

King County
Adopted Budget
2025 – 2026

Record Vote 4-0 Approved in Commissioner Court
County Judge Duane Daniel
Precinct 1 Landon Lorange
Precinct 2 Chris McCauley
Precinct 3 Dwayne Green
Precinct 4 Jay Hurt

Property Rate Tax	2024 – 2025	.9347
No New Revenue Tax Rate	2024 – 2025	.9710
No New Revenue M&O Tax Rate	2024 – 2025	.9710
Voters Approval Tax Rate	2024 – 2025	1.0058
Calculated Debt Rate	2024 – 2025	0.0000
Property Tax Rate	2025 – 2026	.9347
No New Revenue Rate	2025 – 2026	1.0501
No New Revenue M&O Tax Rate	2025 -2026	1.0501
Voters Approval Rate	2025 – 2026	1.2650
Calculated Debt Rate	2025 – 2026	0.00845

FILED FOR RECORD
at 1:43 o'clock P.M.

AUG 25 2025

JAMMYE D. TIMMONS
County Clerk, King County
Jammye D. Timmons

This budget will raise less revenue from property taxes than last year's budget by an amount of \$228,013 which is a 10.6 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this is \$7,922.41.

Budget Certificate

Budget of King County, Budget year from October 1, 2025 to September 30, 2026.

The State of Texas {}

County of King {}

We, Duane Daniel, King County Judge and Pat Bradbury, King County Deputy 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 25th day of August, 2025. The same will appear on file in the office of the King County Clerk of said county.


King County Judge


King County Deputy Clerk

Subscribed and Sworn before me, the undersigned authority, this 25th day of August, 2025


Pat Bradbury
King County Deputy Clerk

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
REV - GENERAL FUND (010)							
AUTO REGISTRATIONS	0900	30,000.00	30,000.00	15,865.54	20,000.00	16,109.42	20,000.00
TAXES	0905	2,323,054.00	2,219,103.00	2,207,179.11	2,139,810.00	2,161,536.99	1,911,797.00
SCHOOL COLLECTION FEE-TAX	0906	18,000.00	.00	.00	.00	.00	
COUNTY CLERK FEES	0910	1,000.00	1,000.00	5,979.00	1,000.00	4,725.25	1,000.00
T/C FEES	0915	500.00	500.00	15,515.17	.00	11,526.46	
DISTRIBUTION OF EXCESS PR	0916	.00	.00	.00	.00	.00	
ASSESSMENT & COLLECTION F	0917	.00	16,461.00	14,326.27	14,326.00	10,631.96	14,326.00
SHERIFF FEES	0920	.00	.00	.00	.00	175.00	
SB22 GRANT-SHERIFF	0922	.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
SB22 GRANT-ATTORNEY	0923	.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
DISTRICT CLERK FINES	0925	800.00	800.00	1,570.00	800.00	.00	
JP FINES	0930	5,000.00	30,000.00	23,643.12	5,000.00	10,868.06	5,000.00
JP TECHNOLOGY FUND	0931	.00	800.00	427.70	.00	209.58	
COURTHOUSE SECURITY	0932	.00	.00	.00	.00	.00	
INTEREST INCOME	0935	40,000.00	110,000.00	37,897.70	141,000.00	117,198.35	88,430.00
DIVIDENDS	0936	.00	.00	64,624.65	.00	44,310.65	60,282.00
EMERGENCY PLAN DEVELOPMEN	0938	.00	.00	.00	.00	.00	
SWIMMING POOL RECEIPTS	0940	.00	.00	1,394.00	.00	676.00	
COPIER FEES	0945	2,000.00	2,000.00	2,087.00	1,000.00	837.00	1,000.00
COKE REVENUE	0946	100.00	250.00	292.95	250.00	126.25	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	.00	.00	.00	.00	.00	
COUNTY JUDGE SUPPLEMENT	0957	25,200.00	25,200.00	25,200.00	25,200.00	20,150.00	37,800.00
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	.00	.00	.00	.00	6.45	

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
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	7,500.00	4,000.00	23,494.84	4,000.00	44,629.17	4,000.00
HISTORICAL SOCIETY	0971	.00	.00	135.00	.00	180.00	
RENTAL REVENUE	0973	1,200.00	1,200.00	1,200.00	1,200.00	900.00	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	.00	.00	.00	.00	.00	
APPRAISAL DISTRICT	0980	.00	.00	.00	.00	.00	
JUDICIAL FUND DISBURSEMENT	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	20,000.00	
HAVA GRANT	0992	.00	.00	11,709.67-	.00	.00	
AMERICAN RESCUE FUNDS	0993	26,416.00	50,000.00	73,583.50-	.00	.00	
TIF GRANT REVENUE	0994	.00	.00	52,037.70	.00	.00	
SALE OF COUNTY-OWNED PROP	0995	.00	.00	.00	.00	.00	
TRANSFER FROM RESERVES	0996	.00	103,423.00	.00	17,339.28	.00	121,198.03
CERTZ GRANT	0997	.00	.00	.00	.00	.00	
LATERAL ROAD REV.	0998	23,000.00	22,000.00	24,228.93	24,000.00	23,720.75	24,000.00
TOTAL - GENERAL FUND	9999	2,504,770.00	2,967,737.00	2,781,950.11	2,745,925.28	2,838,098.18	2,641,283.03

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
EXP - GENERAL FUND (010)							
COUNTY JUDGE (0500)							
JUDGE SALARIES	0010	38,664.96	38,664.96	38,664.96	38,665.00	28,998.72	38,665.00
JUDGE SALARY SUPPLEMENT	0015	25,200.00	25,200.00	25,200.00	25,200.00	18,900.00	37,800.00
JUVENILE BOARD	0020	3,000.00	3,000.00	3,000.00	3,000.00	2,250.00	3,000.00
JUDGE FICA	0100	5,081.76	5,081.76	5,081.76	5,116.00	3,811.32	6,080.00
COUNTY MATCH	0105	.00	.00	.00	.00	.00	
JUDGE RETIREMENT	0110	8,978.34	9,130.41	9,130.41	9,718.00	7,248.18	12,035.00
JUDGE INSURANCE	0115	12,381.36	12,945.18	12,945.18	12,915.00	9,696.06	13,187.00
JUDGE OFFICE SUPPLIES	0125	132.52	534.93	534.93	500.00	229.05	400.00
JUDGE POSTAGE	0130	303.00	120.00	120.00	200.00	.00	100.00
JUDGE PHONE	0135	761.99	768.23	768.23	900.00	567.17	900.00
JUDGE TRAVEL	0140	742.22	622.92	622.92	800.00	845.80	1,000.00
COMPUTER	0145	.00	.00	.00	.00	.00	
CAPITAL OUTLAY	0150	.00	.00	.00	.00	.00	
TOTAL COUNTY JUDGE	9999	95,246.15	96,068.39	96,068.39	97,014.00	72,546.30	113,167.00

BUDGET ANALYSIS WORKSHEET --- (FUND: 010) GENERAL FUND
For KING COUNTY
Budget Analysis Worksheet of Expenses
Budget Year: 2025

