

Estrella Mountain Ranch Community Facilities District
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2022

Fiscal Year	S c h		FUNDS							
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds
2021 Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	0	356,300	5,865,500	5,863,000	0	0	0	12,084,800
2021 Actual Expenditures/Expenses**	E	2	0	356,300	6,316,400	5,863,000	0	0	0	12,535,700
2022 Fund Balance/Net Position at July 1***		3		778,069	439,389	289,948				1,507,406
2022 Primary Property Tax Levy	B	4	0							0
2022 Secondary Property Tax Levy	B	5		401,900	1,339,500					1,741,400
2022 Estimated Revenues Other than Property Taxes	C	6	0	107,500	3,209,997	0	0	0	0	3,317,497
2022 Other Financing Sources	D	7	0	0	0	0	0	0	0	0
2022 Other Financing (Uses)	D	8	0	0	0	0	0	0	0	0
2022 Interfund Transfers In	D	9	0	0	0	0	0	0	0	0
2022 Interfund Transfers (Out)	D	10	0	0	0	0	0	0	0	0
2022 Reduction for Amounts Not Available:		11								
LESS: Amounts for Future Debt Retirement:					1,792,800					1,792,800
2022 Total Financial Resources Available		12	0	1,287,469	3,196,086	289,948	0	0	0	4,773,503
2022 Budgeted Expenditures/Expenses	E	13	0	401,900	4,549,900	0	0	0	0	4,951,800

EXPENDITURE LIMITATION COMPARISON

1 Budgeted expenditures/expenses
2 Add/subtract: estimated net reconciling items
3 Budgeted expenditures/expenses adjusted for reconciling items
4 Less: estimated exclusions
5 Amount subject to the expenditure limitation
6 EEC expenditure limitation

2021	2022
\$ 12,084,800	\$ 4,951,800
12,084,800	4,951,800
\$ 12,084,800	\$ 4,951,800
\$	\$

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

Estrella Mountain Ranch Community Facilities District
Tax Levy and Tax Rate Information
Fiscal Year 2022

	2021	2022
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
B. Secondary property taxes	1,544,000	1,741,400
C. Total property tax levy amounts	\$ 1,544,000	\$ 1,741,400
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current year's levy	\$ 1,544,000	
(2) Prior years' levies	\$ _____	
(3) Total secondary property taxes	\$ 1,544,000	
C. Total property taxes collected	\$ 1,544,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	1.3000	1.3000
(3) Total city/town tax rate	1.3000	1.3000
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>6</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

**Estrella Mountain Ranch Community Facilities District
Revenues Other Than Property Taxes
Fiscal Year 2022**

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
SPECIAL REVENUE FUNDS			
<u>Estrella Mountain Ranch Community Facilities District Operations</u>	<u>\$ 103,500</u>	<u>\$ 103,500</u>	<u>\$ 107,500</u>
	<u>\$ 103,500</u>	<u>\$ 103,500</u>	<u>\$ 107,500</u>
Total Special Revenue Funds	\$ 103,500	\$ 103,500	\$ 107,500

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

DEBT SERVICE FUNDS

<u>Estrella Mountain Ranch Community Facilities District Debt Service</u>	<u>\$ 3,299,800</u>	<u>\$ 2,853,800</u>	<u>\$ 3,209,997</u>
	<u>\$ 3,299,800</u>	<u>\$ 2,853,800</u>	<u>\$ 3,209,997</u>
Total Debt Service Funds	\$ 3,299,800	\$ 2,853,800	\$ 3,209,997

CAPITAL PROJECTS FUNDS

<u>Estrella Mountain Ranch Community Facilities District Capital Projects</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Capital Projects Funds	\$ 50,000	\$ 50,000	\$

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**Estrella Mountain Ranch Community Facilities District
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2022**

FUND	OTHER FINANCING 2022		INTERFUND TRANSFERS 2022	
	SOURCES	(USES)	IN	(OUT)

Estrella Mountain Ranch Community Facilities District
Expenditures/Expenses by Fund
Fiscal Year 2022

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2021	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2021	ACTUAL EXPENDITURES/ EXPENSES* 2021	BUDGETED EXPENDITURES/ EXPENSES 2022
SPECIAL REVENUE FUNDS				
Finance	\$ 356,300	\$	\$ 356,300	\$ 401,900
Total Special Revenue Funds	<u>\$ 356,300</u>	<u>\$</u>	<u>\$ 356,300</u>	<u>\$ 401,900</u>
DEBT SERVICE FUNDS				
Debt Service	\$ 5,865,500	\$	\$ 6,316,400	\$ 4,549,900
Total Debt Service Funds	<u>\$ 5,865,500</u>	<u>\$</u>	<u>\$ 6,316,400</u>	<u>\$ 4,549,900</u>
CAPITAL PROJECTS FUNDS				
Finance	\$ 5,863,000	\$	\$ 5,863,000	\$
Total Capital Projects Funds	<u>\$ 5,863,000</u>	<u>\$</u>	<u>\$ 5,863,000</u>	<u>\$</u>
TOTAL ALL FUNDS	<u><u>\$ 12,084,800</u></u>	<u><u>\$</u></u>	<u><u>\$ 12,535,700</u></u>	<u><u>\$ 4,951,800</u></u>

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

**Estrella Mountain Ranch Community Facilities District
Expenditures/Expenses by Department
Fiscal Year 2022**

	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
DEPARTMENT/FUND	2021	2021	2021	2022
Finance				
Special Revenue Fund	\$ 356,300	\$	\$ 356,300	\$ 401,900
Capital Projects Fund	5,863,000		5,863,000	
Department Total	\$ 6,219,300	\$	\$ 6,219,300	\$ 401,900
List Department:				
Debt Service				
Debt Service Fund	\$ 5,865,500	\$	\$ 6,316,400	\$ 4,549,900
Department Total	\$ 5,865,500	\$	\$ 6,316,400	\$ 4,549,900

- * Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

Estrella Mountain Ranch Community Facilities District
Full-Time Employees and Personnel Compensation
Fiscal Year 2022

	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
FUND	2022	2022	2022	2022	2022	2022