King County

Proposed Budget

2024- 2025

FILED FOR RECORD
at 2:00 o'clock P M

AUG 14 2024

JAMMYE D. TIMMONS
County Clerk, King County
_______________ Deputy

Budget Certificate

Budget of King County, Budget year from October 1, 2024 to September 30, 2025.

The State of Texas {}

County of King {}

We, Duane Daniel, King County Judge and Jammye Timmons, King County Clerk of King County, Texas do hereby certify that the attached budget is a true and correct copy of the budget of King County, Texas and adopted by the King County Commissioners' Court of said County on the 26th day of August, 2024. The same will appear on file in the office of the King County Clerk of said county.

____
King County Judge

____
King County Clerk

Subscribed and Sworn before me, the undersigned authority, this 26th day of August, 2024

____
Jammye Timmons
King County Clerk

Run Date: 08/12/24
Run Time: 16:24:02
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BUDGET ANALYSYS WORKSHEET -- (FUND: 010) GENERAL FUND
For KING COUNTY
Budget Analysis Worksheet of Revenues
Budget Year: 2023

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
REV - GENERAL FUND (010)							
AUTO REGISTRATIONS	0900	28,977.51	30,000.00	26,985.99	30,000.00	14,768.11	20,000.00
TAXES	0905	1,205,516.76	2,323,054.00	2,339,333.85	2,219,103.00	2,193,658.12	2,139,810.00
SCHOOL COLLECTION FEE-TAX	0906	9,489.27	18,000.00	.00	.00	.00	
COUNTY CLERK FEES	0910	7,784.37	1,000.00	7,108.00	1,000.00	2,489.00	1,000.00
T/C FEES	0915	6,279.85	500.00	1,445.33	500.00	15,546.37	
DISTRIBUTION OF EXCESS PR	0916	.00	.00	.00	.00	.00	
ASSESSMENT & COLLECTION F	0917	.00	.00	14,531.15	16,461.00	14,326.27	14,326.00
SHERIFF FEES	0920	.00	.00	168.22	.00	.00	
SB22 GRANT-SHERIFF	0922	.00	.00	.00	250,000.00	250,000.00	250,000.00
SB22 GRANT-ATTORNEY	0923	.00	.00	.00	100,000.00	100,000.00	100,000.00
DISTRICT CLERK FINES	0925	2,467.88	800.00	2,848.08	800.00	800.00	800.00
JP FINES	0930	14,718.26	5,000.00	65,318.33	30,000.00	21,766.12	5,000.00
JP TECHNOLOGY FUND	0931	414.68-	.00	1,122.15-	800.00	393.29-	
COURTHOUSE SECURITY	0932	.00	.00	.00	.00	.00	
INTEREST INCOME	0935	19,489.40	40,000.00	3,858.45	110,000.00	81,464.82	141,000.00
DIVIDENDS	0936	9,830.46-	.00	44,210.26	.00	52,506.15	
EMERGENCY PLAN DEVELOPMEN	0938	.00	.00	.00	.00	.00	
SWIMMING POOL RECEIPTS	0940	1,333.68	.00	1,501.14	.00	966.87	
COPIER FEES	0945	3,652.00	2,000.00	5,838.75	2,000.00	797.00	1,000.00
COKE REVENUE	0946	349.35	100.00	340.06	250.00	40.90	250.00
CAPITAL OUTLAY 2006 B.A.	0948	.00	.00	.00	.00	.00	
INTERGOVERNMENTAL GRANTS	0950	.00	.00	.00	.00	.00	
BUILDING LEASE INCOME	0955	80.00	.00	.00	.00	.00	
COUNTY JUDGE SUPPLEMENT	0957	25,200.00	25,200.00	25,200.00	25,200.00	20,150.00	25,200.00
CASH BONDS	0960	.00	.00	.00	.00	.00	
DA SUPPLEMENT	0963	.00	.00	.00	.00	.00	
COUNTY ATTORNEY SALARY SU	0964	.00	.00	.00	.00	.00	
TOBACCO SETTLEMENT DISTRI	0965	1.62	.00	.00	.00	.00	

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
CHILD WELFARE	0967	.00	.00	.00	.00	.00	
TDH REVENUE	0968	1,000.00	1,000.00	1,000.00	1,000.00	.00	1,000.00
OTHER INCOME	0970	7,485.93	7,500.00	8,438.36	4,000.00	5,715.57	4,000.00
HISTORICAL SOCIETY	0971	360.00	.00	135.00	.00	135.00	
RENTAL REVENUE	0973	1,200.00	1,200.00	1,200.00	1,200.00	1,000.00	1,200.00
TX.CRIME COMPENSTATION-JU	0974	.00	.00	.00	.00	.00	
ROAD WORK INCOME	0975	.00	.00	.00	.00	.00	
LIBRARY FINES RECEIVED	0976	5.00	.00	.00	.00	.00	
APPRAISAL DISTRICT	0980	.00	.00	9,663.00	.00	.00	
JUDICIAL FUND DISBURSEMEN	0985	.00	.00	.00	.00	.00	
FEMA REVENUE	0987	.00	.00	.00	.00	.00	
SHERIFF DEPT SPECIAL FUND	0990	.00	.00	.00	.00	.00	
PRIDDY FOUNDATION GRANT	0991	.00	.00	.00	.00	.00	
HAVA GRANT	0992	11,709.67	.00	.00	.00	11,709.67-	
AMERICAN RESCUE FUNDS	0993	26,416.50	26,416.00	100,000.00	50,000.00	.00	
TIF GRANT REVENUE	0994	110,530.12	.00	39,992.19	.00	52,037.70	
SALE OF COUNTY-OWNED PROP	0995	.00	.00	.00	.00	.00	
TRANSFER FROM RESERVES	0996	.00	.00	.00	103,423.00	.00	
CERTZ GRANT	0997	.00	.00	.00	.00	.00	
LATERAL ROAD REV.	0998	23,057.34	23,000.00	23,848.86	22,000.00	24,228.93	24,000.00
TOTAL - GENERAL FUND	9999	1,496,859.37	2,504,770.00	2,721,842.87	2,967,737.00	2,840,293.97	2,728,586.00

Run Date: 08/12/24
Run Time: 16:24:02
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BUDGET ANALYSYS WORKSHEET -- (FUND: 010) GENERAL FUND
For KING COUNTY
Budget Analysis Worksheet of Expenses
Budget Year: 2023

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
EXP - GENERAL FUND (010)							
COUNTY JUDGE (0500)							
JUDGE SALARIES	0010	38,664.96	38,664.96	38,664.96	38,665.00	32,220.80	38,665.00
JUDGE SALARY SUPPLEMENT	0015	25,200.00	25,200.00	25,200.00	25,200.00	21,000.00	25,200.00
JUVENILE BOARD	0020	3,000.00	3,000.00	3,000.00	3,000.00	2,500.00	3,000.00
JUDGE FICA	0100	5,081.76	5,081.76	5,081.76	5,116.00	4,234.80	5,116.00
COUNTY MATCH	0105	.00	.00	.00	.00	.00	
JUDGE RETIREMENT	0110	9,133.77	8,978.34	8,978.34	9,131.00	7,590.29	9,718.00
JUDGE INSURANCE	0115	11,925.84	12,381.36	12,381.36	12,915.00	10,785.94	12,915.00
JUDGE OFFICE SUPPLIES	0125	179.22	132.52	132.52	500.00	407.44	500.00
JUDGE POSTAGE	0130	182.39	303.00	303.00	200.00	120.00	200.00
JUDGE PHONE	0135	793.20	761.99	761.99	900.00	634.47	900.00
JUDGE TRAVEL	0140	546.50	742.22	742.22	800.00	622.92	800.00
COMPUTER	0145	.00	.00	.00	.00	.00	
CAPITAL OUTLAY	0150	.00	.00	.00	.00	.00	
TOTAL COUNTY JUDGE	9999	94,707.64	95,246.15	95,246.15	96,427.00	80,116.66	97,014.00