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
COUNTY CLERK (1000)							
CLERK SALARIES	0010	36,944.04	38,744.04	38,744.04	39,944.00	31,585.53	39,944.00
DEPUTY SALARY	0025	.00	.00	.00	10,920.00	.00	10,920.00
CLERK FICA	0100	2,796.24	2,933.88	2,933.88	3,892.00	2,393.77	3,892.00
CLERK RETIREMENT	0110	4,960.62	5,290.47	5,290.47	7,392.00	4,568.86	7,704.00
CLERK INSURANCE	0115	12,381.36	12,914.40	12,914.40	12,915.00	9,685.80	13,187.00
CLERK OFFICE SUPPLIES	0125	1,092.42	93.23	93.23	800.00	601.40	800.00
CLERK POSTAGE	0130	85.25	156.40	156.40	200.00	84.00	200.00
CLERK PHONE	0135	1,249.67	1,257.59	1,257.59	1,200.00	952.15	1,295.00
CLERK TRAVEL	0140	1,040.04	1,571.07	1,571.07	2,000.00	1,538.87	2,000.00
CLERK BOOK PLACEMENT	0145	.00	462.00	462.00	250.00	.00	250.00
CLERK GOVERNMENT RECORDS	0150	.00	1,021.72	1,021.72	250.00	.00	250.00
CLERK COMPUTER MAIN & UPD	0155	2,690.80	3,165.70	3,165.70	3,300.00	1,620.00	3,300.00
RECORD RETENTION	0160	.00	.00	.00	.00	.00	
RECORDS REPAIR	0165	.00	.00	.00	.00	.00	
CLERK STATE REPORT EXPEND	0170	454.00	55.00	55.00	.00	490.00	
TOTAL COUNTY CLERK	9999	63,694.44	67,665.50	67,665.50	83,063.00	53,520.38	83,742.00

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
COUNTY TREASURER (1500)							
TREASURER SALARIES	0010	36,944.04	38,744.04	38,744.04	39,944.00	29,958.03	39,944.00
DEPUTY SALARY	0025	.00	.00	.00	.00	.00	
TREASURER FICA	0100	2,669.31	2,843.49	2,843.49	3,056.00	2,211.93	3,056.00
TREASURER RETIREMENT	0110	4,960.62	5,290.47	5,290.47	5,705.00	4,329.90	6,059.00
TREASURER INSURANCE	0115	13,634.25	14,237.76	14,237.76	14,187.00	10,678.32	14,489.00
TREASURER OFFICE SUPPLIES	0125	1,569.62	1,634.59	1,634.59	1,750.00	718.38	1,750.00
TREASURER POSTAGE	0130	589.21	747.73	747.73	800.00	84.00	876.00
TREASURER PHONE	0135	1,184.50	1,183.36	1,183.36	1,248.00	889.98	1,248.00
TREASURER TRAVEL	0140	2,497.90	3,278.13	3,098.13	3,500.00	1,778.05	4,000.00
RECORDS RETENTION	0145	.00	.00	.00	.00	.00	
TREASURER CAPITAL OUTLAY	0160	.00	.00	.00	.00	.00	
TREASURER COMPUTER MAIN & 0165		9,000.00	4,597.41	4,597.41	4,500.00	4,500.00	7,500.00
COMPUTER SOFTWARE	0166	.00	.00	.00	16,500.00	.00	
TOTAL COUNTY TREASURER	9999	69,910.21	72,556.98	72,376.98	91,190.00	55,148.59	78,922.00

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
COUNTY TAX COLLECTOR (2000)							
TAX COLLECTOR SALARIES	0010	36,944.04	38,744.04	38,744.04	39,944.00	29,958.03	39,944.00
DEPUTY SALARY	0025	1,822.50	3,248.26	3,248.26	10,920.00	3,165.01	10,920.00
T/C FICA	0100	2,965.67	3,212.52	3,212.52	3,892.00	2,534.00	3,892.00
T/C RETIREMENT	0110	5,202.22	5,729.58	5,729.58	7,392.00	4,785.23	7,704.00
T/C INSURANCE	0115	12,270.96	12,804.00	12,804.00	12,804.00	9,603.00	13,077.00
T/C OFFICE SUPPLIES	0125	1,787.03	1,767.89	1,767.89	2,200.00	891.70	2,200.00
T/C POSTAGE	0130	5,582.89-	1,510.17	1,510.17	1,600.00	1,164.05	1,600.00
T/C PHONE	0135	1,252.81	1,270.25	1,270.25	1,345.00	971.19	1,345.00
T/C TRAVEL	0140	587.95	810.60	810.60	950.00	367.16	950.00
EDUCATION	0144	3,064.37	3,231.34	3,231.34	4,500.00	3,153.26	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	205.00	205.00	205.00	500.00	150.00	250.00
T/C PRITCHARD & ABBOTT IN	0170	13,776.25	14,161.25	14,161.25	15,670.00	11,396.25	18,070.00
T/C BOOK REPAIR	0800	.00	.00	.00	.00	.00	
WEBSITE	0841	.00	.00	.00	.00	.00	
TOTAL COUNTY TAX COLLECTO	9999	74,295.91	86,694.90	86,694.90	102,217.00	68,138.88	104,952.00

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
LIBRARY (2500)							
LIBRARY SALARIES	0010	18,042.00	19,842.00	19,842.00	21,042.00	21,042.00	21,042.00
ASSISTANT SALARY	0025	13,618.00	.00	.00	13,618.00	13,618.00	13,618.00
LIBRARY FICA	0100	460.00	486.00	486.00	503.00	503.00	503.00
LIBRARY RETIREMENT	0110	.00	.00	.00	.00	.00	
LIBRARY INSURANCE	0115	.00	.00	.00	.00	.00	
LIBRARY OFFICE SUPPLIES	0125	88.60	183.56	183.56	200.00	.00	200.00
LIBRARY POSTAGE	0130	.00	7.19	7.19	300.00	.00	300.00
LIBRARY PHONE	0135	.00	.00	.00	.00	.00	
LIBRARY TRAVEL	0140	.00	.00	.00	.00	.00	
COMPUTER SOFTWARE	0150	1,600.49	626.00	626.00	2,200.00	.00	2,200.00
LIBRARY MAINTENANCE	0155	.00	.00	.00	.00	.00	
LIBRARY CAPITAL OUTLAY	0160	2,953.09	1,905.95	1,905.95	2,200.00	13.77-	2,200.00
LIBRARY DUES & MISCELLANE	0165	89.00	18,465.94-	18,465.94-	150.00	89.00	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	4,901.71	4,901.71	17,339.28	19,051.35	20,000.00
TOTAL LIBRARY	9999	41,851.18	14,486.47	14,486.47	62,552.28	59,289.58	65,213.00

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
SWIMMING POOL (3000)							
SWIMMING POOL SALARIES	0010	11,856.50	11,779.90	11,779.90	14,000.00	5,370.50	14,000.00
SWIM POOL FICA	0100	907.05	901.17	901.17	1,071.00	410.84	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	3,665.80	9,451.33	9,451.33	5,000.00	7,403.71	7,000.00
TOTAL SWIMMING POOL	9999	16,429.35	22,132.40	22,132.40	20,071.00	13,185.05	22,071.00

