

Westside 211 SID - Draft 2027 Budget with COSA Projected Tax Rate of \$0.56288

	General Fund	Debt Service Fund	Total
Revenues:	⁽¹⁾	⁽¹⁾	
Ad Valorem Taxes ⁽²⁾	\$ 1,159,621	\$ 2,319,242	\$ 3,478,863
Sales Taxes (Last 12 months at following %): 90%	1,404,864		1,404,864
Interest	-	-	-
Total:	\$ 2,564,485	\$ 2,319,242	\$ 4,883,727
Expenditures/Appropriations:			
Appraisal Fee	\$ 17,500		\$ 17,500
Insurance	2,000		2,000
Auditing Services	18,500		18,500
Legal Services	60,000		60,000
Financial Advisor Services	50,000		50,000
Engineering Services	25,000		25,000
Banking Services	200		200
Accounting Services	24,000		24,000
Continuing Disclosure Services	5,000		5,000
Taxable Assessed Valuation Analysis	3,500		3,500
Contingencies	25,000		25,000
Paying Agent Registrar		1,500	1,500
Debt Service Principal		820,000	820,000
Debt Service Interest		1,413,843	1,413,843
Total:	\$ 230,700	\$ 2,235,343	\$ 2,466,043
Revenues Over(Under) Expenditures:	\$ 2,333,785	\$ 83,899	\$ 2,417,684
Other Financing Sources (Uses)			
Potential Reimbursement to Bexar County ⁽²⁾	\$ -		\$ -
Potential Reimbursement to Developers	\$ (2,300,000) ⁽³⁾	\$ -	\$ (2,300,000)
PROJECTED Beginning Fund Balance (as of 9/30/26):	\$ 475,000 ⁽⁴⁾	\$ 328,318 ⁽⁴⁾	\$ 803,318
PROJECTED Ending Fund Balance (as of 9/30/27):	\$ 508,785	\$ 412,217	\$ 921,002
Minimum Required Ending Fund Balance	\$ 461,400	\$ -	

					Difference from Prior Year
(1)	Total Tax Rate:	M&O Tax Rate:	I&S Tax Rate:	2026 Taxable Assessed Valuation:	\$ 620,217,827
	\$ 0.56288	\$ 0.18763	\$ 0.37525	2025 Taxable Assessed Valuation:	\$ 489,810,028
				Collection Ratio:	99.65%
				Diff \$	\$ 130,407,799
				Diff %	27%
(2)	County FYE 2027 obligation of \$2,052,000 projected to be funded with \$783,077 from the Capital Projects Fund and Series 2026 Bond Proceeds				
(3)	Projection; actual distributions will be based on collections received during the fiscal year.				
(4)	Based on projected ending fund balance with \$2.375 M Excess Tax Distribution.				
				2026 # of Homes	1,744
				2026 Avg Val of Home	\$ 360,734
				2025 # of Homes	1,225
				2025 Avg Val of Home	\$ 405,964