



## City of Avondale

### Alamar Community Facilities District Board Meeting

Monday, June 3, 2024

### District Board Members

Kenneth Weise, Chairperson

Mike Pineda, Vice Chairperson		Tina Conde, Board Member
Curtis Nielson, Board Member		Veronica Malone, Board Member
Gloria Solorio, Board Member		Max White, Board Member

### Administration

Ron Corbin  
District Manager

Tracy Stevens  
Assistant District Manager

Dale Nannenga  
Deputy District Manager

Nicholle Harris  
District Attorney

Marcella Sarmiento  
District Clerk

### City Council Chambers

11465 West Civic Center Drive, Avondale, AZ 85323

### Watch a CFD Board Meeting Online

Visit the link below to watch a meeting live online:

<https://www.avondaleaz.new.swagit.com/views/540/>

Please note, the live stream will not be monitored by staff; therefore, anyone wishing to address the Board Members shall appear in person to speak.



Alamar Community Facilities District Board  
Meeting Notice & Agenda  
Monday, June 3, 2024

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

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**REGULAR MEETING**

**5:30 PM**

*Physical Access to the Council Chambers will be available 30 minutes prior to the meeting.*

**CALL TO ORDER BY THE DISTRICT CHAIR**

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

**2. PUBLIC HEARING - PROPOSED FISCAL YEAR 2025 BUDGET AND TAX LEVY**

The District Board will hold a public hearing to receive comments on the property tax levy and final budget for the fiscal year 2025 (FY2025). This item is for discussion only; no action is required.

**3. ADJOURNMENT**

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**SPECIAL MEETING**

**Convene immediately following the Regular Meeting**

**CALL TO ORDER BY DISTRICT CHAIR**

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

**2. CONSENT AGENDA**

Items on the consent agenda are of a routine nature. They are intended to be acted upon in one motion. Board members may pull items from consent if they would like them considered separately.

**a. MINUTES**

The District Board will consider a request to approve the May 6, 2024 Alamar Community Facilities District Board meeting minutes. The Board will take appropriate action.

**b. CFD RESOLUTION 2-2024 - SETTING FORTH THE FINAL BUDGET FOR FISCAL YEAR 2025**

The District Board will consider a request to adopt CFD Resolution 2-2024 approving the final budget for fiscal year 2025 (FY2025) and authorize the District Chair or District Manager and District Clerk to execute the necessary documents. The District Board will take appropriate action.

**c. CFD RESOLUTION 3-2024 - SETTING THE PROPERTY TAX LEVY FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

The District Board will consider a request to adopt CFD Resolution 3-2024 levying upon the assessed valuation of the property within the Alamar Community Facilities District subject to ad valorem taxation a certain sum upon each one hundred (\$100.00) of valuation for the fiscal year ending June 30, 2025. The District Board will take appropriate action.

**3. ADJOURNMENT**

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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 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.

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**ITEM NUMBER:** 2.

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**SUBJECT:** Public Hearing - Proposed Fiscal Year 2025 Budget and Tax Levy

**MEETING DATE:** 6/3/2024

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**TO:** Board Members

**FROM:** Renee Weatherless, District Treasurer

**THROUGH:** Ron Corbin, District Manager, (623) 333-1011

**REVIEWED:** Ron Corbin, District Manager, (623) 333-1011

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**PURPOSE:**

The District Board will hold a public hearing to receive comments on the property tax levy and final budget for the fiscal year 2025 (FY2025). This item is for discussion only; no action is required.

**BACKGROUND:**

The tentative budget for the Alamar Community Facilities District was adopted on May 6, 2024. A public hearing must be held before final adoption of the budget and notice of the public hearing must be published at least 10 days in advance of the public hearing. The public notice was published in the May 17 edition of the Southwest Valley Republic, as required by A.R.S. 48-716. The final budget must be approved before October 1, per A.R.S. 48-716.

