

**Estrella Mountain Ranch Community Facilities District**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2020**

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		
2019	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	0	274,500	3,999,100	0	0	0	0	4,273,600
2019	Actual Expenditures/Expenses**	E	2	0	274,500	3,410,900	0	0	0	0	3,685,400
2020	Fund Balance/Net Position at July 1***		3		375,700	3,198,100					3,573,800
2020	Primary Property Tax Levy	B	4	0							0
2020	Secondary Property Tax Levy	B	5		317,200	1,057,400					1,374,600
2020	Estimated Revenues Other than Property Taxes	C	6	0	91,500	2,457,800	0	0	0	0	2,549,300
2020	Other Financing Sources	D	7	0	0	0	0	0	0	0	0
2020	Other Financing (Uses)	D	8	0	0	0	0	0	0	0	0
2020	Interfund Transfers In	D	9	0	0	0	0	0	0	0	0
2020	Interfund Transfers (Out)	D	10	0	0	0	0	0	0	0	0
2020	Reduction for Amounts Not Available:		11								
LESS:	Amounts for Future Debt Retirement:					1,792,800					1,792,800
2020	Total Financial Resources Available		12	0	784,400	4,920,500	0	0	0	0	5,704,900
2020	Budgeted Expenditures/Expenses	E	13	0	274,500	5,192,800	7,335,000	0	0	0	12,802,300

**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

	2019	2020
\$	4,273,600	\$ 12,802,300
	4,273,600	12,802,300
\$	4,273,600	\$ 12,802,300
\$		\$

☐ 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 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 2020**

	<u>2019</u>	<u>2020</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>                    </u>	\$ <u>                    </u>
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ <u>                    </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>                    </u>	\$ <u>                    </u>
B. Secondary property taxes	<u>1,189,600</u>	<u>1,374,600</u>
C. Total property tax levy amounts	\$ <u><u>1,189,600</u></u>	\$ <u><u>1,374,600</u></u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>                    </u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>                    </u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ <u>1,189,600</u>	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u><u>1,189,600</u></u>	
C. Total property taxes collected	\$ <u><u>1,189,600</u></u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate		
(2) Secondary property tax rate	<u>1.3000</u>	<u>1.3000</u>
(3) Total city/town tax rate	<u><u>1.3000</u></u>	<u><u>1.3000</u></u>
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 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
<b>SPECIAL REVENUE FUNDS</b>			
<u>Estrella Mountain Ranch Community Facilities Di</u>	\$ <u>91,500</u>	\$ <u>91,500</u>	\$ <u>91,500</u>
	\$ <u>91,500</u>	\$ <u>91,500</u>	\$ <u>91,500</u>
<b>Total Special Revenue Funds</b>	\$ <u>91,500</u>	\$ <u>91,500</u>	\$ <u>91,500</u>
* 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.			
<b>DEBT SERVICE FUNDS</b>			
<u>Estrella Mountain Ranch Community Facilities Di</u>	\$ <u>2,727,700</u>	\$ <u>2,727,700</u>	\$ <u>2,457,800</u>
	\$ <u>2,727,700</u>	\$ <u>2,727,700</u>	\$ <u>2,457,800</u>
<b>Total Debt Service Funds</b>	\$ <u>2,727,700</u>	\$ <u>2,727,700</u>	\$ <u>2,457,800</u>
<b>TOTAL ALL FUNDS</b>	\$ <u>2,819,200</u>	\$ <u>2,819,200</u>	\$ <u>2,549,300</u>

\* 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 2020**

	OTHER FINANCING 2020		INTERFUND TRANSFERS 2020	
<b>FUND</b>	<b>SOURCES</b>	<b>(USES)</b>	<b>IN</b>	<b>(OUT)</b>

**Estrella Mountain Ranch Community Facilities District  
Expenditures/Expenses by Fund  
Fiscal Year 2020**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2019</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2020</b>
<b>SPECIAL REVENUE FUNDS</b>				
Finance	\$ 274,500	\$	\$ 274,500	\$ 274,500
<b>Total Special Revenue Funds</b>	<u>\$ 274,500</u>	<u>\$</u>	<u>\$ 274,500</u>	<u>\$ 274,500</u>
<b>DEBT SERVICE FUNDS</b>				
Debt Service	\$ 3,999,100	\$	\$ 3,410,900	\$ 5,192,800
<b>Total Debt Service Funds</b>	<u>\$ 3,999,100</u>	<u>\$</u>	<u>\$ 3,410,900</u>	<u>\$ 5,192,800</u>
<b>CAPITAL PROJECTS FUNDS</b>				
Finance	\$	\$	\$	\$ 7,335,000
<b>Total Capital Projects Funds</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 7,335,000</u>
<b>TOTAL ALL FUNDS</b>	<u>\$ 4,273,600</u>	<u>\$</u>	<u>\$ 3,685,400</u>	<u>\$ 12,802,300</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 2020**

	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
DEPARTMENT/FUND	2019	2019	2019	2020
Finance				
Special Revenue Fund	\$ 274,500	\$	\$ 274,500	\$ 274,500
Capital Projects Fund				7,335,000
<b>Department Total</b>	<b>\$ 274,500</b>	<b>\$</b>	<b>\$ 274,500</b>	<b>\$ 7,609,500</b>
List Department:				
Debt Service				
Debt Service Fund	\$ 3,999,100	\$	\$ 3,410,900	\$ 5,192,800
<b>Department Total</b>	<b>\$ 3,999,100</b>	<b>\$</b>	<b>\$ 3,410,900</b>	<b>\$ 5,192,800</b>

\* 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 2020

	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
FUND	2020	2020	2020	2020	2020	2020