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
COUNTY CLERK (1000)							
CLERK SALARIES	0010	36,944.04	36,944.04	36,944.04	38,744.00	32,286.70	39,944.00
DEPUTY SALARY	0025	.00	.00	.00	10,920.00	.00	10,920.00
CLERK FICA	0100	2,796.24	2,796.24	2,796.24	3,800.00	2,444.90	3,892.00
CLERK RETIREMENT	0110	5,046.51	4,960.62	4,960.62	6,782.00	4,398.07	7,392.00
CLERK INSURANCE	0115	11,925.84	12,381.36	12,381.36	12,915.00	10,762.00	12,915.00
CLERK OFFICE SUPPLIES	0125	811.15	1,092.42	1,092.42	800.00	80.49	800.00
CLERK POSTAGE	0130	75.89	85.25	85.25	200.00	146.00	200.00
CLERK PHONE	0135	1,254.52	1,249.67	1,249.67	1,200.00	1,047.69	1,200.00
CLERK TRAVEL	0140	1,056.80	1,040.04	903.15	2,000.00	1,276.30	2,000.00
CLERK BOOK PLACEMENT	0145	.00	.00	.00	250.00	462.00	250.00
CLERK GOVERNMENT RECORDS	0150	.00	.00	.00	250.00	.00	250.00
CLERK COMPUTER MAIN & UPD	0155	2,821.00	2,690.80	2,690.80	3,300.00	2,148.30	3,300.00
RECORD RETENTION	0160	.00	.00	.00	.00	.00	
RECORDS REPAIR	0165	.00	.00	.00	.00	.00	
CLERK STATE REPORT EXPEND	0170	343.50	454.00	454.00	.00	45.00	
TOTAL COUNTY CLERK	9999	63,075.49	63,694.44	63,557.55	81,161.00	55,097.45	83,063.00

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
COUNTY TREASURER (1500)							
TREASURER SALARIES	0010	36,944.04	36,944.04	36,944.04	38,744.00	32,286.70	39,944.00
DEPUTY SALARY	0025	.00	.00	.00	2,000.00	.00	
TREASURER FICA	0100	2,687.67	2,669.31	2,669.31	3,117.00	2,367.25	3,056.00
TREASURER RETIREMENT	0110	5,046.51	4,960.62	4,960.62	5,664.00	4,398.07	5,705.00
TREASURER INSURANCE	0115	12,885.44	13,634.25	13,634.25	14,187.00	11,864.80	14,187.00
TREASURER OFFICE SUPPLIES	0125	5,498.10	1,569.62-	1,569.62-	1,750.00	760.31	1,750.00
TREASURER POSTAGE	0130	677.08	589.21	589.21	800.00	80.53	800.00
TREASURER PHONE	0135	1,206.89	1,184.50	1,184.50	1,248.00	985.68	1,248.00
TREASURER TRAVEL	0140	1,876.63	2,497.90	2,497.90	3,500.00	1,910.30	3,500.00
RECORDS RETENTION	0145	.00	.00	.00	.00	.00	
TREASURER CAPITAL OUTLAY	0160	.00	.00	.00	.00	.00	
TREASURER COMPUTER MAIN &	0165	578.99	9,000.00	9,000.00	4,500.00	4,597.41	4,500.00
COMPUTER SOFTWARE	0166	.00	.00	.00	500.00	.00	16,500.00
TOTAL COUNTY TREASURER	9999	67,401.35	69,910.21	69,910.21	76,010.00	59,251.05	91,190.00

Run Date: 08/12/24
Run Time: 16:24:02
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BUDGET ANALYSYS WORKSHEET -- (FUND: 010) GENERAL FUND
For KING COUNTY
Budget Analysis Worksheet of Expenses
Budget Year: 2023

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
COUNTY TAX COLLECTOR (2000)							
TAX COLLECTOR SALARIES	0010	36,944.04	36,944.04	36,944.04	38,744.00	32,286.70	39,944.00
DEPUTY SALARY	0025	1,578.75	1,822.50	1,822.50	10,920.00	2,928.01	10,920.00
T/C FICA	0100	2,947.02	2,965.67	2,965.67	3,800.00	2,694.01	3,892.00
T/C RETIREMENT	0110	5,255.86	5,202.22	5,202.22	6,782.00	4,792.92	7,392.00
T/C INSURANCE	0115	11,815.44	12,270.96	12,270.96	12,804.00	10,670.00	12,804.00
T/C OFFICE SUPPLIES	0125	1,966.33	1,787.03	1,787.03	2,200.00	701.07	2,200.00
T/C POSTAGE	0130	1,327.73	5,582.89-	5,582.89-	1,300.00	1,104.63	1,600.00
T/C PHONE	0135	1,266.00	1,252.81	1,252.81	1,345.00	1,061.47	1,345.00
T/C TRAVEL	0140	407.55	587.95	587.95	950.00	810.60	950.00
EDUCATION	0144	4,547.80	3,064.37	3,064.37	4,500.00	2,881.34	4,500.00
TAX ACCOUNT OVERDRAFT PRO	0145	.00	.00	.00	.00	.00	______
HIGHWAY FUND OVERDRAFT PR	0150	.00	.00	.00	.00	.00	______
ESCROW ACCOUNT	0153	.00	.00	.00	.00	.00	______
T/C COMPUTER MAINTENANCE	0155	.00	.00	.00	500.00	.00	500.00
T/C DUES	0164	180.00	205.00	205.00	500.00	205.00	500.00
T/C PRITCHARD & ABBOTT IN	0170	13,275.00	13,776.25	13,776.25	14,245.00	14,161.25	15,670.00
T/C BOOK REPAIR	0800	.00	.00	.00	.00	.00	______
WEBSITE	0841	.00	.00	.00	.00	.00	______
TOTAL COUNTY TAX COLLECTO	9999	81,511.52	74,295.91	74,295.91	98,590.00	74,297.00	102,217.00

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
LIBRARY (2500)							
LIBRARY SALARIES	0010	18,042.00	18,042.00	18,042.00	19,842.00	19,842.00	21,042.00
ASSISTANT SALARY	0025	13,618.00	13,618.00	13,618.00	13,618.00	13,618.00	13,618.00
LIBRARY FICA	0100	460.00	460.00	460.00	486.00	486.00	503.00
LIBRARY RETIREMENT	0110	.00	.00	.00	.00	.00	
LIBRARY INSURANCE	0115	.00	.00	.00	.00	.00	
LIBRARY OFFICE SUPPLIES	0125	264.92	88.60	88.60	200.00	111.23	200.00
LIBRARY POSTAGE	0130	.00	.00	.00	300.00	7.19	300.00
LIBRARY PHONE	0135	.00	.00	.00	.00	.00	
LIBRARY TRAVEL	0140	.00	.00	.00	.00	.00	
COMPUTER SOFTWARE	0150	625.85	1,600.49	1,600.49	2,200.00	626.00	2,200.00
LIBRARY MAINTENANCE	0155	.00	.00	.00	.00	.00	
LIBRARY CAPITAL OUTLAY	0160	3,456.65	2,953.09	2,953.09	2,200.00	1,662.33	2,200.00
LIBRARY DUES & MISCELLANE	0165	566.60	89.00	89.00	150.00	18,465.94-	150.00
LIBRARY LEASE	0170	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
LIBRARY CONTRACT ASSISTAN	0175	.00	.00	.00	.00	.00	
PRIDDY FOUNDATION-GRANT	0180	.00	.00	.00	.00	42.51	20,000.00
TOTAL LIBRARY	9999	42,034.02	41,851.18	41,851.18	43,996.00	22,929.32	65,213.00

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
SWIMMING POOL (3000)							
SWIMMING POOL SALARIES	0010	11,518.06	11,856.50	11,856.50	14,000.00	7,229.00	14,000.00
SWIM POOL FICA	0100	881.19	907.05	907.05	1,071.00	553.00	1,071.00
SWIM POOL RETIREMENT	0110	.00	.00	.00	.00	.00	
SWIM POOL INSURANCE	0115	.00	.00	.00	.00	.00	
SWIM POOL SUPPLIES & MAIN	0175	5,235.72	3,665.80	3,665.80	.00	3,621.45	5,000.00
TOTAL SWIMMING POOL	9999	17,634.97	16,429.35	16,429.35	15,071.00	11,403.45	20,071.00

BUDGET ANALYSYS WORKSHEET -- (FUND: 010) GENERAL FUND
For KING COUNTY
Budget Analysis Worksheet of Expenses
Budget Year: 2023

