

PANORAMA PUBLIC INFRASTRUCTURE DISTRICTS NO. 1

RESOLUTION NO. 2026-04

A RESOLUTION ADOPTING THE AMENDED FINAL BUDGET FOR CALENDAR YEAR 2026

WHEREAS, Panorama Public Infrastructure Districts No. 1 (the “**District**”) is an independent political subdivision of the State of Utah, duly organized and existing pursuant to the Special District Act, Title 17B, Chapter 1, Utah Code Annotated 1953 and the Public Infrastructure District Act, Title 17D, Chapter 4, Utah Code Annotated 1953; and

WHEREAS, pursuant to Utah Code Section 17B-1-614, the Board of Trustees (the “**Board**”) adopted final budget (the “**Final Budget**”) and filed with the State Auditor within thirty (30) days after adoption; and

WHEREAS, pursuant to Utah Code Section 17B-1-621, the Board may, at any time during the budget year, review the individual budget of the governmental fund for the purpose of determining if the total of any of them should be increased; and

WHEREAS, the Board has determined that the Final Budget needed to be amended to increase the total; and

WHEREAS, pursuant to Utah Code Section 17B-1-610, at a meeting held on March 16, 2026, the Board adopted the amended tentative operating and capital budget for calendar year 2026 (the “**Amended Tentative Budget**”) provided by the District’s Accountant and established the time and place of a public hearing to take public comment on the same, and ordered notice of said hearing to be provided in accordance with the requirements of Utah Code Section 17B-1-609; and

WHEREAS, no less than seven (7) days prior to the public hearing on the adoption of the Amended Tentative Budget, the Board made available a copy of the Amended Tentative Budget pursuant to Utah Code Section 17B-1-608(2)(b); and

WHEREAS, pursuant to Utah Code Section 63G-30-102 the Board published the Amended Tentative Budget as a Class A Notice; and

WHEREAS, the Board desires to adopt this Resolution setting forth the District’s Amended Tentative Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

1. **Incorporation of Recitals.** The Recitals set forth in this Resolution are hereby incorporated.
2. **Adoption of Final Budget.** The Board hereby adopts the Amended Tentative Budget attached hereto as **Exhibit A** as the District’s amended final operating and capital budget for calendar year 2026 (the “**Amended Final Budget**”).

3. **Directions Regarding Filing.** The Board directs the District's Accountant to file the Amended Final Budget with the State Auditor within thirty (30) days of adoption and post a copy of the Amended Final Budget as required by Utah Code Section 17B-1-614(2).

PASSED AND ADOPTED by the Board this 20th day of April 2026.

**PANORAMA PUBLIC
INFRASTRUCTURE DISTRICTS NO. 1**

District Chair

ATTEST:

District Clerk/Secretary