnings utilizing allowable investments available on the market at that time. Market value will be calculated on a quarterly basis on all securities owned and compared to current book value. Lubbock County's portfolio shall be designed with the objective of regularly meeting or exceeding the average rate of return on U.S. Treasury Bills at a maturity level comparable to Lubbock County's weighted average maturity in days.



## **XI. REPORTING (PFIA 2256.023)**

### **Methods**

*Commissioners' Court Meeting* - The Investment Officer shall prepare an investment report for each Commissioners' Court meeting that summarizes investment transactions for preceding period. The report will include the following:

- A listing of individual securities held at the end of the reporting period.
- A listing of maturing investments during the reporting period.
- A listing of investments purchased during the reporting period.

*Quarterly* - The Investment Officer shall prepare an investment report on a quarterly basis that summarizes investment strategies employed in the most recent quarter and describes the portfolio in terms of investment securities, maturities, and shall explain the total investment return for the quarter.

The quarterly investment report shall include a summary statement of investment activity prepared in compliance with generally accepted accounting principles. This summary will be prepared in a manner that will allow Lubbock County to ascertain whether investment activities during the reporting period have conformed to the Investment Policy. The report will be provided to the Commissioners' Court. The report will include the following:

- A listing of individual securities held at the end of the reporting period.
- Unrealized gains or losses resulting from appreciation or depreciation by listing the beginning and ending book and market value of securities for the period.
- Additions and changes to the market value during the period.
- Average weighted yield to maturity of portfolio as compared to applicable benchmark.
- Listing of investments by maturity date.
- Fully accrued interest for the reporting period.
- The percentage of the total portfolio that each type of investment represents.
- Statement of compliance of Lubbock County's investment portfolio with state law and the investment strategy and policy approved by Commissioners' Court.

An independent auditor will perform a formal annual review of the quarterly reports with the results reported to the governing body [PFIA 2256.023(d)].

### **Monitoring Market Value [PFIA 2256.005(b)(4)(D)]**

Market value of all securities in the portfolio will be determined on a quarterly basis. These values will be obtained from a reputable source and disclosed to the governing body quarterly in a written report.

#### XII. INVESTMENT POLICY ADOPTION [*PFIA 2256.005(e)*]

Lubbock County's investment policy shall be adopted by the Commissioners' Court. It is Lubbock County's intent to comply with state laws and regulations. Lubbock County's investment policy shall be subject to revisions consistent with changing laws, regulations, and needs of Lubbock County. The Commissioners' Court shall review the policy and investment strategies annually, approving any changes or modifications.



## **GLOSSARY**

**Account** - Basic reporting unit for accounting, budget or management purposes.

**Account Code** - A series of numbers used to identify and classify expenditures or revenues within an organizational unit as set forth in the "Chart of Accounts."

**Accrual** - The recognition of a transaction at the time it occurs, as opposed to when cash is spent or received.

**Accrual Basis** - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Activity** - Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the budget program.

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

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

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

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

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

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

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

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

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

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

**Available Fund Balance** - This refers to the cash remaining from the prior year which is available for appropriation and expenditure in the current year.

**Balanced Budget** – According to generally accepted accounting principles, a balanced budget is one in which the total expenditures do not exceed the total resources (total estimated revenues plus reserves).

**Basis of Accounting** – Prescribes to when transactions or events are recognized for reporting purposes.

**Bond** - A promise to repay a specified amount of money (the face amount of the bond) on a particular date (maturity date). Bonds are primarily used to finance capital projects. Types of bonds are:

General Obligation Bond - This bond is backed by the full faith, credit and taxing power of the government.

Revenue Bond - This bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

**Bond Rating** - A rating assigned by recognized rating agencies such as Moody's and Standard and Poor's Company to debt issuers. The higher the rating, the more credit-worthy the issuer is. Ratings range from AAA(S&P) or Aaa(Moody's) to CCC or ccc. Those rated below B are not usually considered creditworthy.

**Bond Refinancing** - The payment and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget** - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

**Budget Amendment** - A change in the authorized level of funding (appropriations) for a department or line item accounting. These adjustments require Commissioners' Court approval.

**Budget Calendar** - The schedule of key dates which a government follows in the preparation and adoption of the budget.

**Budget Categories** - The accumulation of line items of similar use into broader groups to allow more efficient management of the budget by office holders or department managers.

**Budget Hearings** - Hearings for the purpose of providing public input into the preparation of the budget.

**Budget Transfers** – A change in the authorized level of funding that has corresponding budget reductions and increases between categories, line items, departments, or funds.