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
PUBLIC BUILDING (3500)							
JANITOR SALARIES	0010	21,094.00	23,511.50	23,511.50	22,997.00	20,518.64	30,000.00
CEMETERY MAINTENANCE SALA	0012	.00	.00	.00	.00	.00	
JANITOR FICA	0100	1,613.71	1,798.64	1,798.64	1,760.00	1,569.71	2,295.00
JANITOR RETIREMENT	0110	187.65	174.79	174.79	3,141.00	240.55	4,260.00
JANITOR INSURANCE	0115	.00	.00	.00	.00	.00	12,804.00
WEED CONTROL & LAWN MAINT	0180	756.82	2,807.49	2,807.49	6,000.00	1,295.45	6,000.00
PEST CONTROL	0185	5,791.89	3,970.72	3,970.72	7,000.00	2,565.74	7,000.00
MOSQUITO SPRAYING	0186	.00	806.24	806.24	4,000.00	1,070.88	4,000.00
JANITORIAL SUPPLIES	0190	1,151.16	967.20	967.20	1,300.00	763.48	1,300.00
KITCHEN SUPPLIES	0195	650.33	600.24	600.24	1,000.00	572.87	1,000.00
PLUMBING	0200	.00	.00	.00	.00	.00	
GEN REPAIR & MAINTENANCE	0205	36,603.78	30,823.78	30,823.78	75,000.00	12,785.81	100,000.00
EQUIPMENT PURCHASE	0210	2,253.00	.00	.00	.00	.00	
CESSPOOL	0215	.00	.00	.00	.00	.00	
ELECTRICITY	0220	35,111.39	33,491.88	33,491.88	30,000.00	19,964.44	30,000.00
PROPANE	0225	16,022.55	17,251.60	17,251.60	18,000.00	18,260.30	23,260.00
WATER	0230	17,482.90	18,511.39	18,511.39	13,500.00	21,537.48	25,000.00
PHONE	0235	2,531.40	2,421.95	2,421.95	2,500.00	2,006.57	2,500.00
DUMONT-MOWING/JANITOR	0241	.00	.00	.00	3,500.00	.00	
TOTAL PUBLIC BUILDING	9999	141,250.58	137,137.42	137,137.42	189,698.00	103,151.92	249,419.00

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
GENERAL ADMINISTRATION (4000)							
ADMINISTRATION SALARIES	0010	.00	.00	.00	.00	.00	
ADMIN FICA	0100	79.15	.00	.00	.00	.00	
ADMIN RETIREMENT	0110	.00	.00	.00	.00	.00	
ADMIN INSURANCE	0115	.00	.00	.00	.00	.00	
INSURANCE-PROPERTY & CASU	0240	37,763.00	42,478.00	42,478.00	42,886.00	47,534.00	42,886.00
WORKMANS COMP	0245	14,248.00	16,860.00	16,860.00	13,942.00	11,705.25	14,640.00
OFFICE MACHINES	0250	.00	.00	.00	.00	.00	
OFFICE & MATERIAL SUPPLIE	0255	2,107.10	563.00	563.00	2,500.00	563.00	1,500.00
ADVERTISEMENT	0260	588.30	1,432.50	1,432.50	1,000.00	553.25	1,000.00
CONTRACT SERVICES	0265	1,110.90	610.00	610.00	900.00	685.00	900.00
COKE MACHINE	0270	506.52	423.97	423.97	1,000.00	304.48	1,000.00
COUNTY ATTORNEY	0275	.00	.00	.00	.00	.00	
PROBATION DEPARTMENT	0280	6,718.80	6,718.80	6,718.80	6,719.00	6,718.80	6,719.00
IP ADDRESSES	0285	4,291.20	4,079.87	4,079.87	4,284.00	3,576.00	4,284.00
911	0290	3,600.00	3,600.00	3,600.00	3,600.00	2,700.00	3,600.00
SOLID WASTE MANAGEMENT	0295	94,062.75	87,212.16	87,212.16	90,000.00	69,162.76	90,000.00
COPIER LEASE	0300	4,341.30	4,069.49	4,069.49	4,500.00	3,319.71	4,500.00
ELECTION EXPENSE	0305	7,243.04	9,291.21	9,291.21	15,000.00	2,379.21	15,000.00
DUES	0310	4,060.00	3,983.00	3,983.00	4,500.00	3,958.00	4,500.00
EMPLOYEE BONDS	0315	2,698.50	2,798.50	2,798.50	3,000.00	2,698.50	3,000.00
AUDIT & CONSULTATION	0320	10,000.00	10,500.00	10,500.00	11,600.00	11,100.00	11,500.00
AUDIT CONSULTATION SERVIC	0326	.00	.00	.00	.00	.00	
KING COUNTY HISTORICAL SO	0800	.00	.00	.00	.00	.00	
CLERK FEES	0805	560.00	.00	.00	.00	.00	
JP FINES	0810	.00	.00	.00	.00	.00	
TEXAS DEPARTMENT OF HEALT	0825	.00	.00	.00	.00	.00	
HAVA-COUNTY EDUCATION FUN	0833	.00	.00	.00	.00	.00	
TRANSFER TO R&B FUNDS	0835	956,047.02	1,265,670.60	1,265,670.60	.00	770,857.37	

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
SOC. SEC.-ERS FEES	0836	42.00	35.00	35.00	.00	35.00	35.00
OTHER MISC	0837	453.88	177.19	177.19	.00	.00	
TCDRS	0838	.00	.00	.00	.00	.00	
HIRING OF LOBBYIST	0839	.00	.00	.00	.00	.00	
ACA TRANS TAXES	0840	.00	.00	.00	.00	.00	
COUNTY WEBSITE	0841	1,622.07	1,620.07	1,620.07	1,700.00	1,613.70	1,700.00
TOTAL GENERAL ADMINISTRAT	9999	1,152,143.53	1,462,123.36	1,462,123.36	207,131.00	939,464.03	206,764.00

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
COUNTY SHERIFF (4500)							
SHERIFF SALARIES	0010	37,112.04	37,112.04	37,112.04	37,112.00	30,926.70	37,112.00
DEPUTY SALARY	0025	16,099.92	16,099.92	16,099.92	16,100.00	13,416.60	16,100.00
SHERIFF FICA	0100	4,039.80	4,039.80	4,039.80	4,071.00	7,585.83	4,071.00
SHERIFF RETIREMENT	0110	7,268.79	7,145.07	7,145.07	7,267.00	13,622.00	7,734.00
SHERIFF INSURANCE	0115	11,815.44	12,270.96	12,270.96	.00	20,499.80	25,910.00
SHERIFF OFFICE SUPPLIES	0125	382.15	338.78	338.78	500.00	114.92	500.00
SHERIFF POSTAGE	0130	130.00	.00	.00	150.00	150.00	150.00
SHERIFF PHONE	0135	1,929.54	1,817.27	1,817.27	2,000.00	1,558.03	2,000.00
SHERIFF TRAVEL (EDUC)	0140	1,224.21	1,000.00	1,000.00	1,300.00	2,350.50	1,300.00
EDUCATION/TRAINING	0145	415.00	565.12	565.12	750.00	240.00	750.00
COMPUTER SOFTWARE	0166	516.70	350.00	350.00	525.00	449.99	525.00
SHERIFF LAWBOOKS/EQUIP	0335	1,058.44	752.67	752.67	1,100.00	17.60	1,100.00
SB22-EXPENSES	2200	.00	.00	.00	156,177.00	87,658.83	168,396.00
SB22-SHERIFF SALARY	2210	.00	.00	.00	37,888.00	28,415.97	37,888.00
SB22-DEPUTY SALARY	2225	.00	.00	.00	28,900.00	24,083.30	28,900.00
SB22-FICA	2230	.00	.00	.00	5,110.00	.00	5,110.00
SB22-RETIREMENT	2235	.00	.00	.00	9,121.00	.00	9,706.00
SB22-INSURANCE	2240	.00	.00	.00	12,804.00	.00	
TOTAL COUNTY SHERIFF	9999	81,992.03	81,491.63	81,491.63	320,875.00	231,090.07	347,252.00

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
JUSTICE OF THE PEACE (5000)							
JP SALARIES	0010	36,944.04	36,944.04	36,944.04	38,744.00	32,286.70	39,944.00
JP FICA	0100	2,734.44	2,734.44	2,734.44	2,964.00	2,363.68	3,056.00
JP RETIREMENT	0110	5,046.51	4,960.62	4,960.62	5,291.00	4,398.07	5,705.00
JP INSURANCE	0115	12,069.96	12,525.48	12,525.48	13,059.00	10,933.97	13,059.00
JP OFFICE SUPPLIES	0125	.00	251.40	251.40	500.00	369.45	750.00
JP POSTAGE	0130	150.00	114.00	114.00	200.00	120.00	200.00
JP PHONE	0135	662.96	742.82	742.82	900.00	577.95	800.00
JP TRAVEL	0140	350.61	500.00	500.00	600.00	552.00	600.00
JP ST REPORT & REFUNDS	0150	5,697.46	27,157.26	27,157.26	.00	15,164.11	
JP COMPUTER SUPPLIES	0155	.00	.00	.00	.00	.00	
COMPUTER MAINTENANCE PROG	0165	2,610.00	2,610.00	2,610.00	2,610.00	2,610.00	2,610.00
RECORDS RETENTION	0170	.00	.00	.00	.00	.00	
JP RADIO REPAIR	0325	.00	.00	.00	.00	.00	
JP BOOKS	0335	.00	.00	.00	.00	.00	
TOTAL JUSTICE OF THE PEAC	9999	66,265.98	88,540.06	88,540.06	64,868.00	69,375.93	66,724.00

