



**ISLANDS AT DORAL (SW)
COMMUNITY DEVELOPMENT
DISTRICT**

**MIAMI-DADE COUNTY
REGULAR BOARD MEETING
& PUBLIC HEARING
SEPTEMBER 9, 2026
6:30 P.M.**

Special District Services, Inc.
8785 SW 165th Avenue, Suite 200
Miami, FL 33193

www.islandsdoralswcdd.org
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AGENDA
ISLANDS AT DORAL (SW)
COMMUNITY DEVELOPMENT DISTRICT
Doral Legacy Park Second Floor Conference Room
11400 NW 82 Terrace
Doral, Florida 33178
REGULAR BOARD MEETING & PUBLIC HEARING
September 9, 2026
6:30 p.m.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes
 - 1. June 10, 2026 Regular Board MeetingPage 2
- G. Public Hearing
 - 1. Proof of Publication.....Page 8
 - 2. Receive Public Comments on Fiscal Year 2026/2027 Final Budget
 - 3. Consider Resolution No. 2026-03 – Adopting a Fiscal Year 2026/2027 Final Budget.....Page 9
- H. Old Business
 - 1. Staff Report, as Required
- I. New Business
 - 1. Consider Resolution No. 2026-04 – Adopting a Fiscal Year 2026/2027 Meeting Schedule.....Page 16
 - 2. Consider Resolution No. 2026-05 – Adopting a Fiscal Year 2025/2026 Amended Budget.....Page 18
 - 3. Consider Resolution No. 2026-06 – Goals and Objectives Annual Report.....Page 23
 - 4. Consider Approval of Audit Renewal.....Page 27
- J. Administrative & Operational Matters
 - 1. 2026 Legislative Memo.....Page 28
 - 2. Reminder: Required 4-Hour Ethics Training (Due December 31, 2026)
- K. Board Member & Staff Closing Comments
- L. Adjourn

NOTICE

NOTICE OF PUBLIC HEARING AND REGULAR BOARD MEETING OF THE ISLANDS AT DORAL (SW)
COMMUNITY DEVELOPMENT DISTRICT

NOTICE IS HEREBY GIVEN that the Islands at Doral (SW) Community Development District (the "District") will hold a Public Hearing and Regular Board Meeting (the "Meeting") of its Board of Supervisors (the "Board") on September 9, 2026, at 6:30 p.m., or as soon thereafter as can be heard, in the Second Floor Conference Room of Doral Legacy Park located at 11400 NW 82nd Terrace, Doral, Florida 33178. The purpose of the Public Hearing is to receive public comment on the Fiscal Year 2026/2027 Proposed Budget and Non-Ad Valorem Assessment Roll of the District. The Meeting is being held for the necessary public purpose of considering any other District business which may lawfully and properly come before the Board. At such time, the Board is so authorized and may consider any business that may properly come before it.

A copy of the budget and/or the agenda for the Meeting may be obtained from the District's website (www.islandsdoralswcdd.org), from the offices of the District Manager, 8785 SW 165th Avenue, Suite 200, Miami, Florida 33193, during normal business hours, or by emailing nnguyen@sdsinc.org. The Meeting is open to the public and will be conducted in accordance with the provisions of Florida law for special districts. The Meeting may be continued to a date, time, and place to be specified on the record at the Meeting.

Any person requiring special accommodations in order to access and participate in the Meeting because of a disability or physical impairment should contact the District Manager's office at least forty-eight (48) hours prior to the Meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Any person requiring or that otherwise may need assistance accessing or participating in this Meeting because of a disability or physical impairment is strongly encouraged to contact the District Manager's office at least forty-eight (48) hours in advance so that arrangements may be made.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the Meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

ISLANDS AT DORAL (SW) COMMUNITY DEVELOPMENT district
www.islandsdoralswcdd.org

PUBLISH: MIAMI HERALD 08/20/26 & 08/27/26

IPL0365755

Aug 20,27 2026

**ISLANDS AT DORAL (SW) COMMUNITY DEVELOPMENT DISTRICT
REGULAR BOARD MEETING
JUNE 10, 2026**

A. CALL TO ORDER

District Manager Armando Silva called the June 10, 2026, Regular Board Meeting of the Islands at Doral (SW) Community Development District (the “District”) to order at 6:35 p.m. in the Doral Legacy Park Second Floor Conference Room located at 11400 NW 82nd Terrace, Doral, Florida 33178.

B. PROOF OF PUBLICATION

Mr. Silva presented proof of publication that notice of the Regular Board Meeting had been published in the *Miami Herald* on September 24, 2025, as part of the District’s Fiscal Year 2025/2026 Regular Meeting Schedule, as legally required.

C. ESTABLISH A QUORUM

Mr. Silva determined that the attendance of Vice Chairwoman Elizabeth Canchola, and Supervisors Oscar De Cardenas and Delia Arcelus, constituted a quorum and it was in order to proceed with the meeting.

Staff in attendance included: District Manager Armando Silva of Special District Services, Inc.; and General Counsel Gabriella Fernandez-Perez of Billing Cochran, P.A.

Also in attendance were the following District residents: Anisbel Rubi and Liliana Mancilla.

D. CONSIDER RESIGNATION (OLGA NAVON – SEAT 4, EFF. 2/20/26)

Mr. Silva presented a resignation letter from Ms. Olga Navon with an effective date of February 20, 2026, and it would be in order for the Board of Supervisors (the “Board”) to consider. A discussion ensued after which:

A **motion** was made by Ms. Arcelus, seconded by Mr. De Cardenas and unanimously passed to accept the resignation of Ms. Olga Navon, effective February 2, 2026.

Mr. Silva stated that there was now a vacancy in Seat 4, which term expires in November 2028.

E. CONSIDER RESIGNATION (JAIRO ZAPATA – SEAT 5, EFF. 5/8/26)

Mr. Silva presented a resignation letter from Mr. Jairo Zapata with an effective date of May 8, 2026, and it would be in order for the Board to consider. A discussion ensued after which:

A **motion** was made by Ms. Canchola, seconded by Mr. De Cardenas and unanimously passed to accept the resignation of Mr. Jairo Zapata, effective May 8, 2026.

Mr. Silva stated that there was now a vacancy in Seat 5, which term expires in November 2028.

F. CONSIDER APPOINTMENTS TO VACANT SEATS (SEAT4, EXP. 2028 & SEAT 5, EXP. 2028)

Mr. Silva informed the Board that there are currently vacancies in Seats 4 and 5, which terms expire in November 2028. Mr. Silva further explained that Ms. Rubi and Ms. Mancilla contacted Ms. Nguyen and would like the opportunity to serve on the District Board. A discussion ensued after which:

A **motion** was made by Ms. Canchola, seconded by Mr. De Cardenas and unanimously passed appointing Ms. Anisbel Rubi to the unexpired 4-year term of office in Seat 4 and such term of office will expire in November 2028, and appointing Ms. Liliana Mancilla to the unexpired 4-year term of office in Seat 5 and such term of office will expire in November 2028.

