

**WFRCFD#2 RES 2021-075**

A RESOLUTION OF BOARD OF DIRECTORS OF THE WILDFLOWER RANCH COMMUNITY FACILITIES DISTRICT NO. 2 (CITY OF GOODYEAR, ARIZONA), LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE DISTRICT SUBJECT TO AD VALOREM TAXATION A CERTAIN SUM UPON EACH \$100.00 OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET; ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2022.

WHEREAS, the Board of Directors (the "District Board") of the Wildflower Ranch Community Facilities District No. 2 (City of Goodyear, Arizona) (the "District") adopted the fiscal year 2022 Final Budget on June 7, 2021; and

WHEREAS, Maricopa County, Arizona (the "County") is now the assessing and collecting authority for the District, and the District Clerk is hereby directed to transmit a certified copy of this Resolution to the Assessor and Board of Supervisors of the County.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WILDFLOWER RANCH COMMUNITY FACILITIES DISTRICT NO. 2 (CITY OF GOODYEAR, ARIZONA), as follows:

Section 1. There is hereby levied on each \$100.00 of the assessed value of all taxable property, both real and personal, within the corporate limits of the District and not exempt from taxation, (i) an ad valorem property tax rate of \$0.30 for the purpose of paying for various operation and maintenance expenses of the District and (ii) an ad valorem property tax rate sufficient to raise the sum of \$120,900 for the purpose of paying principal of and interest on bond indebtedness. The combined rate shall be calculated based on the foregoing components for each \$100.00 of assessed value for the District for the fiscal year ending June 30, 2022. This Section may be revised to comply with a request by the County Treasurer if necessary to levy and collect the appropriate property tax.

Section 2. No failure by County officials to properly return the delinquent list and no irregularity in the assessment or omission in the same, or irregularity of any kind in any proceedings shall invalidate such proceedings or invalidate any title conveyed by any tax deed, nor shall any failure or neglect of any officer or officers to perform any of the duties assigned to him or to them on the day within time specified work an invalidation of any proceedings or of any such deed or sale or affect the validity of the assessment and levy of taxes or of the judgment or sale by which the collection of the same may be enforced or in any manner affect the lien of the District upon such property for the delinquent taxes unpaid thereon, and no overcharge as to part of the taxes or of costs shall invalidate any proceedings for collecting of taxes or the foreclosure, and all acts of officers de facto shall be valid as if performed by officers de jure.

Section 3. All resolutions and parts of resolutions in conflict are hereby repealed.

PASSED AND ADOPTED by the Board of Directors of the Wildflower Ranch Community Facilities District No. 2 (City of Goodyear, Arizona), this 21<sup>st</sup> day of June, 2021.

**WILDFLOWER RANCH COMMUNITY  
FACILITIES DISTRICT NO. 2 (CITY OF  
GOODYEAR, ARIZONA)**

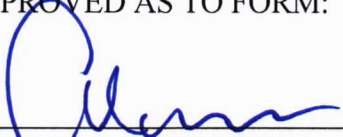
  
\_\_\_\_\_  
Georgia Lord, District Chair

Date: June 21, 2021

ATTEST:

  
\_\_\_\_\_  
Darcie McCracken, District Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
District Attorney

**CERTIFICATION OF RECORDING OFFICER**

STATE OF ARIZONA  
COUNTY OF MARICOPA

I, the undersigned Darcie McCracken, being the duly appointed, qualified and acting District Clerk of the Wildflower Ranch Community Facilities District No. 2 (City of Goodyear, Arizona), Maricopa County, Arizona, certify that the foregoing Resolution No. WFRCFD#2 RES 2021-075 is a true, correct and accurate copy of Resolution No. WFRCFD#2 RES 2021-075, passed and adopted at a special meeting of the Board of Directors of the Wildflower Ranch Community Facilities District No. 2 (City of Goodyear, Arizona) Maricopa County, Arizona, held on the 21<sup>st</sup> day of June 2021, at which a quorum was present and, by a 7-0 vote, 7 voted in favor of said resolution.

Given under my hand this 21<sup>st</sup> day of June, 2021.