**DISCUSSION:**

The FY2025 budget will set the expenditure limit 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 repayment of general obligation debt is \$3.85 per one-hundred dollars of assessed valuation and the property tax levy attributable to fund operation and maintenance expense of the district is limited to thirty cents (\$0.30) per one-hundred dollars of assessed valuation. Based on the net assessed valuation of the district, the combined rate of \$4.15 per \$100 of assessed value will raise \$685,511 in revenue.

The recommended expenditure limit for the district is \$3,285,511. Any expenses not covered by the property tax levy or general obligation bonds will need to be covered through developer contributions. Neither the property tax levy nor the expenditure limit has changed between the approved tentative budget and the final budget.

**BUDGET IMPACT:**

The public hearing is a required step in adopting the FY2025 budget for the Alamar CFD.

**RECOMMENDATION:**

Staff recommends the District Board hold a public hearing to receive public comment on the final budget and tax levy for FY2025.

*Contact person for document distribution:*

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**ITEM NUMBER:** 2.a.

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**SUBJECT:** Minutes

**MEETING DATE:** 6/3/2024

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**TO:** Board Members

**FROM:** Marcella Sarmiento, District Clerk

**THROUGH:** Dale Nannenga, Deputy District Manager, (623) 333-1017

**REVIEWED:** Ron Corbin, District Manager, (623) 333-1011

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**PURPOSE:**

The District Board will consider a request to approve the May 6, 2024 Alamar Community Facilities District Board meeting minutes. The Board will take appropriate action.

**BACKGROUND:**

Pursuant to Arizona Revised Statute §§ 38-431.01(B), the District must provide written minutes of all Board meetings.

**DISCUSSION:**

The District Board held a meeting and the attached minutes have been prepared for approval.

**BUDGET IMPACT:**

This item has no budget impact.

**RECOMMENDATION:**

Staff recommends the District Board will consider a request to approve the May 6, 2024 Alamar Community Facilities District Board meeting minutes.

*Contact person for document distribution: Chris Pierson*

**MINUTES OF THE ALAMAR COMMUNITY FACILITIES DISTRICT BOARD MEETING**  
**CITY OF AVONDALE, ARIZONA**  
May 06, 2024

A **Regular Meeting** of the Alamar Community Facilities District Board of the City of Avondale, Arizona was convened at 11465 West Civic Center Drive in open and public session at 5:30 p.m.

**Members Present:** Chairperson Kenn Weise; Vice Chairperson Mike Pineda; Board Members Tina Conde, Veronica Malone, Curtis Nielson, Gloria Solorio and Max White.

**Members Absent:** None.

**Other Municipal Officials Present:** Ron Corbin, District Manager; Tracy Stevens, Assistant District Manager; Dale Nannenga, Deputy District Manager; Nicholle Harris, District Attorney; Marcella Sarmiento, District Clerk; Liz Barker Alvarez, Intergovernmental Affairs Administrator; Kirk Beaty, Public Works Director; Barbara Coppage, District Auditor; Cheryl Covert, Economic Development Assistant Director; Memo Espinoza, Police Chief; Joel Evans, Facilities Director; Bryan Hughes, Parks and Recreation Director; Julie Knoll; Deputy District Clerk; Craig Jennings, Judge; Chris Lopez, Neighborhood and Family Services Director; Andy Mesquita, Human Resources Director; Kimberly Moon, Engineering Director; Jodie Novak, Development Services Director; Larry Rooney, Fire Chief; Jeffrey Scheetz, Chief Information Officer; Pier Simeri, Marketing and Public Relations Director; and Renee Weatherless, District Treasurer.

**Audience:** Approximately 50 members of the public were present.

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

**2. MINUTES**

Board Member White moved to approve the June 5, 2023 Alamar Community Facilities District Board Meeting minutes; Board Member Solorio seconded the motion.

Upon vote, the motion was carried unanimously 7 to 0.

