SAIL HARBOUR COMMUNITY DEVELOPMENT DISTRICT

LEE COUNTY

REGULAR BOARD MEETING & PUBLIC HEARING
AUGUST 10, 2026
6:00 P.M.

Special District Services, Inc.
The Oaks Center
2501A Burns Road
Palm Beach Gardens, FL 33410

www.sailharbourcdd.org
561.630.4922 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
SAIL HARBOUR COMMUNITY DEVELOPMENT DISTRICT
Cypress Living
16451 HealthPark Commons Drive
Fort Myers, Florida 33908
REGULAR BOARD MEETING & PUBLIC HEARING
August 10, 2026
6:00 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. April 13, 2025 Regular Board Meeting………………………………………………………….Page 2

G. Public Hearing

   1. Proof of Publication……………………………………………………………………….....Page 6
   2. Receive Public Comments on Fiscal Year 2026/2027 Final Budget
   3. Consider Resolution No. 2026-02 – Adopting a Fiscal Year 2026/2027 Final Budget…………Page 7

H. Old Business

   1. Update on Ownership and Responsibility of CDD and in Relation to HOA/POA Agreement

I. New Business

   1. Consider Resolution No. 2026-03 – Adopting a Fiscal Year 2026/2027 Meeting Schedule……Page 14
   2. 2026 Legislative Memo……………………………………………………………………….Page 16
   3. Discussion Regarding Filling Board Vacancy

J. Administrative Matters

   1. Engineer’s Report
      - Update on Pipe Video Project
   2. Attorney’s Report
   3. Manager’s Report
      - Financials…………………………………………………………………………………..Page 22

K. Board Member Comments

L. Adjourn

Publication Date	Subcategory
2026-07-28	Miscellaneous Notices

Notice of Public Hearing and
Regular Board Meeting of the
Sail Harbour Community
Development District

The Board of Supervisors of the Sail Harbour Community Development District (the District) will hold a Public Hearing and Regular Board Meeting on August 10, 2026, at 6:00 p.m., or as soon thereafter as can be heard, at Cypress Living located at 16451 HealthPark Commons Drive, Fort Myers, Florida 33908.

The purpose of the Public Hearing is to receive public comment on the Fiscal Year 2026/2027 Proposed Final Budget of the District. The purpose of the Regular Board Meeting is for the Board to consider any business which may properly come before it. A copy of the Budget and/or the Agenda may be obtained from the Districts website (www.sailharbourcdd/org) or at the offices of the District Manager, 2501A Burns Road, Palm Beach Gardens, Florida 33410, during normal business hours. The meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. Meetings may be continued as found necessary to a time and place specified on the record.

There may be occasions when one or more Supervisors will participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at these meetings should contact the District Manager at (239) 444-5790 and/or toll-free at 1-877-737-4922, at least seven (7) days prior to the date of the meetings.

If any person decides to appeal any decision made with respect to any matter considered at this Public Hearing and Regular Board Meeting, 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 their own expense and which record includes the testimony and evidence on which the appeal is based.

Meetings may be cancelled from time to time without advertised notice.

Sail Harbour Community Development District
www.sailharbourcdd.org
PUBLISH: FT. MYERS NEWS-PRESS
07/21/26 & 07/28/26

SAIL HARBOUR COMMUNITY DEVELOPMENT DISTRICT
REGULAR BOARD MEETING
APRIL 13, 2026

A. CALL TO ORDER

The April 13, 2026, Regular Board Meeting of the Sail Harbour Community Development District (the "District") was called to order at 6:00 p.m. at Cypress Living located at 16451 HealthPark Commons Drive, Fort Myers, Florida 33908.

B. PROOF OF PUBLICATION

Proof of publication was presented that notice of the Regular Board Meeting had been published in the *Fort Myers News-Press* on October 3, 2025, as part of the District's Fiscal Year 2025/2026 Meeting Schedule, as legally required.

