

RESOLUTION 2-2026

RESOLUTION ADOPTING THE FINAL BUDGET BY THE BOARD OF DIRECTORS OF THE VILLAGES AT VIGNETO COMMUNITY FACILITIES DISTRICT NO. 1 FOR FISCAL YEAR 2026-2027 BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

WHEREAS, in accordance with the provisions of Title 48, Section 716, Arizona Revised Statutes, the Board of Directors of the Villages at Vigneto Community Facilities District No. 1 (the "District") received the proposed District budget; and

WHEREAS, all notices have been duly published and mailed, as required by law; and

WHEREAS, the District Board has filed with the District Clerk the annual statements of the costs and expenditures of the District, including the amount of taxes to be raised to pay expenses of the District, and has conducted a hearing on such statements;

WHEREAS, following public notice, the District Board met in session on September 8, 2026 during which the District Board adopted Resolution 1-2026, and thereby announced its intent to adopt its fiscal year 2026-2027 Final Budget (the "District Budget");

WHEREAS, at its September 28, 2026 meeting, the District Board held a duly set and noticed public hearing on whether it should adopt its District Budget, at which meeting any taxpayer was invited to and privileged to appear and be heard in favor of or against any of the proposed expenditures or tax levies.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE VILLAGES AT VIGNETO COMMUNITY FACILITIES DISTRICT NO. 1 as follows:

Section 1. Budget Adopted. The District Budget in the amount of zero dollars (\$0.00) is hereby approved and adopted as the Budget of the District for the fiscal year 2026-2027.

Section 2. Because Cochise County, Arizona (the "County"), is the assessing and collecting authority for the District, the District Clerk is hereby directed to transmit a certified copy of this Resolution to the Assessor and Board of Supervisors of the County.

Section 3. No Invalidation of Proceedings. No failure by County officials to properly return the delinquent list and no irregularity in the assessment or omission in the same, or irregularity of any kind in any proceedings shall invalidate such proceedings or invalidate any title conveyed by any tax deed, nor shall any failure or neglect of any officer or officers to perform any of the duties assigned to him or to them on the day within time specified work an invalidation of any proceedings or of any such deed or sale or affect the validity of the assessment and levy of taxes or of the judgment or sale by which the collection of the same may be enforced or in any manner affect the lien of the District upon such property for the delinquent taxes unpaid thereon, and no overcharge as to part of the taxes or of costs shall invalidate any proceedings for collecting of taxes or the foreclosure, and all acts of officers de facto shall be valid as if performed by officers de jure.

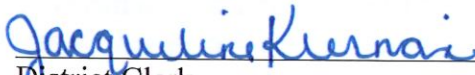
Section 4. Conflicting Resolutions Repealed. All resolutions and parts of resolutions in conflict are hereby repealed.

PASSED AND ADOPTED by the Board of Directors of the Villages at Vigneto Community Facilities District No. 1, this 28th day of September, 2026.



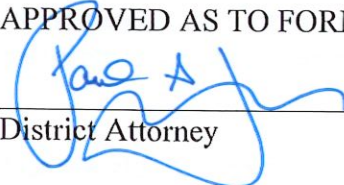
District Chairman

ATTEST:



District Clerk

APPROVED AS TO FORM:



District Attorney

The signed version of Resolution 2-2026 is on file in the Office of the District Clerk located at:
101 E. 6th Street, Benson, AZ 85602

The Villages at Vigneto Community Facilities District No. 1
FY 26 - 27

Sources	FY 24 - 25	FY 25 - 26		FY 26 - 27
		Budget	Estimated	
Property Tax: Debt Service (includes 5%) delinquency)	\$ -	\$ -	\$ -	\$ -
Property Tax: O&M	-	-	-	-
Special Assessments: Debt Service	-	-	-	-
Special Assessments: Prepayments	-	-	-	-
Subsidy	-	-	-	-
Developer Contribution	-	-	-	-
Escrow Held	-	-	-	-
Transfer from Other Funds	-	-	-	-
Investment Income	-	-	-	-
Other Fees & Revenues	-	-	-	-
Other Sources:	-	-	-	-
Acquisition & Construction	-	-	-	-
Bond Proceeds - Refunding	-	-	-	-
Cost of Issuance	-	-	-	-
Prior Year Fund Balance	-	-	-	-
Total Sources	\$ -	\$ -	\$ -	\$ -
Uses	FY 24 - 25	FY 25 - 26		FY 26 - 27
		Budget	Estimated	
Deve Service - GO Bonds	\$ -	\$ -	\$ -	\$ -
Debt Service - Special Assessments	-	-	-	-
Debt Service - Prepayments	-	-	-	-
Capital Improvements	-	-	-	-
Refunding - Prepayment	-	-	-	-
Bond Issuance Costs	-	-	-	-
Administrative Fee	-	-	-	-
Operations and Maintenance	-	-	-	-
Transfers to Other Funds	-	-	-	-
Undesignated Fund Balances - SA Debt	-	-	-	-
Undesignated Fund Balances - GO Debt	-	-	-	-
Undesignated Fund Balances - O&M	-	-	-	-
Undesignated Fund Balances - Cap	-	-	-	-
Total Uses	\$ -	\$ -	\$ -	\$ -
Sources Over / (Under) Uses	\$ -	\$ -	\$ -	\$ -
Total Full Cash Value	-	-	-	-
Total Limited Property Valuation	-	-	-	-
Tax Rate - Debt Service (includes 5% delinquency)	-	-	-	-
Tax Rate - O & M	-	-	-	-