Board Member Conde	Aye
Board Member Malone	Aye
Board Member Nielson	Aye
Board Member Solorio	Aye
Board Member White	Aye
Vice Chairperson Pineda	Aye
Chairperson Weise	Aye

### **3. CFD RESOLUTION 1-2024 – ADOPTION OF THE ALAMAR COMMUNITY FACILITIES DISTRICT FISCAL YEAR 2025 TENTATIVE BUDGET**

The District Board considered a request to adopt CFD Resolution 1-2024, setting forth the fiscal year 2024-2025 tentative budget and authorized the Chairperson or District Manager, District Attorney and District Clerk to execute the necessary documents.

Renee Weatherless, District Treasurer, provided an overview of the Fiscal 2025 Tentative Budget noting it totals just under \$3.3 million. The Alamar Community Facilities District was formed in 2018 and can levy taxes and issue bonds independently from the City for the purpose of constructing public infrastructure within the Alamar District. Revenues are primarily generated from property tax that is levied from a \$4.15 combined primary and secondary tax rate per \$100 of net assess value. The budget covers minimal operating expenses and the cost of debt. It will also cover the cost of any capital expenditures from bond proceeds should any bonds be issued. A public notice must be posted with the tentative budget before the public hearing and final adoption of the budget and property tax.

Board Member Conde moved to adopt CFD Resolution 1-2024, setting forth the fiscal year 2024-2025 tentative budget and authorizing the Chairperson or District Manager, District Attorney and District Clerk to execute the necessary documents; Vice Chairperson Pineda seconded the motion.

Upon vote, the motion was carried unanimously 7 to 0.

Board Member Conde	Aye
Board Member Malone	Aye
Board Member Nielson	Aye
Board Member Solorio	Aye
Board Member White	Aye
Vice Chairperson Pineda	Aye
Chairperson Weise	Aye

### **4. ADJOURNMENT**

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

Upon vote, the motion was carried unanimously 7 to 0.

Board Member Conde	Aye
Board Member Malone	Aye
Board Member Nielson	Aye
Board Member Solorio	Aye
Board Member White	Aye
Vice Chairperson Pineda	Aye
Chairperson Weise	Aye

Meeting adjourned at 5:34 p.m.

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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 Alamar Communities Facilities District Board of the City of Avondale held on the 6<sup>th</sup> day of May 2024. I further certify that the meeting was duly called and held, and that the quorum was present.

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Marcella Sarmiento, District Clerk

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**ITEM NUMBER:** 2.b.

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**SUBJECT:** CFD Resolution 2-2024 - Setting Forth the Final Budget for Fiscal Year 2025

**MEETING DATE:** 6/3/2024

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**TO:** Board Members

**FROM:** Renee Weatherless, District Treasurer

**THROUGH:** Ron Corbin, District Manager, (623) 333-1011

**REVIEWED:** Ron Corbin, District Manager, (623) 333-1011

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**PURPOSE:**

The District Board will consider a request to adopt CFD Resolution 2-2024 approving the final budget for fiscal year 2025 (FY2025) and authorize the District Chair or District Manager and District Clerk to execute the necessary documents. The District Board will take appropriate action.

**BACKGROUND:**

The tentative budget for FY2025 was adopted on May 6, 2024. 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 17, 2024 in the Southwest Valley Republic as required by A.R.S. 48-716. A public hearing was held on June 3, 2024 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 FY2025 budget will set the expenditure limit 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 repayment of general obligation debt is \$3.85 per one-hundred dollars of assessed valuation and the property tax levy attributable to fund operation and maintenance expense of the district is limited to thirty cents (\$0.30) per one-hundred dollars of assessed valuation. Based on the appraised value, the combined rate of \$4.15 per \$100 of assessed value will raise \$685,511 in revenue.

The recommended expenditure limit for the district is \$3,285,511. Any expenses not covered by the property tax levy or general obligation bonds will need to be covered through developer contributions. Neither the property tax levy or expenditure limit have changed between the approved tentative budget and final budget.

**BUDGET IMPACT:**

This action will set the expenditure limitation for the district for FY2025.

**RECOMMENDATION:**

Staff recommends the District Board adopt the resolution setting forth the District's final budget for FY2025.

