City of Avondale

Alamar (formerly Lakin) Communities Facilities
District Board Meeting

Monday, June 1, 2020

District Board Members

Kenn Weise, Chairperson

Pat Dennis, Vice Chairperson

Robert Antoniak, Board Member | Tina Conde, Board Member

Bryan Kilgore, Board Member | Kevin Kugler, Board Member

Veronica Malone, Board Member | Curtis Nielson, Board Member

Mike Pineda, Board Member

District Administration

Charles A. Montoya, District Manager

Gina Montes, Assistant District Manager

Marcella Carrillo, District Clerk

City Council Chambers

11465 West Civic Center Drive

Avondale, AZ 85323

Aspiring Achieving Accelerating

Alamar Communities Facilities District Board Meeting Notice & Agenda
Monday, June 1, 2020

CITY COUNCIL CHAMBERS | 11465 WEST CIVIC CENTER DRIVE | AVONDALE, AZ 85323

REGULAR MEETING
5:45 PM

CALL TO ORDER BY DISTRICT CHAIR

1. **ROLL CALL BY THE DISTRICT CLERK**

2. **MINUTES**
   The District Board will consider a request to approve the June 3, 2019, July 22, 2019, and May 18, 2020 board meeting minutes. The District Board will take appropriate action.

3. **PUBLIC HEARING - PROPOSED FISCAL YEAR 2021 BUDGET AND TAX LEVY**
   The District Board will hold a public hearing to receive comment on the property tax levy and final budget for the fiscal year 2020-2021 (FY2021).

4. **ADJOURNMENT**

SPECIAL MEETING
Convene immediately following the Regular Meeting

CALL TO ORDER BY DISTRICT CHAIR

1. **ROLL CALL BY THE DISTRICT CLERK**

2. **RESOLUTION 3-2020 - SETTING FORTH THE FINAL BUDGET FOR FISCAL YEAR 2020-2021**
   The District Board will consider adopting Resolution 3-2020 approving the final budget for fiscal year 2020-2021. The District Board will take appropriate action.

3. **ADJOURNMENT**

Members will attend either in person or by telephone conference call. Los miembros participaran ya sea en persona o por medio de llamada telefonica.

Individuals with special accessibility needs, including sight or hearing impaired, large print, or interpreter, should contact the City Clerk at 623-333-1200 or TDD 623-333-0010 at least two business days prior to the Council Meeting. Personas con necesidades especiales de accesibilidad, incluyendo personas con impedimentos de vista u oido, o con necesidad de impresion grande o interprete, deben comunicarse con la Secretaria de la Ciudad at 623-333-1200 o TDD 623-333-0010 cuando menos dos dias habiles antes de la junta del Concejo.

Avondale

AGENDA ITEM REPORT

SUBJECT: Minutes

MEETING DATE: 6/1/2020

TO: Board Members

FROM: Marcella Carrillo, City Clerk, 623-333-1214

THROUGH: Charles A. Montoya, District Manager, (623) 333-1016

PURPOSE:
The District Board will consider a request to approve the June 3, 2019, July 22, 2019, and May 18, 2020 board meeting minutes. The District Board will take appropriate action.

BACKGROUND:
The approval of the June 3, 2019 and July 22, 2019 meeting minutes was presented for approval on the May 18, 2020 meeting agenda but were inadvertently not voted upon by the Board. The minutes are being brought back to the board for formal approval in addition to the May 18, 2020 meeting minutes.

DISCUSSION:
n/a

BUDGET IMPACT:
This item has no budget impact.

RECOMMENDATION:
Staff recommends approval of the June 3, 2019, July 22, 2019, and May 18, 2020 board meeting minutes.

MINUTES OF THE AVONDALE LAKIN COMMUNITIES FACILITIES DISTRICT BOARD
CITY OF AVONDALE, ARIZONA
CITY COUNCIL CHAMBER
June 3, 2019

A **Regular Meeting** of the CFD Board of the City of Avondale, Arizona was convened at 11465 Civic Center Drive in open and public session at 5:48 p.m.

Members Present: Vice Chairperson Pat Dennis and Board Members Tina Conde, Bryan Kilgore, Veronica Malone, and Mike Pineda.

Members Absent: Board Chairperson Kenn Weise and Board Members Robert Antoniak, Kevin Kugler and Curtis Nielson.

Other Municipal Officials Present: Charles Montoya, District Manager; Michael Wawro, District Attorney; Marcella Carrillo, District Clerk; Cindy Blackmore, Public Works Director; Jessica Blazina, Intergovernmental Affairs Administrator; Dan Davis, Economic Development Services Director; Lindsey Duncan, Finance and Budget Director; Kirk Haines, Parks and Recreation Director; Chris Lopez, Neighborhood and Family Services Director; Dale Nannenga, Police Chief ; Cherlene Penilla, Human Resources Director; Tracy Stevens, Development & Engineering Services Director; and Jeffrey Scheetz, Chief Information Officer.

Audience: Approximately five members of the public were present.

1. ROLL CALL BY THE DISTRICT CLERK

2. APPROVAL OF MINUTES

Board Member Pineda moved to approve the May 6, 2019 meeting minutes; seconded by Board Member Conde.

Upon roll call vote, the motion was carried unanimously 5 to 0.

Board Member Conde	Aye
Board Member Kilgore	Aye
Board Member Malone	Aye
Board Member Pineda	Aye
Vice Chairperson Dennis	Aye

3. PUBLIC HEARING - PROPOSED LAKIN COMMUNITY FACILITIES DISTRICT FISCAL YEAR 2019-2020 BUDGET AND TAX LEVY

Lindsey Duncan, Finance and Budget Director, presented the Fiscal Year 2019-2020 final budget and tax levy. Ms. Duncan explained the formal name that will appear on tax documents is the Lakin District, but the development has been renamed as Alamar which staff are currently working with the County Assessor’s Office to change the name. Staff requested the Board hold a public hearing to receive comment on the property tax levy and final budget for Fiscal Year 2019-2020 in the amount of $617. After the public hearing, the Board was asked to convene a special meeting to vote on the budget for Fiscal Year 2019-2020.

Ms. Duncan presented the following information:

- Tentative budget was approved on May 6, 2019.
- Public notice for final budget adoption was published on May 17, 2019.
- Pursuant to Arizona Revised Statutes, the final budget adoption must be approved by October 1 for the district.
- Budgeted revenues for Lakin Alamar Community Facilities District are from secondary property tax.
- Property tax for operations and maintenance of district are limited by statute to thirty cents per one hundred dollars of assessed valuation.

Vice Chairperson Dennis opened the public hearing.

Vice Chairperson Dennis closed the public hearing as there were no public speakers.