C. ESTABLISH A QUORUM

It was noted that a quorum was established by the presence of:

Chairperson	Susan Balaun	Present
Vice Chairperson	Patricia Myers	Present
Supervisor	Joel Frank	Present
Supervisor	Kathy Jones	Present
Supervisor	Irene Imbasciani	Present

Staff members in attendance were:

District Manager	Kathleen Meneely	Special District Services
District Counsel	Ginger Wald (via phone)	Billing, Cochran, Lyles, Mauro & Ramsey, P.A.
District Engineer	Mark Zordan	APEX Engineering, Inc.

Also present were Ernie Huggard, Bryan Ballard and Leanne Olson (APEX Engineering).

D. ADDITIONS OR DELETIONS TO AGENDA

There were no additions or deletions to the agenda.

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

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

F. APPROVAL OF MINUTES

1. October 13, 2025, Regular Board Meeting

A **motion** was made by Ms. Jones, seconded by Ms. Myers and passed unanimously approving the minutes of the October 13, 2025, Regular Board Meeting, as presented.

G. OLD BUSINESS

There were no Old Business items to come before the Board.

H. NEW BUSINESS

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

Resolution No. 2026-01 was presented, entitled:

RESOLUTION NO. 2026-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SAIL HARBOUR COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2026/2027; AND PROVIDING AN EFFECTIVE DATE.

Ms. Meneely presented the proposed budget and explained that this would be the first year assessments would need to increase due to the depletion of prior carryover funds that had historically been used to balance the budget. She noted that prior budgets utilized approximately $50,000 to $60,000 annually in carryover funds, which were no longer available.

She advised that operating costs, including legal and engineering services, had increased and were reflected in the proposed budget. Discussion ensued regarding the proposed assessment increase of approximately $129 per household and the need to begin rebuilding reserves to ensure long-term financial stability.

The Board discussed that assessments had not been increased in many years and that prior refinancing had resulted in reduced assessments. It was noted that recent expenditures, including stormwater system cleaning and maintenance, utilized available reserves and brought the system into good condition, but reduced available funds. The Board expressed the importance of restoring reserves to address future maintenance needs, unexpected repairs, and storm-related events without creating future budget shortfalls. The Board further noted that the additional increase above the minimum required amount was intended to begin rebuilding reserves that had been depleted.

Public comment was received from Mr. Ernie Huggard regarding the magnitude of the increase. The Board discussed setting a higher proposed assessment for notice purposes with the ability to reduce it at the public hearing. After discussion, the Board agreed to set the proposed increase at $150 per household with the understanding that it may be reduced at the August 10, 2026, public hearing.

A **motion** was made by Ms. Myers, seconded by Ms. Jones and passed unanimously adopting Resolution No. 2026-01, as presented, with a proposed assessment increase of $150 and setting the public hearing for August 10, 2026.

2. Consider Attorney's Fee Adjustment – Billing Cochran

Ms. Wald presented the request for a fee adjustment, noting that the firm's rates had remained unchanged since 2014. She requested an increase to $300 per hour for partners and $250 per hour for associates, effective October 1, 2026. Ms. Meneely confirmed that the proposed increase had been incorporated into the budget.

A **motion** was made by Ms. Jones, seconded by Ms. Imbasciani and passed unanimously approving the attorney's fee adjustment, as presented.

3. Consider District Engineer Fee Adjustment

Mr. Zordan advised that Johnson Engineering had been acquired by APEX Engineering and that updated rate schedules were forthcoming. He noted that prior increases had not been passed through to the District and that additional increases were anticipated but not yet finalized.

Discussion ensued regarding the uncertainty of the final rates and whether action should be taken at this time. Ms. Wald recommended deferring approval until finalized rate schedules have been received. The Board concurred and took no action at this time.

4. Discussion on Ownership and Responsibility of CDD in Relation to HOA/POA

Ms. Wald and Mr. Zordan provided an overview of ownership and maintenance responsibilities within the District. It was explained that the CDD owned the infrastructure and improvements, while the HOA maintained these facilities pursuant to a maintenance agreement dated September 9, 2006. The POA is identified as the permit holder for the stormwater management system.

