

CITY OF CARL’S CORNER, TEXAS

500 Cornelius Rd.
Carl’s Corner, Texas 76645
Email: cityofcarlscorner@gmail.com

ANNUAL BUDGET
FOR THE FISICAL YEAR
2026
TAX NOTICE

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXS THAN LAST YEAR’S BUDGET BY AN AMOUNT OF 5,561.31WHICH IS 7.84%, AND OF THAT AMOUNT \$313.12 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLLTHIS YEAR.

ON, SEPTEMBER 26,2025 THE MEMBERS OF THE GOVERNING BODY VOTED ON THE ADOPTED TAX RATE OF \$0.208197/\$100 AS FOLLOWS:

- FOR:
ROSIE MATA
MATT OSTEEN
ROBERT PINSON
JUAN CARTER
CLAUDE CARSON
VANESSA STAMPLEY
GRETCHEN JONES
AGAINST: NONE
PRESENT AND NOT VOTING: MAYOR- SUSAN EZELL
ABSENT: NONE

PROPERTY TAX COMPARISON

	<u>2025-2026</u>	<u>2024-2025</u>	<u>2023-2024</u>
PROPOSED TAX RATE	.208197	.208943	.162210
NO-NEW-REVENUE TAX RATE	.208197	.208943	.162210
AND OPERATION TAX RATE			
VOTER APPROVAL RATE:	.208197	.208943	.162210

CITY COUNCIL

SUSAN EZELL	MAYOR
ROSIE MATA	PLACE 1
MATT OSTEEN	PLACE 2
ROBERT PINSON	PLACE 3
JUAN CARTER	PLACE 4
CLAUDE CARSON	PLACE 5
VANESSA STAMPLEY	PLACE 6
GRETCHEN JONES	PLACE 7

APPOINTED OFFICIALS

SUSAN EZELL	CITY ADMINISTRATOR
ROSIE MATA	CITY SECRETARY

BUDGET DOCUMENT PREPARATION

SUSAN EZELL	CITY ADMINISTRATOR
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TAX ADOPTED

M & O RATE= \$0.208197
I & S RATE= 0
TOTAL RATE= \$76,491.00
DATE ADOPTED 09/06/2025

PROJECTS TO BE FUNDED IN FY 2026 INCLUDE:

- MAINTENANCE AND OPERATIONS

EXPENDITURES FOR FY 2026

SEE ATTACHED ANNUAL BUDGET

PROPERTY TAX REVENUE: USED FOR THE GENERAL OPERATING FUND.
FRANCHISE TAX: USED FOR GENERAL OPERATING FUND.
SALES TAX: USED FOR GENERAL OPERATING FUND.
GENERAL OPERATING FUND: WILL FUND NEW AND EXISTING MAINTENANCE AND OPERATING COST, BUILDING & GROUNDS, EQUIPMENT REPAIR, ROADWORK, INSURANCE, ACCOUNTING, ENGINEERING FEES, ETC.

City of Carl's Corner
2026 Annual Budget

	Jan - Dec 26
Ordinary Income/Expense	
Income	
Franchise Tax	11,000.00
Late Fee Revenue (Land)	294.00
Property Tax Revenue	76,491.00
Sales Tax Revenue	60,000.00
Total Income	147,785.00
Gross Profit	147,785.00
Expense	
Computer and Internet	1,427.00
Dues, Memberships & Subscriptio	50.00
Filing Fees/Licenses/Permits	48.00
Fuel Expense	1,224.00
General Government	255.00
Insurance	1,684.00
Office	513.00
Professional Fees	
Accounting & Bookkeeping Fees	6,780.00
Independent Audit - CPA	3,000.00
Total Professional Fees	9,780.00
Property Tax Expense	3,000.00
Repair & Maintenance	
Building & Grounds	
1099 - Independent Contractor	1,500.00
Total Building & Grounds	1,500.00
Equipment Repair & Maintenance	
1099 - Independant Contractor	1,500.00
Supplies	700.00
Total Equipment Repair & Maintenance	2,200.00
Road Work	
1099 - Independent Contractor	2,000.00
Supplies	360.00
Total Road Work	2,360.00
Total Repair & Maintenance	6,060.00
Telephone	1,728.00
Utilities	6,240.00
Total Expense	32,009.00
Net Ordinary Income	115,776.00
Other Income/Expense	
Other Income	
Interest Income	8,700.00
Total Other Income	8,700.00
Net Other Income	8,700.00
Net Income	124,476.00

City of Carl's Corner
Budget Prev Year Comparison
January 2025 through December 2026