G. ADMINISTER OATH OF OFFICE AND REVIEW NEW BOARD MEMBER DUTIES AND RESPONSIBILITIES

Mr. Silva, Notary Public in the State of Florida, administered the Oath of Office to Ms. Rubi and Ms. Mancilla. In addition, Mr. Silva and Ms. Fernandez-Perez reviewed the duties and responsibilities as a Board member with emphasis on the Sunshine Law, Financial Disclosure for Public Officials (2025 Form 1 must be completed electronically through the Florida Commission on Ethics Electronic Financial Disclosure Management System within thirty (30) days of appointment), and the Code of Ethics for Public Officials, following the meeting.

H. ELECTION OF OFFICERS

As a result of the changes to the Board of the District, Mr. Silva recommended that re-election of the District's Officers take place. He provided the following slate of names for election:

- Chairperson – Elizabeth Canchola
- Vice Chairperson – Oscar De Cardenas
- Secretary/Treasurer – Nancy Nguyen
- Assistant Secretaries – Delia Arcelus, Anisbel Rubi, Liliana Mancilla, Armando Silva and Gloria Perez

A discussion ensued after which:

A **motion** was made by Ms. Arcelus, seconded by Mr. De Cardenas and passed unanimously to *elect* the District's Officers, as listed above.

I. ADDITIONS OR DELETIONS TO THE AGENDA

There were no other additions or deletions to the agenda.

J. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

There were no comments from the public for items not on the agenda.

K. APPROVAL OF MINUTES

1. September 10, 2025, Regular Board Meeting

Mr. Silva presented the minutes of the September 10, 2025, Regular Board Meeting and asked if there were any changes.

There being no changes, a **motion** was made by Mr. De Cardenas, seconded by Ms. Canchola and unanimously passed approving the minutes of the September 10, 2025, Regular Board Meeting, as presented.

L. OLD BUSINESS

1. Staff Report, as Required

There was no old business to discuss at this time.

M. NEW BUSINESS

1. Stormwater System Cleaning Update

Ms. Silva stated that the cleaning of the stormwater system has been completed.

2. Consider Resolution No. 2026-01 – Adopting a Fiscal Year 2026/2027 Proposed Budget

Mr. Silva presented Resolution No. 2026-01, entitled:

RESOLUTION NO. 2026-01

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ISLANDS
AT DORAL (SW) COMMUNITY DEVELOPMENT DISTRICT
APPROVING A PROPOSED BUDGET AND NON-AD VALOREM
SPECIAL ASSESSMENTS FOR FISCAL YEAR 2026/2027; AND
PROVIDING AN EFFECTIVE DATE.**

Mr. Silva explained that the proposed 2026/2027 fiscal year budget would be balanced by designating a carryover of approximately \$11,200 from the projected fund balance as of September 30, 2026. Mr. Silva advised that since the overall proposed assessments were not increasing in the fiscal year 2026/2027, letters to the residents would not be required. Furthermore, Mr. Silva stated as part of Resolution No. 2026-01, the Board must set a date for the public hearing to adopt the fiscal year 2026/2027 final budget and assessment roll. A discussion ensued after which:

A **motion** was made by Mr. De Cardenas, seconded by Ms. Canchola and unanimously passed to approve and adopt Resolution No. 2026-01, *as presented*, setting the public hearing to adopt the fiscal year 2026/2027 final budget and assessments for September 9, 2026, at 6:30 p.m. in the Doral Legacy Park Second Floor Conference Room located at 11400 NW 82nd Terrace, Doral, Florida 33178; and further authorizes publication/notice of the budget public hearing, as required by law.

3. Discussion Regarding Geographic Information Systems (Alvarez Engineers)

Mr. Silva presented a proposal for the preparation and implementation of a comprehensive infrastructure maintenance program utilizing Geographic Information Systems (“GIS”) as a management tool. Mr. Silva explained that this tool is not required, however, it would be beneficial for tracking maintenance activities related to the District’s stormwater system. The proposal indicates the following costs:

- Stormwater infrastructure: \$14,000
- Additional infrastructure: \$3,000 (roadways, landscaping, and irrigation)

Mr. Silva explained that one of the primary benefits of this would be its usefulness in preparing the District's 20-Year Stormwater Analysis Report, which is required every 5 years. He further explained that the program would serve as a tool to track infrastructure assets and assist with budgeting for future maintenance needs; however, it is not a required tool.

A discussion ensued, after which, the Board acknowledged the potential benefits of the proposal and unanimously agreed to table this item to a future meeting.

4. Consider Approval of Attorneys Fee Adjustment (Billing Cochran, P.A.)

Ms. Fernandez-Perez explained that her firm, Billing Cochran, P.A., had maintained its current fee structure since 2023. She further explained that her firm reviewed its fee structure every three (3) years and, although her firm was mindful of the necessity to keep the District's expenses at a minimum, it has become necessary to adjust its hourly rates. The proposed adjustment would become effective at the start of the next fiscal year, October 1, 2026.

Ms. Fernandez-Perez stated that the proposed increase is \$25 per hour for both Partners and Associates. She further confirmed that the District's Proposed Budget adopted through Resolution No. 2026-01 included sufficient funds within the legal services budget line item, and that the proposed rate increase would not affect the District's budget.

A motion was made by Ms. Arcelus, seconded by Mr. De Cardenas and unanimously passed accepting the updated billing rates proposed by Billing Cochran, P.A.

N. ADMINISTRATIVE & OPERATIONAL MATTERS

1. Consider Resolution No. 2026-02 – Authorizing Electronic Approvals & Check Signers

Mr. Silva presenter Resolution No. 2026-02, entitled:

RESOLUTION NO. 2026-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ISLANDS AT DORAL (SW) COMMUNITY DEVELOPMENT DISTRICT, AUTHORIZING THE ESTABLISHMENT OF A DISTRICT CHECKING/OPERATING ACCOUNT, DESIGNATING DISTRICT OFFICIALS AND/OR AUTHORIZED STAFF TO REVIEW, APPROVE AND ISSUE PAYMENT OF EXPENDITURES, SELECTING THE SIGNATORIES THEREOF; AND PROVIDING AN EFFECTIVE DATE.

Mr. Silva advised that due to the Board of Supervisors changes that occurred, it would be in order to designate a new District Official as an authorized electronic approver and re-elect authorized District Staff as electronic approvers and check signers. The following slate of names were suggested:

- Todd Wodraska
- Jason Pierman
- Patricia LasCasas
- Nancy Nguyen
- Oscar De Cardenas

A **motion** was made by Ms. Canchola, seconded by Mr. De Cardenas and unanimously passed to approve and adopt Resolution No. 2026-02, designating the authorized electronic approvers and check signers, as listed above.

