

Estrella Mountain Ranch Community Facilities District
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2023

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
2022	Adopted/adjusted budgeted expenditures/expenses*	E	1	0	401,900	4,577,700	0	0	0	0	4,979,600
2022	Actual expenditures/expenses**	E	2	0	401,900	4,041,400	0	0	0	0	4,443,300
2023	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3		1,081,396	489,056	132,950				1,703,402
2023	Primary property tax levy	B	4	0							0
2023	Secondary property tax levy	B	5		443,000	1,476,600					1,919,600
2023	Estimated revenues other than property taxes	C	6	0	115,000	3,208,600	0	0	0	0	3,323,600
2023	Other financing sources	D	7	0	0	0	0	0	0	0	0
2023	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2023	Interfund transfers in	D	9	0	0	0	0	0	0	0	0
2023	Interfund Transfers (out)	D	10	0	0	0	0	0	0	0	0
2023	Line 11: Reduction for fund balance reserved for future budget year expenditures		11								
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability										0
											0
											0
											0
2023	Total financial resources available		12	0	1,639,396	5,174,256	132,950	0	0	0	6,946,602
2023	Budgeted expenditures/expenses	E	13	0	443,000	4,746,800	0	0	0	0	5,189,800

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

2022	2023
\$ 4,979,600	\$ 5,189,800
4,979,600	5,189,800
\$ 4,979,600	\$ 5,189,800
\$	\$

☐ The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* 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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts 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 2023

	2022	2023
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	\$ _____	\$ _____
Property tax judgment		
B. Secondary property taxes	1,741,400	1,919,600
Property tax judgment		
C. Total property tax levy amounts	\$ 1,741,400	\$ 1,919,600
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	\$ 1,741,400	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ 1,741,400	
C. Total property taxes collected	\$ 1,741,400	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
Property tax judgment		
(2) Secondary property tax rate	1.3000	1.3000
Property tax judgment		
(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>7</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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Special revenue funds			
Estrella Mountain Ranch Community Facilities District Operations	\$ 107,500	\$ 107,500	\$ 115,000
	\$ 107,500	\$ 107,500	\$ 115,000
Total special revenue funds	\$ 107,500	\$ 107,500	\$ 115,000
* 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.			
Debt service funds			
Estrella Mountain Ranch Community Facilities District Debt Service	\$ 2,609,900	\$ 2,843,200	\$ 3,208,600
Total debt service funds	\$ 2,609,900	\$ 2,843,200	\$ 3,208,600
Total all funds	\$ 2,717,400	\$ 2,950,700	\$ 3,323,600

* 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 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)

Estrella Mountain Ranch Community Facilities District
Expenditures/expenses by fund
Fiscal year 2023

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
Special revenue funds				
Finance	\$ 401,900	\$	\$ 401,900	\$ 443,000
Total special revenue funds	<u>\$ 401,900</u>	<u>\$</u>	<u>\$ 401,900</u>	<u>\$ 443,000</u>
Debt service funds				
Debt Service	\$ 4,577,700	\$	\$ 4,041,400	\$ 4,746,800
Total debt service funds	<u>\$ 4,577,700</u>	<u>\$</u>	<u>\$ 4,041,400</u>	<u>\$ 4,746,800</u>
Total all funds	<u>\$ 4,979,600</u>	<u>\$</u>	<u>\$ 4,443,300</u>	<u>\$ 5,189,800</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 2023

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Department/Fund	2022	2022	2022	2023
Finance				
Special Revenue Fund	\$ 401,900	\$	\$ 401,900	\$ 443,000
Department total	\$ 401,900	\$	\$ 401,900	\$ 443,000
List department:				
Debt Service				
Debt Service Fund	\$ 4,577,700	\$	\$ 4,041,400	\$ 4,746,800
Department total	\$ 4,577,700	\$	\$ 4,041,400	\$ 4,746,800

* 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 2023

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2023	2023	2023	2023	2023	2023