		Jan - Dec 25	Jan - Dec 26	\$ Change	% Change
Ordinary	Income/Expense				
	Income				
	Franchise Tax	14,000.00	11,000.00	3,000.00	27.27%
	Late Fee Revenue (Land)	240.00	294.00	-54.00	-18.37%
	Licenses & Permits	360.00	0.00	360.00	100.0%
	Property Tax Revenue	50,000.00	76,491.00	-26,491.00	-34.63%
	Sales Tax Revenue	60,000.00	60,000.00	0.00	0.0%
	Total Income	124,600.00	147,785.00	-23,185.00	-15.69%
Gross Profit		124,600.00	147,785.00	-23,185.00	-15.69%
	Expense				
	Computer and Internet	1,320.00	1,427.00	-107.00	-7.5%
	Donation	1,000.00	0.00	1,000.00	100.0%
	Dues, Memberships & Subscrip	120.00	50.00	70.00	140.0%
	Filing Fees/Licenses/Permits	120.00	48.00	72.00	150.0%
	Fuel Expense	3,000.00	1,224.00	1,776.00	145.1%
	General Government	240.00	255.00	-15.00	-5.88%
	Insurance	3,675.00	1,684.00	1,991.00	118.23%
	Office	600.00	513.00	87.00	16.96%
	Professional Fees				
	Accounting & Bookkeeping Fees	2,400.00	6,780.00	-4,380.00	-64.6%
	Independent Audit - CPA	3,000.00	3,000.00	0.00	0.0%
	Total Professional Fees	5,400.00	9,780.00	-4,380.00	-44.79%
	Property Tax Expense	2,800.00	3,000.00	-200.00	-6.67%
	Repair & Maintenance				
	Building & Grounds				
	1099 - Independent Contractor	900.00	1,500.00	-600.00	-40.0%
	Supplies	700.00		700.00	100.0%
	Total Building & Grounds	1,600.00	1,500.00	100.00	6.67%
	Equipment Repair & Maintenance				
	1099 - Independant Contractor	3,000.00	1,500.00	1,500.00	100.0%
	Supplies	6,500.00	700.00	5,800.00	828.57%
	Total Equipment Repair & Maintenance	9,500.00	2,200.00	7,300.00	331.82%
	Road Work				
	1099 - Independent Contractor	20,000.00	2,000.00	18,000.00	900.0%
	Supplies	600.00	360.00	240.00	66.67%
	Total Road Work	20,600.00	2,360.00	18,240.00	772.88%
	Total Repair & Maintenance	31,700.00	6,060.00	25,640.00	423.1%
	Telephone	925.00	1,728.00	-803.00	-46.47%
	Utilities	7,200.00	6,240.00	960.00	15.39%
	Total Expense	58,100.00	32,009.00	26,091.00	81.51%
Net Ordinary Income		66,500.00	115,776.00	-49,276.00	-42.56%
Other Income/Expense					
	Interest Income	9,500.00	8,700.00	800.00	9.2%
Total Other Income		9,500.00	8,700.00	800.00	9.2%
Net Other Income		9,500.00	8,700.00	800.00	9.2%
Net Income		76,000.00	124,476.00	-48,476.00	-38.94%

City of Carl's Corner
2024-2026 Budget Comparison

	Jan - Dec 24	Jan - Dec 25	Jan - Dec 26
Ordinary Income/Expense			
Income			
Franchise Tax	14,200.00	14,000.00	11,000.00
Late Fee Revenue (Land)	250.00	240.00	294.00
Licenses & Permits	600.00	360.00	0.00
Rent Revenue	4,800.00	0.00	0.00
Property Tax Revenue	70,369.00	50,000.00	76,491.00
Sales Tax Revenue	67,825.00	60,000.00	60,000.00
Total Income	158,044.00	124,600.00	147,785.00
Gross Profit	158,044.00	124,600.00	147,785.00
Expense			
Computer and Internet	1,320.00	1,320.00	1,427.00
Donation	0.00	1,000.00	0.00
Dues, Memberships & Subscrip	250.00	120.00	50.00
Filing Fees/Licenses/Permits	1,200.00	120.00	48.00
Fuel Expense	2,400.00	3,000.00	1,224.00
General Government	185.00	240.00	255.00
Insurance	2,600.00	3,675.00	1,684.00
Office	0.00	600.00	513.00
Professional Fees			
Accounting & Bookkeeping Fees	7,400.00	2,400.00	6,780.00
Independent Audit - CPA	7,000.00	3,000.00	3,000.00
Total Professional Fees	14,400.00	5,400.00	9,780.00
Property Tax Expense	2,050.00	2,800.00	3,000.00
Repair & Maintenance			
Building & Grounds			
1099 - Independent Contractor	950.00	900.00	1,500.00
Supplies	0.00	700.00	0.00
Total Building & Grounds	950.00	1,600.00	1,500.00
Equipment Repair & Maintenance			
1099 - Independant Contractor	712.00	3,000.00	1,500.00
Supplies	5,727.00	6,500.00	700.00
Total Equipment Repair & Maintenance	6,439.00	9,500.00	2,200.00
Road Work			
1099 - Independent Contractor	8,370.00	20,000.00	2,000.00
Equipment Rental for Road Work	100.00		
Supplies	624.00	600.00	360.00
Total Road Work	9,094.00	20,600.00	2,360.00
Total Repair & Maintenance	16,483.00	31,700.00	6,060.00
Telephone	939.00	925.00	1,728.00
Utilities	7,900.00	7,200.00	6,240.00
Total Expense	49,727.00	58,100.00	32,009.00
Net Ordinary Income	108,317.00	66,500.00	115,776.00
Other Income/Expense			
Interest Income	9,828.00	9,500.00	8,700.00
Total Other Income	9,828.00	9,500.00	8,700.00
Net Other Income	9,828.00	9,500.00	8,700.00
Net Income	118,145.00	76,000.00	124,476.00