2. Qualified Elector Certification (1,266 Voters)

Mr. Silva explained that per Chapter 190.006 (3)(a)2.d., Florida Statutes, the District must annually receive a certification of the number of registered voters in the District after April 15th from the Miami-Dade County Supervisor of Elections. Mr. Silva stated that once the number of registered voters is 250 or more, then the elections of the District Board members are held through the general election. Mr. Silva further explained that the District met the 250 threshold many years ago, but because Florida Statutes do not indicate that once the District reaches 250 qualified electors, the District can stop requesting a Qualified Elector Certification from the Supervisor of Elections, it is recommended that the District continue requesting a Qualified Elector Certification annually.

Mr. Silva presented the Qualified Elector Certification and stated that the Miami-Dade County Supervisor of Elections has determined that the District has 1,266 voters.

3. Qualifying Period Announcement: Noon, June 8, 2026 – Noon, June 12, 2026

Mr. Silva advised that the 4-year terms of office for Seat 1 (Oscar De Cardenas) and Seat 2 (Delia Arcelus) were expiring in November 2026. The qualifying period for election and/or re-election has been set for Noon, June 8, 2026 through Noon, June 12, 2026. Those candidates interested in running for election can submit their qualifying documents in person to the Miami-Dade County Supervisor of Elections' Office located at 2700 NW 87th Avenue, Miami, Florida 33172. The new terms of office would be a 4-year term through Election Day in November 2030.

4. Reminder: 2025 Form 1 – Statement of Financial Interest Disclosure (Due by July 1, 2026)

Board members were reminded of the importance of electronically completing their individual 2025 Statement of Financial Interests Form 1 through the Florida Commission on Ethics Electronic Financial Disclosure Management System (EFDMS). The deadline for submittal is July 1, 2026.

5. Reminder: Required Ethics Training (Due by December 31, 2026)

Mr. Silva reminded the Board members of the importance of completing their 4-hour ethics training annually by December 1st.

O. BOARD MEMBER & STAFF CLOSING COMMENTS

Mr. Silva stated that unless an emergency were to arise, the Board would not need to meet until September 9, 2026.

There were no further comments from Board Members or District Staff.

P. ADJOURNMENT

There being no further business to come before the Board, a **motion** was made by Ms. Canchola, seconded by Mr. De Cardenas and unanimously passed adjourning the Regular Board Meeting at 7:15 p.m.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

NOTICE

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COMMUNITY DEVELOPMENT DISTRICT

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ISLANDS AT DORAL (SW) COMMUNITY DEVELOPMENT district
www.islandsdoralswcdd.org

PUBLISH: MIAMI HERALD 08/20/26 & 08/27/26

IPL0365755

Aug 20,27 2026

RESOLUTION NO. 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ISLANDS AT DORAL (SW) COMMUNITY DEVELOPMENT DISTRICT APPROVING AND ADOPTING A FISCAL YEAR 2026/2027 FINAL BUDGET INCLUDING NON-AD VALOREM SPECIAL ASSESSMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Islands at Doral (SW) Community Development District (the “District”) has prepared a Proposed Budget and Final Special Assessment Roll for Fiscal Year 2026/2027 and has held a duly advertised Public Hearing to receive public comments on the Proposed Budget and Final Special Assessment Roll; and

WHEREAS, following the Public Hearing and the adoption of the Proposed Budget and Final Assessment Roll, the District is now authorized to levy non-ad valorem assessments upon the properties within the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ISLANDS AT DORAL (SW) COMMUNITY DEVELOPMENT DISTRICT, THAT:

Section 1. The Final Budget and Final Special Assessment Roll for Fiscal Year 2026/2027 attached hereto as Exhibit “A” is approved and adopted, and the assessments set forth therein shall be levied.

Section 2. The Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 9th day of September, 2026.

ATTEST:

**ISLANDS AT DORAL (SW)
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Islands At Doral (SW)
Community Development District

**Final Budget For
Fiscal Year 2026/2027
October 1, 2026 - September 30, 2027**

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- IV ASSESSMENT COMPARISON**

FINAL BUDGET
ISLANDS AT DORAL (SW) COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2026/2027 BUDGET
REVENUES	
Administrative Assessments	78,664
Maintenance Assessments	35,585
Debt Assessments	572,496
Other Revenues	0
Interest Income	1,200
TOTAL REVENUES	\$ 687,945
EXPENDITURES	
MAINTENANCE EXPENDITURES	
Engineering Report/Inspections	2,000
Storm Drain Inlet Maintenance	13,000
Street/Roadway Maintenance - Polynesian Subdivision	4,200
Miscellaneous General Maintenance	2,650
Storm Drainage/Class V Permit	3,500
Miscellaneous Stormwater System Maintenance	8,100
TOTAL MAINTENANCE EXPENDITURES	\$ 33,450
ADMINISTRATIVE EXPENDITURES	
Supervisor Fees	5,000
Payroll Taxes (Employer)	383
Management	36,036
Secretarial & Field Operations	6,000
Legal	8,000
Assessment Roll	6,000
Audit Fees	3,700
Insurance	7,900
Legal Advertisements	2,750
Miscellaneous	2,800
Postage	275
Office Supplies	375
Dues & Subscriptions	175
Trustee Fees	4,300
Continuing Disclosure Fee	350
Website Management	2,000
Administrative Contingency	300
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 86,344
TOTAL EXPENDITURES	\$ 119,794
REVENUES LESS EXPENDITURES	\$ 568,151
Bond Payments	(538,146)
BALANCE	\$ 30,005
County Appraiser & Tax Collector Fee	(13,735)
Discounts For Early Payments	(27,470)
EXCESS/ (SHORTFALL)	\$ (11,200)
Carryover From Prior Year	11,200
NET EXCESS/ (SHORTFALL)	\$ -