4. INSURANCE UPDATE

Lindsey Duncan, Finance and Budget Director, explained when the district was formed in May of 2018, the community facilities district development agreement was established. The agreement was later updated in October of 2018 to reflect challenges that were seen within the market on obtaining insurance on the district. One of the keys for the district is that it is a separate legal entity which serves as a special taxing district under Title 48. The district requires insurance which staff are looking at general liability and public officials' insurance but are finding challenges in obtaining that due to changes in state law that require two additional board members to sit on the board. In October, changes were implemented to make it easier to obtain insurance. Staff has continued to work with various brokers to identify insurance for the district but have been unsuccessful in that endeavor. Staff are currently working with a broker out of Denver, Colorado who understands the nature of the district and has experience with the function and form within Colorado. Without the insurance, staff are unable to proceed with the sale of bonds. For this reasoning, the budget is being approved for only $617 arising from the $0.30 operations and maintenance levy. Staff will continue to wait for the information from the broker in Colorado and will evaluate the cost relative to the financial position of the district. If it is within a good position, staff will bring that information back to the Board for approval. If it does not suit the financial position of the Board, staff will continue to work with the developers, who are in the audience tonight, to seek potential solutions. Staff are prepared to work with individuals within the region to seek legislative changes at the state level. This is something the region is waiting on Avondale to proceed with as Avondale is one of the first districts born under the new legislation.

Board Member Pineda inquired on the timeframe on acquiring the required insurance. In response, Ms. Duncan stated staff are working with the development partners on the timeline and cannot reimburse for infrastructure that is currently being developed so the timing is dependent on the development.

Vice Chairperson Dennis asked if the two citizen Board Members caused the insurance issue. Is response, Ms. Duncan stated generally yes, that is the reason for the issues and the fact that the market is not reacting favorably to the quotes that have been put out before. The quotes are coming in high which either means they do not understand the nature of the district or they are not reacting favorable to the additional Board Members.

Vice Chairperson asked if this issue has been presented to anyone at the legislature in the past year. In response, Ms. Duncan looked to Mr. Montoya for a response. Mr. Montoya explained staff worked through the financial system first and have not taken the matter to the legislature. He stated staff will work with the other CFD in Mesa who are having the same issue as well as with Intergovernmental Affairs staff to ensure the legislature is aware of the issue.

5 ADJOURNMENT

There being no further business before the Board, Board Member Kilgore moved to adjourn the meeting; seconded by Board Member Malone.

Upon roll call vote, the motion was carried unanimously 5 to 0.

Board Member Conde	Aye
Board Member Kilgore	Aye
Board Member Malone	Aye
Board Member Pineda	Aye
Vice Chairperson Dennis	Aye

Meeting adjourned at 5:55 p.m.

A **Special Meeting** of the CFD Board of the City of Avondale, Arizona was convened at 11465 Civic Center Drive in open and public session at 5:56 p.m.

Members Present: Vice Chairperson Pat Dennis and Board Members Tina Conde, Bryan Kilgore, Veronica Malone, and Mike Pineda.

Members Absent: Board Chairperson Kenn Weise and Board Members Robert Antoniak, Kevin Kugler and Curtis Nielson.

Other Municipal Officials Present: Charles Montoya, District Manager; Michael Wawro, District Attorney; Marcella Carrillo, District Clerk; Cindy Blackmore, Public Works Director; Jessica Blazina, Intergovernmental Affairs Administrator; Dan Davis, Economic Development Services Director; Lindsey Duncan, Finance and Budget Director; Kirk Haines, Parks, Recreation and Libraries Director; Chris Lopez, Neighborhood and Family Services Director; Dale Nannenga, Police Chief ; Cherlene Penilla, Human Resources Director; Tracy Stevens, Development & Engineering Services Director; and Jeffrey Scheetz, Chief Information Officer.

Audience: Approximately five members of the public were present.

1. ROLL CALL NOTED BY THE DISTRICT CLERK

2. RESOLUTION 2-2019 - SETTING FORTH THE FINAL BUDGET FOR FISCAL YEAR 2019-2020

Lindsey Duncan, Finance and Budget Director, requested board action of the Lakin Community Facilities District (CFD) fiscal year 2020 final budget.

Board Member Pineda moved to adopted Resolution 2-2019 approving the final budget for fiscal year 2019-2020; seconded by Board Member Kilgore.

Upon roll call vote, the motion was carried unanimously 5 to 0.

Board Member Conde	Aye
Board Member Kilgore	Aye
Board Member Malone	Aye
Board Member Pineda	Aye
Vice Chairperson Dennis	Aye

3 ADJOURNMENT

There being no further business before the Board, Board Member Kilgore moved to adjourn the meeting; seconded by Board Member Pineda.

Upon roll call vote, the motion was carried unanimously 5 to 0.

Board Member Conde	Aye
Board Member Kilgore	Aye
Board Member Malone	Aye
Board Member Pineda	Aye
Vice Chairperson Dennis	Aye

Meeting adjourned at 5:56 p.m.

____
Kenn Weise, Board Chairperson

CERTIFICATION AND ATTESTATION

I hereby certify that the foregoing minutes are a true and correct copy of the minutes of the Regular Meeting and Special Meeting of the CFD Board of the City of Avondale held on the 3rd day of June 2019. I further certify that the meeting was duly called and held and that the quorum was present.

____
Marcella Carrillo, District Clerk

MINUTES OF THE AVONDALE LAKIN COMMUNITIES FACILITIES DISTRICT BOARD
CITY OF AVONDALE, ARIZONA
CITY COUNCIL CHAMBER
July 22, 2019

A **Regular Meeting** of the CFD Board of the City of Avondale, Arizona was convened at 11465 Civic Center Drive in open and public session at 5:45 p.m.

Members Present: Chairperson Kenn Weise; Vice Chairperson Pat Dennis; and Board Members Tina Conde, Bryan Kilgore, Kevin Kugler, Curtis Nielson, Veronica Malone, and Mike Pineda.

Note: Vice Chairperson Dennis participated by telephone.

Members Absent: Board Member Robert Antoniak.

Other Municipal Officials Present: Charles Montoya, District Manager; Gina Montes, Assistant District Manager; Michael Wawro, District Attorney; Marcella Carrillo, District Clerk; Jessica Blazina, Intergovernmental Affairs Administrator; Dan Davis, Economic Development Services Director; Lindsey Duncan, Finance and Budget Director; Kirk Haines, Parks and Recreation Director; Chris Lopez, Neighborhood and Family Services Director; Dale Nannenga, Police Chief; Cherlene Penilla, Human Resources Director; Larry Rooney, Acting Fire Chief; Jeffrey Scheetz, Chief Information Officer; and Pier Simeri, Community Relations and Public Affairs Director.

Audience: No members of the public were present.

1. ROLL CALL BY THE DISTRICT CLERK

2. Resolution 3-2019 - Setting the Property Tax Levy for Fiscal Year Ending June 30, 2020

Lindsey Duncan, Finance and Budget Director, requested board action of the Lakin Community Facilities District (CFD) to adopt Resolution 3-2019 levying upon the assessed valuation of the property within Lakin Community Facilities District subject to ad valorem taxation a certain sum upon each one hundred dollars ($100.00) of valuation for the fiscal year ending June 30, 2020.

Board Member Pineda moved to adopt Resolution 3-2019 levying upon the assessed valuation of the property within Lakin Community Facilities District subject to ad valorem taxation a certain sum upon each one hundred dollars ($100.00) of valuation for the fiscal year ending June 30, 2020; seconded by Board Member Conde.

Upon vote, the motion was carried unanimously 8 to 0.