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
OTHER PUBLIC SAFETY (5500)							
FIRE DEPARTMENT	0340	39,711.38	3,428.89	3,428.89	10,000.00	9,911.42	10,000.00
FIRE 82	0341	.00	.00	.00	.00	.00	
DISPATCH SERVICE	0345	9,600.00	9,600.00	9,600.00	9,600.00	8,399.00	9,600.00
PRISONER EXPENSE	0350	.00	1,550.00	1,550.00	3,000.00	3,597.81	3,000.00
AUTOPSY	0355	4,718.70	.00	.00	4,000.00	4,670.00	4,000.00
INDIGENT	0360	.00	.00	.00	.00	.00	
E.M.S. CONTRACT	0365	26,416.50	7,000.00	7,000.00	22,018.00	19,416.50	54,678.00
CAPITAL OUTLAY	0370	.00	.00	.00	.00	.00	
RADIO MAIN SHERIFF CAR/HO	0375	.00	.00	.00	.00	.00	
DPSRADAR	0376	.00	.00	.00	.00	.00	
DPS CELL PHONE	0377	.00	.00	.00	.00	.00	
VEHICLE MAINTENANCE	0380	11,383.99	8,294.32	8,294.32	7,000.00	4,507.29	7,000.00
EMERGENCY MANAGEMENT COOR	0385	4,000.00	4,000.00	4,000.00	3,000.00	4,000.00	3,000.00
VEHICLE	0390	.00	.00	.00	.00	.00	
COURTHOUSE SECURITY	0395	.00	.00	.00	.00	.00	
911 ADDRESSING	0400	.00	.00	.00	.00	.00	
MHMR-COMMITMENTS	0402	.00	.00	.00	1,000.00	.00	1,000.00
JUVENILE PRISONER EXPENSE	0403	.00	.00	.00	.00	.00	
PRISONER BONDS	0404	.00	.00	.00	.00	.00	
CITATION SERVICE	0406	.00	.00	.00	225.00	.00	225.00
LAW ENFORCEMENT EXPENSE	0407	.00	.00	.00	225.00	.00	225.00
TOTAL OTHER PUBLIC SAFETY	9999	95,830.57	33,873.21	33,873.21	60,068.00	54,502.02	92,728.00

BUDGET ANALYSYS WORKSHEET -- (FUND: 010) GENERAL FUND
For KING COUNTY
Budget Analysis Worksheet of Expenses
Budget Year: 2023

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
DISTRICT & COUNTY COURT (6000)							
DISTRICT COURT SALARIES	0010	.00	.00	.00	.00	.00	________
DISTRICT JUDGE STIPEND (J	0011	1,200.00	1,200.00	1,200.00	1,200.00	1,000.00	1,200.00
DIST CRT FICA	0100	91.80	91.80	91.80	92.00	76.50	92.00
DIST CRT RETIREMENT	0110	.00	.00	.00	.00	.00	________
DIST CRT INSURANCE	0115	.00	.00	.00	.00	.00	________
COURT REPORTER SALARY & T	0360	200.00	.00	.00	.00	1,731.15	500.00
DISTRICT COURT EXPENSES	0365	1,717.68	1,717.68	1,717.68	2,137.00	1,602.75	2,146.00
DISTRICT ATTORNEY	0370	2,675.00	2,675.00	2,675.00	2,675.00	2,675.00	2,675.00
JUVENILE BOARD	0375	.00	.00	.00	.00	.00	________
LAW LIBRARY	0380	.00	.00	.00	.00	.00	________
ATT AD LIT	0385	.00	.00	.00	.00	.00	________
GRAND JURY	0390	600.00	.00	.00	1,000.00	700.00	1,000.00
NINTH ADMIN. JUDICIAL REG	0395	49.63	53.35	53.35	50.00	.00	50.00
JURY-PETIT & JUSTICE	0400	.00	.00	.00	2,000.00	.00	2,000.00
TRANSLATOR	0401	.00	.00	.00	100.00	.00	100.00
COUNTY COURT EXPENSE	0402	.00	.00	.00	.00	.00	________
DIST CRT	0800	.00	700.00	700.00	700.00	773.27	1,000.00
TOTAL DISTRICT & COUNTY C	9999	6,534.11	6,437.83	6,437.83	9,954.00	8,558.67	10,763.00

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
COUNTY ATTORNEY (6500)							
COUNTY ATTORNEY SALARY	0010	16,012.08	16,012.08	16,012.08	17,800.00	14,843.40	17,800.00
SALARY SUPPLEMENT	0015	.00	.00	.00	.00	.00	
COUNTY ATTORNEY FICA	0100	1,224.96	1,224.96	1,224.96	1,362.00	1,135.50	1,362.00
COUNTY ATTORNEY RETIREMEN	0110	2,187.27	2,150.04	2,150.04	2,431.00	2,022.00	2,587.00
COUNTY ATTORNEY INSURANCE	0115	.00	.00	.00	.00	.00	
OFFICE SUPPLIES	0125	.00	.00	.00	.00	.00	
COUNTY ATTORNEY PHONE	0135	.00	.00	.00	.00	.00	
COUNTY ATTORNEY TRAVEL	0140	.00	.00	.00	.00	.00	
COMPUTER	0150	.00	.00	.00	.00	.00	
DUES	0164	.00	.00	.00	75.00	.00	500.00
SB22-EXPENSES	2200	.00	.00	.00	100,000.00	.00	58,045.00
SB22-SALARY	2210	.00	.00	.00	.00	.00	24,000.00
SB22-FICA	2230	.00	.00	.00	.00	.00	1,680.00
SB22-RETIREMENT	2235	.00	.00	.00	.00	.00	3,360.00
SB22-INSURANCE	2240	.00	.00	.00	.00	.00	12,915.00
TOTAL COUNTY ATTORNEY	9999	19,424.31	19,387.08	19,387.08	121,668.00	18,000.90	122,249.00

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
EXTENSION AGENTS (8500)							
CEA & HEA SALARIES	0010	19,899.96	19,899.96	19,899.96	30,700.00	25,583.30	31,900.00
CEA-FCS SALARY	0011	.00	.00	.00	.00	.00	________
SECRETARY SALARY	0012	26,400.00	26,400.00	26,400.00	28,200.00	23,500.00	29,400.00
CEA & HEA FICA	0100	4,122.51	4,122.66	4,122.66	4,506.00	3,663.00	4,690.00
CEA & HEA RETIREMENT	0110	3,606.24	3,544.86	3,544.86	3,851.00	3,201.17	4,200.00
CEA & HEA INSURANCE	0115	13,074.48	13,630.32	13,630.32	14,145.00	11,872.10	14,145.00
CEA & HEA OFFICE SUPPLIES	0125	1,488.68	1,113.31	1,113.31	1,500.00	526.20	1,500.00
CEA & HEA PHONE	0135	1,178.58	1,186.44	1,186.44	1,250.00	990.20	1,250.00
CEA AG TRAVEL	0141	9,000.00	9,000.00	9,000.00	.00	.00	________
CEA AG OUT OF COUNTY TRAV	0142	10,602.33	9,620.40	9,620.40	11,500.00	10,248.88	11,500.00
HEA OUT OF COUNTY TRAVEL	0144	.00	.00	.00	.00	.00	________
CEA & HEA COMPUTER SOFTWA	0155	.00	2,386.00	2,386.00	1,200.00	.00	1,200.00
SECRETARY TRAVEL	0161	.00	122.85	122.85	500.00	.00	500.00
PUBLIC SERVICE	0167	1,085.00	750.00	750.00	1,500.00	485.00	1,500.00
TOTAL EXTENSION AGENTS	9999	90,457.78	91,776.80	91,776.80	98,852.00	80,069.85	101,785.00