DETAILED FINAL BUDGET
ISLANDS AT DORAL (SW) COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
REVENUES				
Administrative Assessments	81,110	78,833	78,664	Expenditures Less Interest & Carryover/.94
Maintenance Assessments	30,506	35,585	35,585	Expenditures /.94
Debt Assessments	568,171	572,496	572,496	Payment To Trustee/.94
Other Revenues	0	0	0	
Interest Income	12,782	1,080	1,200	Interest Projected At \$100 Per Month
TOTAL REVENUES	\$ 692,569	\$ 687,994	\$ 687,945	
EXPENDITURES				
MAINTENANCE EXPENDITURES				
Engineering Report/Inspections	2,530	2,000	2,000	No Change From 2025/2026 Budget
Storm Drain Inlet Maintenance	0	13,000	13,000	No Change From 2025/2026 Budget
Street/Roadway Maintenance - Polynesian Subdivision	18,640	4,200	4,200	No Change From 2025/2026 Budget
Miscellaneous General Maintenance	0	2,650	2,650	No Change From 2025/2026 Budget
Storm Drainage/Class V Permit	0	3,500	3,500	No Change From 2025/2026 Budget
Miscellaneous Stormwater System Maintenance	0	8,100	8,100	No Change From 2025/2026 Budget
TOTAL MAINTENANCE EXPENDITURES	\$ 21,170	\$ 33,450	\$ 33,450	
ADMINISTRATIVE EXPENDITURES				
Supervisor Fees	2,000	5,000	5,000	No Change From 2025/2026 Budget
Payroll Taxes (Employer)	153	383	383	Supervisor Fees *7.65%
Management	34,080	35,100	36,036	CPI Adjustment
Secretarial & Field Operations	6,000	6,000	6,000	No Change From 2025/2026 Budget
Legal	8,038	7,500	8,000	\$500 Increase From 2025/2026 Budget
Assessment Roll	6,000	6,000	6,000	No Change From 2025/2026 Budget
Audit Fees	3,500	3,600	3,700	Accepted Amount For 2025/2026 Audit
Insurance	6,858	7,400	7,900	Fiscal Year 2025/2026 Expenditure Was \$7,269
Legal Advertisements	1,165	3,000	2,750	\$250 Decrease From 2025/2026 Budget
Miscellaneous	2,782	2,400	2,800	\$400 Increase From 2025/2026 Budget
Postage	173	275	275	No Change From 2025/2026 Budget
Office Supplies	297	400	375	\$25 Decrease From 2025/2026 Budget
Dues & Subscriptions	175	175	175	No Change From 2025/2026 Budget
Trustee Fees	4,031	4,300	4,300	No Change From 2025/2026 Budget
Continuing Disclosure Fee	350	350	350	No Change From 2025/2026 Budget
Website Management	2,000	2,000	2,000	No Change From 2025/2026 Budget
Administrative Contingency	0	300	300	Administrative Contingency
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 77,602	\$ 84,183	\$ 86,344	
TOTAL EXPENDITURES	\$ 98,772	\$ 117,633	\$ 119,794	
REVENUES LESS EXPENDITURES	\$ 593,797	\$ 570,361	\$ 568,151	
Bond Payments	(538,340)	(538,146)	(538,146)	2027 Principal & Interest Payments
BALANCE	\$ 55,457	\$ 32,215	\$ 30,005	
County Appraiser & Tax Collector Fee	(6,353)	(13,738)	(13,735)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(23,451)	(27,477)	(27,470)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	\$ 25,653	\$ (9,000)	\$ (11,200)	
Carryover From Prior Year	0	9,000	11,200	Carryover From Prior Year
NET EXCESS/ (SHORTFALL)	\$ 25,653	\$ -	\$ -	

DETAILED FINAL DEBT SERVICE FUND BUDGET

ISLANDS AT DORAL (SW) COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027

OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025	FISCAL YEAR 2025/2026	FISCAL YEAR 2026/2027	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	9,190	1,000	1,500	Projected Interest For 2026/2027
NAV Tax Collection	538,340	538,146	538,146	Maximum Debt Service Collection
Total Revenues	\$ 547,530	\$ 539,146	\$ 539,646	
EXPENDITURES				
Principal Payments	407,000	416,000	429,000	Principal Payment Due In 2027
Interest Payments	135,926	119,382	108,017	Interest Payments Due In 2027
Bond Redemption	0	3,764	2,629	Estimated Excess Debt Collections
Total Expenditures	\$ 542,926	\$ 539,146	\$ 539,646	
Excess/ (Shortfall)	\$ 4,604	\$ -	\$ -	

Series 2020 Refunding Bonds Information

Original Par Amount =	\$6,945,000	Annual Principal Payments Due =	May 1st
Interest Rate =	2.69%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	January 2020		
Maturity Date =	May 2035		
Par Amount As Of 1/1/26 =	\$4,646,000		

**Islands At Doral (SW) Community Development District
Assessment Comparison**

Lot Size		Fiscal Year 2022/2023 Assessment*	Fiscal Year 2023/2024 Assessment*	Fiscal Year 2024/2025 Assessment*	Fiscal Year 2025/2026 Assessment*	Fiscal Year 2026/2027 Projected Assessment*
23	Administrative	\$ 122.98	\$ 124.45	\$ 124.36	\$ 118.73	\$ 118.48
	Maintenance	\$ 49.51	\$ 47.99	\$ 47.99	\$ 53.60	\$ 53.60
	<u>Debt</u>	\$ 713.00	\$ 713.00	\$ 713.00	\$ 713.00	\$ 713.00
	Total For Lot Size 23	\$ 885.49	\$ 885.44	\$ 885.35	\$ 885.33	\$ 885.08
32	Administrative	\$ 122.98	\$ 124.45	\$ 124.36	\$ 118.73	\$ 118.48
	Maintenance	\$ 49.51	\$ 47.99	\$ 47.99	\$ 53.60	\$ 53.60
	<u>Debt</u>	\$ 857.00	\$ 857.00	\$ 857.00	\$ 857.00	\$ 857.00
	Total For Lot Size 32	\$ 1,029.49	\$ 1,029.44	\$ 1,029.35	\$ 1,029.33	\$ 1,029.08
35	Administrative	\$ 122.98	\$ 124.45	\$ 124.36	\$ 118.73	\$ 118.48
	Maintenance	\$ 49.51	\$ 47.99	\$ 47.99	\$ 53.60	\$ 53.60
	<u>Debt</u>	\$ 905.00	\$ 905.00	\$ 905.00	\$ 905.00	\$ 905.00
	Total For Lot Size 35	\$ 1,077.49	\$ 1,077.44	\$ 1,077.35	\$ 1,077.33	\$ 1,077.08
50	Administrative	\$ 122.98	\$ 124.45	\$ 124.36	\$ 118.73	\$ 118.48
	Maintenance	\$ 49.51	\$ 47.99	\$ 47.99	\$ 53.60	\$ 53.60
	<u>Debt</u>	\$ 1,214.00	\$ 1,214.00	\$ 1,214.00	\$ 1,214.00	\$ 1,214.00
	Total For Lot Size 50	\$ 1,386.49	\$ 1,386.44	\$ 1,386.35	\$ 1,386.33	\$ 1,386.08

* Assessments Include the Following :

4% Discount for Early Payments
1% County Tax Collector Fee
1% County Property Appraiser Fee

Community Information:

Twenty Three Foot Lots	280
Thirty Two Foot Lots	120
Thirty Five Foot Lots	163
<u>Fifty Foot Lots</u>	<u>101</u>
Total Units	664

RESOLUTION NO. 2026-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ISLANDS AT DORAL (SW) COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2026/2027 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is necessary for the Islands at Doral (SW) Community Development District (the "District") to establish a regular meeting schedule for fiscal year 2026/2027; and

WHEREAS, the Board of Supervisors (the "Board") of the District has set a regular meeting schedule, location and time for District meetings for fiscal year 2026/2027 which is attached hereto and made a part hereof as Exhibit "A".