*Contact person for document distribution:*

**RESOLUTION NO. 2-2024**

A RESOLUTION OF THE DISTRICT BOARD OF THE ALAMAR COMMUNITY FACILITIES DISTRICT SETTING FORTH THE FINAL BUDGET FOR FISCAL YEAR 2024-2025.

**WHEREAS**, pursuant to the provisions of the laws of the State of Arizona, the Alamar Community Facilities District Board (the “District Board”) is required to adopt an annual budget for the Alamar Community Facilities District (the “ACFD”); and

**WHEREAS**, on May 6, 2024, the District Board adopted Resolution 1-2024, setting the expenditure limitation for ACFD for the fiscal year beginning July 1, 2024 and ending June 30, 2025; and

**WHEREAS**, Resolution No. 1-2024 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 3, 2024, 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, 2024 and ending June 30, 2024.

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.

[SIGNATURES ON FOLLOWING PAGE]

**PASSED AND ADOPTED** by the District Board of the Alamar Community Facilities District on June 3, 2024.

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

ATTEST:

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Marcella Sarmiento, District Clerk  
Alamar Community Facilities District

APPROVED AS TO FORM:

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Nicholle Harris, District Attorney  
Alamar Community Facilities District

EXHIBIT A  
TO  
RESOLUTION NO. 2-2024

[Statements and Schedules]

See following pages.

**Alamar Community Facilities District**  
**Summary Schedule of estimated revenues and expenditures/expenses**  
**Fiscal year 2025**

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		
2024	Adopted/adjusted budgeted expenditures/expenses*	E	1	0	136,334	466,289	4,000,000	0	0	0	4,602,623
2024	Actual expenditures/expenses**	E	2	0	36,334	443,091	2,954,650	0	0	0	3,434,075
2025	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	0	0	0	0	0	0	0	0
2025	Primary property tax levy	B	4	0	49,555						49,555
2025	Secondary property tax levy	B	5			635,956					635,956
2025	Estimated revenues other than property taxes	C	6	0	100,000	0	0	0	0	0	100,000
2025	Other financing sources	D	7	0		0	2,500,000	0	0	0	2,500,000
2025	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2025	Interfund transfers in	D	9	0	0	0	0	0	0	0	0
2025	Interfund Transfers (out)	D	10	0	0	0	0	0	0	0	0
2025	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for future debt retirement										0
	Maintained for future capital projects		11								0
	Maintained for future financial stability										0
	Maintained for future retirement contributions										0
											0
2025	Total financial resources available		12	0	149,555	635,956	2,500,000	0	0	0	3,285,511
2025	Budgeted expenditures/expenses	E	13	0	149,555	635,956	2,500,000	0	0	0	3,285,511

**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 or voter-approved alternative expenditure limitation

	2024	2025
1	\$ 4,602,623	\$ 3,285,511
2	4,602,623	3,285,511
3	4,602,623	3,285,511
4	\$ 4,602,623	\$ 3,285,511
5	\$	\$
6	\$	\$

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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

**Alamar Community Facilities District  
Tax levy and tax rate information  
Fiscal year 2025**

	<b>2024</b>	<b>2025</b>
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	\$ 36,334	\$ 49,555
Property tax judgment	_____	_____
B. Secondary property taxes	466,289	635,956
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ 502,623	\$ 685,511
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 36,334	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ 36,334	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 466,289	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ 466,289	
C. Total property taxes collected	\$ 502,623	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.3000	0.3000
Property tax judgment	_____	_____
(2) Secondary property tax rate	3.8500	3.8500
Property tax judgment	_____	_____
(3) Total city/town tax rate	4.1500	4.1500
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>one</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.