Discussion ensued regarding the need to update the maintenance agreement to reflect current requirements and clarify responsibilities. Ms. Wald recommended either amending or replacing the agreement.

Public comment was received from Mr. Ernie Huggard, the HOA President, who advised the HOA Board would review the matter. Additional public comment was received from Mr. Bryan Ballard regarding roadway ownership, which was clarified as being under the HOA with the CDD holding easements for stormwater purposes.

The Board agreed to coordinate with the HOA prior to taking any further action.

I. ADMINISTRATIVE MATTERS

1. Engineer's Report

Mr. Zordan provided an update on the pipe video inspection project, noting that work recently commenced following contractor delays. He reported that approximately one-fifth of the system had been inspected and that most pipes showed less than 20% debris accumulation, indicating improved conditions following prior cleaning.

He advised that the District was transitioning to a five-year maintenance cycle for inspections and cleaning. He also noted an issue with inspection equipment becoming lodged in a pipe, which the contractor was working to resolve. A full report will be provided at the August meeting.

2. Manager's Report

Ms. Meneely reviewed the financial statements with the Board. There were no questions from the Board Members.

Ms. Meneely advised that Supervisor Patricia Myers (Seat #2) and Supervisor Joel Frank (Seat #4) seats would be up for election in November 2026 with the qualifying period scheduled for June 8 through June 12, 2026.

She also reminded the Board that the next meeting was scheduled for August 10, 2026, which will include the budget public hearing.

3. Attorney's Report

Ms. Wald had nothing further.

J. BOARD MEMBER COMMENTS

There were no further comments from the Board Members.

K. ADJOURNMENT

There being no further business to come before the Board, a **motion** was made by Mr. Frank, seconded by Ms. Myers and passed unanimously adjourning the Regular Board Meeting at 6:52 p.m.

______________________________	______________________________
Secretary/Assistant Secretary	Chair/Vice-Chair

Publication Date
2026-07-28

Subcategory
Miscellaneous Notices

Notice of Public Hearing and
Regular Board Meeting of the
Sail Harbour Community
Development District

The Board of Supervisors of the Sail Harbour Community Development District (the District) will hold a Public Hearing and Regular Board Meeting on August 10, 2026, at 6:00 p.m., or as soon thereafter as can be heard, at Cypress Living located at 16451 HealthPark Commons Drive, Fort Myers, Florida 33908.

The purpose of the Public Hearing is to receive public comment on the Fiscal Year 2026/2027 Proposed Final Budget of the District. The purpose of the Regular Board Meeting is for the Board to consider any business which may properly come before it. A copy of the Budget and/or the Agenda may be obtained from the Districts website (www.sailharbourcdd/org) or at the offices of the District Manager, 2501A Burns Road, Palm Beach Gardens, Florida 33410, during normal business hours. The meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. Meetings may be continued as found necessary to a time and place specified on the record.

There may be occasions when one or more Supervisors will participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at these meetings should contact the District Manager at (239) 444-5790 and/or toll-free at 1-877-737-4922, at least seven (7) days prior to the date of the meetings.

If any person decides to appeal any decision made with respect to any matter considered at this Public Hearing and Regular Board Meeting, 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 their own expense and which record includes the testimony and evidence on which the appeal is based.

Meetings may be cancelled from time to time without advertised notice.

Sail Harbour Community Development District
www.sailharbourcdd.org
PUBLISH: FT. MYERS NEWS-PRESS
07/21/26 & 07/28/26

RESOLUTION NO. 2026-02

A RESOLUTION OF THE SAIL HARBOUR COMMUNITY DEVELOPMENT DISTRICT ADOPTING A FISCAL YEAR 2026/2027 BUDGET.

WHEREAS, the Sail Harbour Community Development District ("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 SAIL HARBOUR 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 10th day of August, 2026.

