



# LUBBOCK COUNTY PROPOSED BUDGET PRESENTATION

FY 2025



# STRATEGIC PLAN STRUCTURE

## Mission Statement:

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

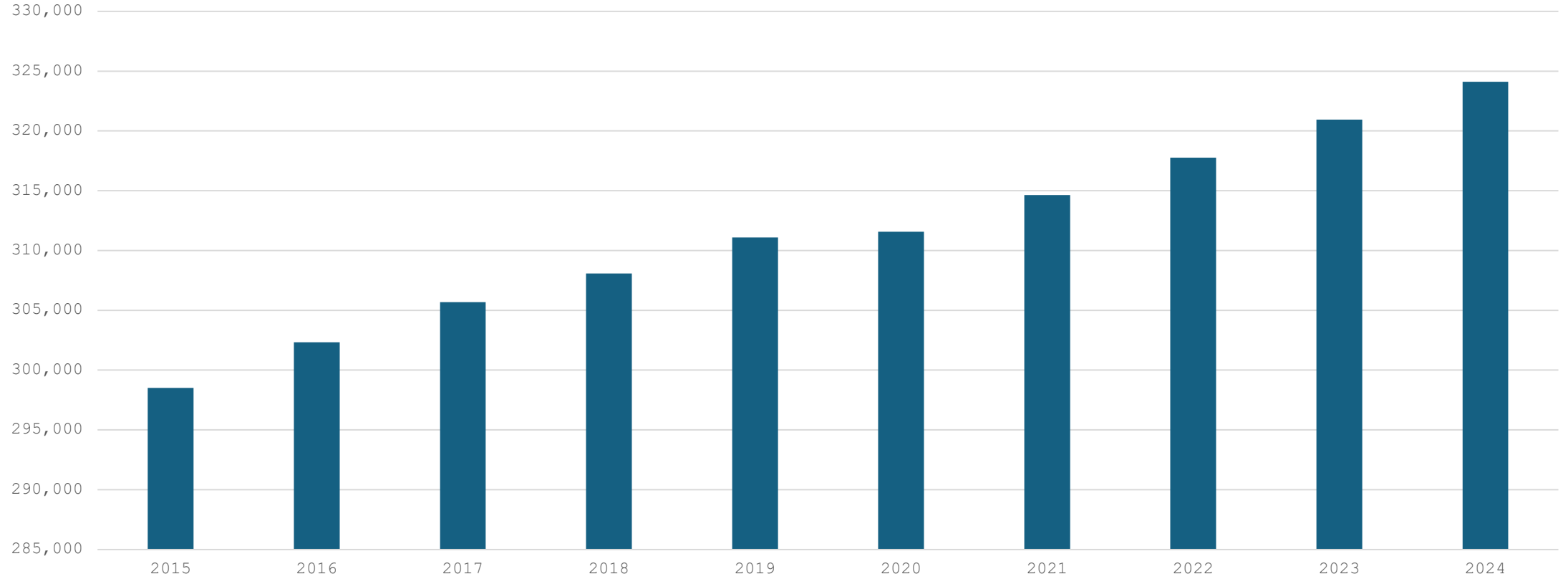
## County Vision:

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





# POPULATION





# PROPOSED TAX RATE



# TAX RATE

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- No New Revenue Tax Rate = .334702
- Voter Approval Tax Rate = .358989
- Current Tax Rate = .347507
- Proposed Tax Rate = .358989



# PROPOSED TAX RATE

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## ➤ Tax Notice 50-876

### **Total tax rate (per \$100 of value)**

- 2023 adopted tax rate 0.347507
- 2024 proposed tax rate 0.358989
- Increase of .01148200 or 3.30%

### **Average homestead taxable value**

- 2023 average taxable value of residence homestead - \$207,092
- 2024 average taxable value of residence homestead - \$219,456
- Increase \$12,364 or 5.97%



# PROPOSED TAX RATE

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## ➤ Tax Notice 50-876 cont.