**Alamar Community Facilities District  
Revenues other than property taxes  
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
<b>Special revenue funds</b>			
Contributions - Operations	\$ _____	\$ _____	\$ _____
Contributions - Capital	_____	_____	_____
Contributions - Debt	_____	_____	_____
Contingency	100,000	_____	100,000
	\$ 100,000	\$ 0	\$ 100,000
<b>Total all funds</b>	\$ 100,000	\$ 0	\$ 100,000

\* 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 Community Facilities District**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal year 2025**

<b>Fund</b>	<b>Other financing 2025</b>		<b>Interfund transfers 2025</b>	
	<b>Sources</b>	<b>(Uses)</b>	<b>In</b>	<b>(Out)</b>
<b>Special revenue funds</b>				
Bond Issuance	\$ 2,500,000	\$	\$	\$
<b>Total special revenue funds</b>	\$ 2,500,000	\$ 0	\$ 0	\$ 0
<b>Total all funds</b>	\$ 2,500,000	\$ 0	\$ 0	\$ 0

**Alamar Community Facilities District  
Expenditures/expenses by fund  
Fiscal year 2025**

Fund/Department	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
<b>Special revenue funds</b>				
General Operations	\$ 36,334	\$	\$ 36,334	\$ 49,555
Capital	4,000,000		2,954,650	2,500,000
Capital - Finance				
Debt	466,289		443,091	635,956
Contingency	100,000			100,000
<b>Total special revenue funds</b>	<b>\$ 4,602,623</b>	<b>\$ 0</b>	<b>\$ 3,434,075</b>	<b>\$ 3,285,511</b>
<b>Total all funds</b>	<b>\$ 4,602,623</b>	<b>\$ 0</b>	<b>\$ 3,434,075</b>	<b>\$ 3,285,511</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.

**Alamar Community Facilities District  
Expenditures/expenses by department  
Fiscal year 2025**

<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>2024</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
General Operations:				
Alamar CFD Operating	\$ 36,334	\$	\$ 36,334	\$ 49,555
Capital	4,000,000		2,954,650	2,500,000
Debt	466,289		443,091	635,956
Contingency	100,000			100,000
<b>Department total</b>	<b>\$ 4,602,623</b>	<b>\$ 0</b>	<b>\$ 3,434,075</b>	<b>\$ 3,285,511</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.

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**ITEM NUMBER:** 2.c.

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**SUBJECT:** CFD Resolution 3-2024 - Setting the Property Tax Levy for the Fiscal Year Ending June 30, 2025

**MEETING DATE:** 6/3/2024

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**TO:** Board Members

**FROM:** Renee Weatherless, District Treasurer

**THROUGH:** Ron Corbin, District Manager, (623) 333-1011

**REVIEWED:** Ron Corbin, District Manager, (623) 333-1011

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**PURPOSE:**

The District Board will consider a request to adopt CFD Resolution 3-2024 levying upon the assessed valuation of the property within the Alamar Community Facilities District subject to ad valorem taxation a certain sum upon each one hundred (\$100.00) of valuation for the fiscal year ending June 30, 2025. The District Board will take appropriate action.

**BACKGROUND:**

As required by ARS 48- 723, the property tax levy must be adopted by the District Board before the third Monday in August.

**DISCUSSION:**

Community facility districts may levy secondary property tax to pay general obligation debt incurred by the district and to pay for the operation and maintenance expenses of the district. Per ARS 48-723, the property tax attributable to the operations and maintenance expenses of the district is limited to thirty cents (\$0.30) per one hundred dollars of assessed valuation. The property tax attributable to the general obligation debt service is limited to \$3.85 per one hundred of assessed valuation.

**BUDGET IMPACT:**

The property tax levies will raise resources to support the operations and maintenance of the district and to pay for outstanding debt. This is the final step in the Alamar CFD budget process.

**RECOMMENDATION:**

Staff is requesting that the District Board adopt a resolution setting the primary property tax levy in the amount of \$49,555 at a rate of \$0.30 per \$100 of assessed valuation and the secondary property tax levy in the amount of \$635,956 at a rate of \$3.85 per \$100 of assessed valuation.