**Budgetary Basis** - This refers to the basis of accounting used to estimate financing sources and uses in the budget. These generally take one of three forms: GAAP, cash, or modified accrual.

**Budgetary Control** - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**CAFR** – Comprehensive Annual Financial Report

**Capital Assets** – Acquisitions are capitalized when they cost \$5,000 or more. Capital assets are also called fixed assets.

**Capital Improvements** - Expenditures related to the expansion, or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

**Capital Project** - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life.

**Cash Basis** - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**CDA** – Criminal District Attorney

**Certificates of Obligation** - A short-term debt instrument whose rates are periodically restructured.

**Contingency Account** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**CRTC** – Court Residential Treatment Center

**CSCD** – Community Supervision Corrections Department

**Current Property Taxes** – Property taxes are recognized as revenues in the period for which they are levied, regardless of the lien date. Property taxes for the County are levied based on taxable value on the lien date of January 1 prior to September 30 of the same year. They become due October 1 of that same year and delinquent after January 31 of the following year.

**Debt Service Fund** - This fund is used to account for the receipt and disbursement of funds to retire debt resulting from the issuance of general obligation bonds, certificates of obligation,



and certain capital leases. Financing is provided by a specific annual property tax levy, and the investment interest earned thereon.

**Deficit** - The excess of expenses over budget during the accounting period.

**Delinquent Property Taxes** – Property taxes that remain unpaid at February 1st.

**Department** - A major division or unit of the County responsible for a service or operation or a group of related operations within a functional area.

**Depreciation** – A method of allocating the cost of a tangible asset over its useful life.

**Disbursements** - The expenditure of monies from an account.

**Division** - A section of an operation that is grouped based on related activities.

**DOJ** – Department of Justice

**DRC** – Dispute Resolution Center

**DRO** – Domestic Relations Office

**Effective Tax Rate** - State law in Texas prescribes a formula for calculating the effective tax rate for counties. The net effect of the formula is to produce a tax rate that decreases when property values rise because of inflation and vice versa. The intent is to generate a rate that produces approximately the same revenues as the year before. The formula does make adjustments for newly annexed property and newly constructed property.

**Emergency Amendment** - An amendment to the budget to pay an unbudgeted expenditure because of an emergency event that creates a grave public need which is both unusual and unexpected at the time the budget was adopted.

**Encumbrance** - The obligation of appropriated funds for the future payment of an item or service. To encumber funds means to set aside or commit funds for a specified future expense.

**Employee Benefits** - Contributions made by a government to meet commitments or obligations for benefits. Included are the government's share of costs for Social Security and the various pensions, medical, and life insurance plans.

**Estimated Revenue** - The amount of revenue projected for the fiscal cycle by the County Auditor. Projections are generally based on prior experiences or increased fees.

**Expenditure** - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.



**Expense** - Charges incurred (whether paid immediately or accrued) for operations, maintenance, interest, or other charges.

**Fee Offices** - County offices that charge fees or fines for services or punishment. These are designated as fee offices for reporting of revenues.

**FEMA** - Federal Emergency Management Agency.

**Fiduciary Fund** – The funds that account for assets held by the County in a trustee or agency capacity.

**Fiscal Policy** - A government's policies with respect to revenues, spending, and debt management as these relate to government series, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year (FY)** - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The fiscal year for Lubbock County is October 1st through September 30th.

**Fixed Assets** - Assets of long term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. See Capital Assets.

**Fringe Benefits** – The cost of all non-wage, labor-related expenses including but not limited to group insurance, social security, retirement, workers' compensation, unemployment compensations, and other employment benefits.

**Full-time Equivalent Position (FTE)** – One FTE equates to a 40-hour work week for twelve months.

**Function** - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. (e.g, public safety, general administration, administration of justice)

**Fund** - A grouping of accounts that is used to maintain control over resources that are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance** - The excess of the assets of a fund over its liabilities, reserves, and carryover.

**GAAP** - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

**GASB** - Governmental Accounting Standards Board.

**General Fund** - The fund used to account for all financial resources except those required to be accounted for in another fund. This is the main operating fund of the County.

**GFOA** - Government Finance Officers Association.

**Governmental Funds** – Fund types used in governmental entities to account for transactions, they include: the general fund, special revenue funds, capital projects funds, and debt service funds.

**Grants** - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the terms of the grant.

**Inflation** - A persistent rise in the general price level that results in a decline in the purchasing power of money.

**Interest** - The cost of using money borrowed from another. Set as a percentage of the Principal.

**Interest Earnings** - Earnings from available monies invested during the year.

**Intergovernmental Revenues** - Funds received by a government from another federal, state, and other local government in the form of grants, shared revenues, and payments in lieu of taxes.