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
PUBLIC BUILDING (3500)							
JANITOR SALARIES	0010	23,511.50	25,566.73	25,566.73	30,000.00	22,876.00	30,000.00
CEMETERY MAINTENANCE SALA	0012	.00	.00	.00	.00	.00	
JANITOR FICA	0100	1,798.64	1,954.01	1,954.01	2,295.00	1,733.05	2,295.00
JANITOR RETIREMENT	0110	174.79	649.73	649.73	4,260.00	2,881.53	3,544.00
JANITOR INSURANCE	0115	.00	1,092.20	1,092.20	12,804.00	9,829.80	13,077.00
WEED CONTROL & LAWN MAINT	0180	2,807.49	2,689.05	2,689.05	6,000.00	1,769.71	3,000.00
PEST CONTROL	0185	3,970.72	4,387.75	4,387.75	7,000.00	2,806.44	7,000.00
MOSQUITO SPRAYING	0186	806.24	1,440.88	1,440.88	4,000.00	.00	4,000.00
JANITORIAL SUPPLIES	0190	967.20	1,152.73	1,152.73	1,300.00	569.70	1,300.00
KITCHEN SUPPLIES	0195	600.24	763.98	763.98	1,000.00	291.98	1,000.00
PLUMBING	0200	.00	.00	.00	.00	.00	
GEN REPAIR & MAINTENANCE	0205	30,823.78	19,177.13	19,177.13	100,000.00	90,754.18	160,731.00
EQUIPMENT PURCHASE	0210	.00	.00	.00	.00	.00	
CESSPOOL	0215	.00	.00	.00	.00	.00	
ELECTRICITY	0220	33,491.88	27,622.34	27,598.34	30,000.00	15,994.76	30,000.00
PROPANE	0225	17,251.60	19,275.50	19,275.50	23,260.00	17,682.90	20,000.00
WATER	0230	18,511.39	35,345.37	32,768.67	25,000.00	19,294.84	25,000.00
PHONE	0235	2,421.95	2,407.59	2,407.59	2,500.00	1,811.61	2,500.00
DUMONT-MOWING/JANITOR	0241	.00	.00	.00	.00	.00	
TOTAL PUBLIC BUILDING	9999	137,137.42	143,524.99	140,924.29	249,419.00	188,296.50	303,447.00

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
GENERAL ADMINISTRATION (4000)							
ADMINISTRATION SALARIES	0010	.00	.00	.00	.00	.00	
ADMIN FICA	0100	.00	.00	.00	.00	.00	
ADMIN RETIREMENT	0110	.00	.00	.00	.00	.00	
ADMIN INSURANCE	0115	.00	.00	.00	.00	.00	
INSURANCE-PROPERTY & CASU	0240	42,478.00	47,534.00	47,534.00	54,000.00	57,436.00	57,436.00
WORKMANS COMP	0245	16,860.00	11,705.25	11,705.25	14,640.00	11,486.00	14,640.00
OFFICE MACHINES	0250	.00	.00	.00	.00	.00	
OFFICE & MATERIAL SUPPLIE	0255	563.00	563.00	563.00	1,500.00	1,208.00	1,500.00
ADVERTISEMENT	0260	1,432.50	1,434.50	1,434.50	1,000.00	693.75	1,000.00
CONTRACT SERVICES	0265	610.00	1,106.00	1,106.00	900.00	741.00	900.00
COKE MACHINE	0270	423.97	331.44	331.44	1,000.00	307.58	500.00
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	4,079.87	4,291.20	4,291.20	4,284.00	2,860.80	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	87,212.16	91,853.33	91,853.33	90,000.00	62,654.40	90,000.00
COPIER LEASE	0300	4,069.49	3,808.31	3,808.31	4,500.00	3,226.72	4,500.00
ELECTION EXPENSE	0305	9,291.21	5,421.04	5,421.04	15,000.00	176.48	10,000.00
DUES	0310	3,983.00	4,008.00	4,008.00	4,500.00	3,948.00	4,500.00
EMPLOYEE BONDS	0315	2,798.50	2,807.88	2,807.88	3,000.00	2,959.38	3,000.00
AUDIT & CONSULTATION	0320	10,500.00	11,100.00	11,100.00	11,500.00	11,500.00	12,000.00
AUDIT CONSULTATION SERVIC	0326	.00	.00	.00	.00	.00	
KING COUNTY HISTORICAL SO	0800	.00	.00	.00	.00	.00	
CLERK FEES	0805	.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	1,265,670.60	1,113,718.72	1,113,718.72	.00	613,255.57	

Run Date: 08/25/25
Run Time: 09:55:25
glprbudw 1.00.m

BUDGET ANALYSIS WORKSHEET -- (FUND: 010) GENERAL FUND
For KING COUNTY
Budget Analysis Worksheet of Expenses
Budget Year: 2025

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
SOC. SEC.-ERS FEES	0836	35.00	35.00	35.00	35.00	35.00	35.00
OTHER MISC	0837	177.19	.00	.00	.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	1,620.07	1,626.44	1,626.44	1,700.00	1,600.96	1,700.00
TOTAL GENERAL ADMINISTRAT	9999	1,462,123.36	1,311,662.91	1,311,662.91	217,878.00	783,508.44	216,314.00

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
COUNTY SHERIFF (4500)							
SHERIFF SALARIES	0010	37,112.04	37,112.04	37,112.04	37,112.00	27,834.03	37,112.00
DEPUTY SALARY	0025	16,099.92	16,099.92	16,099.92	16,100.00	12,074.94	16,100.00
SHERIFF FICA	0100	4,039.80	9,101.13	9,101.13	4,071.00	6,818.85	4,071.00
SHERIFF RETIREMENT	0110	7,145.07	16,386.00	16,386.00	7,734.00	13,008.00	8,059.00
SHERIFF INSURANCE	0115	12,270.96	24,818.20	24,818.20	25,910.00	19,432.80	26,456.00
SHERIFF OFFICE SUPPLIES	0125	338.78	360.72	360.72	500.00	.00	500.00
SHERIFF POSTAGE	0130	.00	150.00	150.00	150.00	84.00	150.00
SHERIFF PHONE	0135	1,817.27	1,943.63	1,869.80	2,000.00	1,865.27	2,000.00
SHERIFF TRAVEL (EDUC)	0140	1,000.00	2,350.50	2,350.50	1,300.00	292.69	1,300.00
EDUCATION/TRAINING	0145	565.12	240.00	240.00	750.00	75.00	750.00
COMPUTER SOFTWARE	0166	350.00	449.99	449.99	525.00	400.00	500.00
SHERIFF LAWBOOKS/EQUIP	0335	752.67	610.05	610.05	1,100.00	349.48	800.00
SB22-EXPENSES	2200	.00	156,177.00	156,177.00	168,396.00	92,659.59	166,636.00
SB22-SHERIFF SALARY	2210	.00	34,730.63	34,730.63	37,888.00	28,415.97	37,888.00
SB22-DEPUTY SALARY	2225	.00	28,899.96	28,899.96	28,900.00	21,674.97	30,000.00
SB22-FICA	2230	.00	.00	.00	5,110.00	.00	5,194.00
SB22-RETIREMENT	2235	.00	.00	.00	9,706.00	.00	10,282.00
SB22-INSURANCE	2240	.00	.00	.00	.00	.00	
TOTAL COUNTY SHERIFF	9999	81,491.63	329,429.77	329,355.94	347,252.00	224,985.59	347,798.00