Board Member Conde Aye

Board Member Kilgore	Aye
Board Member Kugler	Aye
Board Member Malone	Aye
Board Member Nielson	Aye
Board Member Pineda	Aye
Vice Chairperson Dennis	Aye
Chairperson Weise	Aye

3. ADJOURNMENT

There being no further business before the Board, Board Member Kilgore moved to adjourn the meeting; seconded by Board Member Nielson.

Upon vote, the motion was carried unanimously 8 to 0.

Board Member Conde	Aye
Board Member Kilgore	Aye
Board Member Kugler	Aye
Board Member Malone	Aye
Board Member Nielson	Aye
Board Member Pineda	Aye
Vice Chairperson Dennis	Aye
Chairperson Weise	Aye

Meeting adjourned at 5:48 p.m.

____
Kenn Weise, Board Chairperson

CERTIFICATION AND ATTESTATION

I hereby certify that the foregoing minutes are a true and correct copy of the minutes of the CFD Board Meeting of the City of Avondale held on the 22nd day of July 2019. I further certify that the meeting was duly called and held and that the quorum was present.

____
Marcella Carrillo, District Clerk

MINUTES OF THE LAKIN (ALAMAR) COMMUNITY FACILITIES DISTRICT BOARD MEETING
CITY OF AVONDALE, ARIZONA
ONLINE MEETING
May 18, 2020

The May 18, 2020 Lakin Communities Facilities District Board meeting was hosted online using the Zoom Cloud Meeting platform. All participants attended by phone or video.

A **Regular Meeting** of the Lakin Communities Facilities District Board of the City of Avondale, Arizona was convened in open and public session at 5:47 p.m.

Members Present: Chairperson Kenn Weise; Vice Chairperson Pat Dennis; Board Members Robert Antoniak, Tina Conde, Bryan Kilgore, Veronica Malone, Curtis Nielson, and Mike Pineda.

Note: All Board Members attended the meeting through phone or video conference.

Members Absent: Board Member Kevin Kugler.

Other Municipal Officials Present: Charles Montoya, District Manager; Gina Montes, Assistant District Manager; Tracy Stevens, Deputy District Manager; Michael Wawro, District Attorney; Marcella Carrillo, District Clerk; Cindy Blackmore, Public Works Director; Jeff Case, Fire Chief; Ken Chapa, Economic Development Services Director; Lindsey Duncan, Finance and Budget Director; Bryan Hughes, Parks and Recreation Director; Dale Nannenga, Police Chief; Cherlene Penilla, Human Resources Director; Jeffrey Scheetz, Chief Information Officer; and Pier Simeri, Marketing and Public Relations Director.

Audience: Approximately 9 members of the public were present.

1. ROLL CALL BY THE DISTRICT CLERK

2. APPROVAL OF MINUTES

The District Board to consider a request to approve the June 3, 2019 and the July 22, 2019 board meeting minutes.

Note from the City Clerk: The approval of the minutes was not voted upon and was inadvertently skipped by the Board. This item will be brought back for a vote at the next meeting.

3. RESOLUTION 1-2020 - RE-NAMING OF COMMUNITY FACILITIES DISTRICT FROM LAKIN TO ALAMAR

The District Board will consider the adoption of Resolution 1-2020, changing the name of the Lakin Community Facilities District (CFD) to Alamar Community Facilities District and making the change retroactive to the date of formation of the Community Facilities District.

Lindsey Duncan, Finance and Budget Director, explained when the district was created in 2018, the district was named under the title of the former landowner as the Lakin Community Facilities District. Since that time, the developer has identified a new name for the community. To prevent future confusion when residents receive their property tax bills and to be consistent

with the name of the community, staff recommends renaming the district to Alamar Community Facilities District.
Chairperson Weise moved to adopt Resolution 1-2020, changing the name of the Lakin Community Facilities District (CFD) to Alamar Community Facilities District and making the change retroactive to the date of formation of the Community Facilities District; Board Member Pineda seconded the motion.

Upon vote, the motion was carried unanimously 8 to 0.

Board Member Kilgore	Aye
Board Member Conde	Aye
Board Member Nielson	Aye
Board Member Malone	Aye
Board Member Pineda	Aye
Board Member Antoniak	Aye
Vice Chairperson Dennis	Aye
Chairperson Weise	Aye

4. RESOLUTION 2-2020 - ADOPTION OF THE ALAMAR (FORMERLY LAKIN) COMMUNITY FACILITIES DISTRICT FISCAL YEAR 2021 TENTATIVE BUDGET

The District Board will consider a request to adopt Resolution 2-2020 setting forth the fiscal year 2020-2021 tentative budget.

Lindsey Duncan, Finance and Budget Director, provided an overview of the fiscal year 2021 tentative budget which mirrors the City's budget process. The tentative budget established the maximum expenditure limitation and may be reduced or realigned but it cannot be increased. The tentative budget may be amended throughout the fiscal year, but it does require board adoption for any major amendments but those are not anticipated.

Since the formation in 2018, the board had not issued any bonds; therefore, a secondary property tax is not required as there are no principle or interest to be paid on the bonds. Staff are waiting for development to continue to occur to raise the valuation of the properties before debt is issued to reimburse the developer for the infrastructure. On the operating side, state statute, as well as the election establishing the district, established a maximum primary rate of $0.30 for every $100 of net accessed value. This raises approximately $5,436 when applying the mentioned rate to the current value. Also included in the tentative budget is an estimate of approximately $24,800 to be collected from the developer for insurance payments. The way the agreement was established, the developer is responsible for the insurance in the event that the primary rate does not raise sufficient funds to cover the cost of the insurance. That estimate is included but will not be charged the full amount if the insurance comes at a lower amount.

The total expenditures and revenues are established at $30,280, being a balanced budget. The major budget needs for fiscal year 2021 include an anticipated district insurance policy premium and miscellaneous district expenses should they be incurred. A public notice was issued on May 15th and will be issued again on May 22nd. The Board will hold a public hearing to adopt the final budget on June 1st and adopt the property tax levy on June 15th.

Chairperson Weise moved to adopt Resolution 2-2020 setting forth the fiscal year 2020-2021 tentative budget; Board Member Malone seconded the motion.
Upon vote, the motion was carried unanimously 8 to 0.

Board Member Kilgore	Aye
Board Member Conde	Aye
Board Member Nielson	Aye
Board Member Malone	Aye
Board Member Pineda	Aye
Board Member Antoniak	Aye
Vice Chairperson Dennis	Aye
Chairperson Weise	Aye

5. ADJOURNMENT

There being no further business before the Board, Board Member Malone moved to adjourn the Regular Meeting; Board Member Nielson seconded the motion.

Upon vote, the motion was carried unanimously 8 to 0.

Board Member Kilgore	Aye
Board Member Conde	Aye
Board Member Nielson	Aye
Board Member Malone	Aye
Board Member Pineda	Aye
Board Member Antoniak	Aye
Vice Chairperson Dennis	Aye
Chairperson Weise	Aye

Meeting adjourned at 5:58 p.m.