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ISLANDS AT DORAL (SW) COMMUNITY DEVELOPMENT DISTRICT, MIAMI-DADE COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are hereby adopted by the Board.

Section 2. The regular meeting schedule, time and location for meetings for fiscal year 2026/2027 which is attached hereto as Exhibit "A" is hereby adopted by the Board and authorized to be published.

PASSED, ADOPTED and EFFECTIVE this 9th day of September, 2026.

ATTEST:

**ISLANDS AT DORAL (SW)
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

**ISLANDS AT DORAL (SW) COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027 REGULAR MEETING SCHEDULE**

NOTICE IS HEREBY GIVEN that the Board of Supervisors (the “Board”) of the **Islands at Doral (SW) Community Development District** (the “District”) will hold Regular Meetings in the Doral Legacy Park Second Floor Conference Room located at 11400 NW 82nd Terrace, Doral, Florida 33178 at **6:30 p.m.** on the following dates:

**October 14, 2026
November 11, 2026
December 9, 2026
February 10, 2027
March 10, 2027
April 14, 2027
June 9, 2027
September 8, 2027**

The purpose of the meetings is for the Board to consider any District business which may lawfully and properly come before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. Copies of the Agenda for any of the meetings may be obtained from the District’s website or by contacting the District Manager at nnguyen@sdsinc.org and/or toll free at 1-877-737-4922, prior to the date of the particular meeting.

From time to time one or two Board members may participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Board members may be fully informed of the discussions taking place. Said meeting(s) may be continued as found necessary to a time and place specified on the record.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at nnguyen@sdsinc.org and/or toll free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

Meetings may be cancelled from time to time with no advertised notice.

ISLANDS AT DORAL (SW) COMMUNITY DEVELOPMENT DISTRICT

www.islandsdoralswcdd.org

PUBLISH: MIAMI HERALD 09/30/26

RESOLUTION NO. 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ISLANDS AT DORAL (SW) COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2025/2026 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors (the “Board”) of the Islands at Doral (SW) Community Development District (the “District”) is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

WHEREAS, the District has prepared for consideration and approval an Amended Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ISLANDS AT DORAL (SW) COMMUNITY DEVELOPMENT DISTRICT, THAT:

Section 1. The Amended Budget for Fiscal Year 2025/2026 attached hereto as Exhibit “A” is hereby approved and adopted by the Board.

Section 2. The Secretary/Assistant Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and BECOMES EFFECTIVE this 9th day of September, 2026.

ATTEST:

**ISLANDS AT DORAL (SW)
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Islands At Doral (SW)
Community Development District

**Amended Final Budget For
Fiscal Year 2025/2026
October 1, 2025 - September 30, 2026**

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- II AMENDED FINAL DEBT SERVICE FUND BUDGET**

AMENDED FINAL BUDGET
ISLANDS AT DORAL (SW) COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 8/31/26
REVENUES			
Administrative Assessments	78,833	79,931	79,931
Maintenance Assessments	35,585	35,648	35,648
Debt Assessments	572,496	573,562	573,562
Other Revenues	0	0	0
Interest Income	1,080	6,800	6,305
Total Revenues	\$ 687,994	\$ 695,941	\$ 695,446
EXPENDITURES			
Maintenance Expenditures			
Engineering Report/Inspections	2,000	2,800	2,800
Storm Drain Inlet Maintenance	13,000	6,500	0
Street/Roadway Maintenance - Polynesian Subdivision	4,200	2,100	0
Miscellaneous General Maintenance	2,650	1,325	0
Storm Drainage/ Class V Permit	3,500	8,000	8,000
Miscellaneous Stormwater System Maintenance	8,100	4,050	0
Total Maintenance Expenditures	\$ 33,450	\$ 24,775	\$ 10,800
Administrative Expenditures			
Supervisor Fees	5,000	800	600
Payroll Taxes (Employer)	383	61	46
Management	35,100	35,100	32,175
Secretarial & Field Operations	6,000	6,000	5,500
Legal	7,500	7,500	5,033
Assessment Roll	6,000	6,000	0
Audit Fees	3,600	3,600	3,600
Insurance	7,400	7,269	7,269
Legal Advertisements	3,000	2,000	1,185
Miscellaneous	2,400	2,400	1,793
Postage	275	165	134
Office Supplies	400	350	294
Dues & Subscriptions	175	175	175
Trustee Fees	4,300	4,246	4,246
Continuing Disclosure Fee	350	350	0
Website Management	2,000	2,000	1,833
Administrative Contingency	300	300	0
Total Administrative Expenditures	\$ 84,183	\$ 78,316	\$ 63,883
Total Expenditures	\$ 117,633	\$ 103,091	\$ 74,683
EXCESS/ (SHORTFALL)	\$ 570,361	\$ 592,850	\$ 620,763
Bond Payments	(538,146)	(547,790)	(547,790)
Balance	\$ 32,215	\$ 45,060	\$ 72,973
County Appraiser & Tax Collector Fee	(13,738)	(6,641)	(6,641)
Discounts For Early Payments	(27,477)	(24,283)	(24,283)
Excess/ (Shortfall)	\$ (9,000)	\$ 14,136	\$ 42,049
Carryover From Prior Year	9,000	9,000	0
Net Excess/ (Shortfall)	\$ -	\$ 23,136	\$ 42,049

Fund Balance As Of 9/30/2025	\$449,773
FY 2025/2026 Activity	\$14,136
Fund Balance As Of 9/30/2026	\$463,909

Notes

Carryover from prior year of \$9,000 was used to reduce Fiscal Year 2025/2026 Assessments.
Carryover from prior year of \$11,200 to be used to reduce Fiscal Year 2026/2027 Assessments.

AMENDED FINAL BUDGET

ISLANDS AT DORAL (SW) COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 8/31/26
REVENUES			
Interest Income	1,000	8,250	7,850
NAV Tax Collection	538,146	547,790	547,790
Total Revenues	\$ 539,146	\$ 556,040	\$ 555,640
EXPENDITURES			
Principal Payments	416,000	416,000	416,000
Interest Payments	119,382	124,977	124,977
Bond Redemption	3,764	0	0
Total Expenditures	\$ 539,146	\$ 540,977	\$ 540,977
Excess/ (Shortfall)	\$ -	\$ 15,063	\$ 14,663

Fund Balance As Of 9/30/2025	\$149,390
Projected FY 2025/2026 Activity	\$15,063
Projected Fund Balance As Of 9/30/2026	\$164,453

Note*: Revenue Fund Balance = \$164,453.