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
OTHER GENERAL FUND EXPENSE (9000)							
APPRAISAL DISTRICT	0700	69,075.35	75,582.84	75,582.84	92,544.00	91,445.21	102,279.00
TOTAL OTHER GENERAL FUND	9999	69,075.35	75,582.84	75,582.84	92,544.00	91,445.21	102,279.00

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
KING COUNTY HISTORICAL SOCIETY (9500)							
OFFICE SUPPLIES	0125	250.00	231.38	231.38	250.00	28.63	250.00
POSTAGE	0130	.00	.00	.00	65.00	133.00	73.00
PHONE	0135	.00	.00	.00	.00	.00	
COMPUTER	0140	.00	.00	.00	.00	.00	
EDUCATION/TRAINING	0145	.00	.00	.00	.00	.00	
REPAIRS	0150	.00	.00	.00	1,250.00	.00	1,250.00
TOTAL KING COUNTY HISTORI	9999	250.00	231.38	231.38	1,565.00	161.63	1,573.00

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
TOTAL - GENERAL FUND	9999	2,089,589.23	2,358,008.85	2,357,871.96	1,578,478.00	1,898,915.16	1,760,304.00

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
REVENUES - R&B #1 (011)							
TRANSFER FROM GENERAL FUN	0986	214,015.35	.00	308,631.35	.00	128,413.02	____________
TOTAL REV - R&B #1	9999	214,015.35	.00	308,631.35	.00	128,413.02	____________

BUDGET ANALYSYS WORKSHEET -- (FUND: 011) ROAD & BRIDGE #1
For KING COUNTY
Budget Analysis Worksheet of Expenses
Budget Year: 2023

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
EXPENSES - R&B #1 (011)							
PRECINCT 1 R&B SALARIES	0010	77,219.76	77,219.76	77,219.76	80,820.00	67,349.80	82,020.00
PRECINCT 1 FICA	0100	5,837.73	5,855.25	5,855.25	6,183.00	5,112.20	6,275.00
PRECINCT 1 RETIREMENT	0110	10,548.24	10,368.75	10,368.75	11,037.00	9,174.38	11,920.00
PRECINCT 1 INSURANCE	0115	23,972.32	24,776.07	24,776.07	25,719.00	21,569.50	25,719.00
RESERVED	0120	.00	.00	.00	.00	.00	
OFFICE SUPPLIES	0125	.00	.00	.00	.00	.00	
POSTAGE	0130	.00	.00	.00	.00	.00	
PHONE	0135	.00	.00	.00	.00	.00	
PRECINCT 1 TRAVEL	0140	.00	.00	.00	.00	.00	
AUXILIARY OPERATOR	0145	.00	.00	.00	.00	.00	
RESERVED	0146	.00	.00	.00	.00	.00	
RESERVED	0150	.00	.00	.00	.00	.00	
PRECINCT 1 CAPITAL OUTLAY	0160	4,223.67	4,321.38	4,321.38	103,460.24	10,321.38	53,256.00
PRECINCT 1 TIRES & BELTS	0405	5,434.00	3,698.46	3,698.46	7,500.00	2,527.82	7,500.00
PRECINCT 1 FUEL & OIL	0410	5,622.96	4,611.79	4,611.79	18,750.00	5,191.03	18,750.00
PRECINCT 1 REPAIR & PARTS	0415	6,383.24	18,090.24	14,164.40	10,000.00	8,783.30	10,000.00
PRECINCT 1 ROAD MAINTENAN	0420	74,719.60	157,888.75	157,888.75	.00	.00	25,000.00
PRECINCT 1 EDUCATION/TRAV	0425	1,253.43	651.89	651.89	1,350.00	263.25	1,350.00
CERTZ	0430	.00	.00	.00	.00	.00	
TOTAL EXP - R&B #1	9999	215,214.95	307,482.34	303,556.50	264,819.24	130,292.66	241,790.00

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
REVENUES - R&B #2 (012)							
TRANSFER FROM GENERAL FUN	0986	232,773.27	.00	304,393.90	.00	269,439.06	______
TOTAL REV - R&B #2	9999	232,773.27	.00	304,393.90	.00	269,439.06	______

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
EXPENSES - R&B #2 (012)							
PRECINCT 2 R&B SALARIES	0010	78,719.55	77,219.76	77,219.76	80,820.00	67,349.80	82,020.00
PRECINCT 2 FICA	0100	5,880.96	5,795.04	5,795.04	6,183.00	5,039.32	6,275.00
PRECINCT 2 RETIREMENT	0110	10,727.46	10,368.75	10,368.75	11,037.00	9,174.38	11,920.00
PRECINCT 2 INSURANCE	0115	13,803.89	13,386.69	13,386.69	13,668.00	11,545.66	13,668.00
RESERVED	0120	.00	.00	.00	.00	.00	
OFFICE SUPPLIES	0125	.00	.00	.00	.00	.00	
POSTAGE	0130	.00	.00	.00	.00	.00	
PHONE	0135	.00	.00	.00	.00	.00	
PRECINCT 2 TRAVEL	0140	.00	.00	.00	.00	.00	
AUXILIARY OPERATOR	0145	.00	.00	.00	.00	.00	
RESERVED	0146	.00	.00	.00	.00	.00	
RESERVED	0150	.00	.00	.00	.00	.00	
PRECINCT 2 CAPITAL OUTLAY	0160	4,223.67	4,321.37	4,321.37	234,460.25	135,321.37	53,255.00
PRECINCT 2 TIRES & BELTS	0405	439.00	6,344.06	6,344.06	7,500.00	3,627.00	7,500.00
PRECINCT 2 FUEL & OIL	0410	25,483.54	20,252.33	20,252.33	18,750.00	14,026.96	18,750.00
PRECINCT 2 REPAIR & PARTS	0415	21,438.05	7,914.31	7,914.31	10,000.00	24,418.36	10,000.00
PRECINCT 2 ROAD MAINTENAN	0420	73,030.00	158,041.39	158,041.39	.00	.00	25,000.00
PRECINCT 2 EDUCATION/TRAV	0425	1,328.04	1,055.48	1,055.48	1,350.00	1,173.95	1,350.00
CERTZ	0430	.00	.00	.00	.00	.00	
TOTAL EXP - R&B #2	9999	235,074.16	304,699.18	304,699.18	383,768.25	271,676.80	229,738.00

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
REVENUES - R&B #3 (013)							
TRANSFER FROM GENERAL FUN	0986	296,177.71	.00	364,398.13	.00	230,771.28	______
TOTAL REV - R&B #3	9999	296,177.71	.00	364,398.13	.00	230,771.28	______

For KING COUNTY
Budget Analysis Worksheet of Expenses
Budget Year: 2023

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
EXPENSES - R&B #3 (013)							
PRECINCT 3 R&B SALARIES	0010	77,219.76	77,219.76	77,219.76	80,820.00	67,349.80	82,020.00
PRECINCT 3 FICA	0100	4,768.29	4,738.29	4,738.29	6,183.00	4,144.50	6,275.00
PRECINCT 3 RETIREMENT	0110	10,548.24	10,368.75	10,368.75	11,037.00	9,174.38	11,920.00
PRECINCT 3 INSURANCE	0115	37,093.14	38,753.49	38,753.49	40,085.00	33,809.51	40,085.00
COMMISSIONERS RX	0116	.00	.00	.00	.00	.00	
RESERVED	0120	.00	.00	.00	.00	.00	
OFFICE SUPPLIES	0125	.00	.00	.00	.00	.00	
POSTAGE	0130	.00	.00	.00	.00	.00	
PHONE	0135	.00	.00	.00	.00	.00	
PRECINCT 3 TRAVEL	0140	.00	.00	.00	.00	.00	
AUXILIARY OPERATOR	0145	.00	.00	.00	.00	.00	
RESERVED	0146	.00	.00	.00	.00	.00	
RESERVED	0150	.00	.00	.00	.00	.00	
PRECINCT 3 CAPITAL OUTLAY	0160	4,223.67	4,321.37	4,321.37	103,460.25	78,785.67	53,255.00
PRECINCT 3 TIRES & BELTS	0405	5,518.96	8,396.18	8,396.18	7,500.00	1,505.00	7,500.00
PRECINCT 3 FUEL & OIL	0410	57,009.00	44,992.93	44,992.93	18,750.00	14,761.79	18,750.00
PRECINCT 3 REPAIR & PARTS	0415	24,473.78	10,081.99	10,081.99	10,000.00	20,389.20	10,000.00
PRECINCT 3 ROAD MAINTENAN	0420	73,846.00	157,955.71	157,955.71	.00	.00	25,000.00
PRECINCT 3 EDUCATION/TRAV	0425	1,625.70	639.15	639.15	1,350.00	896.46	1,350.00
CERTZ	0430	.00	.00	.00	.00	.00	
TOTAL EXP - R&B #3	9999	296,326.54	357,467.62	357,467.62	279,185.25	230,816.31	256,155.00