____
Kenn Weise, Chairperson

CERTIFICATION AND ATTESTATION

I hereby certify that the foregoing minutes are a true and correct copy of the minutes of the Regular Meeting of the Lakin Communities Facilities District Board of the City of Avondale held on the 18th day of May 2020. I further certify that the meeting was duly called and held and that the quorum was present.

____
Marcella Carrillo, District Clerk

AGENDA ITEM REPORT

SUBJECT: Public Hearing - Proposed Fiscal Year 2021 Budget and Tax Levy

MEETING DATE: 6/1/2020

TO: Board Members

FROM: Lindsey Duncan, Finance & Budget Director, (623) 333-2011

THROUGH: Charles A. Montoya, District Manager, (623) 333-1016

PURPOSE:
The District Board will hold a public hearing to receive comment on the property tax levy and final budget for the fiscal year 2020-2021 (FY2021).

BACKGROUND:
The tentative budget for FY2021 was adopted on May 18, 2020. A public hearing must be held before final adoption of the budget and notice of public hearing must be published at least 10 days in advance of the public hearing. The public notice was published on May 15, 2020 and again on May 22, 2020 in the Southwest Valley Republic, as required by A.R.S. 48-716. The final budget must be approved before October 1st, per A.R.S. 48-716.

DISCUSSION:
The FY2021 budget will set the expenditure limit and the secondary property tax levy for the district. Community facility districts may levy secondary property taxes to pay general obligation debt incurred by the district and to pay for the operation and maintenance expenses of the district. Per A.R.S. 48-723, the secondary property tax attributable to the operation and maintenance expense of the district is limited to thirty cents ($0.30) per one-hundred dollars of assessed valuation. Based on the current assessed valuation of property within the district boundaries, the property tax for operations and maintenance will raise $5,436 in revenue. Based on the current assessed valuation of property within the district boundaries, the property tax for operations and maintenance will raise $5,436 in revenue. Non property tax revenues are estimated at $24,844, totaling $30,280 in revenues. To balance the budget, the expenditure limit adopted in the tentative budget is $30,280. Neither the property tax levy or the expenditure limit has changed between the approved tentative budget and the final budget.

The district will not issue bonds to reimburse the costs of infrastructure improvements constructed or acquired by the developer in FY2021.

BUDGET IMPACT:
There is no budget impact resulting from the public hearing. Per statute, the public hearing is a necessary

step in the budget adoption process.

RECOMMENDATION:

Staff recommends the District Board hold a public hearing to receive public comment on the final budget and tax levy for FY2021.

BEFORE USING THE ENCLOSED SCHEDULES, PLEASE COMPLETE THE FOLLOWING:

Completing the steps below will populate the heading for each of the attached schedules.

1. Enter the City/Town Name:	**Alamar (formerly Lakin) Community Facilities District #38191**	**General Instructions**
2. Select the Budget Year:	**2021**	

Arizona Revised Statutes (A.R.S.) §§42-17101 and 42-17102 require cities and towns to prepare annual budgets on forms the Auditor General's Office developed. The official forms on Schedules A through G include all elements statute requires that the cities and towns **must** include in their budget. **Please note, a city or town may choose to add more information or detail than statute requires within the official budget forms.**

The budget form has a drop-down field to select the budget year and the instructions do not include specific dates as they are not issued annually. As used in these instructions, the term **"current year"** is the fiscal year in which the city or town is operating, and **"budget year"** is the fiscal year for which the city or town is budgeting. Cities and towns should use the budget schedules dated 4/19 for fiscal year 2020 and thereafter. As changes become necessary, we will post new forms on our website and notify cities and towns of the changes by email.

Linked instructions for completing the schedules are included on the Instructions tab. Links to the related instructions and specific line numbers or section titles have been included throughout the schedules (highlighted in light blue) to allow users to access the specific line instructions directly without the need to scroll through other instructions. An Instructions button is provided at the top of each schedule, unless no additional instructions are needed to complete that sheet. This button links to the first instruction for that schedule and users may scroll down to view all instructions for the schedule. T**o return to the related schedule after reviewing the instructions, simply click on the schedule's tab at the bottom of the Excel screen or press the Alt and back arrow keys.** The schedules have been set to print without "objects" so that the instructions buttons do not print. The light blue highlighting will print and users may remove the highlights before printing if needed.

Protection/Unprotection of File:

Each spreadsheet within the file has been protected to prevent accidental deletion of formulas. When the sheet is protected, you can move from one cell to the next using the Tab key. A password was not assigned so the sheets may be unprotected to make minor formatting changes such as row height, column width, and font size. To unprotect an individual spreadsheet, select Protect/ Unprotect Sheet from the menu.

You may need to add lines to Schedules C through G to accommodate all funds or departments involved. Remember to check all formulas in the subtotals and totals to ensure that any additional lines added are included, and make changes accordingly. Once changes have been made, the sheet should be re-protected by reversing the above process. Re-protecting the sheets will help ensure that formulas are not accidentally altered or deleted.

Printing Tips:

Schedule A can be printed on 1 page in landscape format with the "fit to 1 page wide by 1 page tall" option (Page Setup) selected. Schedules B through F can be printed in portrait format. Schedule G can be printed in landscape format. Schedules with multiple pages are formatted to print with the column headings on each page.

If you have any questions, please contact the Accounting Services Division at asd@azauditor.gov or (602) 553-0333.

OFFICIAL BUDGET FORMS

Alamar (formerly Lakin) Community Facilities District #38191

Fiscal Year 2021

Alamar (formerly Lakin) Community Facilities District #38191

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Fiscal Year 2021

Alamar (formerly Lakin) Community Facilities District #38191

Resolution for the Adoption of the Budget

Instructions

Fiscal Year 2021

WHEREAS, in accordance with the provisions of Title 42, Ch. 17, Art. 1-5, Arizona Revised Statutes (A.R.S.), the City Council did, on _______, _____, make an estimate of the different amounts required to meet the public expenditures for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the Alamar (formerly Lakin) Community Facilities District, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on _______, _____, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the City Council would meet on _______, _____, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. §42-17051(A), therefore be it

RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the Alamar Community Facilities District for the fiscal year 2021.

Passed by the Avondale City Council, this _____ day of __________.

APPROVED:

____
Kenneth N. Weise, Mayor

ATTEST:

____
Marcella Carrillo, City Clerk

Instructions

Alamar (formerly Lakin) Community Facilities District #38191
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2021

Fiscal Year		Sch		FUNDS: General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1		617						617
2020	Actual Expenditures/Expenses**	E	2		0						0
2021	Fund Balance/Net Position at July 1***		3								0
2021	Primary Property Tax Levy	B	4		5,436						5,436
2021	Secondary Property Tax Levy	B	5								0
2021	Estimated Revenues Other than Property Taxes	C	6		24,844						24,844
2021	Other Financing Sources	D	7								0
2021	Other Financing (Uses)	D	8								0
2021	Interfund Transfers In	D	9								0
2021	Interfund Transfers (Out)	D	10								0
2021	Reduction for Amounts Not Available:		11								
LESS:	Amounts for Future Debt Retirement:										0
	Future Capital Projects										0
	Maintained Fund Balance for Financial Stability										0
											0
											0
2021	Total Financial Resources Available		12	0	30,280	0	0	0	0	0	30,280
2021	Budgeted Expenditures/Expenses	E	13		30,280						30,280

	EXPENDITURE LIMITATION COMPARISON	2020	2021
1	Budgeted expenditures/expenses	$ 617	$ 30,280
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	617	30,280
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	$ 617	$ 30,280
6	EEC expenditure limitation	$	$

☐ 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).