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
JUSTICE OF THE PEACE (5000)							
JP SALARIES	0010	36,944.04	38,744.04	38,744.04	39,944.00	29,958.03	39,944.00
JP FICA	0100	2,734.44	2,833.86	2,833.86	3,056.00	2,184.66	3,056.00
JP RETIREMENT	0110	4,960.62	5,290.47	5,290.47	5,705.00	4,329.90	6,050.00
JP INSURANCE	0115	12,525.48	13,116.09	13,116.09	13,059.00	9,812.70	13,331.00
JP OFFICE SUPPLIES	0125	251.40	486.03	486.03	750.00	84.99	750.00
JP POSTAGE	0130	114.00	193.00	193.00	200.00	120.00	200.00
JP PHONE	0135	742.82	688.11	688.11	800.00	505.13	800.00
JP TRAVEL	0140	500.00	552.00	552.00	600.00	552.00	600.00
JP ST REPORT & REFUNDS	0150	27,157.26	20,488.61	15,468.11	.00	5,094.17	
JP COMPUTER SUPPLIES	0155	.00	.00	.00	.00	.00	100.00
COMPUTER MAINTENANCE PROG	0165	2,610.00	2,610.00	2,610.00	2,610.00	2,610.00	2,702.00
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	88,540.06	85,002.21	79,981.71	66,724.00	55,251.58	67,533.00

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
OTHER PUBLIC SAFETY (5500)							
FIRE DEPARTMENT	0340						
	0341	3,428.89	10,568.91	10,568.91	10,000.00	553.90	10,000.00
		.00	.00	.00	.00	.00	
DISPATCH SERVICE	0345	9,600.00	11,480.60	11,480.60	9,600.00	7,200.00	9,600.00
PRISONER EXPENSE	0350	1,550.00	3,597.81	3,597.81	3,000.00	17,056.45	3,000.00
AUTOPSY	0355	.00	4,670.00	4,670.00	4,000.00	.00	4,000.00
INDIGENT	0360	.00	.00	.00	.00	.00	
E.M.S. CONTRACT	0365	7,000.00	19,416.50	19,416.50	54,678.00	54,678.00	60,000.00
CAPITAL OUTLAY	0370	.00	.00	.00	.00	.00	
RADIO MAIN SHERIFF CAR/HQ	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	8,294.32	7,495.45	7,270.45	7,000.00	5,591.38	7,000.00
EMERGENCY MANAGEMENT COOR	0385	4,000.00	4,000.00	4,000.00	3,000.00	3,000.00	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	
LAW ENFORCEMENT EXPENSE	0407	.00	.00	.00	225.00	.00	
TOTAL OTHER PUBLIC SAFETY 9999		33,873.21	61,229.27	61,004.27	92,728.00	88,079.73	97,600.00

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
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	900.00	1,200.00
DIST CRT FICA	0100	91.80	91.80	91.80	92.00	68.85	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		.00	1,731.15	1,731.15	500.00	383.75	500.00
DISTRICT COURT EXPENSES	0365	1,717.68	2,137.00	2,137.00	2,146.00	1,609.50	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	.00	700.00	700.00	1,000.00	1,200.00	2,000.00
NINTH ADMIN. JUDICIAL REG 0395		53.35	54.09	54.09	50.00	.00	50.00
JURY-PETIT & JUSTICE	0400	.00	.00	.00	2,000.00	.00	800.00
TRANSLATOR	0401	.00	.00	.00	100.00	.00	100.00
COUNTY COURT EXPENSE	0402	.00	.00	.00	.00	.00	
DIST CRT	0800	700.00	2,323.27	1,723.27	1,000.00	3,440.97	1,200.00
TOTAL DISTRICT & COUNTY C 9999		6,437.83	10,912.31	10,312.31	10,763.00	10,278.07	10,763.00

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
COUNTY ATTORNEY (6500)							
COUNTY ATTORNEY SALARY	0010	16,012.08	19,812.08	19,812.08	17,800.00	31,359.06	17,812.00
SALARY SUPPLEMENT	0015	.00	.00	.00	.00	.00	
COUNTY ATTORNEY FICA	0100	1,224.96	1,284.62	1,284.62	1,362.00	2,322.00	1,363.00
COUNTY ATTORNEY RETIREMENT	0110	2,150.04	2,705.08	2,705.08	2,587.00	4,532.46	2,698.00
COUNTY ATTORNEY INSURANCE	0115	.00	2,102.20	2,102.20	.00	10,640.07	
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	500.00	.00	500.00
SB22-EXPENSES	2200	.00	.00	.00	58,045.00	.00	57,410.00
SB22-SALARY	2210	.00	2,000.00	2,000.00	24,000.00	.00	24,000.00
SB22-FICA	2230	.00	366.88	366.88	1,680.00	.00	1,836.00
SB22-RETIREMENT	2235	.00	280.00	280.00	3,360.00	.00	3,635.00
SB22-INSURANCE	2240	.00	223.46	223.46	12,915.00	.00	13,119.00
TOTAL COUNTY ATTORNEY	9999	19,387.08	28,774.32	28,774.32	122,249.00	48,853.59	122,373.00

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
EXTENSION AGENTS (8500)							
CEA & HEA SALARIES	0010	19,899.96	30,699.96	30,699.96	31,900.00	23,924.97	31,900.00
CEA-FCS SALARY	0011	.00	.00	.00	.00	.00	
SECRETARY SALARY	0012	26,400.00	28,200.00	28,200.00	29,400.00	22,050.00	29,400.00
CEA & HEA FICA	0100	4,122.66	4,395.60	4,395.60	4,690.00	3,434.40	4,690.00
CEA & HEA RETIREMENT	0110	3,544.86	3,850.71	3,850.71	4,200.00	3,186.99	4,453.00
CEA & HEA INSURANCE	0115	13,630.32	14,246.52	14,246.52	14,145.00	10,684.89	14,447.00
CEA & HEA OFFICE SUPPLIES	0125	1,113.31	1,972.91	1,972.91	1,500.00	934.74	1,800.00
CEA & HEA PHONE	0135	1,186.44	1,192.16	1,192.16	1,250.00	904.09	1,250.00
CEA AG TRAVEL	0141	9,000.00	.00	.00	.00	.00	
CEA AG OUT OF COUNTY TRAV	0142	9,620.40	12,409.48	12,409.48	11,500.00	9,354.82	12,500.00
HEA OUT OF COUNTY TRAVEL	0144	.00	.00	.00	.00	7.72	
CEA & HEA COMPUTER SOFTWA	0155	2,386.00	.00	.00	1,200.00	.00	1,200.00
SECRETARY TRAVEL	0161	122.85	.00	.00	500.00	140.70	500.00
PUBLIC SERVICE	0167	750.00	1,555.00	1,555.00	1,500.00	.00	1,500.00
TOTAL EXTENSION AGENTS	9999	91,776.80	98,522.34	98,522.34	101,785.00	74,623.32	103,640.00

PAGE: 18

PAGE: 18

Description		Fiscal Year: 2023					
Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED	
KING COUNTY HISTORICAL SOCIETY (9500)							
OFFICE SUPPLIES	231.38	191.01	191.01	250.00	.00	250.00	
POSTAGE	.00	133.00	133.00	73.00	.00	73.00	
PHONE	.00	.00	.00	.00	.00		
COMPUTER	.00	.00	.00	.00	.00		
EDUCATION/TRAINING	.00	.00	.00	.00	.00		
REPAIRS	.00	1,250.00	1,250.00	1,250.00	.00	7,500.00	
TOTAL KING COUNTY HISTORI		231.38	1,574.01	1,573.00	.00	7,823.00	