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
REVENUES - R&B #4 (014)							
TRANSFER FROM GENERAL FUN	0986	213,080.69	.00	288,247.22	.00	142,234.01	________
TOTAL REV - R&B #4	9999	213,080.69	.00	288,247.22	.00	142,234.01	________

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
EXPENSES - R&B #4 (014)							
PRECINCT 4 R&B SALARIES	0010	77,219.76	77,219.76	77,219.76	80,820.00	67,349.80	82,020.00
PRECINCT 4 FICA	0100	5,538.78	5,541.45	5,541.45	6,183.00	4,839.70	6,275.00
PRECINCT 4 RETIREMENT	0110	10,548.24	10,368.75	10,368.75	11,037.00	9,174.38	11,920.00
PRECINCT 4 INSURANCE	0115	15,255.15	15,850.29	15,850.29	16,476.00	13,774.60	16,479.00
COMMISSIONERS RX	0116	.00	.00	.00	.00	.00	
RESERVED	0120	.00	.00	.00	.00	.00	
OFFICE SUPPLIES	0125	.00	.00	.00	.00	.00	
POSTAGE	0130	.00	.00	.00	.00	.00	
PHONE	0135	.00	.00	.00	.00	.00	
PRECINCT 4 TRAVEL	0140	.00	.00	.00	.00	.00	
AUXILIARY OPERATOR	0145	.00	.00	.00	.00	.00	
RESERVED	0146	.00	.00	.00	.00	.00	
RESERVED	0150	.00	.00	.00	.00	.00	
PRECINCT 4 CAPITAL OUTLAY	0160	4,223.68	4,321.37	4,321.37	103,460.26	4,321.37	53,255.00
PRECINCT 4 TIRES & BELTS	0405	5,283.99	2,606.57	2,606.57	7,500.00	10,746.42	7,500.00
PRECINCT 4 FUEL & OIL	0410	7,056.93	6,550.94	6,550.94	18,750.00	24,141.57	18,750.00
PRECINCT 4 REPAIR & PARTS	0415	13,100.65	3,850.40	3,850.40	10,000.00	6,079.42	10,000.00
PRECINCT 4 ROAD MAINTENAN	0420	73,030.00	169,102.21	159,039.97	.00	787.50	25,000.00
PRECINCT 4 EDUCATION/TRAV	0425	1,720.41	695.61	695.61	1,350.00	954.45	1,350.00
CERTZ	0430	.00	.00	.00	.00	.00	
TOTAL EXP - R&B #4	9999	212,977.59	296,107.35	286,045.11	255,576.26	142,169.21	232,549.00

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
REVENUES - SHERIFF EDU. (015)							
SHERIFF EDUCATION REVENUE	0100	597.63	.00	606.91	.00	1,544.70	________
TOTAL REV - SHERIFF EDU.	9999	597.63	.00	606.91	.00	1,544.70	________

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
EXPENSES - SHERIFF EDU. (015)							
SHERIFF EDUCATION EXPENSE	0145	.00	.00	.00	.00	.00	______
TOTAL EXP - SHERIFF EDU.	9999	.00	.00	.00	.00	.00	______

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
REVENUES - JP TECHNOLOGY (016)							
JP TECHNOLOGY REVENUE	0131	414.68	.00	1,122.15	.00	393.29	________
TOTAL REV - JP TECHNOLOGY	9999	414.68	.00	1,122.15	.00	393.29	________

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
EXPENSES - JP TECHNOLOGY (016)							
JP TECHNOLOGY EXPENSE	0125	.00	.00	1,680.72	.00	.00	
TOTAL EXP - JP TECHNOLOGY	9999	.00	.00	1,680.72	.00	.00	

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
REVENUES - COURTHOUSE SECURITY (017)							
COURTHOUSE SECURITY REVEN	0130	259.00	.00	211.00	.00	44.00	________
TOTAL REV - COURTHOUSE SE	9999	259.00	.00	211.00	.00	44.00	________

For KING COUNTY
Budget Analysis Worksheet of Expenses
Budget Year: 2023

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
EXPENSES - COURTHOUSE SECURITY (017)							
COURTHOUSE SECURITY EXPEN	0125	353.94	.00	.00	.00	.00	
TOTAL EXP - COURTHOUSE SE	9999	353.94	.00	.00	.00	.00	

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
REVENUES - RECORDS MANG. (018)							
RECORDS MANAGEMENT REVENU	0130	5,180.00	.00	4,210.00	.00	1,380.00	________
TOTAL REV - RECORDS MANG.	9999	5,180.00	.00	4,210.00	.00	1,380.00	________

For KING COUNTY
Budget Analysis Worksheet of Expenses
Budget Year: 2023

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
EXPENSES - RECORDS MANG. (018)							
RECORDS MANAGEMENT EXPENS	0125	3,035.22	.00	.00	.00	8,684.86	______
TOTAL EXP - RECORDS MANG.	9999	3,035.22	.00	.00	.00	8,684.86	______

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
REVENUES - KING COUNTY CEMETERY (019)							
KC CEMETERY REVENUE	0130	200.00	.00	170.00	.00	200.00	________
TOTAL REV - KING COUNTY C	9999	200.00	.00	170.00	.00	200.00	________

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
EXPENSES - KING COUNTY CEMETERY (019)							
CEMETERY EXPENSE	0125	.00	.00	.00	.00	18,737.38	______________
TOTAL EXP - KING COUNTY C	9999	.00	.00	.00	.00	18,737.38	______________

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
REVENUES - LIBRARY FUND (020)							
KC LIBRARY DONATIONS	0130	50.00	.00	.00	.00	.00	______
TOTAL REV - LIBRARY FUND	9999	50.00	.00	.00	.00	.00	______

For KING COUNTY
Budget Analysis Worksheet of Expenses
Budget Year: 2023

Description	Line Item	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED BUDGET
EXPENSES - LIBRARY FUND (020)							
LIBRARY EXPENSE	0125	.00	.00	.00	.00	.00	
TOTAL EXP - LIBRARY FUND	9999	.00	.00	.00	.00	.00	

FUND	DESCRIPTION	REVENUES	APPROPRIATION	BALANCE
010	GENERAL FUND	2,728,586.00	1,760,304.00	968,282.00
011	ROAD & BRIDGE #1	.00	241,790.00	241,790.00-
012	ROAD & BRIDGE #2	.00	229,738.00	229,738.00-
013	ROAD & BRIDGE #3	.00	256,155.00	256,155.00-
014	ROAD & BRIDGE #4	.00	232,549.00	232,549.00-
015	SHERIFF EDUCATION FUND	.00	.00	.00
016	JP TECHNOLOGY FUND	.00	.00	.00
017	COURTHOUSE SECURITY FUND	.00	.00	.00
018	RECORDS MANAGEMENT FUND	.00	.00	.00
019	KING COUNTY CEMETERY	.00	.00	.00
020	KING COUNTY LIBRARY	.00	.00	.00
TOTAL ALL FUNDS:		2,728,586.00	2,720,536.00	8,050.00

Amy McCauley, PCC CTOP
King County Tax Assessor-Collector
P.O. Box 105
Guthrie, Texas 79236
(806) 596-4318

King County Truth In Taxation
Certification for 2024

I, Amy McCauley, King County Tax Assessor-Collector hereby attest under my seal of office the following information to be true and correct:

1. The 2024 Total Taxable Value (including properties under protest) for the **King County General Fund: $228,937,482**
2. The Certified 2024 Anticipated Collection Rate: **100%**
3. The No New Revenue Tax Rate and the Voter Approval Tax Rate Worksheets in the form as prescribed by the comptroller and attached hereto have been calculated in accordance with the Texas Property Tax Code Section 26 resulting in the following calculated rates:

2024 No New Revenue Tax Rate	$0.709586
2024 Voter Approval Tax Rate	$0.735173
2024 Calculated Debt Rate	$0.0000

2024 No New Revenue Tax Rate	$0.971087 Total
2024 Voter Approval Tax Rate	$1.005826 Total
2024 De Minimis Rate	$1.190214 Total

Amy McCauley
Amy McCauley / King County Tax Assessor - Collector

Duane Daniel
Duane Daniel / King County Judge

7-25-24 2:50pm
Date and Time

Amy McCauley, PCC CTOP
King County Tax Assessor-Collector
P.O. Box 105
Guthrie, Texas 79236
(806) 596-4318