Alamar (formerly Lakin) Community Facilities District #38191
Tax Levy and Tax Rate Information
Fiscal Year 2021

Instructions

	2020	2021
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	$ 617	$ 5,436
B. Secondary property taxes		
C. Total property tax levy amounts	$ 617	$ 5,436
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	$	
(2) Prior years' levies		
(3) Total secondary property taxes	$	
C. Total property taxes collected	$	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.3000	0.3000
(2) Secondary property tax rate		
(3) Total city/town tax rate	0.3000	0.3000

B. Special assessment district tax rates

Secondary property tax rates - As of the date the proposed budget was prepared, the City was operating one (1) special assessment district for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city.

* 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.

Instructions

Alamar (formerly Lakin) Community Facilities District #38191
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021

Alamar (formerly Lakin) Community Facilities District #38191
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
SPECIAL REVENUE FUNDS			
Developer Contributions	$	$	$ 24,844
	$	$	$ 24,844
Total Special Revenue Funds	$	$	$ 24,844
TOTAL ALL FUNDS	$	$	$ 24,844

* 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.

Alamar (formerly Lakin) Community Facilities District #38191
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2021

Instructions

FUND	OTHER FINANCING 2021 SOURCES	OTHER FINANCING 2021 (USES)	INTERFUND TRANSFERS 2021 IN	INTERFUND TRANSFERS 2021 (OUT)

Alamar (formerly Lakin) Community Facilities District #38191
Expenditures/Expenses by Fund
Fiscal Year 2021

Instructions

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
SPECIAL REVENUE FUNDS				
General Operations	$ 617	$	$	$ 30,280
Total Special Revenue Funds	$ 617	$	$	$ 30,280
TOTAL ALL FUNDS	$ 617	$	$	$ 30,280

* 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.

Alamar (formerly Lakin) Community Facilities District #38191
Expenditures/Expenses by Department
Fiscal Year 2021

Instructions

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
General Operations:				
Alamar CFD Operating	$ 617	$	$	$ 30,280
Department Total	$ 617	$	$	$ 30,280

* 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.

Schedule	Reference	Instructions
Instructions	General Requirements	Arizona Revised Statutes (A.R.S.) §§42-17101 and 42-17102 require cities and towns to prepare annual budgets on forms the Auditor General's Office developed. Cities and towns must prepare an annual budget for each department, public office, or official indicating the amount proposed to be spent from each fund. Budgets include estimated revenues and expenditures/expenses for the fiscal year and other information statute requires. For consistency, the budget should be prepared on the same basis used to prepare the fund financial statements. Fund financial statements are prepared on the modified accrual basis of accounting for the General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds. Fund financial statements are prepared on the accrual basis of accounting for Enterprise and Internal Service Funds. Cities and towns are not required to prepare budgets for the Fiduciary Funds (Agency, Investment Trust, and Private-Purpose Trust Funds) because these funds represent assets the city or town holds for others. Annual budgets for Fiduciary Funds, while not required, may be prepared for internal management purposes. Some cities and towns under a voter-approved alternative expenditure limitation (home rule) should budget for Internal Service and Fiduciary Funds to include these expenditures in the expenditure limitation. *The Uniform Expenditure Reporting System* (UERS) allows cities and towns to exclude expenses paid from Internal Service Fund charges for services to other funds of the government as quasi-external interfund transactions on Part II of the Annual Expenditure Limitation Report (AELR). Likewise, expenses reported in Fiduciary Funds are excludable as trustee or custodian on Part II of the AELR. However, cities and towns operating under a home rule may not take exclusions unless specifically included in the voter-approved resolution adopting the home rule. Therefore, such expenses would be subject to the city's or town's expenditure limitation. For most cities and towns operating under home rule, the expenditure limitation equals the total budgeted expenditures/expenses for all funds as reported in the last column on Schedule A of the budget forms. Flexible budgets are frequently used for Enterprise and Internal Service Funds to provide dollar estimates that vary according to demand for the goods or services provided. Cities and towns that employ flexible budgeting for Enterprise and Internal Service Funds should include on Schedule A estimated financial resources and expenses at maximum expected activity levels to provide a "worst-case" expenditure limitation comparison in order to help ensure that the city's or town's total actual expenditures/expenses do not exceed its expenditure limitation. Likewise, Schedules C, D, E, F, and G should include amounts at maximum expected activity levels; and, budgets for reduced, present, or expanded levels of activity may also be incorporated in these schedules for use in internal financial planning and budgetary control.
Cover	Heading	Enter the city/town name and fiscal year data on the cover sheet. This information will be automatically transferred to the resolution and subsequent schedules.
Resolution	General	The resolution is recommended to support the final adopted budget. It is not required by statute and does not have to be published. Cities and towns not imposing property taxes should revise the resolution to omit references to property tax levies.
Resolution	First paragraph	Enter the date the Council proposed the budget estimate and the city/town name.
Resolution	Second Paragraph	Enter the date the budget was adopted.

Schedule	Reference	Instructions
Resolution	Third Paragraph	Enter the date the Council set the primary and secondary tax levies.
Resolution	Fifth Paragraph	Enter the city/town name and the fiscal year.
Resolution	Sixth Paragraph	Enter the city/town name and the date the budget was adopted.
Resolution	Closing	Obtain the signatures of the Mayor and Clerk on the resolution.
A	Summary Schedule of Estimated Revenues and Expenditures/Expenses	This schedule should be completed after Schedules B through E are completed. The appropriate information from Schedules B through E will automatically populate Schedule A. After entering all amounts on Schedules B through E, use the Tab key to enter amounts in the remaining cells on Schedule A (Fund Balance/Net Position at July 1 of the budget year, secondary property taxes, and any other reductions such as any amounts for future debt retirement). Cities/towns should verify the final amounts for accuracy. The amounts from Schedules F and G are not carried forward to Schedule A because that information is already included in amounts on Schedule E by fund.
A	Line: Adopted/Adjusted Budgeted Expenditures/ Expenses Current Year	Equals the total amounts for each fund type in the Adopted Budgeted Expenditures/Expenses Current Year column and the Expenditure/Expense Adjustments Approved Current Year columns on Schedule E.
A	Line: Actual Expenditures/ Expenses Current Year	Equals the total amounts for each fund type in the Actual Expenditures/Expenses Current Year column on Schedule E.
A	Line: Fund Balance/Net Position at July 1 of the Budget Year	Enter the fund balance/net position for each fund type at July 1. Obtain fund balance/net position at July 1 from the accounting records to include all resources the city/town estimates it will have available at the beginning of the year such as cash, and receivables it expects to collect in the budget year. Fund balance should not include amounts that are not in spendable form (e.g., prepaids, inventories, and capital assets, net of related debt), or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).
A	Line: Primary Property Tax Levy Budget Year	The entire estimated revenue from the primary property tax levy in the General Fund is pulled from Schedule B.
A	Line: Secondary Property Tax Levy Budget Year	Enter the estimated secondary property tax revenues in the appropriate fund types. Record secondary property taxes for payment of principal and interest on general obligation bonds in the Debt Service Funds. Total property taxes to be levied in the budget year must agree with the corresponding amount on line 3.C on Schedule B. If the city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied, check the box provided at the bottom of Schedule A and omit Schedule B.
A	Line: Estimated Revenues Other Than Property Taxes Budget Year	Equals the total amounts for each fund type in the Estimated Revenues Budget Year column on Schedule C.

