CCSID - 2026 Fiscal Year End Proposed Budget
Proposed FYE 2026 $5.5 M from Ad Valorem Taxes to ORIX and $5.5 M from HOT/Sales Tax to Forestar

		General Fund		Debt Service Fund		Special Revenue Fund		Total
Revenues:								
Ad Valorem Taxes [2]		$ 5,775,295		$ 3,714,805				$ 9,490,100
HOT Taxes (Last 12 months at following %):	90%					$ 7,404,898		7,404,898
Sales Taxes (Last 12 months at following %):	90%					2,060,004		2,060,004
Interest		-		-				-
Total:		$ 5,775,295		$ 3,714,805		$ 9,464,902		$ 18,955,002
Expenditures/Appropriations:								
Accounting Services		$ 26,400						$ 26,400
Auditing Services		24,000						24,000
Operating Expenses		5,000						5,000
Legal Services		50,000						50,000
Consulting/ Legislative Services		-						-
Engineering Services		35,000						35,000
Banking Services		8,000						8,000
Bexar County Ad Valorem Tax Collection Fee		6,000						6,000
Insurance Cost		2,000						2,000
Appraisal Fee		40,000						40,000
Financial Advisor Services		36,000						36,000
Financial Advisor Compliance Services		10,600						10,600
Miscellaneous		20,000		$ 1,400				21,400
COSA HOT Collection and Trustee Fee						$ 3,000		3,000
Debt Service Principal				2,695,000		2,695,000		5,390,000
Debt Service Interest				912,655		1,439,060		2,351,715
Reserve - Marriott 2020 Tax Year Reimbursement						-	[2]	-
Total:		$ 263,000		$ 3,609,055		$ 4,137,060		$ 8,009,115
Revenues Over(Under) Expenditures:		$ 5,512,295		$ 105,750		$ 5,327,842		$ 10,945,887
Other Financing Sources (Uses)								
Potential Reimbursement to Forestar						$ (5,500,000)	[3]	(5,500,000)
Potential Reimbursement to ORIX (Starwood)		$ (5,500,000)	[4]					(5,500,000)
PROJECTED Beginning Fund Balance (as of 9/30/25):		$ 730,374	[5]	$ 1,096,516	[5]	$ 2,515,166	[5]	$ 4,342,056
PROJECTED Ending Fund Balance (as of 9/30/26):		$ 742,669		$ 1,202,266		$ 2,343,008		$ 4,287,943
Minimum Required Ending Fund Balance		$ 460,250		$ 1,195,000		TDB		

(1) **Total Tax Rate: $ 0.54159** | **M&O Tax Rate: $ 0.32959** | **I&S Tax Rate: $ 0.21200**

(2) **2020 was the last Year Reimbursement was Required**

(3) Projection; actual distributions will be based on collections and Bond Indenture Provisions.

(4) Projection; actual distributions will be based on collections received during the fiscal year. Distributions projected in September of 2026.

(5) **Based on projected ending fund balance with $6.0 M GO Dev Distribution and $6.0 M HOT and Sales Tax Dev Distribution in September 2025.**

		Difference from Prior Year
2025 Taxable Assessed Valuation:		$ 1,769,966,178
2024 Taxable Assessed Valuation:		$ 1,710,043,056
Collection Ratio:	99.00%	Diff $ $ 59,923,122
		Diff % 4%
2025 # of Homes		2,067
2025 Avg Val of Home		$ 649,143
2024 # of Homes		2,018
2024 Avg Val of Home		$ 637,064