*Contact person for document distribution:*

## **RESOLUTION NO. 3-2024**

A RESOLUTION OF THE DISTRICT BOARD OF THE ALAMAR COMMUNITY FACILITIES DISTRICT, ORDERING THAT AN AD VALOREM TAX BE FIXED, LEVIED AND ASSESSED ON THE ASSESSED VALUE OF ALL THE REAL AND PERSONAL PROPERTY WITHIN THE BOUNDARIES OF THE DISTRICT IN AMOUNTS SPECIFIED IN THE FILED STATEMENTS AND ESTIMATES; PROVIDING FOR CERTIFIED COPIES OF THIS RESOLUTION AND ORDER TO BE DELIVERED TO THE MARICOPA COUNTY BOARD OF SUPERVISORS AND THE ARIZONA DEPARTMENT OF REVENUE; AND PROVIDING THAT THIS RESOLUTION SHALL BE EFFECTIVE AFTER ITS PASSAGE AND APPROVAL ACCORDING TO LAW.

**WHEREAS**, on May 21, 2018, the Mayor and Council of the City of Avondale, Arizona (the “City”), adopted Resolution 3453-518 forming Alamar (formerly Lakin) Community Facilities District (“ACFD”), a community facilities district in accordance with ARIZ. REV. STAT. § 48-701 et seq.; and

**WHEREAS**, ACFD is a special purpose district for purposes of Article IX, Section 19, of the Arizona Constitution, a tax-levying public improvement district for the purposes of Article XIII, Section 7, of the Arizona Constitution, and a municipal corporation for all purposes of ARIZ. REV. STAT. Title 35, Chapter 3, Articles 3, 3.1, 3.2, 4 and 5, as amended, and (except as otherwise provided in ARIZ. REV. STAT. § 48-708(B), as amended) is considered to be a municipal corporation and political subdivision of the State of Arizona, separate and apart from the City; and

**WHEREAS**, a primary purpose for creating ACFD was to finance certain public infrastructure needed for the development known as “Alamar Park” through assessment of ad valorem taxes on all real and personal property within ACFD; and

**WHEREAS**, in accordance with ARIZ. REV. STAT. §§ 48-716 and 48-723, as amended, a special election was held and the qualified electors of ACFD voted to issue general obligation bonds to cover costs of public infrastructure purposes, and to levy and collect an annual ad valorem tax at a rate not to exceed thirty cents (\$0.30) per one hundred dollars (\$100) of assessed valuation for operation and maintenance expenses of ACFD; and

**WHEREAS**, on June 3, 2024, the District Board held a public hearing on the final budget and proposed tax levy as required by law; and

**WHEREAS**, in accordance with ARIZ. REV. STAT. § 48-716, at the conclusion of the public hearing held on June 3, 2024, the District Board adopted the final budget by Resolution No. 2-2024.

**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. It is hereby ordered that, in FY2025, an ad valorem tax be fixed, levied and assessed, based on the assessed value of all the real and personal property within the boundaries of ACFD, and in the amounts set forth in the statements and estimates attached hereto and expressly made a part hereof as Exhibit A.

SECTION 3. Certified copies of this Resolution and Order be delivered by U.S. Mail to the Maricopa County Board of Supervisors and to the Arizona Department of Revenue on or after July 1, 2024 (inasmuch as the tax levy must be filed by the Maricopa County Board of Supervisors on or before the third Monday in August).

SECTION 4. 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 5. 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 Community Facilities District on June 3, 2024.

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

ATTEST:

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Marcella Sarmiento, District Clerk  
Alamar Community Facilities District

APPROVED AS TO FORM:

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Nicholle Harris, District Attorney  
Alamar Community Facilities District

EXHIBIT A  
TO  
RESOLUTION NO. 3-2024

[Statements and Schedules]

See following pages.

**Alamar Community Facilities District  
Summary Schedule of estimated revenues and expenditures/expenses  
Fiscal year 2025**