### **Tax on average homestead**

- 2023 amount of taxes on average taxable value of residence homestead - \$719.66
- 2024 amount of taxes on average taxable value of residence homestead - \$787.82
- Increase of \$68.16, or 9.47%

### **Total tax levy on all properties**

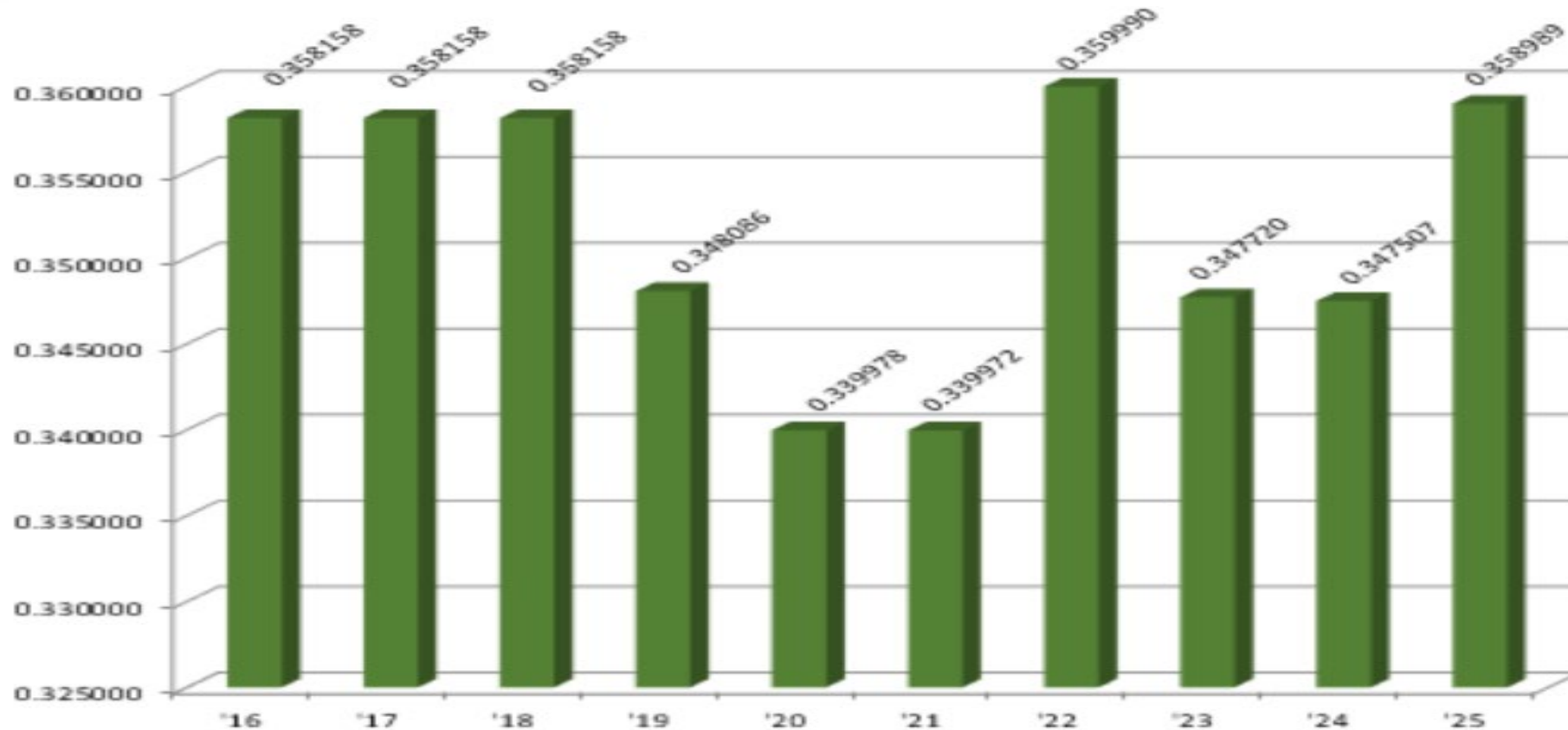
2023 levy - \$104,312,562

2024 proposed rate x current total value) / 100 -  
\$115,345,998

Increase of \$11,033,436, or 10.58%



# TAX RATE HISTORY







# PROPOSED TAX RATE

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## ➤ Tax Rates

Current: .347507

Proposed: .358989

- The proposed rate is less than the voters approved in 2022.

