

**City of Escondido CFD 2020-01 (The Villages)**  
**Special Tax Levy Comparative Analysis (Fund 730)**  
**Tax Year 2023-24**

Description	Actuals FY 2021-22	Estimated Actuals FY 2022-23	Proposed / Budget FY 2023-24	Change from Prior Year	
				\$	%
<b>Beginning Balance (07/01)</b>	\$0.00	\$558,185.61	\$396,502.83		
<b>Revenue</b>					
Special Taxes	390,255.79	749,088.42			
Prepayment of Special Taxes	166,405.71				
Interest	1,524.11	1,061.77			
	<u>\$558,185.61</u>	<u>\$750,150.19</u>	<u>\$0.00</u>		
<b>Expenditures</b>					
Cost of Bonded Indebtedness:					
Interest Due 09/01 Reported Fiscal Year		9/1/2022 66,361.11	9/1/2023 298,625.00		
Principal Due 09/01 Reported Fiscal Year		9/1/2022 0.00	9/1/2023 20,000.00		
Interest Due 03/01 Reported Fiscal Year		3/1/2023 298,625.00	3/1/2024 298,125.00		
Interest Due 09/01 Pending Year Obligation			9/1/2024 298,125.00		
Principal Due 09/01 Pending year Obligation			9/1/2024 35,000.00		
Total Principal and Interest Due from Annual Levy	<u>\$0.00</u>	<u>\$298,625.00</u>	<u>\$949,875.00</u>		
Cost of Collection (Proposed Fiscal Year Shown at Maximum)	0.00	44,218.75	57,222.00		
Transfer to Cash with Fiscal Agent Reserve Account		568,989.22			
Available Cash on Deposit in Fiscal Agent Admin Account			(20,000.00)		
Available Cash Account Balances to Reduce Levy			10,500.00		
Contingency for Delinquency (Proposed Current Year Only)	-	-	10,218.60		
	<u>\$0.00</u>	<u>\$613,207.97</u>	<u>\$57,940.60</u>		
Total Annual Expenditures	0.00	911,832.97	1,007,815.60		
<b>Ending Balance (6/30)</b>	<u>558,185.61</u>	<u>396,502.83</u>	<u>(611,312.77)</u>		

<b>Calculated Annual Special Tax Requirement</b>	<b>\$1,060,547.72</b>	<b>\$223,342.01</b>	<b>\$611,312.77</b>
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Approved / Proposed Levy as Allocated among 380 Parcels	<u>\$476,406.30</u>	<u>\$691,665.12</u>	<u>\$611,312.24</u>	<u>(\$80,352.88)</u>	-11.62%
Average Levy per Dwelling Unit	<u>\$1,642.78</u>	<u>\$1,820.17</u>	<u>\$1,608.72</u>	<u>(\$211.45)</u>	-11.62%