King County Truth In Taxation
Certification for 2024

I, Amy McCauley, King County Tax Assessor-Collector hereby attest under my seal of office the following information to be true and correct:

1. The 2024 Total Taxable Value (including properties under protest) for the **Farm MKT/FLC Fund: $228,910,482**
2. The Certified 2024 Anticipated Collection Rate: **100%**
3. The No New Revenue Tax Rate and the Voter Approval Tax Rate Worksheets in the form as prescribed by the comptroller and attached hereto have been calculated in accordance with the Texas Property Tax Code Section 26 resulting in the following calculated rates:

2024 No New Revenue Tax Rate	$0.261501
2024 Voter Approval Tax Rate	$0.270653
2024 Calculated Debt Rate	$0.0000

Amy McCauley

Amy McCauley / King County Tax Assessor-Collector

Duane Daniel

Duane Daniel / King County Judge

7.25.24 2:50pm

Date and Time

2024 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

Farm Mkt / Flc Fund King County Farm to Market/ Flood Control
Taxing Unit Name

806-596-4411
Phone *(area code and number)*

800 S. Baker Street
Taxing Unit's Address, City, State, ZIP Code

http://www.co.king.tx.us/
Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 237,412,250
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 458,270
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 236,953,980
4.	**Prior year total adopted tax rate.**		$ 0.251700 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. **Original prior year ARB values:**	$ 0	
	B. **Prior year values resulting from final court decisions:**	- $ 0	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 0
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **Prior year ARB certified value:**	$ 0	
	B. **Prior year disputed value:**	- $ 0	
	C. **Prior year undisputed value.** Subtract B from A.[4]		$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 0

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.		$ 236,953,980
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory.[5]		$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.		
	A. **Absolute exemptions.** Use prior year market value:	$ 0	
	B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value:	+ $ 0	
	C. **Value loss.** Add A and B.[6]		$ 0
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use proper- ties that qualified in the prior year.		
	A. **Prior year market value:**	$ 0	
	B. **Current year productivity or special appraised value:**	- $ 0	
	C. **Value loss.** Subtract B from A.[7]		$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$ 0
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund.[8] If the taxing unit has no captured appraised value in line 18D, enter 0.		$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.		$ 236,953,980
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 596,413
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year.[9]		$ 1,067
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]		$ 597,480
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11]		
	A. **Certified values:**	$ 229,352,972	
	B. **Counties: Include railroad rolling stock values certified by the Comptroller's office:**	+ $ 0	
	C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- $ 0	
	D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.[12]	- $ 0	
	E. **Total current year value.** Add A and B, then subtract C and D.		$ 229,352,972

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13]	
	A. **Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 0	
	B. **Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... +$ 0	
	C. **Total value under protest or not certified.** Add A and B.	$ 0
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. [16]	$ 442,490
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 228,910,482
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [18]	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. [19]	$ 430,040
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 430,040
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 228,480,442
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.261601 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [21]	$ 0.971067 /$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.251700 /$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 236,953,980

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	**Total prior year M&O levy.** Multiply Line 28 by Line 29 and divide by $100	$ 596,413
31.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding the prior tax year. .... +$ 1,067	
	B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. .... −$ 0	
	C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/−$ 0	
	D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... $ 1,067	
	E. Add Line 30 to 31D.	$ 597,480
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 228,480,442
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.261501 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23]	
	A. **Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0	
	B. **Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... −$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. .... $ ______ /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ ______ /$100
35.	**Rate adjustment for indigent health care expenditures.** [24]	
	A. **Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ 0	
	B. **Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... −$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. .... $ ______ /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ ______ /$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.**[25]	
	A. **Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.......... $ 0	
	B. **Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.......... $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.......... $ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100.......... $ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$100
37.	**Rate adjustment for county hospital expenditures.**[26]	
	A. **Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.......... $ 0	
	B. **Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.......... $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.......... $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100.......... $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.......... $ 0	
	B. **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.......... $	
	C. Subtract B from A and divide by Line 32 and multiply by $100.......... $ /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Adjusted current year NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.261601 /$100
40.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.......... $ 0	
	B. Divide Line 40A by Line 32 and multiply by $100.......... $ 0.000000 /$100	
	C. Add Line 40B to Line 39.	$ 0.261601 /$100
41.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	$ 0.270653 /$100

[25] Tex. Tax Code §26.0441
[26] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	*Disaster Line 41 (D41):* **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.[27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ 0.000000 /$100
42.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.	
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.[28] Enter debt amount.......... $ 0	
	B. Subtract unencumbered fund amount used to reduce total debt.......... –$ 0	
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none).......... –$ 0	
	D. Subtract amount paid from other resources.......... –$ 0	
	E. Adjusted debt. Subtract B, C and D from A.	$ 0
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector.[29]	$ 0
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 0
45.	**Current year anticipated collection rate.**	
	A. Enter the current year anticipated collection rate certified by the collector.[30].......... 100.00 %	
	B. Enter the prior year actual collection rate.......... 98.43 %	
	C. Enter the 2022 actual collection rate.......... 99.46 %	
	D. Enter the 2021 actual collection rate.......... 99.52 %	
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.[31]	100.00 %
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 0
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 228,910,482
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.000000 /$100
49.	**Current year voter-approval tax rate.** Add Lines 41 and 48.	$ 0.270653 /$100
D49.	*Disaster Line 49 (D49):* **Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ 0.000000 /$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 1.005828 /$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

ties, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales y. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

his section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the dditional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] - or - **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 228,937,482
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.000000 /$100
55.	**Current year NNR tax rate, unadjusted for sales tax.** [35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.971087 /$100
56.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	$ 0.971087 /$100
57.	**Current year voter-approval tax rate, unadjusted for sales tax.** [36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 1.005828 /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 1.005826. /$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ 0
60.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 228,937,482
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0.000000 /$100

[32] Tex. Tax Code §26.041(d)
[33] Tex. Tax Code §26.041(i)
[34] Tex. Tax Code §26.041(d)
[35] Tex. Tax Code §26.04(c)
[36] Tex. Tax Code §26.04(c)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ 1.005826 /$100

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

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

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [41]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [42] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [43]

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 Foregone Revenue Amount.** Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by $100	$ 1.133237 /$100 $ 0.121421 /$100 $ 1.011816 /$100 $ 0.934700 /$100 $ 0.077116 /$100 $ 237,420,030 $ 183,088
64.	**Year 2 Foregone Revenue Amount.** Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by $100	$ 1.056121 /$100 $ 0.561600 /$100 $ 0.494521 /$100 $ 0.934700 /$100 $ -0.440179 /$100 $ 248,628,630 $ -1,093,971
65.	**Year 1 Foregone Revenue Amount.** Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 65) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by $100	$ 1.486332 /$100 $ 0.234900 /$100 $ 1.261432 /$100 $ 0.934700 /$100 $ 0.326732 /$100 $ 126,995,310 $ [illegible]
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 0 /$100
67.	**2024 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet.* Multiply the result by 100	$ 0.000000 /$100
68.	**Total 2024 voter-approval tax rate, including the unused increment rate.** Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	$ 1.005826 /$100

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

SECTION 6: De Minimis Rate

he de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit.[43]

is section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.[44]

Line	De Minimis Rate Worksheet	Amount/Rate
69.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet.*	0.971814
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 228,937,482
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.218400 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.000000 /$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ 1.190214 /$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

n the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner rovided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[45]

imilarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax ode Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.[46]

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	**2023 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.934700 /$100
75.	**Adjusted 2023 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster.[47] Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
76.	**Increase in 2023 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ 0.000000 /$100
77.	**Adjusted 2023 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 236,977,980
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$ 0
79.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 228,507,442
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100.[48]	$ 0.000000 /$100

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

81.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	$ 1.005826 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.971087 /$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate .... $ 1.005826 /$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 49

De minimis rate .... $ 1.190214 /$100
If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.[49]

print here ▶ Amy McCauley
Printed Name of Taxing Unit Representative

sign here ▶ Amy McCauley 7·24·2024
Taxing Unit Representative Date

[49] Tex. Tax Code §§26.04(c-2) and (d-2)