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		
2024	Adopted/adjusted budgeted expenditures/expenses*	E	1	0	136,334	466,289	4,000,000	0	0	0	4,602,623
2024	Actual expenditures/expenses**	E	2	0	36,334	443,091	2,954,650	0	0	0	3,434,075
2025	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	0	0	0	0	0	0	0	0
2025	Primary property tax levy	B	4	0	49,555						49,555
2025	Secondary property tax levy	B	5			635,956					635,956
2025	Estimated revenues other than property taxes	C	6	0	100,000	0	0	0	0	0	100,000
2025	Other financing sources	D	7	0		0	2,500,000	0	0	0	2,500,000
2025	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2025	Interfund transfers in	D	9	0	0	0	0	0	0	0	0
2025	Interfund Transfers (out)	D	10	0	0	0	0	0	0	0	0
2025	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for future debt retirement										0
	Maintained for future capital projects		11								0
	Maintained for future financial stability										0
	Maintained for future retirement contributions										0
											0
2025	Total financial resources available		12	0	149,555	635,956	2,500,000	0	0	0	3,285,511
2025	Budgeted expenditures/expenses	E	13	0	149,555	635,956	2,500,000	0	0	0	3,285,511

**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 or voter-approved alternative expenditure limitation

	2024	2025
1	\$ 4,602,623	\$ 3,285,511
2	4,602,623	3,285,511
3	4,602,623	3,285,511
4	\$ 4,602,623	\$ 3,285,511
5	\$	\$
6	\$	\$

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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

**Alamar Community Facilities District  
Tax levy and tax rate information  
Fiscal year 2025**

	<b>2024</b>	<b>2025</b>
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	\$ 36,334	\$ 49,555
Property tax judgment	_____	_____
B. Secondary property taxes	466,289	635,956
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ 502,623	\$ 685,511
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 36,334	
(2) Prior years' levies		
(3) Total primary property taxes	\$ 36,334	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 466,289	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ 466,289	
C. Total property taxes collected	\$ 502,623	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.3000	0.3000
Property tax judgment	_____	_____
(2) Secondary property tax rate	3.8500	3.8500
Property tax judgment	_____	_____
(3) Total city/town tax rate	4.1500	4.1500
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>one</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.

**Alamar Community Facilities District  
Revenues other than property taxes  
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
<b>Special revenue funds</b>			
Contributions - Operations	\$ _____	\$ _____	\$ _____
Contributions - Capital	_____	_____	_____
Contributions - Debt	_____	_____	_____
Contingency	100,000	_____	100,000
	\$ 100,000	\$ 0	\$ 100,000
<b>Total all funds</b>	\$ 100,000	\$ 0	\$ 100,000

\* 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 Community Facilities District**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal year 2025**

<b>Fund</b>	<b>Other financing 2025</b>		<b>Interfund transfers 2025</b>	
	<b>Sources</b>	<b>(Uses)</b>	<b>In</b>	<b>(Out)</b>
<b>Special revenue funds</b>				
Bond Issuance	\$ 2,500,000	\$	\$	\$
<b>Total special revenue funds</b>	\$ 2,500,000	\$ 0	\$ 0	\$ 0
<b>Total all funds</b>	\$ 2,500,000	\$ 0	\$ 0	\$ 0

**Alamar Community Facilities District  
Expenditures/expenses by fund  
Fiscal year 2025**

Fund/Department	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
<b>Special revenue funds</b>				
General Operations	\$ 36,334	\$	\$ 36,334	\$ 49,555
Capital	4,000,000		2,954,650	2,500,000
Capital - Finance				
Debt	466,289		443,091	635,956
Contingency	100,000			100,000
<b>Total special revenue funds</b>	<b>\$ 4,602,623</b>	<b>\$ 0</b>	<b>\$ 3,434,075</b>	<b>\$ 3,285,511</b>
<b>Total all funds</b>	<b>\$ 4,602,623</b>	<b>\$ 0</b>	<b>\$ 3,434,075</b>	<b>\$ 3,285,511</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.

**Alamar Community Facilities District  
Expenditures/expenses by department  
Fiscal year 2025**

<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>2024</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
General Operations:				
Alamar CFD Operating	\$ 36,334	\$	\$ 36,334	\$ 49,555
Capital	4,000,000		2,954,650	2,500,000
Debt	466,289		443,091	635,956
Contingency	100,000			100,000
<b>Department total</b>	<b>\$ 4,602,623</b>	<b>\$ 0</b>	<b>\$ 3,434,075</b>	<b>\$ 3,285,511</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.