Schedule	Reference	Instructions
A	Line: Other Financing Sources and (Uses) Budget Year	Equals the estimated amounts of other financing sources and other financing uses for the budget year for each fund type on Schedule D.
A	Line: Interfund Transfers In and (Out) Budget Year	Fund transfers in and out are the estimated amounts that will be transferred in or out of the fund type during the budget year. Interfund transfers are not expenditures, and the totals of transfers in and out for all funds must agree with the corresponding totals on Schedule D.
A	Line: Reduction for Amounts Not Available in the Budget Year	Resources may be reduced by certain amounts that will not be available to finance expenditures of the budget year. For illustrative purposes, Amounts for Future Debt Retirement, Future Capital Projects, and Maintained Fund Balance for Financial Stability have been included. Include a description on the blank lines provided to explain any additional reduction amount(s). Reductions must be entered as **POSITIVE** numbers for the formulas to calculate correctly.
A	Line: Total Financial Resources Available Budget Year	Equals the total of amounts available to be spent in the budget for the current fiscal year, in accordance with A.R.S. §42-17151(A)(1).
A	Line: Budgeted Expenditures/ Expenses Budget Year	Equals the amount of money required for each item of expenditure necessary for city/town purposes, in accordance with A.R.S. §42-17102.
A	Line 1: Expenditure Limitation Comparison	Equals the total budgeted expenditures/expenses for the current year and budget year from the summary schedule above. The budget year also includes total other financing uses in the calculation.
A	Line 2: Expenditure Limitation Comparison	Enter the estimated net reconciling items for the current year and the budget year. Estimated net reconciling items for the current year may be obtained from that year's adopted budget. Estimated net reconciling items for the budget year may be determined by preparing an estimated AELR as part of the budgeting process. Enter estimated net reconciling items and estimated exclusions as positive or negative numbers, as appropriate. The *Uniform Expenditure Reporting System* Forms and FAQs on our Office's website includes examples of reconciling items and forms for preparing an AELR.
A	Line 3: Expenditure Limitation Comparison	Calculates budgeted expenditures/expenses adjusted for reconciling items.
A	Line 4: Expenditure Limitation Comparison	Enter the estimated exclusions from budgeted expenditures/expenses for the current year and budget year. If the city/town is operating under a voter-approved alternative expenditure limitation, only voter-approved exclusions may be used. Estimated exclusions may be obtained in the same manner as reconciling items described in line 2.
A	Line 5: Expenditure Limitation Comparison	Calculates the amount subject to the expenditure limitation adjusted for estimated exclusions.
A	Line 6: Expenditure Limitation Comparison	Enter the expenditure limitation provided by the Economic Estimates Commission (EEC) or the voter-approved alternative expenditure limitation, if applicable. The total amount subject to the expenditure limitation on line 5 must not exceed this amount.

Schedule	Reference	Instructions
B	Tax Levy and Tax Rate Information	**NOTE:** If the city/town has checked the box on Schedule A, it may omit Schedule B.
B	Line 1	Enter the maximum allowable primary property tax levies for the current year and budget year. The amount for the current year may be obtained from that year's adopted budget. Calculate the amount for the budget year in accordance with A.R.S. §42-17051(A).
B	Line 2	Enter the 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 in accordance with A.R.S. §42-17102(A)(18). Such excess taxes collected must be used to reduce the primary property tax levy in the following fiscal year. Do not include amounts received in the current year from the payment of delinquent taxes assessed in prior years, in accordance with A.R.S. §42-17051(B).
B	Line 3.A	Enter the amount of primary property taxes levied in the current year and the estimated amount of primary property taxes to be levied for the budget year. The estimated amount of primary property taxes to be levied for the budget year must not exceed the maximum allowable primary property tax levy for the budget year recorded on line 1.
B	Line 3.B	Enter the amount of secondary property taxes levied in the current year and the estimated amount of secondary property taxes to be levied for the budget year. Also, A.R.S. §35-458 requires that the levy for bond principal and interest payments must be net of all cash remaining in the bond interest and redemption fund(s) in excess of 10% of the annual principal and interest payments.
B	Line 3.C	Calculates the total amount of property taxes levied for the current year and estimated total property tax levy amount for the budget year.
B	Line 4.A	1) Enter the amount of primary property taxes actually collected from the tax roll of the current year. If the actual amount of primary property taxes collected is not available, enter the actual amount collected as of the date the proposed budget was prepared, plus an estimate of primary property tax collections for the remainder of the fiscal year. 2) Enter the amount of delinquent taxes collected from the tax rolls of fiscal years prior to the current year. 3) Calculates the total primary property taxes collected.
B	Line 4.B	1) Enter the amount of secondary property taxes actually collected from the tax roll of the current year. If the actual amount of secondary property taxes collected is not available, enter the actual amount collected as of the date the proposed budget was prepared plus an estimate of secondary property tax collections for the remainder of the fiscal year. 2) Enter the amount of delinquent taxes collected from the tax rolls of fiscal years prior to the current year. 3) Calculates the total secondary property taxes collected.
B	Line 4.C	Calculates the total property taxes collected.

Schedule	Reference	Instructions
B	Line 5.A	1) Enter the primary property tax rate for the current year and the estimated primary property tax rate for the budget year. Calculate the estimated budget year tax rate by dividing the proposed tax levy for the budget year on line 3.A. by the assessed valuation, then multiplying by 100. 2) Enter the secondary property tax rate for the current year and the estimated secondary property tax rate for the budget year applicable to city/town taxpayers for payment of principal and interest on general obligation bonds. Calculate the estimated budget year tax by dividing the proposed tax levy for the budget year on line 3.B. by the assessed valuation, then multiplying by 100. 3) Calculates the total city/town tax rate for the current year and the estimated total city/town tax rate for the budget year.
B	Line 5.B	On the line provided, enter the number of special assessment districts within the city/town for which secondary property taxes are levied.
C	Revenues Other Than Property Taxes	All estimated revenues other than property taxes must be identified on this schedule by source of revenue within each fund type.
C	Column: Source of Revenues	Enter the title of each fund and its revenue sources other than property taxes. All funds must be included within the appropriate fund type. Disclose assessments received from special assessment districts that are treated as revenues of the city/town as a revenue source in the applicable fund. Categorize intergovernmental revenues by source as well as by fund. List federal, state, and county sources separately. Categorize motor vehicle license taxes as county revenue under intergovernmental revenues. In-lieu property taxes should include amounts paid by governments exempt from paying property taxes, such as the federal government, and those governments A.R.S. §48-242 does not cover, which provides for voluntary contributions. Voluntary contributions received under A.R.S. §48-242 must be recorded on the applicable line in the General Fund. Voluntary contributions consist of contributions from any irrigation, power, electrical, or agricultural improvement district engaged in the sale of electric power, which is located within the city/town and elects to make a voluntary contribution to the city/town. Contributions from the Salt River Project fall into this category. Base the amount of the contributions on information prepared by the Arizona Department of Revenue and transmitted to the city/town by the County Assessor.

