



1171 E. Rancho Vistoso Blvd. #103 Oro Valley, AZ 85755
Office: 520-354-2729

NOTICE OF 2026 MASTER ASSOCIATION ASSESSMENT INCREASE

November 17, 2025

Dear Vistoso Community Member,

The Vistoso Community Association (VCA) Board of Directors is obligated to maintain and adequately provide for the continued care of your community. After careful consideration, your Board has approved a small increase to the Association assessment beginning January 2026.

Enclosed is the 2026 Budget for the Master Association. The assessment will go from \$103 to \$108 per quarter for residential owners and builders. Commercial owner assessments will increase by the relative percentage rate (4.85%). This increase applies to the MASTER ASSOCIATION ASSESSMENT ONLY. The allocation of \$955,359 to the reserve fund in 2026 will result in a funding level of 68%. In 2026 the association plans to spend \$1.1 million reserve dollars on irrigation systems, drainage, play structures, asphalt sealing, refurbishment of the Oracle Monuments and painting projects. These improvements will continue to add value and protect the community's assets.

Please be reminded that if you use an electronic payment method for your Master Association quarterly assessments, you will need to make the change with your appropriate service provider before January 1, 2026. Confirming that your payment amount is correct will ensure that payments are received and prevent delinquent charges to your account.

Once you've received your January statement, we encourage you to sign up for electronic delivery of future statements. Online and automatic payments are the most cost-effective way for the VCA to process your payments. E-statements provide the fastest delivery time and simplify the online billing process. Please visit <https://estatements.welcomelink.com/index.cfm?b=arizona>.

You will need your January statement, address, and account number to complete this request.

Please be reminded that if you use your personal bank online bill pay service to pay your assessments, the address is **Vistoso Community Association, c/o FirstService Residential, P.O. Box 30339, Tampa, FL 33630-3339**. If you currently pay by check and use the remittance portion of your statement and included envelope, you do not need to make any changes.

Please continue to make checks payable to Vistoso Community Association and always include your account number in the notes/memo section on the check or online bill pay settings. Due to possible postal service delays, please allow ample time when mailing your payment.

On behalf of the Vistoso Community Association Board of Directors,

Barbara Daoust, CMCA®, AMS®, PCAM®
General Manager
Vistoso Community Association



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BUDGET REPORT
01/01/2026

ACCT. DESC.	ACCT. #	2025 BUDGET	2026 BUDGET
I N C O M E			
ASSESSMENT INCOME	4000	2,472,816	2,636,496
COMMERCIAL DUES	4001	918,396	947,424
INTEREST INCOME	4030	25,000	12,000
FILE REVIEW FEE	4050FR	2,000	1,200
MONITOR TRUSTEE SALE	4050MU	500	2,100
FILE TRANSFER FEES	4050RR	3,500	5,208
FORECLOSURE/TRUSTEE SALES	4050T	300	1,200
LATE FEE INCOME	4070	22,000	22,000
NSF FEE	4075	1,500	2,520
ADMIN FEE	4076	20,640	20,640
BUILDER ASSESSMENT	4205	149,556	118,368
VIOLATION FINES	4900	10,000	24,960
REBILL FEE	4950	33,000	33,000
GENERAL RESERVE TRANSFER	6010	<u>(850,000)</u>	<u>(955,359)</u>
TOTAL INCOME		<u>2,809,208</u>	<u>2,871,757</u>
E X P E N S E S			
A D M I N I S T R A T I V E			
MANAGEMENT FEE	5000	116,781	120,735
OFFICE LEASE	5000RO	39,872	41,575
RESERVE STUDY	5005	3,130	3,130
SALARIES & BENEFITS	5007w	399,960	477,000
REBILL FEE EXPENSE	5009A	33,000	33,000
NSF FEE EXPENSE	5009B	1,500	2,520
LEGAL EXPENSE	5010	42,000	38,900
LIEN/COLLECTION COST	5020	9,000	12,000
FILE REVIEW FEE	5020F	2,000	1,200
MONITOR TRUSTEE SALE	5020M	500	2,100
FILE TRANSFER FEE EXPENSE	5020RR	3,500	5,208
FORECLOSURE/TRUSTEE SALES	5020T	300	1,200
AUDIT/TAX PREPARATION	5030	12,375	12,870
ADVERTISING	5033F	6,500	2,400
BANK CHARGES & CC FEES	5037	420	420
WEBSITE	5039	1,000	1,800
ADMINISTRATION	5040	109,899	120,765
NEWSLETTER	5046	1,992	1,992
OFFICE EQUIPMENT RENTAL	5047B	7,500	7,500
OFFICE EXPENSES	5048	7,500	7,800
PRINTING	5052	8,200	5,078
ARCHITECTURAL EXPENSE	5054	10,000	8,880
MEETING EXPENSE	5055	31,000	24,000
POSTAGE	5059	13,100	8,568
VIOLATION NOTICES	5059V	18,400	10,680
PROFESSIONAL FEES	5065	5,000	5,000
STATUTORY AGENT FEE	5065S	100	0
GIFTS	5068	500	500
PROPERTY TAXES	5070	500	500
CORPORATE TAXES	5080	47,340	42,000
BAD DEBT EXPENSE	5088	21,000	21,000
INSURANCE	5090	56,244	56,766
INSURANCE DEDUCTIBLE	5090D	<u>5,000</u>	<u>5,000</u>
TOTAL ADMINISTRATIVE		<u>1,015,113</u>	<u>1,082,087</u>
U T I L I T I E S			