Revenue Fund Balance To Be Used To Make 11/1/2026 Interest Payment Of \$56,894.

* Approximate Amounts

Series 2020 Refunding Bonds Information

Original Par Amount =	\$6,945,000	Annual Principal Payments Due:
Interest Rate =	2.69%	May 1st
Issue Date =	Jan 2020	Annual Interest Payments Due:
Maturity Date =	May 2035	May 1st & November 1st
Par Amount As Of 9/30/26 =	\$4,230,000	

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ISLANDS AT DORAL (SW) COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN ANNUAL REPORT OF GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Islands at Doral (SW) Community Development District (the “District”) is a local unit of special-purpose government organized and existing under and pursuant to Chapters 189 and 190, Florida Statutes, as amended; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida, and creating Section 189.0694, Florida Statutes; and

WHEREAS, the District adopted Resolution 2025-07 on September 10, 2024, establishing goals and objectives for the District and creating performance measures and standards to evaluate the District’s achievement of those goals and objectives; and

WHEREAS, pursuant to Section 189.0694, Florida Statutes, the District must adopt and publish on its website an annual report prior to December 1st of each year, describing the goals and objectives achieved by the district, as well as the performance measures and standards used by the district to make this determination, and any goals or objectives the district failed to achieve.

WHEREAS, the District Manager has the annual report of the District’s goals, objectives, and performance measures and standards attached hereto and made a part hereof as **Exhibit A** (the “Annual Report”) and presented the Annual Report to the Board of the District; and

WHEREAS, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution the attached annual report of the goals, objectives and performance measures and standards.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ISLANDS AT DORAL (SW) COMMUNITY DEVELOPMENT DISTRICT, THAT:

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the Annual Report regarding the District’s success or failure in achieving the adopted goals and objectives and directs the District Manager to take all necessary actions to comply with Section 189.0694, Florida Statutes.

SECTION 3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 9th day of September, 2026.

ATTEST:

**ISLANDS AT DORAL (SW) COMMUNITY
DEVELOPMENT DISTRICT**

Print name: _____
Secretary/Assistant Secretary

Print name: _____
Chair/Vice Chair, Board of Supervisors

Exhibit A: Annual Report of Performance Measures/Standards

Exhibit A
Islands at Doral (SW) Community Development District
2025/2026 Performance Measures and Standards Report

Program/Activity: District Administration

Goal: Remain compliant with Florida Law for all district meetings

Objectives:

- Notice all District regular meetings, special meetings, and public hearings.
- Conduct all post-meeting activities.
- District records retained in compliance with Florida Sunshine Laws.

Performance Measures:

- All Meetings publicly noticed as required.
Achieved: Yes ☒ No ☐
- Meeting minutes and post-meeting action completed as evidenced by District Management's records.
Achieved: Yes ☒ No ☐
- District records retained as required by law, and readily available to the public.
Achieved: Yes ☒ No ☐

Program/Activity: District Finance

Goal: Remain Compliant with Florida Law for all district financing activities

Objectives:

- District adopted fiscal year proposed budget by June 15 and the final fiscal year budget by September 30.
- District amended fiscal year budget within 60 days following the end of the fiscal year.
- Process all District finance accounts receivable and payable
- Support District annual financial audit activities

Performance Measures:

- District adopted fiscal year proposed budget by June 15 and the final fiscal year budget by September 30.
Achieved: Yes ☒ No ☐
- District amended budget within 60 days following the end of the fiscal year.
Achieved: Yes ☒ No ☐
- District accounts receivable/payable processed for the year.
Achieved: Yes ☒ No ☐
- "No findings" for annual financial audit
Achieved: Yes ☒ No ☐
 - If "no" explain: _____

Program/Activity: District Operations

Goal: Insure, Operate and Maintain District owned Infrastructure & assets

Objectives:

- Annual renewal of District insurance policy(s).
- Obtain all necessary contracted services for District operations and infrastructure.
- Determine all vendors are in compliance with contracts with District.

Performance Measures:

- District insurance policies reviewed and in place.

Achieved: Yes ☒ **No** ☐

- Contracted Services obtained for all District operations.

Achieved: Yes ☒ **No** ☐

- All District contracts in compliance.

Achieved: Yes ☒ **No** ☐

September 9, 2026

RE: Islands At Doral (SW) Community Development District Auditor Renewal

At the September 13, 2023 Islands At Doral (SW) Community Development District Board Of Supervisors meeting, the firm of Grau & Associates was selected to perform the 9-30-2023, 9-30-2024 and 9-30-2025 year end audits of the District with an option to perform the 9-30-2026 and 9-30-27 audits.

The fees for the 9-30-2023 audit were \$3,400. The fees for the 9-30-2024 audit were \$3,500. And the fees for the 9-30-2025 audit were \$3,600. The proposed fee for the 9-30-2026 audit is \$3,700, which is more than the budgeted amount for audit fees for Fiscal Year 2025/2026. And the proposed fee for the 9-30-2027 audit is \$3,800.

Management is pleased with the professionalism and the competence of the Grau & Associates partners and staff; therefore management recommends that the Board approve the renewal option for the Fiscal Year Ending 9-30-2026 and 9-30-2027 audits for Grau & Associates.

Special District Services, Inc.

MEMORANDUM

TO: District Manager

FROM: Billing Cochran, P.A.
District Counsel

DATE: June 11, 2026

RE: 2026 Legislative Update

As District Counsel, throughout the year we continuously monitor pending legislation that may be applicable to the governance and operation of our Community Development District and other Special District clients. It is at this time of year that we summarize those legislative acts that have become law during the most recent legislative session, as follows:

1. Chapter [TBD], Laws of Florida (HB 0145). This legislation amends the sovereign-immunity statute to raise liability caps and change tort-claim procedures for government entities. The bill revises Section 768.28, Florida Statutes, increasing the statutory limits on damages recoverable against the state and its agencies/subdivisions (including special districts). For causes of action accruing on or after October 1, 2026, the liability caps increase from \$200,000 to \$350,000 per person and from \$300,000 to \$500,000 per incident. The bill also authorizes state agencies and subdivisions to settle claims or judgments in excess of those caps, up to available insurance limits, without requiring a legislative claims bill.

The bill authorizes a state subdivision (e.g. counties, municipalities, special districts including CDDs) to settle a claim or judgment in excess of the statutory cap without requiring a separate legislative claim bill, so long as settlement is within insurance coverage limits. The bill prohibits any insurance policy issued on or after October 1, 2026, from conditioning liability coverage or payment on the later enactment of a legislative claim bill.