## ➤ Calculated at:

General Fund M&O: .327613

General Fund Debt Service (I&S): .031376

- I&S has increased from 0.029169



# PROPOSED TAX RATE

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The I&S tax rate is used to for the County's debt service payments. The more bonds the County finances Capital Projects with, the more the I&S tax rate will increase.

## ➤ Last 3 years

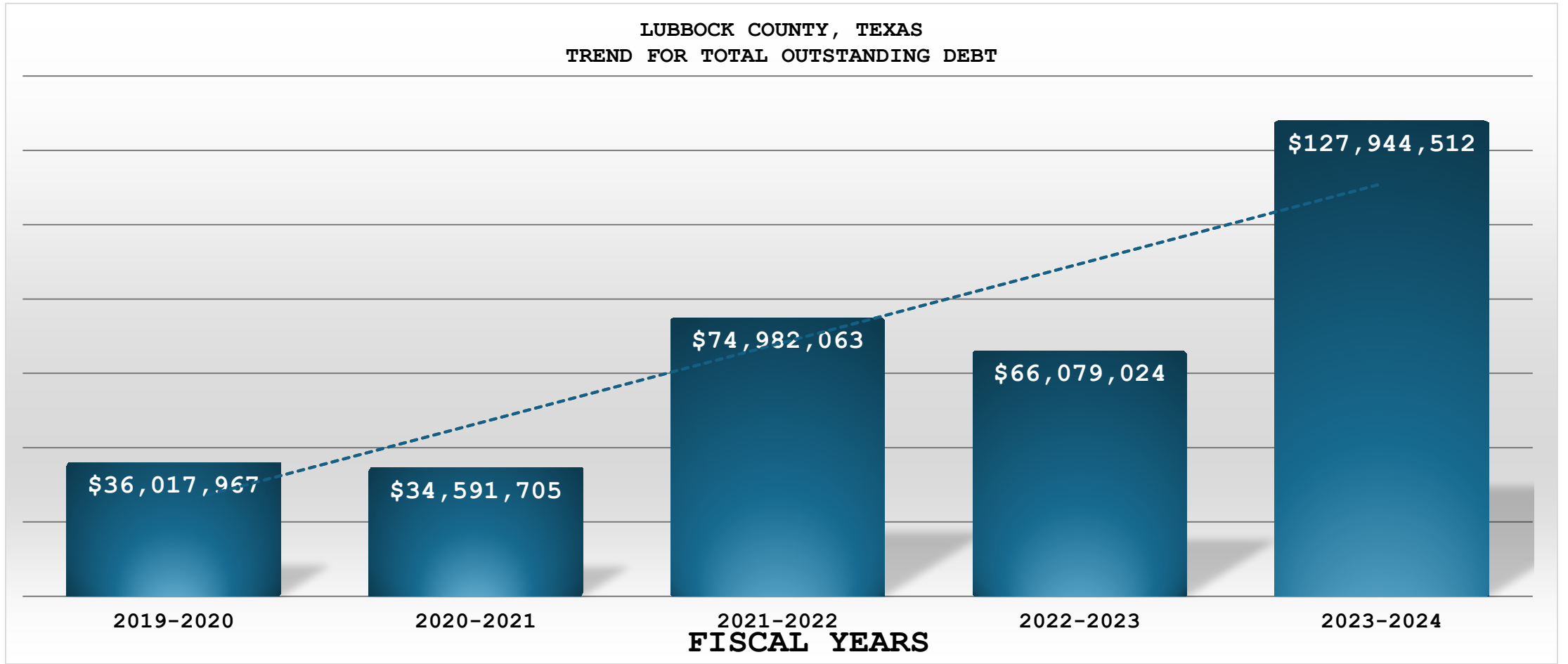
- FY25 I&S - .031376
- FY24 I&S - .029169
- FY23 I&S - .032298