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WATER/SEWER	5100	185,000	204,000
ELECTRIC	5120	20,000	15,204
TELEPHONE	5151	5,000	3,232
INTERNET	5151B	4,380	0
INTERNET	5151INT	0	4,437
ALARM MONITORING	5152	960	1,015
TOTAL UTILITIES		215,340	227,888
LANDSCAPING			
LANDSCAPE CONTRACT	5200	1,345,506	1,302,744
MAJOR PROJECTS	5218	45,164	38,500
IRRIGATION REPAIRS	5220	20,000	14,004
BACKFLOW INSPEC/RPRS	5222	4,800	4,800
EROSION CONTROL	5228	0	36,000
TREE TRIMMING/REMOVAL	5240	31,000	30,000
TOTAL LANDSCAPE		1,446,470	1,426,048
COMMON AREA			
BUILDING MAINTENANCE	5700	6,000	6,000
KEYS/LOCK REPAIR	5700K	7,000	6,000
ELECTRIC REPAIRS/SUPPLIES	5722	12,000	4,800
SIGN MAINTENANCE	5740	2,000	8,300
JANITORIAL	5769A	28,440	28,630
PET WASTE REMOVAL	5774	23,220	26,868
SECURITY PATROL	5779CC	22,908	24,744
COMMON AREA MAINTENANCE/REPAIRS	5800	14,000	14,000
PARK MAINT	5845	7,200	8,992
EXTERMINATING	5850	6,000	5,000
TENNIS COURT REPAIR	5895	3,517	2,400
TOTAL COMMON AREA		132,285	135,734
TOTAL OPERATING EXPENSES		2,809,208	2,871,757
OPERATING FUND SURPLUS/(DEFICIT)		0	0



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ACCT. DESC.	ACCT. #	2025 BUDGET	2026 BUDGET
RESERVE FUND			
I N C O M E			
TRANSFER FROM OPERATING	7010	850,000	955,359
INTEREST RESERVE FUND	7034	<u>150,000</u>	<u>150,000</u>
TOTAL RESERVE INCOME		<u>1,000,000</u>	<u>1,105,359</u>
E X P E N D I T U R E S			
GENERAL RESERVE EXPENSE	8510	254,200	49,200
PAINTING	8520	95,000	139,800
MONUMENT SIGNS RESERVE EXPENDITURE	8525	25,000	140,000
FOUNTAIN REPLACEMENT	8526	15,000	7,800
ASPHALT SEAL COATING	8530	3,200	3,400
GRANITE REPLACEMENT	8541	56,000	57,500
PARK FURNITURE REPLACEMENT	8543P	0	135,000
PLAY STRUCTURE RPRS/ REPLACEMENT	8550	84,000	239,000
IRRIGATION SYSTEMS	8575	222,500	259,700
DRAINAGE BASIN	8578D	<u>365,000</u>	<u>365,000</u>
TOTAL RESERVE EXPENDITURES		<u>1,119,900</u>	<u>1,396,400</u>
RESERVE FUND SURPLUS/(DEFICIT)		<u>(119,900)</u>	<u>(291,041)</u>