

**ACC METROPOLITAN DISTRICT**  
**Assessed Value, Property Tax and Mill Levy Information**

	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2025 Adopted Budget</b>
<b>Assessed Valuation</b>	\$ 24,234,490	\$ 47,112,370	\$ 47,531,670
<b>Mill Levy</b>			
General Fund	3.388	1.760	1.237
Debt Service Fund	32.612	34.240	34.763
ARI Mill Levy	1.000	1.000	1.000
<b>Total Mill Levy</b>	37.000	37.000	37.000
<b>Property Taxes</b>			
General Fund	\$ 82,106	\$ 82,918	\$ 58,797
Debt Service Fund	790,335	1,613,128	1,652,343
ARI Mill Levy	24,234	47,112	47,532
<b>Actual/Budgeted Property Taxes</b>	\$ 896,675	\$ 1,743,158	\$ 1,758,672

**ACC METROPOLITAN DISTRICT**

**GENERAL FUND**

**2025 Adopted Budget**

with 2023 Actual, 2024 Adopted Budget and 2024 Estimated

	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Estimated</b>	<b>2025 Adopted Budget</b>
<b>BEGINNING FUND BALANCE</b>	\$ 102,741	\$ 102,269	\$ 141,273	\$ 138,826
<b>REVENUE</b>				
Property Tax Revenue	82,106	82,918	82,918	58,797
Specific Ownership Taxes	5,635	3,000	3,000	3,000
Miscellaneous Income	-	-	195	-
Interest Income	2	-	100	100
<b>Total Revenue</b>	<b>87,743</b>	<b>85,918</b>	<b>86,213</b>	<b>61,897</b>
<b>Total Funds Available</b>	<b>190,484</b>	<b>188,187</b>	<b>227,486</b>	<b>200,723</b>
<b>EXPENDITURES</b>				
Accounting	7,933	11,900	11,900	12,250
District Management	4,286	16,200	16,200	16,750
Audit	10,000	7,500	7,400	7,500
Election	1,129	-	-	1,000
Insurance/SDA Dues	3,480	4,800	4,913	5,500
Legal	9,967	15,000	15,000	20,000
Miscellaneous	1,999	2,000	2,000	2,000
Treasurer's Fees	1,232	1,244	1,247	882
Contingency	-	28,779	-	10,000
<b>Total Expenditures</b>	<b>40,027</b>	<b>87,423</b>	<b>58,660</b>	<b>75,882</b>
<b>Transfers and Other Sources (Uses)</b>				
Prior Year Abatement	9,186	-	-	-
Transfer to Debt Service	-	-	-	80,285
Developer Advance Reimb	-	-	30,000	-
Emergency Reserve	-	2,578	-	1,857
<b>Total Expenditures Requiring Appropriation</b>	<b>49,212</b>	<b>90,000</b>	<b>88,660</b>	<b>158,024</b>
<b>ENDING FUND BALANCE</b>	\$ 141,272	\$ 98,186	\$ 138,826	\$ 42,699

**ACC METROPOLITAN DISTRICT**

**DEBT SERVICE FUND**

**2025 Adopted Budget**

with 2023 Actual, 2024 Adopted Budget and 2024 Estimated

	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Estimated</b>	<b>2025 Adopted Budget</b>
BEGINNING FUND BALANCE	\$ 793,257	\$ 478,172	\$ 750,479	\$ 1,513,711
<b>REVENUE</b>				
Property Tax Revenue	790,335	1,613,128	1,613,128	1,652,343
Specific ownership tax	55,902	25,000	40,000	25,000
ARI Revenue	24,234	47,112	47,112	47,532
Interest Income	13,296	1,000	200	1,000
<b>Total Revenue</b>	<b>883,767</b>	<b>1,686,240</b>	<b>1,700,440</b>	<b>1,725,875</b>
<b>Total Funds Available</b>	<b>1,677,024</b>	<b>2,164,412</b>	<b>2,450,919</b>	<b>3,239,586</b>
<b>EXPENDITURES</b>				
Note Principal	343,613	247,921	247,921	361,882
Note Interest	444,482	405,469	405,469	571,573
Loan Fees	71,169	-	-	-
Issuance Costs	-	-	203,450	-
Miscellaneous	-	1,000	1,000	1,000
Paying Agent Fees	10,312	8,000	8,000	8,000
ARTA - one mill levy	25,151	47,112	47,112	47,532
Treasurer's Fees	11,855	24,197	24,256	24,785
Contingency	-	20,000	-	20,000
Prior Year Abatement	91,132	-	-	-
<b>Total Expenditures</b>	<b>997,714</b>	<b>753,699</b>	<b>937,208</b>	<b>1,034,772</b>
<b>Transfers and Other Sources (Uses)</b>				
Transfer to Capital Projects Fund	3,487,269	6,000,000	4,788,950	-
Loan Proceeds	3,558,438	6,000,000	4,788,950	-
Transfer from General Fund	-	-	-	80,285
<b>Total Expenditures Requiring Appropriation</b>	<b>4,484,983</b>	<b>6,753,699</b>	<b>5,726,158</b>	<b>1,115,057</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 750,479</b>	<b>\$ 1,410,713</b>	<b>\$ 1,513,711</b>	<b>\$ 2,124,529</b>

**ACC METROPOLITAN DISTRICT**

**CAPITAL PROJECTS FUND  
2025 Adopted Budget  
with 2023 Actual, 2024 Adopted Budget and 2025 Estimated**

	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Estimated</b>	<b>2025 Adopted Budget</b>
BEGINNING FUND BALANCE	\$ -	\$ 443,325	\$ -	\$ -
<b>REVENUE</b>				
Developer Advance	2,025,268	-	200,000	181,000
Interest Income	124	90	-	-
<b>Total Revenue</b>	<b>2,025,392</b>	<b>90</b>	<b>200,000</b>	<b>181,000</b>
<b>Total Funds Available</b>	<b>2,025,392</b>	<b>443,415</b>	<b>200,000</b>	<b>181,000</b>
<b>EXPENDITURES</b>				
Management / Accounting	11,900	-	11,000	11,500
District Management	6,429	-	7,000	7,500
Legal	14,950	-	10,000	12,000
Engineering	96,851	-	50,000	50,000
Capital Outlay	1,895,262	-	-	-
Contingency	-	-	122,000	100,000
<b>Total Expenditures</b>	<b>2,025,392</b>	<b>-</b>	<b>200,000</b>	<b>181,000</b>
<b>Transfers and Other Sources (Uses)</b>				
Transfer from Debt Service	3,487,269	6,000,000	4,788,950	-
Developer Advance Reimb	3,487,269	6,000,000	4,788,950	-
<b>Total Expenditures Requiring Appropriation</b>	<b>5,512,662</b>	<b>6,000,000</b>	<b>4,988,950</b>	<b>181,000</b>
ENDING FUND BALANCE	-	\$ 443,415	-	\$ -