# PROPOSED TAX RATE GENERAL FUND OUTSTANDING DEBT

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LUBBOCK COUNTY, TEXAS  
TREND FOR TOTAL OUTSTANDING DEBT





# PROPOSED TAX RATE

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## VAR Calculation

- VAR rate assist the county in paying for State mandated expenses:
  - State Criminal Justice (Paper Ready Inmates) - \$1M
  - Indigent Defense expenses - \$6.9M
- Lubbock County was eligible for these rate adjustments this year.
- **NNR rate does NOT allow for these adjustments.**



# PROPOSED TAX RATE

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## VAR Calculations for Lubbock County

No New Revenue M&O rate  
+ Adjustment for State Criminal Justice Mandate  
+ Adjustment for Indigent Defense Compensation Exp.  
- Adjustment for Sales Tax  
= VAR tax rate



# PROPOSED TAX RATE

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## VAR Calculations

Other adjustments to the VAR.

- Indigent Health Care Expenses
- County Hospital Expenses
- Defunding Municipalities
- Disaster Declarations

**Lubbock County not eligible.**



# BUDGET NOTICE

## LGC SEC. 111.008

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➤ This budget will raise more total property taxes than last year's budget by \$11,033,436 or 10.57% and of that amount \$3,617,551 is tax revenue to be raised from new property added to the tax roll this year.

### **Tax rate that exceeds the NNR**

➤ Will raise taxes for maintenance and operations on a \$100,000 home by \$20.13



# GENERAL FUND





# TOTAL BUDGET

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FY25 Total Proposed Budget - \$355,377,377

FY24 Total Budget - \$345,639,558

- Includes General Fund and Special Revenues

FY25 General Fund Proposed Budget - \$165,070,100

FY24 General Fund Budget - \$153,915,013



# REVENUE

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PROPERTY & SALES TAX*	\$143,127,175	90% Revenue Source
GRANTS & INTER LOCAL	\$3,459,920	
FEEES	\$3,391,535	
COMMISSIONS	\$5,463,313	
FINES	\$1,545,439	
OTHER REVENUE	\$2,569,884	
XFERS FROM SPECIAL FUNDS	\$5,512,834	
<b>FY25 TOTAL REVENUE</b>	<b>\$165,070,100</b>	

\*includes all Pct. Park property tax revenues



# EXPENSES

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## HIGHLIGHTS

- FY25 Original request, over \$52 million in expenses.
  - FY25 Proposed Budget includes transfers from the General Fund for Special Revenues; over \$18.9 million.
    - Road & Bridge - \$6.2 million
    - Permanent Improvements - \$2 million
    - Juvenile Justice Center - \$8.4 million
    - Grants and other special funds. - 2.3 million
  - An increase from FY24 of \$8.8 million.
  
- Salary Expenses, including COLAS, new positions, re-classes, and retention pay - \$3.1 million.



# EXPENSES

20

## HIGHLIGHTS CONT.

- FY25 Proposed budget for the Public Safety department includes:
  - \$1.4 million for VFD call run services.
  - \$500,000 in Critical Needs Funding.
  
- FY25 Proposed budget for the Judicial department increased over \$1.8 million from FY24 budget.
  - Capital cases for which the RPDO was conflicted out.
  - Expenses for Indigent Defense has an increase a little over \$1 million.



# SALARY LINE ITEMS

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- FY25 Budget will implement position control.
  - Funds are applied to each position, not the line item.
- New insurance company for health and dental insurance.
  - New plan will start in January 2025.
  - The cost of the new insurance was NOT passed on to employees.
  - Employee contribution has not increased since 2017.



# SALARY LINE ITEMS

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- HSA contribution is funded at \$1,700 per employee.
- Full-time employees will receive a 3% COLA.
- Merit funding was NOT provided to departments.
- Retention pay for employee longevity is included.
- Elected Officials received a 2% COLA.