Schedule	Reference	Instructions
		Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes. Use Permanent Funds to account for monies that are legally restricted to the extent that only earnings, and not principal, may be used to support city/town government or citizens programs; for example, the Fire Fighters' Relief and Pension Fund.
C	Column: Estimated Revenues Current Year	Enter the amounts from the Estimated Revenues column on Schedule C from the prior year's adopted budget.
C	Column: Actual Revenues Current Year	Enter the amounts of revenues other than property taxes for the current year. These amounts include 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.
C	Column: Estimated Revenues Budget Year	Enter the estimated revenues other than property taxes for the budget year. Do **not** include proceeds from other financing sources such as the sale or refunding of bonds and interfund transfers on this schedule; include them on Schedule D.
D	Other Financing Sources/ (Uses) and Interfund Transfers	Include receipt of monies, such as those from the sale or refunding of bonds, loans, or installment sales of city/town property; payments to a refunded bond escrow agent; and interfund transfers on this schedule, **not** on Schedule C. Also include proceeds from sources such as bonds expected to be received in the Enterprise Funds on this schedule.
D	Column: Fund	Enter all funds within the appropriate fund type.
D	Column: Other Financing Sources Budget year	Enter the amounts expected to be received in the budget year from other financing sources by fund and in total for each fund type. Disclose bond proceeds of special assessment districts, which are considered to be other financing sources of the city/town, in the applicable fund.
D	Column: Other Financing (Uses) Budget Year	Enter the amounts expected to be paid in the budget year as other financing uses by fund and in total for each fund type. Other financing uses must be entered as **POSITIVE** numbers in order for the formulas in the spreadsheet to calculate correctly.
D	Column: Interfund Transfers Budget Year	Enter estimated transfers in and out for the budget year for each fund and the totals for each fund type. Transfers out must be entered as **POSITIVE** numbers in order for the formulas in the spreadsheet to calculate correctly. Transfers in must equal transfers out on the **TOTAL ALL FUNDS** line. **NOTE**: Interfund transfers are not expenditures and should not be entered on any other schedules.
E	Column: Fund/Department	Enter titles of funds and departments within each fund. All funds must be included within the appropriate fund type. Several departments of the General Fund have been listed for illustrative purposes. An amount must be budgeted for unanticipated contingencies or emergencies in accordance with A.R.S. §42-17102(A)(4). An example line item is provided in each fund type.

Schedule	Reference	Instructions
E	Column: Adopted Budgeted Expenditures/Expenses Current Year	Enter the amounts from the Budgeted Expenditures/Expenses column on Schedule E from the prior year's adopted budget.
E	Column: Expenditure/ Expense Adjustments Approved Current Year	Enter the amounts of each departmental transfer the Council approved during the current year, in accordance with A.R.S. §42-17106(B).
E	Column: Actual Expenditures/ Expenses Current Year	Enter the amounts of the current year actual expenditures/expenses, if available. If the actual expenditures/expenses are not available, enter the actual amounts as of the date the proposed budget was prepared, plus the estimated expenditures/ expenses for the remainder of the fiscal year.
E	Column: Budgeted Expenditures/Expenses Budget Year	Enter the amounts of estimated expenditures/expenses for the budget year by department, fund, and total. Although budgets for Enterprise Funds should be prepared on the accrual basis, to comply with A.R.S. §42-17102(A) include estimated payments for capital acquisitions, and principal and interest payments on long-term debt in the Enterprise Funds.
F	Expenditures/Expenses by Department	Schedule F helps facilitate budgetary comparison reporting at the department level (the statutorily required legal level of budgetary control) when a single department is budgeted in more than 1 fund. Total expenditures on Schedule F should agree to total expenditures on Schedule E. Please note, if a city/town budgets each department in only 1 fund, Schedule F may be omitted.
F	Column: Department/Fund	Enter the titles of each department and each fund in which the department is budgeted.
F	Column: Adopted Budgeted Expenditures/Expenses Current Year	Enter the amounts from the Budgeted Expenditures/Expenses column on Schedule F from the prior year's adopted budget. If Schedule F was not used in the prior year, these amounts may be determined from the prior year's Schedule E for the departments that are budgeted in more than 1 fund.
F	Column: Expenditure/ Expense Adjustments Approved Current Year	Enter the amounts of each departmental transfer the Council approved during the current year, in accordance with A.R.S. §42-17106(B).
F	Column: Actual Expenditures/ Expenses Current Year	Enter the amounts of the current year actual expenditures/expenses, if available. If the actual expenditures/expenses are not available, enter the actual amounts as of the date the proposed budget was prepared, plus the estimated expenditures/ expenses for the remainder of the fiscal year.
F	Column: Budgeted Expenditures/Expenses Budget Year	Enter the amounts of estimated expenditures/expenses for the budget year for each department by fund. Although budgets for Enterprise Funds should be prepared on the accrual basis, to comply with A.R.S. §42-17102(A) include estimated payments for capital acquisitions, and principal and interest payments on long-term debt in the Enterprise Funds.
G	Full-Time Employees and Personnel Compensation	Schedule G helps facilitate reporting the estimated number of full-time equivalent employees and the total estimated personnel compensation at the fund level as required by A.R.S. §42-17102(A)(1).
G	Column: Fund	Enter the title of each fund. All funds must be included within the appropriate fund type.

Schedule	Reference	Instructions
G	Column: Full-Time Equivalent (FTE)	Enter the estimated number of full-time equivalent employees for the budget year by fund.
G	Column: Employee Salaries and Hourly Costs	Enter the amounts of estimated expenditures/expenses for the budget year for all employee salaries and hourly costs by fund, including amounts budgeted for employee salary increases in the budget year.
G	Column: Retirement Costs	Enter the amounts of estimated expenditures/expenses for the budget year for employee retirement costs by fund.
G	Column: Healthcare Costs	Enter the amounts of estimated expenditures/expenses for the budget year for employee healthcare costs by fund.
G	Column: Other Benefit Costs	Enter the amounts of estimated expenditures/expenses for the budget year for all other employee benefit costs not included in the previous columns by fund.
G	Column: Total Estimated Personnel Compensation	Sums the amounts in the columns titled Employee Salaries and Hourly Costs, Retirement Costs, Healthcare Costs, and Other Benefit Costs.

Item Number: 2.

AGENDA ITEM REPORT

SUBJECT: Resolution 3-2020 - Setting forth the Final Budget for Fiscal Year 2020-2021

MEETING DATE: 6/1/2020

TO: Board Members

FROM: Lindsey Duncan, Finance and Budget Director, (623) 333-2011

THROUGH: Charles A. Montoya, District Manager, (623) 333-1016

PURPOSE:

The District Board will consider adopting Resolution 3-2020 approving the final budget for fiscal year 2020-2021. The District Board will take appropriate action.

