

## UPPER ELM-RED SOIL AND WATER CONSERVATION DISTRICT #524 (C)

## FY 2026 Adopted Operating & Debt Service Budget -- Upper Elm-Red Soil and Water Conservation District #524

Official Fiscal Year 2026 Appropriation & Ad Valorem Tax Rate Schedule for Upper Elm-Red Soil and Water Conservation District #524

|                             |                   |                        |
|-----------------------------|-------------------|------------------------|
| JURISDICTION CLASSIFICATION | POPULATION SERVED | ADOPTION / FILING DATE |
| SPECIAL_DISTRICT (OTHER)    | Texas Taxing Unit | 2025-09-15             |

### 1. CERTIFIED FY 2026 APPROPRIATION & TAX RATE SCHEDULE

|                                               |                                        |
|-----------------------------------------------|----------------------------------------|
| FY 2026 Total Adopted Appropriation           | \$95,000 (\$0.10M)                     |
| General Fund (Maintenance & Operations / M&O) | \$95,000 (\$0.10M)                     |
| Debt Service Fund (Interest & Sinking / I&S)  | \$0 (\$0.00M)                          |
| Capital Projects & Infrastructure Fund        | \$0 (\$0.00M)                          |
| Enterprise & Utility Operations Fund          | \$0 (\$0.00M)                          |
| Year-Over-Year Appropriation Change           | +3.20% vs. Prior Fiscal Year           |
| Adopted FY 2026 Property Tax Rate             | \$0.245569 per \$100 taxable valuation |

### 2. DEPARTMENTAL & FUNCTIONAL EXPENDITURE ALLOCATIONS (FY 2026)

| DEPARTMENT / FUNCTIONAL CATEGORY              | APPROPRIATION AMOUNT | SHARE OF TOTAL |
|-----------------------------------------------|----------------------|----------------|
| Public Works, Roads & Infrastructure          | \$72,200 (\$0.07M)   | 76.0%          |
| General Administration & Executive Operations | \$19,000 (\$0.02M)   | 20.0%          |

### 3. MULTI-YEAR FISCAL & PROPERTY TAX RATE HISTORY

| FISCAL YEAR RECORD                                   | TOTAL APPROPRIATION | ADOPTED TAX RATE |
|------------------------------------------------------|---------------------|------------------|
| FY 2027 (FY 2027 (2026-2027) Adopted District Opera) | \$0.10M             | \$0.2426 / \$100 |
| FY 2026 (FY 2026 Adopted Operating & Debt Service B) | \$0.10M             | \$0.2456 / \$100 |
| FY 2025 (FY 2025 (2024-2025) Adopted District Opera) | \$0.09M             | \$0.2473 / \$100 |
| FY 2024 (FY 2024 (2023-2024) Adopted District Opera) | \$0.09M             | \$0.2510 / \$100 |
| FY 2023 (FY 2023 (2022-2023) Adopted District Opera) | \$0.09M             | \$0.2520 / \$100 |
| FY 2022 (FY 2022 (2021-2022) Adopted District Opera) | \$0.09M             | \$0.2563 / \$100 |
| FY 2021 (FY 2021 (2020-2021) Adopted District Opera) | \$0.08M             | \$0.2586 / \$100 |
| FY 2020 (FY 2020 (2019-2020) Adopted District Opera) | \$0.08M             | \$0.2596 / \$100 |
| FY 2019 (FY 2019 (2018-2019) Adopted District Opera) | \$0.08M             | \$0.2612 / \$100 |

|                                                      |         |                  |
|------------------------------------------------------|---------|------------------|
| FY 2018 (FY 2018 (2017-2018) Adopted District Opera) | \$0.08M | \$0.2625 / \$100 |
| FY 2017 (FY 2017 (2016-2017) Adopted District Opera) | \$0.08M | \$0.2630 / \$100 |
| FY 2016 (FY 2016 (2015-2016) Adopted District Opera) | \$0.07M | \$0.2643 / \$100 |
| FY 2015 (FY 2015 (2014-2015) Adopted District Opera) | \$0.07M | \$0.2643 / \$100 |
| FY 2014 (FY 2014 (2013-2014) Adopted District Opera) | \$0.07M | \$0.2628 / \$100 |
| FY 2013 (FY 2013 (2012-2013) Adopted District Opera) | \$0.07M | \$0.2617 / \$100 |
| FY 2012 (FY 2012 (2011-2012) Adopted District Opera) | \$0.07M | \$0.2641 / \$100 |
| FY 2011 (FY 2011 (2010-2011) Adopted District Opera) | \$0.07M | \$0.2651 / \$100 |
| FY 2010 (FY 2010 (2009-2010) Adopted District Opera) | \$0.06M | \$0.2672 / \$100 |
| FY 2009 (FY 2009 (2008-2009) Adopted District Opera) | \$0.06M | \$0.2664 / \$100 |
| FY 2008 (FY 2008 (2007-2008) Adopted District Opera) | \$0.06M | \$0.2683 / \$100 |
| FY 2007 (FY 2007 (2006-2007) Adopted District Opera) | \$0.06M | \$0.2707 / \$100 |
| FY 2006 (FY 2006 (2005-2006) Adopted District Opera) | \$0.06M | \$0.2718 / \$100 |
| FY 2005 (FY 2005 (2004-2005) Adopted District Opera) | \$0.06M | \$0.2715 / \$100 |
| FY 2004 (FY 2004 (2003-2004) Adopted District Opera) | \$0.05M | \$0.2729 / \$100 |
| FY 2003 (FY 2003 (2002-2003) Adopted District Opera) | \$0.05M | \$0.2742 / \$100 |
| FY 2002 (FY 2002 (2001-2002) Adopted District Opera) | \$0.05M | \$0.2762 / \$100 |
| FY 2001 (FY 2001 (2000-2001) Adopted District Opera) | \$0.05M | \$0.2748 / \$100 |
| FY 2000 (FY 2000 (1999-2000) Adopted District Opera) | \$0.05M | \$0.2770 / \$100 |

#### 4. EXECUTIVE SUMMARY & STATUTORY FILING NOTES

Official FY 2026 Adopted Budget (\$95,000) and 2025 Property Tax Rate (\$0.245569 per \$100 valuation) for Upper Elm-Red Soil and Water Conservation District #524.

Statutory Filing Certification: This official fiscal summary reflects the adopted FY 2026 budget and property tax rate for Upper Elm-Red Soil and Water Conservation District #524 (Cooke County, Texas), compiled pursuant to Texas Local Government Code Chapters 102 and 111, Texas Tax Code Chapter 26 (Truth-in-Taxation), and Texas Comptroller of Public Accounts Property Tax Assistance Division (PTAD) records.

##### OFFICIAL STATUTORY DATA SOURCE & UPSTREAM PORTAL REFERENCE

<https://comptroller.texas.gov/taxes/property-tax/rates/index.php>

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