# SALARY LINE ITEMS

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## ➤ **New Positions**

- Requested: 39
- Funded: 9
- Cost: \$462,319 General Fund and \$654,400 Grant Funds (JJC & SPATTF)

## ➤ **Re-Classes**

- Requested: 41
- Funded: 15



# SALARY LINE ITEMS

24

- New positions were granted to:
  - Sheriff's office
    - 4 Mental Health deputies
  - DA's office
    - 1 prosecutor
    - 2 investigators
    - 1 Records Clerk





# SALARY LINE ITEMS

25

- Health Insurance Employer Contributions increased from \$7,481 to \$7,540 annually per employee insured.
- Dental Insurance Employer Contributions increased \$1.00 annually per employee insured.
- Life Insurance Employee Contribution decreased from \$60 to \$20 annually per employee insured.
- The cost of the new insurance was NOT passed on to employees.



# SHERIFF'S OFFICE

26

## DEPARTMENT'S BUDGET

- FY25 Proposed Budget - \$21.8 million
- FY24 Original Budget - \$21.1 million
- Increase of approximately \$700,000

## FUNDED

- 4 Mental Health deputy positions
- \$1.6 million in capital equipment;
- CE -approximately \$500,000 less than FY24 budget.



# DETENTION CENTER

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## DEPARTMENT'S BUDGET

- FY25 Proposed Budget - \$40.3 million
- FY24 Original Budget - \$37.1 million

## HIGHLIGHTS

- 75% increase in overtime expenses; FY24 approximately \$500,000; Budgeted in FY25 \$2M
- OT expenses allocated from inmate board bills
- Salary increases



# SHERIFF'S OFFICE

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## *SHERIFF'S OFFICE, DETENTION CENTER & INMATE TRANSPORT*

### **REQUESTED – Totaled: \$3.9 million**

- 8 deputy positions – \$661,132
- 9 positions for the Detention Center – \$926,728
- Total Capital Equipment-\$2,321,900



# SHERIFF'S OFFICE

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## *SHERIFF'S OFFICE, DETENTION CENTER & INMATE TRANSPORT*

**NOT FUNDED – Totaled: \$1.7 million**

- 4 deputy positions
- 9 positions for the Detention Center
- Inmate Board Bills were decreased by \$2.3 million
- Total Capital Equipment-\$426,050
  - Employee Management software for the Detention Center
  - 4 vehicles and equipment for unfunded positions
  - 3 vehicles funded in FY24 with excess Inmate Board Bill funds



# INFORMATION TECHNOLOGY

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## DEPARTMENT'S BUDGET

- FY25 Department's Budget - \$15.3 million
- FY25 Proposed Budget - \$12.9 million
- FY24 Original Budget - \$14.7 million
- Decrease - (12%)

## FUNDED

- \$4.5 million in county departments' software
- \$1.5 million in Capital Projects



# INFORMATION TECHNOLOGY

31

## **NOT FUNDED – Totaled: \$4.5 million**

- Courtroom Technology upgrades for the District and County Court of Law.
- Capital Predictor software for Maintenance.
- Enterprise Document Management Software for the Auditor, Treasurer, Tax Office and Public Works offices.
- Employee Management software for the Detention Center.
- JP3 Technology upgrades.



# SPECIAL FUNDS





# ROAD & BRIDGE

33

## DEPARTMENT'S BUDGET

- FY25 Department's Budget - \$33,358,469
- FY25 Proposed Budget - \$11,054,979
- FY24 Original Budget - \$16,937,227
- Total Budget decrease over last year - (35%)

**FY25 request was a 97% increase or \$16,421,242 over last year's budget.**



# ROAD & BRIDGE

34

## HIGHLIGHTS

- No sustainable revenue for the road maintenance program
- Prior budgets utilized ARPA funds and fund balance for \$6.6 million
  - For FY25, R&B Revenues were \$6 million less than FY24



# ROAD & BRIDGE

35

## REVENUES

- FY25 Proposed Budget - \$11,054,979
- FY24 Original Budget - \$16,937,227
- Revenue decrease \$5.9 million

FY24 Unsustainable Revenue - \$6,600,000

(Fund Balance and ARPA Funds)



# ROAD & BRIDGE

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## EXPENSES

➤ Road Maintenance Program –

Strived to build program over the last 5 years.