Description		2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
Line Item							
9999		2,358,008.85	2,521,681.98	2,512,981.95	1,768,147.08	1,901,327.38	1,865,621.03
TOTAL - GENERAL FUND							

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
REVENUES - R&B #1 (011)							
TRANSFER FROM GENERAL FUN 0986		.00	.00	284,901.06	.00	155,447.64	
TOTAL REV - R&B #1	9999	.00	.00	284,901.06	.00	155,447.64	

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
EXPENSES - R&B #1 (011)							
PRECINCT 1 R&B SALARIES	0010	77,219.76	80,819.76	80,819.76	82,020.00	61,574.34	82,020.00
PRECINCT 1 FICA	0100	5,855.25	6,134.64	6,134.64	6,275.00	4,674.10	6,275.00
PRECINCT 1 RETIREMENT	0110	10,368.75	11,035.92	11,035.92	11,920.00	8,899.68	12,422.00
PRECINCT 1 INSURANCE	0115	24,776.07	25,883.40	25,883.40	25,719.00	20,454.55	26,264.00
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	4,321.38	138,367.88	138,367.88	57,642.55	48,490.13	4,321.37
PRECINCT 1 TIRES & BELTS	0405	3,698.46	3,430.74	3,430.74	7,500.00	1,164.05	7,500.00
PRECINCT 1 FUEL & OIL	0410	4,611.79	7,376.79	7,376.79	18,750.00	4,372.65	18,750.00
PRECINCT 1 REPAIR & PARTS	0415	18,090.24	11,495.11	11,495.11	10,000.00	5,260.72	10,000.00
PRECINCT 1 ROAD MAINTENAN	0420	157,888.75	95,021.20-	95,021.20-	25,000.00	.00	26,796.13
PRECINCT 1 EDUCATION/TRAV	0425	651.89	263.25	263.25	1,350.00	1,546.03	1,350.00
CERTZ	0430	.00	.00	.00	.00	.00	
TOTAL EXP - R&B #1	9999	307,482.34	189,786.29	189,786.29	246,176.55	156,436.25	195,698.50

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
EXPENSES - R&B #2 (012)							
PRECINCT 2 R&B SALARIES	0010	77,219.76	81,385.94	81,385.94	82,020.00	34,945.49	82,020.00
PRECINCT 2 FICA	0100	5,795.04	6,088.25	6,088.25	6,275.00	2,642.98	6,275.00
PRECINCT 2 RETIREMENT	0110	10,368.75	11,114.17	11,114.17	11,920.00	5,072.98	12,422.00
PRECINCT 2 INSURANCE	0115	13,386.69	13,844.16	13,844.16	13,668.00	616.50	13,899.00
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	4,321.37	143,367.87	143,367.87	57,641.55	35,440.12	4,321.37
PRECINCT 2 TIRES & BELTS	0405	6,344.06	3,863.05	3,863.05	7,500.00	6,340.10	7,500.00
PRECINCT 2 FUEL & OIL	0410	20,252.33	16,497.11	16,497.11	18,750.00	955.78	18,750.00
PRECINCT 2 REPAIR & PARTS	0415	7,914.31	36,812.93	36,699.60	10,000.00	3,533.83	10,000.00
PRECINCT 2 ROAD MAINTENAN	0420	158,041.39	95,021.20-	95,021.20-	25,000.00	.00	26,796.13
PRECINCT 2 EDUCATION/TRAV	0425	1,055.48	1,173.95	1,173.95	1,350.00	1,113.16	1,350.00
CERTZ	0430	.00	.00	.00	.00	.00	
TOTAL EXP - R&B #2	9999	304,699.18	219,126.23	219,012.90	234,124.55	90,660.94	183,333.50

FOR KING COUNTY
Budget Analysis Worksheet of Revenues
Budget Year: 2025

Description	Line Item	2022-23	ACTUAL	2023-24	BUDGET	2023-24	ACTUAL	2024-25	BUDGET	2024-25	ACTUAL	2025-26	ADOPTED
REVENUES - R&B #3 (013)													
TRANSFER FROM GENERAL FUN 0986			.00		.00		331,722.47		.00		177,393.95		
TOTAL REV - R&B #3	9999		.00		.00		331,722.47		.00		177,393.95		

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
EXPENSES - R&B #3 (013)							
PRECINCT 3 R&B SALARIES	0010	77,219.76	80,819.76	80,819.76	82,020.00	61,514.82	82,020.00
PRECINCT 3 FICA	0100	4,738.29	4,973.40	4,973.40	6,275.00	3,798.90	6,275.00
PRECINCT 3 RETIREMENT	0110	10,368.75	11,035.92	11,035.92	11,920.00	8,890.89	12,422.00
PRECINCT 3 INSURANCE	0115	38,753.49	40,573.47	40,573.47	40,085.00	30,417.30	40,941.00
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	4,321.37	136,832.17	136,832.17	57,641.55	48,490.12	4,321.37
PRECINCT 3 TIRES & BELTS	0405	8,396.18	13,867.25	13,867.25	7,500.00	1,144.37	7,500.00
PRECINCT 3 FUEL & OIL	0410	44,992.93	18,247.93	18,247.93	18,750.00	5,737.08	18,750.00
PRECINCT 3 REPAIR & PARTS	0415	10,081.99	22,912.55	22,912.55	10,000.00	15,962.33	10,000.00
PRECINCT 3 ROAD MAINTENAN	0420	157,955.71	95,021.20-	95,021.20-	25,000.00	.00	26,796.13
PRECINCT 3 EDUCATION/TRAV	0425	639.15	1,530.63	1,136.46	1,350.00	1,465.50	1,350.00
CERTZ	0430	.00	.00	.00	.00	.00	
TOTAL EXP - R&B #3	9999	357,467.62	235,771.88	235,377.71	260,541.55	177,421.31	210,375.50

For KING COUNTY
Budget Analysis Worksheet of Revenues
Budget Year: 2025

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
REVENUES - R&B #4 (014)							
TRANSFER FROM GENERAL FUN 0986		.00	.00	183,407.85	.00	181,464.34	
TOTAL REV - R&B #4	9999	.00	.00	183,407.85	.00	181,464.34	

For KING COUNTY
Budget Analysis Worksheet of Revenues
Budget Year: 2025

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
REVENUES - SHERIFF EDU. (015) SHERIFF EDUCATION REVENUE 0100		.00	.00	1,544.70	.00	1,567.05	
TOTAL REV - SHERIFF EDU. 9999		.00	.00	1,544.70	.00	1,567.05	

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
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	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
REVENUES - JP TECHNOLOGY (016)							
JP TECHNOLOGY REVENUE	0131	.00	.00	427.70	.00	209.58	
TOTAL REV - JP TECHNOLOGY 9999		.00	.00	427.70	.00	209.58	

For KING COUNTY
Budget Analysis Worksheet of Expenses
Budget Year: 2025

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
EXPENSES - JP TECHNOLOGY (016)							
JP TECHNOLOGY EXPENSE	0125	.00	.00	.00	.00	.00	
TOTAL EXP - JP TECHNOLOGY 9999		.00	.00	.00	.00	.00	