Reset Print

2024 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

General Fund · King County — Taxing Unit Name

806-596-4411 — Phone *(area code and number)*

800 S. Baker Street — Taxing Unit's Address, City, State, ZIP Code

http://www.co.king.tx.us/ — Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 237,490,250
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 512,270
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 236,977,980
4.	**Prior year total adopted tax rate.**	$ 0.683000 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**	
	A. **Original prior year ARB values:** .... $ 0	
	B. **Prior year values resulting from final court decisions:** .... - $ 0	
	C. **Prior year value loss.** Subtract B from A.[3]	$ 0
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**	
	A. **Prior year ARB certified value:** .... $ 0	
	B. **Prior year disputed value:** .... - $ 0	
	C. **Prior year undisputed value.** Subtract B from A.[4]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 236,977,980
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory.[5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. **Absolute exemptions.** Use prior year market value: .... $ 0	
	B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 0	
	C. **Value loss.** Add A and B.[6]	$ 0
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use proper- ties that qualified in the prior year.	
	A. **Prior year market value:** .... $ 0	
	B. **Current year productivity or special appraised value:** .... - $ 0	
	C. **Value loss.** Subtract B from A.[7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 0
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund.[8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 236,977,980
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 1,618,559
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year.[9]	$ 2,899
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]	$ 1,621,458
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11]	
	A. **Certified values:** .... $ 229,430,972	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0	
	C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0	
	D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.[12] .... - $ 0	
	E. **Total current year value.** Add A and B, then subtract C and D.	$ 229,430,972

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] A. **Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 0 B. **Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0 C. **Total value under protest or not certified.** Add A and B.	$ 0
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. [16]	$ 493,490
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 228,937,482
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [18]	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. [19]	$ 430,040
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 430,040
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 228,507,442
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.709586 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [21]	$ 0.971087 /$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.683000 /$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 236,977,980

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	**Total prior year M&O levy.** Multiply Line 28 by Line 29 and divide by $100	$ 1,618,559
31.	**Adjusted prior year levy for calculating NNR M&O rate.** A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding the prior tax year. .... + $ 2,899 B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. .... − $ 0 C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/− $ 0 D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... $ 2,899 E. Add Line 30 to 31D.	$ 1,621,458
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 228,507,442
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.709586 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23] A. **Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 1,663 B. **Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... − $ 0 C. Subtract B from A and divide by Line 32 and multiply by $100. .... $ 0.000727 /$100 D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000727 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24] A. **Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ 0 B. **Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... − $ 0 C. Subtract B from A and divide by Line 32 and multiply by $100. .... $ 0.000000 /$100 D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [35]	
	A. **Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose .... $ 0	
	B. **Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose .... $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100 .... $ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100 .... $ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$100
37.	**Rate adjustment for county hospital expenditures.** [36]	
	A. **Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year .... $ 0	
	B. **Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023 .... $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100 .... $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100 .... $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year .... $ 0	
	B. **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .... $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100 .... $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Adjusted current year NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.710313 /$100
40.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent .... $ 0	
	B. Divide Line 40A by Line 32 and multiply by $100 .... $ 0.000000 /$100	
	C. Add Line 40B to Line 39.	$ 0.710313 /$100
41.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	$ 0.735173 /$100

[35] Tex. Tax Code §26.0442
[36] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	*Disaster Line 41 (D41):* **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [37] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ 0.000000 /$100
42.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.	
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [38] Enter debt amount .... $ 17,285	
	B. Subtract unencumbered fund amount used to reduce total debt .... –$ 17,285	
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) .... –$ 0	
	D. Subtract amount paid from other resources .... –$ 0	
	E. Adjusted debt. Subtract B, C and D from A.	$ 0
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [39]	$ 0
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 0
45.	**Current year anticipated collection rate.**	
	A. Enter the current year anticipated collection rate certified by the collector. [40] .... 100.00 %	
	B. Enter the prior year actual collection rate .... 98.43 %	
	C. Enter the 2022 actual collection rate .... 99.47 %	
	D. Enter the 2021 actual collection rate .... 99.52 %	
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [41]	100.00 %
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 0
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 228,937,482
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.000000 /$100
49.	**Current year voter-approval tax rate.** Add Lines 41 and 48.	$ 0.735173 /$100
D49.	*Disaster Line 49 (D49):* **Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ 0.000000 /$100

[37] Tex. Tax Code §26.042(a)
[38] Tex. Tax Code §26.012(7)
[39] Tex. Tax Code §26.012(10) and 26.04(b)
[40] Tex. Tax Code §26.04(b)
[41] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 1.005828 /$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[34] - or - **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 228,937,482
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.000000 /$100
55.	**Current year NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.971087 /$100
56.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	$ 0.971087 /$100
57.	**Current year voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 1.005826 /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 1.005828 /$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[37] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	$ 0
60.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 228,937,482
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0.000000 /$100

[32] Tex. Tax Code §26.041(d)
[33] Tex. Tax Code §26.041(i)
[34] Tex. Tax Code §26.041(d)
[35] Tex. Tax Code §26.04(c)
[36] Tex. Tax Code §26.04(c)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ 1.005826 /$100

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

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

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;[41]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);[42] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.[43]

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 1.133237 /$100
	B. Unused increment rate (Line 66)	$ 0.121421 /$100
	C. Subtract B from A	$ 1.011816 /$100
	D. Adopted Tax Rate	$ 0.934700 /$100
	E. Subtract D from C	$ 0.077116 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 237,420,030
	G. Multiply E by F and divide the results by $100	$ 183,088
64.	**Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 1.056121 /$100
	B. Unused increment rate (Line 66)	$ 0.561600 /$100
	C. Subtract B from A	$ 0.494521 /$100
	D. Adopted Tax Rate	$ 0.934700 /$100
	E. Subtract D from C	$ -0.440179 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 248,628,530
	G. Multiply E by F and divide the results by $100	$ -1,093,971
65.	**Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 1.496332 /$100
	B. Unused increment rate (Line 65)	$ 0.234900 /$100
	C. Subtract B from A	$ 1.261432 /$100
	D. Adopted Tax Rate	$ 0.934700 /$100
	E. Subtract D from C	$ 0.326732 /$100
	F. 2021 Total Taxable Value (Line 60)	$ 126,995,310
	G. Multiply E by F and divide the results by $100	$ 414,934
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 0 /$100
67.	**2024 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet.* Multiply the result by 100	$ 0.000000 /$100
68.	**Total 2024 voter-approval tax rate, including the unused increment rate.** Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	$ 1.005826 /$100

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

SECTION 7: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit.[46]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.[47]

Line	De Minimis Rate Worksheet	Amount/Rate
69.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet.*	0.971814
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 228,937,482
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.218400 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.000000 /$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ 1.190214 /$100

SECTION 8: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[48]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.[49]

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	**2023 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.934700 /$100
75.	**Adjusted 2023 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster.[50] Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
76.	**Increase in 2023 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ 0.000000 /$100
77.	**Adjusted 2023 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 238,977,980
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$ 0
79.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 228,607,442
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100.[51]	$ 0.000000 /$100

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	$ 1.005826 /$100

SECTION 9: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.971087 /$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate. .... $ 1.005826 /$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 49

De minimis rate. .... $ 1.190214 /$100
If applicable, enter the current year de minimis rate from Line 73.

SECTION 10: Taxing Unit Representative Name and Signature

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

print here Amy McCauley
Printed Name of Taxing Unit Representative

sign here Amy McCauley
Taxing Unit Representative

7-24-2024
Date

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

Reset Print

Indigent Health Care Fund

As Mandated by law, King County will provide 8% of the 2024-2025 King County Budget for Indigent Health Care. This money will be held in Fund Balance.

Amount to be provided:

$171,184

King County
Adopted Budget
2024-2025

Duane Daniel
King County Judge

Reggie Hatfield
Commissioner Precinct 1

Chris McCauley
Commissioner Precinct 2

Dwayne Green
Commissioner Precinct 3

Jay Hurt
Commissioner Precinct 2

Dated this 26th day of August, 2024

Attest: Jammye Timmons
King County Clerk

Duane Daniel
King County Judge
P.O. Box 127Guthrie, Texas 79236
Phone 806-596-4411 ~ Fax 806-596-4030

Order
Of Commissioners' Court

It is ordered on this 26th day of August, 2024 that the King County Commissioners Court adopt a Tax Rate for the 2024-2025 Fiscal Year in an Open Meeting at the King County Courthouse

King County General	**.6830**
Farm to Market/ Flood Control	**.2517**
Total	**.9347**

Duane Daniel
King County Judge

Reggie Hatfield
Commissioner Prec. 1

Chris McCauley
Commissioner Prec 2

Dwayne Green
Commissioner Prec. 3

Jay Hurt
Commissioner Prec. 4

Dated this 26th day of August, 2024

Attest: Jammye Timmons
County Clerk