ATTEST:	**SAIL HARBOUR COMMUNITY DEVELOPMENT DISTRICT**
By:______________________	By:______________________
Secretary/Assistant Secretary	Chairperson/Vice Chairperson

Sail Harbour
Community Development District

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

CONTENTS

FINAL BUDGET
SAIL HARBOUR COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

REVENUES	**FISCAL YEAR 2026/2027 BUDGET**
O & M Assessments	139,718
Debt Assessments	509,434
Other Revenues	0
Interest Income	1,560
TOTAL REVENUES	**$ 650,712**
EXPENDITURES	
Supervisor Fees	6,000
Payroll Taxes (Employer)	480
Engineering/Inspections	15,500
Pipe & Miscellaneous Maintenance	37,500
Stormwater Videotaping	5,000
Management	24,000
Legal	8,000
Assessment Roll	5,000
Audit Fees	3,700
Arbitrage Rebate Fee	500
Travel	500
Insurance	6,800
Legal Advertisements	1,300
Miscellaneous	2,500
Postage	325
Office Supplies	400
Dues & Subscriptions	175
Trustee Fee	4,400
Website Management	1,500
Reserve	9,315
TOTAL EXPENDITURES	**$ 132,895**
REVENUES LESS EXPENDITURES	**$ 517,817**
Bond Payments	(478,868)
BALANCE	**$ 38,949**
County Appraiser & Tax Collector Fee	(12,983)
Discounts For Early Payments	(25,966)
EXCESS/ (SHORTFALL)	**$ -**
Carryover Funds From Prior Year	0
NET EXCESS/ (SHORTFALL)	**$ -**

DETAILED FINAL BUDGET
SAIL HARBOUR COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

REVENUES	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
O & M Assessments	70,178	68,771	139,718	Expenditures Less Interest & Carryover/.94
Debt Assessments	509,435	509,434	509,434	Bond Payments/.94
Other Revenues	0	0	0	
Interest Income	4,177	1,440	1,560	Interest Projected At $130 Per Month
TOTAL REVENUES	**$ 583,790**	**$ 579,645**	**$ 650,712**	
EXPENDITURES				
Supervisor Fees	1,800	7,000	6,000	Supervisor Fees
Payroll Taxes (Employer)	219	560	480	8% Of Supervisor Fees
Engineering/Inspections	11,392	12,500	15,500	FY 25/26 Expenditure Through Feb 26 Was $5,737
Pipe & Miscellaneous Maintenance	69,623	37,500	37,500	Pipe & Miscellaneous Maintenance
Stormwater Videotaping	0	5,000	5,000	No Change From 2025/2026 Budget
Management	24,000	24,000	24,000	No Change From 2025/2026 Budget
Legal	5,148	6,500	8,000	FY 25/26 Expenditure Through Feb 26 Was $2,165
Assessment Roll	5,000	5,000	5,000	No Change From 2025/2026 Budget
Audit Fees	3,500	3,600	3,700	Accepted Amount For 2025/2026 Audit
Arbitrage Rebate Fee	500	500	500	No Change From 2025/2026 Budget
Travel	134	500	500	No Change From 2025/2026 Budget
Insurance	6,379	6,800	6,800	Fiscal Year 2025/2026 Expenditure Was $6,761
Legal Advertisements	658	1,350	1,300	$50 Decrease From 2025/2026 Budget
Miscellaneous	293	2,500	2,500	Includes Meeting Room Fees
Postage	155	325	325	No Change From 2025/2026 Budget
Office Supplies	295	425	400	$25 Decrease From 2025/2026 Budget
Dues & Subscriptions	175	175	175	No Change From 2025/2026 Budget
Trustee Fee	4,337	4,400	4,400	No Change From 2025/2026 Budget
Website Management	1,500	1,500	1,500	No Change From 2025/2026 Budget
Reserve	0	0	9,315	Reserve
TOTAL EXPENDITURES	**$ 135,108**	**$ 120,135**	**$ 132,895**	
REVENUES LESS EXPENDITURES	**$ 448,682**	**$ 459,510**	**$ 517,817**	
Bond Payments	(489,784)	(478,868)	(478,868)	2027 Principal & Interest Payments
BALANCE	**$ (41,102)**	**$ (19,358)**	**$ 38,949**	
County Appraiser & Tax Collector Fee	(1,160)	(11,564)	(12,983)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(20,962)	(23,128)	(25,966)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	**$ (63,224)**	**$ (54,050)**	**$ -**	
Carryover Funds From Prior Year	0	54,050	0	Carryover Funds From Prior Year
NET EXCESS/ (SHORTFALL)	**$ (63,224)**	**$ -**	**$ -**	