For KING COUNTY
Budget Analysis Worksheet of Revenues
Budget Year: 2025

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
REVENUES - COURTHOUSE SECURITY (017)							
COURTHOUSE SECURITY REVEN 0130		.00	.00	44.00	.00	.00	
TOTAL REV - COURTHOUSE SE 9999		.00	.00	44.00	.00	.00	

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
EXPENSES - COURTHOUSE SECURITY (017)							
COURTHOUSE SECURITY EXPEN 0125		.00	.00	.00	.00	.00	
TOTAL EXP - COURTHOUSE SE 9999		.00	.00	.00	.00	.00	

PAGE: 36

PAGE: 36

Run Date: 08/25/25
Run Time: 09:55:25
glprbudw 1.00.m

For KING COUNTY
Budget Analysis Worksheet of Revenues
Budget Year: 2025

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
REVENUES - KING COUNTY CEMETERY (019)							
KC CEMETERY REVENUE	0130	.00	.00	420.00	.00	1,130.00	
TOTAL REV - KING COUNTY C 9999		.00	.00	420.00	.00	1,130.00	

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
EXPENSES - KING COUNTY CEMETERY (019)							
CEMETERY EXPENSE	0125	.00	.00	18,737.38	.00	.00	
TOTAL EXP - KING COUNTY C 9999		.00	.00	18,737.38	.00	.00	

Description	Line Item	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 ADOPTED
REVENUES - LIBRARY FUND (020)							
KC LIBRARY DONATIONS	0130	.00	.00	.00	.00	.00	
TOTAL REV - LIBRARY FUND 9999		.00	.00	.00	.00	.00	

Description		Line	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26
		Item	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	BUDGET	ACTUAL	ADOPTED
EXPENSES - LIBRARY FUNC (020)										
LIBRARY EXPENSE		0125	.00	.00	.00	.00	.00	.00	.00	
TOTAL EXP - LIBRARY FUND		9999	.00	.00	.00	.00	.00	.00	.00	

FUND	DESCRIPTION	REVENUES	APPROPRIATION	BALANCE
010	GENERAL FUND	2,641,283.03	1,865,621.03	775,662.00
011	ROAD & BRIDGE #1	.00	195,698.50	195,698.50-
012	ROAD & BRIDGE #2	.00	183,333.50	183,333.50-
013	ROAD & BRIDGE #3	.00	210,375.50	210,375.50-
014	ROAD & BRIDGE #4	.00	186,254.50	186,254.50-
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:		2,641,283.03	2,641,283.03	.00

Indigent Health Care Fund

As Mandated by law, King County will provide 8% of the 2025-2026 King County Budget for Indigent Health Care. This money will be held in Fund Balance.

Amount to be provided:

\$152,943

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 2025

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 2025 Total Taxable Value (including properties under protest) for the **King County General Fund: \$204,541,600**
2. The Certified 2025 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:

2025 No New Revenue Tax Rate	\$0.767379
2025 Voter Approval Tax Rate	\$0.803268
2025 Calculated Debt Rate	\$0.008450

2025 No-New Revenue Tax Rate	\$1.050166 Total
2025 Voter Approval Tax Rate	\$1.265076 Total
2025 De Minimis Rate	\$1.303631 Total


Amy McCauley / King County Tax Assessor - Collector


Duane Daniel / King County Judge

Date

8-4-25

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

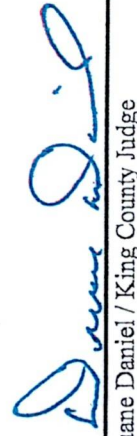
King County Truth In Taxation
Certification for 2025

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 2025 Total Taxable Value (including properties under protest) for the **Farm MKT/FLC Fund: \$204,520,600**
2. The Certified 2025 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:

2025 No New Revenue Tax Rate	\$0.282787
2025 Voter Approval Tax Rate	\$0.292688
2025 Calculated Debt Rate	\$0.0000


Amy McCauley / King County Tax Assessor - Collector


Duane Daniel / King County Judge

8-4-25
Date

County _____ 808-888-4411
g Unit Name _____ Phone (area code and number)
g Unit Name _____
g Unit Address _____
g Unit City, State, ZIP Code _____
g Unit 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 (NRR) tax rate and approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts with the chief appraiser's report 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.

For districts that 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 50-858 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

For districts as defined under Water Code Section 40.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Year-Approval Tax Rate Worksheet for Tax Rate and Developing Districts or Comptroller Form 50-860 Developed Water District Year-Approval Tax Rate Worksheet.

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.

COMPTROLLER'S REVIEW: The NRR 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 revenue (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NRR tax rate should decrease.

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

It is uncommon, but 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 NRR tax separately for the maintenance and operations tax and the debt tax, then add the two components together.

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(b) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property values subject to an appeal under Chapter 42 as of July 25 (will add undeposited value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 4) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).	\$ 228,867,848
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. ¹	\$ 489,480
3. Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 228,867,848
4. Prior year total adopted tax rate.	\$ 0.883000 / \$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 lost. Subtract B from A. ² \$ 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 value. Add Line 5C and Line 6C.	\$ 0

¹ Tax Code §24.01(c)
² Tax Code §24.01(c)
³ Tax Code §24.01(c)
⁴ Tax Code §24.01(c)

8. Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 228,867,848
9. Prior year taxable value of property in territory the taxing unit deemed exempted after Jan. 1, 2024. Enter the prior year value of property in deemed territory. ¹	\$ 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 fire, flood, 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. \$ 2,830 C. Value lost. Add A and B.	\$ 2,830
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 properties that qualified in the prior year. A. Prior year market value. \$ 0 B. Current year productivity or special appraised value. \$ 0 C. Value lost. Subtract B from A. ² \$ 0	\$ 0
12. Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,830
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. If the taxing unit has no captured appraised value in line 12, enter 0.	\$ 0
14. Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 228,869,078
15. Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,883,107
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. ³	\$ 0
17. Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ⁴	\$ 1,883,107
18. Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimates 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. ⁵ A. Certified values. \$ 205,124,070 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. ⁶ \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 205,124,070

¹ Tax Code §24.01(c)
² Tax Code §24.01(c)
³ Tax Code §24.01(c)
⁴ Tax Code §24.01(c)
⁵ Tax Code §24.01(c)
⁶ Tax Code §24.01(c)

30. Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100. \$ 1,653,125

31. Adjusted prior year levy for calculating NNR M&O rate.

A. M&O taxes refunded for years preceding the prior 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 35.05(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior year. \$ 0

B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a redevelopment zone as signed 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 unit 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. \$ 0

E. Add Line 30 to 31D. \$ 1,653,125

32. Adjusted current year taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet. \$ 203,694,010

33. Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. \$ 0.787388

34. Rate adjustment for state criminal justice mandate. ^a

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. \$ 2,760

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. \$ 1,653

C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000553

D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000553

35. Rate adjustment for indigent health care expenditures. ^a

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 this 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, 2023 and ending on June 30, 2024, 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

D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000

For additional copies, visit comptroller.texas.gov/taxes/property-tax

30. Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100. \$ 1,653,125

31. Adjusted prior year levy for calculating NNR M&O rate.

A. M&O taxes refunded for years preceding the prior 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 35.05(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior year. \$ 0