Currently

- Caliche Maintenance Cycle – 7-10 years, 320 miles
- Seal Coat Maintenance Cycle – 5-10 years, 330 miles
- Slurry program – Used ARPA funding



# ROAD & BRIDGE

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## EXPENSES REQUESTED

- Road Maintenance Program:
  - Caliche Maintenance Cycle - \$1.3 million
  - Seal Coat Maintenance Cycle - \$1.4 million
  - Slurry program - \$1.8 million
- Capital Equipment - \$2.8 million
- Capital Projects/Design - \$3 million



# ROAD & BRIDGE

38

## NOT FUNDED

Road Maintenance Program

- Caliche - \$711,091
- Seal Coat - \$748,654
- Slurry - not funded
- Road Projects - \$17.9 million
- Heavy Equipment - \$1.2 million



# PRECINT PARKS

39

- Property tax revenues totaling \$ 651,160 for all parks were not funded this year.
- Parks will use their fund balance to operate.



# PERMANENT IMPROVEMENTS

40

## DEPARTMENT'S BUDGET

- FY25 Department's Budget Request - \$14,679,263
- FY25 Proposed Budget - \$ 5,259,280
- FY24 Original Budget - \$9,170,610
- Total Budget decrease - (43%)

FY24 Budget included a \$5.4 million use of fund balance.





# PERMANENT IMPROVEMENTS

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## EXPENSES

- Facility Maintenance director has requested \$8-\$12 million every year for a least the last 5 years.
- Solicited an assessment of the County facilities that needs to be addressed.
- Increasing capital assets with the Medical Examiner's office and TAG building.
- FY25 budget request was for over \$14.6 million.
- Lease payments - \$1.7 million.



# PERMANENT IMPROVEMENTS

42

- Total projects requested - \$10.5 million
- Projects not funded - \$ 7.8 million

## **Department – 061 Facility Maintenance**

- Requested \$226,272 in re-classes
- Requested \$466,660 in new positions
- All requests were either not approved by the Personnel Committee or not funded by the Commissioners Court.



# JUVENILE JUSTICE CENTER

43

- Increase General Fund transfer from \$1 million in FY24 to \$8.4 million in FY25.
- FY24 fund balance was utilized.



# ARPA

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ARPA						
Category	TOTAL ALLOCATED	SPENT TO-DATE	REMAINING ALLOCATED	REALLOCATE BUDGET	UNALLOCATED	
1.5 Volunteer Fire	\$1,892,554	1,779,873.55	0.00	112,680.45	0.00	
1.4 LCDC Dialysis Suite	\$483,335	398,742.14	84,592.86	0.00	0.00	
1.14 ME Building	\$10,000,000	5,061,181.89	4,938,818.11	0.00	0.00	
2.34 Open Door	\$1,000,000	952,285.00	0.00	47,715.00	0.00	
2.37 Pct. 2	\$250,000	224,989.02	25,010.98	0.00	0.00	
2.37 Pct. 4 Irrigation System	\$250,000	6,965.96	243,034.04	0.00	0.00	
5.15 McMillan Dam	\$7,000,000	926,300.00	6,073,700.00	0.00	0.00	
7.1 Grant Administrator *5yrs or 3rd Party	\$681,190	277,282.81	403,907.19	0.00	0.00	