City of Carl's Corner
Profit & Loss Budget Overview
January through December 2026

	Jan - Dec 26
Ordinary Income/Expense	
Income	
Franchise Tax	11,000.00
Late Fee Revenue (Land)	294.00
Property Tax Revenue	76,491.00
Sales Tax Revenue	60,000.00
Total Income	147,785.00
Gross Profit	147,785.00
Expense	
Computer and Internet	1,427.00
Dues, Memberships & Subscriptio	50.00
Filing Fees/Licenses/Permits	48.00
Fuel Expense	1,224.00
General Government	255.00
Insurance	1,684.00
Office	513.00
Professional Fees	
Accounting & Bookkeeping Fees	6,780.00
Independent Audit - CPA	3,000.00
Total Professional Fees	9,780.00
Property Tax Expense	3,000.00
Repair & Maintenance	
Building & Grounds	
1099 - Independent Contractor	1,500.00
Total Building & Grounds	1,500.00
Equipment Repair & Maintenance	
1099 - Independant Contractor	1,500.00
Supplies	700.00
Total Equipment Repair & Maintenance	2,200.00
Road Work	
1099 - Independent Contractor	2,000.00
Supplies	360.00
Total Road Work	2,360.00
Total Repair & Maintenance	6,060.00
Telephone	1,728.00
Utilities	6,240.00
Total Expense	32,009.00
Net Ordinary Income	115,776.00
Other Income/Expense	
Other Income	
Interest Income	8,700.00
Total Other Income	8,700.00
Net Other Income	8,700.00
Net Income	124,476.00

CITY OF CARL'S CORNER

Tax Rate Recap for 2025 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 21) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to Last Year's Tax Levy of 70,929	Additional Tax Levy Compared to No-New-Revenue Tax Rate Levy of 65,829
Last Year's Tax Rate	0.208943	\$76,765	\$5,836	\$10,936
No-New-Revenue Tax Rate	0.193920	\$71,246	\$317	\$5,417
Notice & Hearing Limit*	0.193920	\$71,246	\$317	\$5,417
Voter-Approval Tax Rate	0.208197	\$76,491	\$5,562	\$10,662
Proposed Tax Rate	0.000000	\$0	\$-70,929	\$-65,829

No-New-Revenue Tax Rate Increase to General Fund in Cents per \$100

0.00	0.193920	71,246	317	5,417
0.50	0.198920	73,083	2,154	7,254
1.00	0.203920	74,920	3,991	9,091
1.50	0.208920	76,757	5,828	10,928
2.00	0.213920	78,594	7,665	12,765
2.50	0.218920	80,431	9,502	14,602
3.00	0.223920	82,268	11,339	16,439
3.50	0.228920	84,105	13,176	18,276
4.00	0.233920	85,942	15,013	20,113
4.50	0.238920	87,779	16,850	21,950
5.00	0.243920	89,616	18,687	23,787
5.50	0.248920	91,453	20,524	25,624
6.00	0.253920	93,290	22,361	27,461
6.50	0.258920	95,127	24,198	29,298
7.00	0.263920	96,964	26,035	31,135
7.50	0.268920	98,801	27,872	32,972
8.00	0.273920	100,638	29,709	34,809
8.50	0.278920	102,475	31,546	36,646
9.00	0.283920	104,312	33,383	38,483
9.50	0.288920	106,149	35,220	40,320
10.00	0.293920	107,986	37,057	42,157
10.50	0.298920	109,823	38,894	43,994
11.00	0.303920	111,660	40,731	45,831
11.50	0.308920	113,497	42,568	47,668
12.00	0.313920	115,334	44,405	49,505
12.50	0.318920	117,171	46,242	51,342
13.00	0.323920	119,008	48,079	53,179
13.50	0.328920	120,845	49,916	55,016
14.00	0.333920	122,682	51,753	56,853
14.50	0.338920	124,519	53,590	58,690

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the voter-approval tax rate or the no-new-revenue tax rate.