B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a redevelopment zone as signed 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 unit 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. \$ 0

E. Add Line 30 to 31D. \$ 1,653,125

32. Adjusted current year taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet. \$ 203,694,010

33. Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. \$ 0.787388

34. Rate adjustment for state criminal justice mandate. ^a

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. \$ 2,760

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. \$ 1,653

C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000553

D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000553

35. Rate adjustment for indigent health care expenditures. ^a

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 this 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, 2023 and ending on June 30, 2024, 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

D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000

Rate adjustment for county indigent defense compensation. ³³		\$ 0.000000	/ \$100
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.		\$ 853	
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, 2023 and ending on June 30, 2024, 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.		\$ 0.00467	/ \$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.			
Rate adjustment for county hospital expenditures. ³⁴		\$ 0.000000	/ \$100
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, 2023 and ending on June 30, 2024.		\$ 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.			
Rate adjustment for delinquent municipality. This adjustment only applies to a municipality that is considered to be a delinquent 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 26.044 for more information.		\$ 0.000000	/ \$100
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.			
Adjusted current year NWR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		\$ 0.767641	/ \$100
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.		\$ 0.767641	/ \$100
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.		\$ 0.794618	/ \$100

To the Code 123456789
Tax No. Code 123456789

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. ³⁵ 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 expense. 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. ³⁶ Enter debt amount..... \$ 17,285 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.		\$ 17,285	
43. Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷		\$ 0	
44. Adjusted current year debt. Subtract Line 43 from Line 42E.		\$ 17,285	
45. Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 100.00 B. Enter the prior year actual collection rate..... 89.00 C. Enter the 2023 actual collection rate..... 86.43 D. Enter the 2022 actual collection rate..... 85.47 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%. ³⁹		100.00	%
46. Current year debt adjusted for collections. Divide Line 44 by Line 45E.		\$ 17,285	
47. Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.		\$ 204,641,800	
48. Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.		\$ 0.008450	/ \$100
49. Current year voter approval M&O rate plus current year debt rate. Add Lines 41 and 48.		\$ 0.803288	/ \$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.		\$ 0.800000	/ \$100

To the Code 123456789
Tax No. Code 123456789
To the Code 123456789
Tax No. Code 123456789

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 50 (counties), Line 58 (counties) or Line 59 (taxing units with the additional sales tax).

63. Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value.

64. Year 2 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.

65. Year 1 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.

66. Total Foregone Revenue Amount. Add Lines 63, 64 and 65.

67. 2025 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100.

68. Total 2025 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).

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 50 (counties), Line 58 (counties) or Line 59 (taxing units with the additional sales tax).

63. Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value.

64. Year 2 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.

65. Year 1 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.

66. Total Foregone Revenue Amount. Add Lines 63, 64 and 65.

67. 2025 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100.

68. Total 2025 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).

81. Current year voter-approved tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49 (Line 49), Line 50 (counties), Line 56 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).

1.265078 \$/100

82. No-new-revenue tax rate. Enter the applicable total tax rates as calculated above.

1.050168 \$/100

83. 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

1.265078 \$/100

84. As applicable, enter the current year voter-approved tax rate from Line 49, Line 50 (counties), Line 56 (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: 88

1.309831 \$/100

85. Do minimums rate. 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 units certified appraisal roll or certified estimate of taxable value. In accordance with requirements in the Tax Code.

print here Amy McCaulley

sign here Amy McCaulley

Date 8.4.25

* Tax Code §15A.053(a) and (d)

1000.0. De Minimis Rate

a. The 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. b. The rate 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.

Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet.

1.050732 \$/100

Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.

204,641,800

Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 79 and multiply by \$100.

0.244448 \$/100

Current year debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.

0.008460 \$/100

De minimis rate. Add Line 69, 71 and 72.

1.309831 \$/100

1000.0. Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

a. A taxpayer after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approved 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-approved tax rate for that year.

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

c. 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-approved 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 is 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-approved tax rate without holding an election in the prior year.

d. This section does not apply to a taxing unit that is continuing to calculate its voter-approved 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).

1. 2024 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.

0.894700 \$/100

2. Adjusted 2024 voter-approved 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 2024, and the taxing unit calculated its 2024 voter-approved tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections of lines of Form 50-455-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.

or -

If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approved tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete Form 50-455-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approved tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. Enter the final adjusted 2024 voter-approved tax rate from the worksheet.

or -

If the taxing unit adopted a tax rate above the 2024 voter-approved tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approved tax rate from the prior year's worksheet.

0.000000 \$/100

3. Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.

0.000000 \$/100

4. Adjusted 2024 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.

228,850,018

5. Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.

0

6. Adjusted 2024 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.

203,854,010

7. Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100.

0.000000 \$/100

The Tax Code (Section 15A.053(a))
Tax Code Section 15A.053(a)(1)
Tax Code Section 15A.053(a)(2)
Tax Code Section 15A.053(a)(3)
Tax Code Section 15A.053(a)(4)
Tax Code Section 15A.053(a)(5)

County _____ Farm to Market/ Flood Control _____
808-688-4411 Phone (area code and number) _____
8. Baker Street _____
9. Unit Address, City, State, ZIP Code _____
10. Unit Name _____
11. Taxing Unit Website Address _____
12. NRI INFORMATION: Tax Code Section 26.04(d) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NRR) tax rate and approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts with the chief appraiser to the taxing unit, the certified appraisal roll and the estimated value 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 ruling body by Aug. 7 or as soon thereafter as practicable.
13. 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 50-858 Water District without Chapter 313 Agreements.
14. Tax Rate and Developing Districts or Comptroller Form 50-860 Developed Water District Voter-Approval Tax Rate Worksheet.
15. Comptroller's office provides this worksheet to assist taxing unit in determining tax rates. The information provided in this worksheet is offered as technical assistance and not advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

50-859 (10/18) (Rev. 10-18-18) NRI
NRR 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 as the (no new tax) applied to the same properties that are taxed in both years. When appraisal values increase, the NRR tax rate should decrease.
NRR tax rate for a county is the sum of the NRR tax rates calculated for each type of tax the county levies.
If unknown, 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 NRR tax separately for the maintenance and operations tax and the debt tax, then add the two components together.