# ARPA REVENUE REPLACEMENT

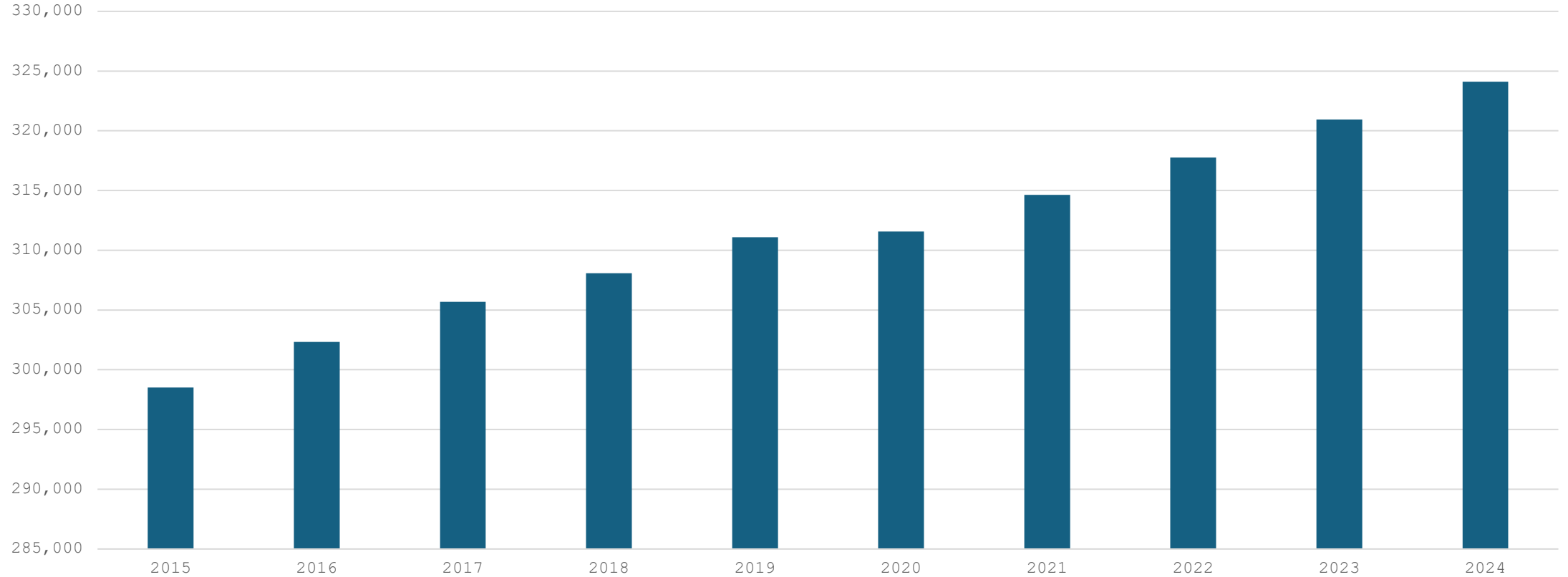
**ARPA REVENUE REPLACEMENT**

	<b>AWARDED</b>	<b>ALLOCATED</b>	<b>SPENT</b>	<b>ALLOCATED</b>	<b>UNALLOCATED</b>
<b>Revenue Replacement - (Revenue Loss)</b>	<b>\$ 10,000,000</b>			<b>UNSPENT</b>	
Replace Special Fund Balances					
ODR Revenue Loss FY20-21		\$ 87,049	87,049.00	\$ -	
VENUE Revenue Loss FY20-21		-	0.00	\$ -	
IT Cyber Security FY22 Budget		1,545,000	1,460,927.50	\$ 84,072.50	
Road & Bridge FY23 Budget		4,000,000	4,000,000.00	\$ -	
Road & Bridge FY24 Budget		3,000,000	3,000,000.00	\$ -	
IT Upgrade LC Emergency Operations Center FY24		59,000		\$ 59,000.00	
Fund 077 FY25		75,000		\$ 75,000.00	
Court Room Chairs FY25 Budget		394,600		\$ 394,600.00	
IT Network Broadband Backbone FY25 Budget		500,000		\$ 500,000.00	
IT Court Room Tech Upgrade (2) FY25 Budget		329,351		\$ 329,351.00	
Court 137th Renovation		10,000		\$ 10,000.00	
UNALLOCATED					\$ -
<b>TOTALS</b>		<b>\$ 10,000,000</b>	<b>\$ 8,547,977</b>	<b>\$ 1,452,024</b>	<b>\$ -</b>



# POPULATION

46





# TAX RATE NNR

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# CALCULATED ON THE NNR RATE

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Court consensus required for:

- Approximately \$8 million more in unfunded priorities or projects needs to be completed.

OR

- Use of the fund balance from the General Fund.
  - This will result in \$8 million to be funded first in FY26.