In addition, the bill shortens the pre-suit notice period by requiring claimants to present a claim to the appropriate agency within 18 months after accrual of the claim, rather than the current three-year period. It also revises the statute of limitations by requiring most negligence actions against governmental entities to be filed within two (2) years, while maintaining existing limitations periods for medical malpractice, wrongful death, and contribution claims. The bill also reduces the time for an agency or the Department of Financial Services to make a final disposition of a claim before it is deemed denied, from six (6) months to four (4) months.

This law applies directly to CDDs because CDDs are among the “subdivisions” of state government covered by section 768.28, Florida Statutes. As such CDDs may now be subject to higher damage awards for tort claims.

2. Chapter [TBD], Laws of Florida (HB 273). This legislation revises Florida law governing state financial assistance and rural economic development programs to include certain

special districts and improve payment processing for eligible rural entities. The bill amends Section 215.971, Florida Statutes to allow state agencies, under certain conditions, to directly facilitate or expedite payment of invoices for counties, municipalities, and qualifying special districts, particularly those located in rural areas or designated rural areas of opportunity. It authorizes agencies to structure agreements so that eligible rural governments and certain special districts, especially those providing water and wastewater services, receive faster payment processing for verified, completed work. The intent is to reduce financial strain and cash flow challenges that rural entities often face when administering state-funded projects, while preserving existing legal and regulatory requirements. The legislation also amends Section 288.0656, Florida Statutes to expand the definition of “rural community” to explicitly include independent special districts that provide water and wastewater services within rural areas of opportunity. This expansion makes those districts eligible for rural economic development support programs and related state assistance. The act takes effect July 1, 2026.

This legislation applies CDDs in a limited and conditional way, depending on the type of CDD and the services it provides. CDDs that are involved in state-funded infrastructure projects, such as water, wastewater, drainage, or utility improvements, may benefit from the amendment to Section 215.971, Florida Statutes. If a CDD is acting as a recipient or sub recipient of state financial assistance, the law allows state agencies to structure agreements so that invoices can be processed and paid more quickly for verified work. This can improve cash flow for CDDs building infrastructure, particularly smaller or rural CDDs that rely on this type of reimbursement funding. Second, the bill’s expansion of the definition of “rural community” under Section 288.0656, Florida Statutes generally does not directly include most CDDs, because eligibility is tied primarily to counties, municipalities, and independent special districts providing water and wastewater services in rural areas of opportunity. A typical CDD would only benefit if it meets those narrow conditions, meaning it operates in a qualifying rural area and functions in a way that aligns with the statutory definition (or is structured similarly to an independent utility-focused district).

3. Chapter [TBD], Laws of Florida (HB 0655). This legislation creates a new exemption under Florida law (Section 70.90, Florida Statutes) that allows agencies to hold closed attorney-client meetings during the 90-day notice period for claims brought under the Bert J. Harris, Jr., Private Property Rights Protection Act. These closed meetings are limited to discussions between the agency and its attorney for purposes of settlement strategy or negotiation of private property rights claims. While the meetings are exempt from Florida’s Sunshine Law, they must still be recorded by a certified court reporter, fully transcribed, and later released as a public record once the claim is resolved or the statute of limitations expires if no settlement or litigation occurs.

The law also creates a temporary public records exemption for the transcripts, recordings, minutes, and related materials generated during these closed sessions, ensuring confidentiality during active negotiations. However, this exemption is not permanent; it is subject to future legislative review and sunsets in 2031 unless reenacted. The act takes effect July 1, 2026.

The law allows a CDD Board of Supervisors to hold closed attorney-client sessions when the CDD is facing a pre-suit claim under the Bert J. Harris, Jr., Private Property Rights Protection Act regarding topics such as land use impacts, infrastructure construction, easement disputes, and development-related claims that can trigger property rights assertions under the Bert Harris Act.

During these closed sessions, the CDD can privately discuss settlement strategy with its attorney without public disclosure of sensitive legal positions. However, the exemption is narrow and procedural. The CDD must still provide public notice of the meeting, the session must begin and end in an open meeting, and a certified court reporter must record everything discussed. Although the discussion is confidential at the time, the transcript becomes a public record once the claim is resolved or the statutory timeframe expires if no settlement or lawsuit is filed.

4. Chapter 2026-115, Laws of Florida (HB 1085). This legislation creates the Local Government Cybersecurity Protection Program within the Florida Digital Service to assist local governments in strengthening cybersecurity defenses, particularly against threats such as ransomware. It establishes a statewide grant and procurement program that allows eligible local governments to access cybersecurity-related information technology commodities and services through contracts managed by the Florida Digital Service, with a preference for fiscally constrained counties. The program also requires data-sharing agreements between the state and participating local governments to support threat detection, prevention, and incident response.

Local governments may either apply for grants or independently purchase cybersecurity services through state-negotiated contracts, though the local government remains responsible for any associated costs. The law further requires annual reporting to the Governor and Legislature on program participation, funding, and outcomes, ensuring oversight and transparency. The program is set to operate through 2031 unless reenacted. The act takes effect July 1, 2026.

This law applies to CDDs because CDDs are local governments for many operational purposes, including infrastructure, procurement, and administrative functions, and therefore fall within the category of eligible participants under the Local Government Cybersecurity Protection Program. CDDs would be able to access state-negotiated cybersecurity contracts and services through the Florida Digital Service to improve protection of district systems. Even if a CDD does not apply for a cybersecurity grant, it may still purchase cybersecurity commodities and services through the state contracts, which could help reduce costs and improve security standards. However, participation is optional rather than mandatory, and CDDs remain responsible for all costs associated with any purchases or services obtained under the program.

5. Chapter [TBD], Laws of Florida (SB 1180). This legislation makes several targeted but significant changes to the law governing CDDs under Chapter 190, Florida Statutes, with the most important impact being the creation of a formal recall process for elected board members. The bill's primary feature is the creation of a new statutory section establishing a detailed procedure that allows qualified electors within a CDD to remove elected members of the board of supervisors through a recall process. The law limits recall to specific grounds such as malfeasance, misfeasance, neglect of duty, incompetence, drunkenness, permanent inability to perform duties, or conviction of certain felonies. It sets out a structured, multi-step process that begins with a petition signed by at least 10 percent of eligible voters, followed by verification of signatures, the preparation of a formal record of recall proceedings, and then a second petition requiring 15 percent of electors to trigger a recall referendum. If the referendum proceeds, a majority vote determines whether the board member is removed from office, and any resulting vacancy is filled according to existing statutory procedures. The legislation also imposes campaign finance requirements on recall efforts, establishes timelines, governs petition form and verification, allows limited

withdrawal of signatures, and creates penalties for fraud or misconduct in the petition process. In addition to the recall framework, the bill clarifies that CDD board members elected by residents are subject to recall, aligning CDD governance more closely with other forms of local government accountability. It also provides that individuals removed by recall, or who resign after a recall petition is filed, are ineligible for reappointment to the board for two years.

