

RESOLUTION NO. 4-2025

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 2, 2025, 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 2, 2025, the District Board adopted the final budget by Resolution No. 3-2025.

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 FY2026, 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, 2025 (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 2, 2025.

Mike Pineda

[Mike Pineda \(Jun 5, 2025 09:04 PDT\)](#)

Mike Pineda, Chairman District Board
Alamar Community Facilities District

ATTEST:

Marcella Sarmiento

Marcella Sarmiento, District Clerk
Alamar Community Facilities District

APPROVED AS TO FORM:

Nicholle Harris

Nicholle Harris, District Attorney
Alamar Community Facilities District

EXHIBIT A
TO
RESOLUTION NO. 4-2025

[Statements and Schedules]

See following pages.

**Alamar Community Facilities District
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026**

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	
2025	E	1	0	149,555	635,956	2,500,000	0	0	0	3,285,511
2025	E	2	0	49,555	635,956	0	0	0	0	685,511
2026		3	0	0	0	0	0	0	0	0
2026	B	4	0	67,282						67,282
2026	B	5			863,448					863,448
2026	C	6	0	0	0	0	0	0	0	0
2026	D	7	0		0	10,000,000	0	0	0	10,000,000
2026	D	8	0	0	0	0	0	0	0	0
2026	D	9	0	0	0	0	0	0	0	0
2026	D	10	0	0	0	0	0	0	0	0
2026										
2026		11								0
										0
										0
										0
										0
2026		12	0	67,282	863,448	10,000,000	0	0	0	10,930,730
2026	E	13	0	67,282	863,448	10,000,000	0	0	0	10,930,730

<u>Expenditure limitation comparison</u>	
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

	2025	2026
	\$ 3,285,511	\$ 10,930,730
	3,285,511	10,930,730
	\$ 3,285,511	\$ 10,930,730
	\$	\$

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 2026

	2025	2026
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u> </u>	\$ <u> </u>
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)	\$ <u> </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u> 49,555</u>	\$ <u> 67,282</u>
Property tax judgment		
B. Secondary property taxes	<u> 635,956</u>	<u> 863,448</u>
Property tax judgment		
C. Total property tax levy amounts	\$ <u> 685,511</u>	\$ <u> 930,730</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u> 49,555</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u> 49,555</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u> 466,289</u>	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u> 466,289</u>	
C. Total property taxes collected	\$ <u> 515,844</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u> 0.3000</u>	<u> 0.3000</u>
Property tax judgment		
(2) Secondary property tax rate	<u> 3.8500</u>	<u> 3.8500</u>
Property tax judgment		
(3) Total city/town tax rate	<u> 4.1500</u>	<u> 4.1500</u>
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 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special revenue funds			
Contributions - Operations	\$ _____	\$ _____	\$ _____
Contributions - Capital	_____	_____	_____
Contributions - Debt	_____	_____	_____
Contingency	_____	_____	_____
	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Total all funds	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Alamar Community Facilities District
Other financing sources/(uses) and interfund transfers
Fiscal year 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
Special revenue funds				
Bond Issuance	\$ 10,000,000	\$	\$	\$
Total special revenue funds	\$ 10,000,000	\$ 0	\$ 0	\$ 0
Total all funds	\$ 10,000,000	\$ 0	\$ 0	\$ 0

**Alamar Community Facilities District
Expenditures/expenses by fund
Fiscal year 2026**

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
Special revenue funds				
General Operations	\$ 49,555	\$	\$ 49,555	\$ 67,282
Capital	2,500,000		0	10,000,000
Capital - Finance				
Debt	635,956		635,956	863,448
Contingency	100,000			
Total special revenue funds	\$ 3,285,511	\$ 0	\$ 685,511	\$ 10,930,730
Total all funds	\$ 3,285,511	\$ 0	\$ 685,511	\$ 10,930,730

* 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.