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 7).	\$ 229,274,139
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.	\$ 442,460
3. Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 228,831,648
4. Prior year total adopted tax rate.	\$ 0.257700 / \$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.	\$ 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 undisputed value..... \$ 0 C. Prior year undisturbed value. Subtract B from A.	\$ 0
7. Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

1. Tax. Tax Code §25.01(1)
2. Tax. Tax Code §25.01(1)
3. Tax. Tax Code §25.01(1)
4. Tax. Tax Code §25.01(1)
5. Tax. Tax Code §25.01(1)
6. Tax. Tax Code §25.01(1)
7. Tax. Tax Code §25.01(1)

8. Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 228,831,648
9. Prior year taxable value of property in territory the taxing unit disannexed after Jan. 1, 2024. Enter the prior year value of property in disannexed territory.	\$ 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 inoperable 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..... + \$ 2,630 C. Value loss. Add A and B.	\$ 2,630
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 excess airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value..... \$ 0 B. Current year productivity or special appraised value..... \$ 0 C. Value loss. Subtract B from A.	\$ 0
12. Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,630
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. If the taxing unit has no captured appraised value in line 13D, enter 0.	\$ 0
14. Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 228,829,018
15. Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 575,982
16. Taxes refunded for years preceding the prior year tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior year tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.1 payment errors. Do not include refunds for the prior year tax year. This line applies only to tax years preceding the prior year tax year.	\$ 0
17. Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16.	\$ 575,982
18. Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimates 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. A. Certified values..... \$ 205,082,070 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 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. \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 205,082,070

1. Tax. Tax Code §25.01(1)
2. Tax. Tax Code §25.01(1)
3. Tax. Tax Code §25.01(1)
4. Tax. Tax Code §25.01(1)
5. Tax. Tax Code §25.01(1)
6. Tax. Tax Code §25.01(1)
7. Tax. Tax Code §25.01(1)

30. Total value of properties under protest or not included on certified appraisal roll. 31. Adjusted prior year M&O levy for calculating NNR M&O rate. 32. Adjusted current year taxable value. 33. Current year NNR M&O rate. 34. Rate adjustment for state criminal justice mandate. 35. Rate adjustment for indigent health care expenditures.

For additional copies, visit: comptroller.texas.gov/taxes/property-tax

30. Total prior year M&O levy. 31. Adjusted prior year levy for calculating NNR M&O rate. 32. Adjusted current year taxable value. 33. Current year NNR M&O rate. 34. Rate adjustment for state criminal justice mandate. 35. Rate adjustment for indigent health care expenditures.

Rate adjustment for county indigent defense compensation.³³ 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, 2023 and ending on June 30, 2024, 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		\$ 0.000000 \$/100
Rate adjustment for county hospital expenditures.³⁴ 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, 2023 and ending on June 30, 2024. \$ 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, enter 0. \$ 0.000000 \$/100		\$ 0.000000 \$/100
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 106, 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. Expenditure 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
Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35E, and 37E. Subtract Line 38D. \$ 0.282791 \$/100		\$ 0.282791 \$/100
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 unit, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. \$ 0 B. Divide Line 40A by Line 32 and multiply by \$100. \$ 0.000000 \$/100 C. Add Line 40B to Line 39. \$ 0.282791 \$/100		\$ 0.282791 \$/100
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 .08. Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by .035.		\$ 0.282791 \$/100

Disaster Line 47 (D47): 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 the 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 .08.³⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).		\$ 0.000000 \$/100
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 debt that: (1) is 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 these 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 \$ 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		\$ 0
Certified prior year excess debt collections. Enter the amount certified by the collector.³⁹		\$ 0
Adjusted current year debt. Subtract Line 43 from Line 42E.		\$ 0
Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector.³⁹ 100.00 % B. Enter the prior year actual collection rate. 98.00 % C. Enter the 2023 actual collection rate. 98.43 % D. Enter the 2022 actual collection rate. 99.46 % 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%.³⁹		100.00 %
Current year debt adjusted for collections. Divide Line 44 by Line 45E.		\$ 0
Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.		\$ 204,520,800
Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.		\$ 0.000000 \$/100
Current year voter approval M&O rate plus current year debt rate. Add Lines 41 and 48.		\$ 0.282888 \$/100
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 See Tax Code §16A.041.
³⁸ See Tax Code §16A.041.
³⁹ See Tax Code §16A.041.
⁴⁰ See Tax Code §16A.041.

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).

63. 2024 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value.

64. 2023 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.

65. 2022 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.

66. Total Foregone Revenue Amount. Add Lines 63, 64 and 65.

67. 2025 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100.

68. Total 2025 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).

For additional copies, visit: comptroller.texas.gov/taxes/property-tax

Page 7

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).

63. 2024 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value.

64. 2023 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.

65. 2022 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.

66. Total Foregone Revenue Amount. Add Lines 63, 64 and 65.

67. 2025 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100.

68. Total 2025 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).

For additional copies, visit: comptroller.texas.gov/taxes/property-tax

Page 8

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 50 (disaster), 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).

SEC 111.11 Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 1,285,078 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (combined), or Line 56 (adjusted for sales tax). Indicate the line number used: 27

Voter approval tax rate. \$ 1,285,078 /\$100

As applicable, enter the current year voter approval tax rate from: Line 49, Line 50 (disaster), Line 58 (combined), 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: 88

Do not limit rate. \$ 1,305,851 /\$100

If applicable, enter the current year do not limit rate from Line 73.

SEC 111.11 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.⁴¹

Printed Name of Taxing Unit Representative: Amy McCaulley

Signature: [Signature]

Date: 8-4-25

⁴¹ Tax Code §11.04(a)(2) and §4.01

1. Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the Voter Approval Tax Rate Worksheet. \$ 1,285,078 /\$100

2. Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. \$ 204,641,800

3. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 20 and multiply by \$100. \$ 0.244448 /\$100

4. Current year voter approval tax rate. Enter the rate from Line 48 of the Voter Approval Tax Rate Worksheet. \$ 0.008450 /\$100

5. Do not limit rate. Add Line 69, 71 and 72. \$ 1,305,851 /\$100

SEC 111.11 Voter Approval Tax Rate Adjustment for Emergency Revenue

1. Enter the tax year for which the disaster calculation was performed in the 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.⁴²

2. 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(b), in the prior year, it must also reduce its voter approval tax rate for the current tax year.⁴³

3. 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 exceeded 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 contributing 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(b) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

74. 2024 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet. \$ 0.934700 /\$100

75. Adjusted 2024 voter approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.⁴⁴

If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of Form 50-435-6, Adjusted Voter Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.

-or-

If a disaster occurred prior to 2024 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 2024, complete Form 50-435-6, 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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster.⁴⁵ Enter the final adjusted voter approval tax rate from this worksheet.

-or-

If the taxing unit adopted a tax rate above the 2024 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.

76. Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74. \$ 0.000000 /\$100

77. Adjusted 2024 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet. \$ 228,855,018

78. Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100. \$ 0

79. Adjusted 2024 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet. \$ 203,894,010

80. Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100.⁴⁶ \$ 0.000000 /\$100

⁴² Tax Code §11.04(a)
⁴³ Tax Code §11.04(b)
⁴⁴ Tax Code §11.04(c)
⁴⁵ Tax Code §11.04(d)
⁴⁶ Tax Code §11.04(e)

**King County
Adopted Budget
2025-2026**



Duane Daniel
King County Judge



Landon Lorance
Commissioner Precinct 1



Dwayne Green
Commissioner Precinct 3



Chris McCauley
Commissioner Precinct 2



Jay Hurt
Commissioner Precinct 2

Dated this 25th day of August, 2025



Attest: Pat Bradbury
King County Deputy Clerk

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

Order
Of Commissioners' Court

It is ordered on this 25th day of August, 2025 that the King County Commissioners Court adopt a Tax Rate for the 2025-2026 Fiscal Year in an Open Meeting at the King County Courthouse

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

Landon Lorraine
Landon Lorraine
Commissioner Prec. 1
Dwayne Green
Dwayne Green
Commissioner Prec. 3

Duane Daniel
Duane Daniel
King County Judge

Chris McCauley
Chris McCauley
Commissioner Prec 2
Jay Hurt
Jay Hurt
Commissioner Prec. 4

Pat Bradbury
Attest: Pat Bradbury
County Deputy Clerk

Dated this 25th day of August, 2025