**Investments** - Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

**JAG** – Justice Assistance Grant

**JP** - Justice of the Peace.

**LCAD** – Lubbock Central Appraisal District

**LCJJC** – Lubbock County Juvenile Justice Center

**LE** – Law Enforcement

**LECD** – Lubbock Emergency Communications District

**Levy** - To impose property taxes for the support of government activities.

**Liabilities** - Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

**Line-item budget** - A budget prepared along departmental lines that focus on what is to be bought.

**Long-Term Debt** - Debt with a maturity of more than one year after the date of issuance.

**Major Fund** – By definition the General Fund is always considered a major fund. Other major governmental funds must be reported as major funds if they meet both of the following criteria.

1. 10% criterion. An individual government fund reports at least 10% of any of the following:
  - a. Total governmental fund assets
  - b. Total governmental fund liabilities
  - c. Total governmental fund revenues
  - d. Total governmental fund expenditures
2. 5% criterion. An individual governmental fund reports at least 5% of the aggregated total for both governmental funds and enterprise funds of any one of the items for which it met the 10% criterion.

**ME** – Medical Examiner's Office.

**MHMR** - Mental Health Mental Retardation.

**Modified Accrual Basis** - A basis of accounting in which transactions are generally recognized at the time they are incurred, as opposed to when cash is received or spent.

**Non-Capital Equipment** – A purchase is classified as a non-capital equipment purchase when the total cost exceeds \$1,000 but is less than \$5,000.

**Non-Departmental Expense** - Expenditures for professional services and other general government functions, which cannot be allocated to individual departments, are assigned to miscellaneous/non-departmental expenses.

**Non-Major Fund** – See definition of Major Fund.

**Obligations** - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Office** - The basic organizational unit of government for an elected official which is functionally unique in its delivery of services (as compared to departments headed by nonelected managers).



**Personnel Costs** - Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Personal Services** - Expenditures for salaries, wages, and fringe benefits of a government's Employees.

**Principal** - The amount of money owed on which the entity is obligated to pay interest.

**Property Tax** - Taxes levied on both real and personal property according to the property's valuation and the tax rate.

**Records Management** – This term applies to the management of County records and government documents. Fees are budgeted for collection and expenses for the safeguarding of records according to the Texas Management Act.

**Reserve** - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution** - A formal statement of opinion or determination adopted by an assembly or other formal group.

**Resources** - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue** - The annual or periodic collections of money by the government for public use. Examples are taxes and fees.

**R.O.W.** – Refers to Right-of-Way; for example the purchase of land for street access.

**Salaries** – The cost of all labor related expenses required of a department to function, including but not limited to salaries, merit, cost of living adjustments (COLA), etc.

**Source of Revenue** - Revenues are classified according to their source or point of origin.

**SPAG** – South Plains Association of Governments

**SPATF** – South Plains Auto Task Force

**Special Revenue Funds** – Used to account for specific revenue sources (other than capital projects) that are restricted to expenditures for specified purposes. These restrictions exist both externally (by agreement with other entities or by statute) and internally (by policy of Commissioners' Court).

**Staffing Trends** - Staffing figures for a specific period of time for a department or division.

**Statute** - A law enacted by the legislative assembly.



**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular person or property for current or permanent benefit, such as special assessments.

**Tax Levy** - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Tax Notes** – A short-term debt obligation repayable by ad valorem tax revenue.

**Tax Rate** - A percentage applied to all taxable property to raise general revenues.

**Tax Roll** - Official list showing the amount of taxes levied against each taxpayer or property.

**Time Deposit** - Investments of idle funds with a depository at a negotiated interest rate.

**TJPC** - Texas Juvenile Probation Commission.

**TDCJ-CJAD** - Texas Department of Criminal Justice – Criminal Justice Assistance Division

**Transfers** – Amounts, at the fund level, recognized as disbursements-out by one or more funds and as revenues-in one or more other funds.

**Unencumbered Balance** - The amount of an appropriation that is neither expended nor obligated (encumbered). That amount of appropriation is available for future use.

**Un-appropriated Fund Balance** - Funds that are neither expended nor obligated and provide cash flow to the organization.

**Unreserved Fund Balance** - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**USDA** – United States Department of Agriculture

**User Charges** - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**VINE** - Victim Information Notification Everyday

**VCLG** – Victim Coordinator and Liaison Grant

**Working Capital** – The excess of total current assets over total current liabilities.