The legislation further revises the definition of “compact, urban, mixed-use district” under Section 190.003, Florida Statutes. The revised definition applies to districts consisting of a maximum of 75 acres located within a municipality and within either a qualified opportunity zone or a community redevelopment area. The amendment clarifies qualifying development thresholds by providing that such districts must include either at least 400,000 square feet of retail development and 500 residential units, or at least 250,000 square feet of commercial development and 500 affordable residential rental units for very-low-income, low-income, or moderate-income persons. This revision is significant for developers because it affects eligibility and structuring considerations for the creation of certain community development districts.

The legislation clarifies that restrictions on local regulation of synthetic turf do not prevent a CDD from enforcing private deed restrictions, preserving a CDD’s ability to uphold community standards through covenants. The act takes effect July 1, 2026.

This law applies directly to CDDs because it creates, for the first time, a formal statutory process that allows residents to recall elected members of a CDD board of supervisors. It introduces clear procedures, thresholds, and legal standards for removal, thereby increasing accountability of board members to district electors. The law also clarifies that CDDs may continue enforcing deed restrictions despite broader limits on local regulation of synthetic turf and updates certain statutory definitions affecting district formation and development. Overall, the most significant impact is the shift toward greater resident oversight and governance accountability within CDDs.

6. Chapter 2026-3, Laws of Florida (SB 290). This legislation revises multiple areas of state law, with a primary focus on agriculture, public safety, contractor regulation, and consumer protection. A significant component of the legislation strengthens contractor and vendor accountability by requiring contractors to pay subcontractors and suppliers within 45 days of receiving payment, or in accordance with contractual terms, and authorizing disciplinary action for noncompliance. Additionally, vendors that default on contracts, fail to pay subcontractors, or demonstrate repeated poor performance may be suspended or barred from public contracting for up to five years.

The bill further clarifies and reinforces how public entities may lawfully spend funds and administer contracts for public purposes. The legislation affirms that public funds may be used for core governmental infrastructure and improvements, such as public buildings, emergency shelters, affordable housing, and energy efficiency projects, thereby helping to define the scope of permissible capital projects and expenditures. At the same time, it places limitations on the use of public funds for certain privately owned facilities, reinforcing the principle that expenditures must primarily serve a valid public purpose rather than confer a disproportionate private benefit. The act takes effect July 1, 2026.

This law applies directly to CDDs because CDDs function as local units of special-purpose government that procure services, manage infrastructure, and enter into public contracts. Since a CDD regularly contracts for construction, maintenance, and infrastructure improvements, the new requirement that contractors timely pay subcontractors and suppliers directly affects how a CDD administers its contracts. In addition, the provisions allowing suspension or disqualification of nonperforming vendors from public contracting are relevant to CDD procurement practices, especially where the district adopts or mirrors state purchasing standards. CDDs routinely finance and construct infrastructure such as roadways, utilities, stormwater systems, and public facilities. Clarifications regarding allowable public expenditures, such as for government buildings, emergency shelters, and infrastructure, help define the scope of permissible CDD projects and may influence how CDDs' structure future capital plans and bond-funded improvements.

Portions of the bill related to consumer protection and fraud prevention, including prohibitions on misrepresentation (such as impersonating officials), have indirect relevance. CDDs and District Management interact with residents, property owners, and contractors, so these provisions reinforce broader legal standards around transparency, proper representation, and avoidance of deceptive practices in district operations.

7. Chapter 2026-7, Laws of Florida (HB 399). This legislation is a comprehensive land use and development reform measure that primarily limits local government discretion in permitting, zoning, and development regulation while promoting consistency, affordability, and predictability in the development process. A central component of the legislation requires that application fees for development permits and orders imposed by counties and municipalities must be directly tied to the actual costs of reviewing and processing applications, must be publicly listed, and may not be based on construction value or project cost, thereby preventing fee structures that scale with development size rather than administrative expense. The act takes effect upon becoming law.

Even though CDDs do not exercise zoning or land use regulatory authority, the law applies to CDDs as infrastructure and service providers within the framework established by counties and municipalities. As a result, the bill's restrictions on local governments, particularly those related to development permitting, zoning, and land development regulations, will shape the regulatory environment in which CDDs plan, finance, and construct infrastructure.

The provisions limiting development application fees to actual administrative costs may reduce overall project costs for developments within CDD boundaries, which can influence the scope and timing of infrastructure financed by the CDD, including roads, utilities, and stormwater systems. Similarly, the requirement for more objective and clearly defined compatibility standards, along with limits on discretionary denials, may create a more predictable entitlement process, allowing CDDs to better coordinate infrastructure planning with approved development timelines and reduce delays that can affect bond issuances or capital improvement programs.

Although Chapter 2026-7 does not directly regulate CDD powers or governance, it significantly affects the local government land use framework that CDDs rely on, thereby affecting development timing, infrastructure planning, financing, and overall project feasibility within district boundaries.

8. Chapter [TBD], Laws of Florida (HB 967). This legislation establishes a clear legislative intent that local governments must accept electronic forms of payment, including credit cards, debit cards, charge cards, and electronic funds transfers, and specifically requires units of local government to offer online payment options. This applies broadly to counties, municipalities, special districts, and other local government entities, as well as constitutional officers such as clerks of court and tax collectors, unless another form of payment is required by law.

The legislation also preserves existing authority allowing local governments to pass along processing fees to users who choose electronic payment methods and confirms that governments are not liable for verifying card validity or available funds when processing such transactions. Importantly, it mandates that if a local government accepts electronic payments, it must also maintain an online system for doing so, reinforcing a statewide push toward digital accessibility and standardized payment options.

This legislation requires CDDs that collect any type of payment, such as fees, user charges, amenity payments, permit-related charges, or other CDD revenues, to offer electronic payment options, including credit cards, debit cards, and electronic funds transfers. It also specifically requires that if a CDD accepts electronic payments at all, it must maintain a system for accepting those payments online, which may require updates to CDD websites, billing platforms, or third-party payment processors. The legislation also allows CDDs to continue passing through processing fees associated with electronic payments (such as credit card convenience fees), and it preserves their ability to require verification of payment validity and sufficient funds. However, it removes discretion in practice by making online payment capability a mandatory feature for any CDD that accepts electronic payments in any form.

For convenience, we have included copies of the legislation referenced in this memorandum. We request that you include this memorandum as part of the agenda packages for upcoming meetings of the governing boards of those special districts in which you serve as the District Manager and this firm serves as District Counsel. For purposes of the agenda package, it is not necessary to include the attached legislation, as we can provide copies to anyone requesting the same. Copies of the referenced legislation are also accessible by visiting this link: <http://laws.flrules.org/>.