BACKGROUND:

The tentative budget for FY2021 was adopted on May 18, 2020. A notice of public hearing must be published at least 10 days in advance of the public hearing on the final adoption of the budget and tax levy. The public notice was published on May 15, 2020 and May 22, 2020 in the Southwest Valley Republic as required by A.R.S. 48-716. A public hearing was held on June 1, 2020 to receive comment on the final District budget and tax levy. The final budget must be approved before October 1st, per A.R.S. 48-716.

DISCUSSION:

The FY2021 budget will set the expenditure limit and the secondary property tax levy for the district. Community facility districts may levy secondary property taxes to pay general obligation debt incurred by the district and to pay for the operation and maintenance expenses of the district. Per A.R.S. 48-723, the secondary property tax attributable to the operation and maintenance expense of the district is limited to thirty cents ($0.30) per one-hundred dollars of assessed valuation. Based on the current assessed valuation of property within the district boundaries, the property tax for operations and maintenance will raise $5,436 in revenue. Non property tax revenues are estimated at $24,844, totaling $30,280 in revenues, To balance the budget, the expenditure limit adopted in the tentative budget is $30,280. Neither the property tax levy or the expenditure limit has changed between the approved tentative budget and the final budget.
The district will not issue bonds to reimburse the costs of infrastructure improvements constructed or acquired by the developer in FY2021.

BUDGET IMPACT:

This action will set the expenditure limitation for the District for FY2021.

RECOMMENDATION:

Staff recommends the District Board adopt the resolution setting forth the District’s final budget and tax levy for FY2021.

RESOLUTION 3-2020

A RESOLUTION OF THE DISTRICT BOARD OF THE ALAMAR (formerly LAKIN) COMMUNITY FACILITIES DISTRICT, SETTING FORTH THE FINAL BUDGET FOR FISCAL YEAR 2020-2021.

WHEREAS, pursuant to the provisions of the laws of the State of Arizona, the Lakin Community Facilities District Board (the "District Board") is required to adopt an annual budget for the Lakin Community Facilities District (the "LCFD"); and

WHEREAS, on May 18, 2020, the District Board adopted Resolution 2-2020, setting the expenditure limitation for LCFD for the fiscal year beginning July 1, 2020 and ending June 30, 2021; and

WHEREAS, Resolution 2-2020 directed the District Manager or designee to: (i) hold a public hearing prior to final budget adoption and (ii) publish a notice of the public hearing of the District Board to hear taxpayers; and

WHEREAS, on June 1, 2020, the District Board held a public hearing on the final budget and proposed tax levy as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE DISTRICT BOARD OF THE ALAMAR COMMUNITY FACILITIES DISTRICT as follows:

SECTION 1. The recitals above are hereby incorporated as if fully set forth herein.

SECTION 2. The statements and schedules attached hereto as Exhibit A and incorporated herein by reference are hereby adopted as the ACFD final budget for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

SECTION 3. If any section, subsection, sentence, clause, phrase or portion of this Resolution or any part of the statements and schedules incorporated herein by reference are for any reason to be held invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

SECTION 4. The District Board Chairman, the District Manager, the District Clerk and the District Attorney are hereby authorized and directed to take all steps necessary to carry out the purpose and intent of this Resolution.

PASSED AND ADOPTED by the District Board of the Alamar (formerly Lakin) Community Facilities District on June 1, 2020.

____

Kenneth N. Weise, Chairman District Board
Alamar Community Facilities District

ATTEST:

____

Marcella Carrillo, District Clerk
Alamar Community Facilities District

APPROVED AS TO FORM:

____

Nicholle Harris, Acting District Attorney
Alamar Community Facilities District

EXHIBIT A

TO

RESOLUTION 3 – 2020

[Statements and Schedules]

See following pages.

Alamar (formerly Lakin) Community Facilities District #38191
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2021

Fiscal Year		Sch		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1		617						617
2020	Actual Expenditures/Expenses**	E	2		0						0
2021	Fund Balance/Net Position at July 1***		3								0
2021	Primary Property Tax Levy	B	4		5,436						5,436
2021	Secondary Property Tax Levy	B	5								0
2021	Estimated Revenues Other than Property Taxes	C	6		24,844						24,844
2021	Other Financing Sources	D	7								0
2021	Other Financing (Uses)	D	8								0
2021	Interfund Transfers In	D	9								0
2021	Interfund Transfers (Out)	D	10								0
2021	Reduction for Amounts Not Available:		11								
LESS:	Amounts for Future Debt Retirement:										0
	Future Capital Projects										0
	Maintained Fund Balance for Financial Stability										0
											0
											0
2021	Total Financial Resources Available		12	0	30,280	0	0	0	0	0	30,280
2021	Budgeted Expenditures/Expenses	E	13		30,280						30,280

(FUNDS)

	EXPENDITURE LIMITATION COMPARISON	2020	2021
1	Budgeted expenditures/expenses	$ 617	$ 30,280
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	617	30,280
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	$ 617	$ 30,280
6	EEC expenditure limitation	$	$

☐ 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).

Alamar (formerly Lakin) Community Facilities District #38191
Tax Levy and Tax Rate Information
Fiscal Year 2021

		2020	2021
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	$ 617	$ 5,436
	B. Secondary property taxes		
	C. Total property tax levy amounts	$ 617	$ 5,436
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	$	
	(2) Prior years' levies		
	(3) Total secondary property taxes	$	
	C. Total property taxes collected	$	
5.	Property tax rates		
	A. City/Town tax rate		
	(1) Primary property tax rate	0.3000	0.3000
	(2) Secondary property tax rate		
	(3) Total city/town tax rate	0.3000	0.3000
	B. Special assessment district tax rates		

Secondary property tax rates - As of the date the proposed budget was prepared, the City was operating one (1) special assessment district for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city.

* 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.

Alamar (formerly Lakin) Community Facilities District #38191
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021

Alamar (formerly Lakin) Community Facilities District #38191
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES		ESTIMATED REVENUES 2020		ACTUAL REVENUES* 2020		ESTIMATED REVENUES 2021
SPECIAL REVENUE FUNDS						
Developer Contributions	$		$		$	24,844
	$		$		$	24,844
Total Special Revenue Funds	$		$		$	24,844
TOTAL ALL FUNDS	$		$		$	24,844

* 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.

Alamar (formerly Lakin) Community Facilities District #38191
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2021

	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
FUND	SOURCES	(USES)	IN	(OUT)

Alamar (formerly Lakin) Community Facilities District #38191
Expenditures/Expenses by Fund
Fiscal Year 2021

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
SPECIAL REVENUE FUNDS				
General Operations	$ 617	$	$	$ 30,280
Total Special Revenue Funds	$ 617	$	$	$ 30,280
TOTAL ALL FUNDS	$ 617	$	$	$ 30,280

* 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.

Alamar (formerly Lakin) Community Facilities District #38191
Expenditures/Expenses by Department
Fiscal Year 2021

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
General Operations:				
Alamar CFD Operating	$ 617	$	$	$ 30,280
Department Total	$ 617	$	$	$ 30,280

* 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.