  
District Clerk

**Wildflower Ranch Community Facilities District No. 2**  
**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	16,600	144,100	0	0	0	0	160,700
2021	Actual Expenditures/Expenses**	E	2	0	16,600	140,700	0	0	0	0	157,300
2022	Fund Balance/Net Position at July 1***		3		33,811	17,692					51,503
2022	Primary Property Tax Levy	B	4	0							0
2022	Secondary Property Tax Levy	B	5		17,400	120,900					138,300
2022	Estimated Revenues Other than Property Taxes	C	6	0	100	0	0	0	0	0	100
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								
2022	Total Financial Resources Available		12	0	51,311	138,592	0	0	0	0	189,903
2022	Budgeted Expenditures/Expenses	E	13	0	17,400	127,400	0	0	0	0	144,800

**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
1	\$ 160,700	\$ 144,800
2		
3	160,700	144,800
4		
5	\$ 160,700	\$ 144,800
6	\$	\$

\* 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).

**Wildflower Ranch Community Facilities District No. 2**  
**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 <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)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
B. Secondary property taxes	_____ 151,200	_____ 138,300
C. Total property tax levy amounts	\$ _____ 151,200	\$ _____ 138,300
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ _____ 151,200	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____ 151,200	
C. Total property taxes collected	\$ _____ 151,200	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	_____ 2.7278	_____ 2.3800
(3) Total city/town tax rate	_____ 2.7278	_____ 2.3800
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating _____ 0 _____ 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.

**Wildflower Ranch Community Facilities District No. 2**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2022**

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
<b>SPECIAL REVENUE FUNDS</b>			
Wildflower Ranch Community Facilities District No. 2	\$ 200	\$ 200	\$ 100
	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 100</u>
<b>Total Special Revenue Funds</b>	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 100</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>			
Wildflower Ranch Community Facilities District No. 2	\$ 300	\$ 300	\$
	<u>\$ 300</u>	<u>\$ 300</u>	<u>\$</u>
<b>Total Debt Service Funds</b>	<u>\$ 300</u>	<u>\$ 300</u>	<u>\$</u>
<b>TOTAL ALL FUNDS</b>	<u><u>\$ 500</u></u>	<u><u>\$ 500</u></u>	<u><u>\$ 100</u></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.

**Wildflower Ranch Community Facilities District No. 2**  
**Other Financing Sources/(Uses) and Interfund Transfers**  
**Fiscal Year 2022**

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

**Wildflower Ranch Community Facilities District No. 2**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2022**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2021</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2021</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2021</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2022</b>
<b>SPECIAL REVENUE FUNDS</b>				
Finance	\$ 16,600	\$	\$ 16,600	\$ 17,400
<b>Total Special Revenue Funds</b>	<b>\$ 16,600</b>	<b>\$</b>	<b>\$ 16,600</b>	<b>\$ 17,400</b>
<b>DEBT SERVICE FUNDS</b>				
Debt Service	\$ 144,100	\$	\$ 140,700	\$ 127,400
<b>Total Debt Service Funds</b>	<b>\$ 144,100</b>	<b>\$</b>	<b>\$ 140,700</b>	<b>\$ 127,400</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 160,700</b>	<b>\$</b>	<b>\$ 157,300</b>	<b>\$ 144,800</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.



**Wildflower Ranch Community Facilities District No. 2**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2022**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED</b>	<b>ACTUAL EXPENDITURES/ EXPENSES*</b>	<b>BUDGETED EXPENDITURES/ EXPENSES</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Finance</b>				
Special Revenue Fund	\$ 16,600	\$	\$ 16,600	\$ 17,400
<b>Department Total</b>	<b>\$ 16,600</b>	<b>\$</b>	<b>\$ 16,600</b>	<b>\$ 17,400</b>
List Department:				
<b>Debt Service</b>				
Debt Service Fund	\$ 144,100	\$	\$ 140,700	\$ 127,400
<b>Department Total</b>	<b>\$ 144,100</b>	<b>\$</b>	<b>\$ 140,700</b>	<b>\$ 127,400</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.

**Wildflower Ranch Community Facilities District No. 2  
Full-Time Employees and Personnel Compensation  
Fiscal Year 2022**

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