DETAILED FINAL DEBT SERVICE FUND BUDGET
SAIL HARBOUR COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

REVENUES	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
Interest Income	21,434	1,000	2,000	Projected Interest For 2026/2027
NAV Tax Collection	489,784	478,868	478,868	Yearly Maximum Debt Assessment
Prepaid Bond Collection	0	0	0	
Total Revenues	**$ 511,218**	**$ 479,868**	**$ 480,868**	
EXPENDITURES				
Principal Payments	325,000	340,000	350,000	Principal Payment Due In 2027
Interest Payments	157,498	138,379	126,785	Interest Payments Due In 2027
Bond Redemption	0	1,489	4,083	Estimated Excess Debt Collections
Total Expenditures	**$ 482,498**	**$ 479,868**	**$ 480,868**	
Excess/ (Shortfall)	**$ 28,720**	**$ -**	**$ -**	

Series 2015 Bond Refunding Information

Original Par Amount =	$6,775,000	Annual Principal Payments Due =	May 1st
Interest Rate =	3.60%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	February 2015		
Maturity Date =	May 2036		
Par Amount As Of 1/1/26 =	$3,990,000		

Sail Harbour Community Development District
Assessment Comparison

	Fiscal Year 2022/2023 Assessment Before Discount*	Fiscal Year 2023/2024 Assessment Before Discount*	Fiscal Year 2024/2025 Assessment Before Discount*	Fiscal Year 2025/2026 Assessment Before Discount*	**Fiscal Year 2026/2027 Projected Assessment Before Discount***
O & M	$ 145.51	$ 145.46	$ 145.42	$ 145.40	**$ 295.40**
Debt	$ 1,079.31	$ 1,079.31	$ 1,079.31	$ 1,079.31	**$ 1,079.31**
Total	**$ 1,224.82**	**$ 1,224.77**	**$ 1,224.73**	**$ 1,224.71**	**$ 1,374.71**

* Assessments Include the Following :

4% Discount for Early Payments

1% County Tax Collector Fee

1% County Property Appraiser Fee

Community Information:

Total Units	473
Prepayments	1
Billed for Debt	472

RESOLUTION NO. 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SAIL HARBOUR 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 Sail Harbour Community Development District ("District") to establish a regular meeting schedule for fiscal year 2026/2027; and

WHEREAS, the Board of Supervisors 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 SAIL HARBOUR COMMUNITY DEVELOPMENT DISTRICT, LEE COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are hereby adopted.

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 and authorized to be published.

PASSED, ADOPTED and EFFECTIVE this 10th day of August, 2026.

ATTEST:

SAIL HARBOUR COMMUNITY DEVELOPMENT DISTRICT

By:______________________________
Secretary/Assistant Secretary

By:______________________________________
Chairperson/Vice Chairperson

SAIL HARBOUR COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027 REGULAR MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Sail Harbour Community Development District will hold Regular Meetings at Cypress Living located at 16451 HealthPark Commons Drive, Fort Myers, Florida 33908 at 6:00 p.m. on the following dates:

October 12, 2026
January 11, 2027
March 8, 2027
April 12, 2027
June 14, 2027
August 9, 2027

The purpose of the meetings is to conduct any business coming before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law. Copies of the Agendas for any of the meetings may be obtained from the District's website or by contacting the District Manager at (561) 630-4922 and/or toll free at 1-877-737-4922 prior to the date of the particular meeting.

From time to time one or more Supervisors may participate by telephone; therefore a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place. Meetings 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 (561) 630-4922 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 without advertised notice.

SAIL HARBOUR COMMUNITY DEVELOPMENT DISTRICT

www.sailharbourcdd.org

PUBLISH: FORT MYERS NEWS PRESS

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/.

Sail Harbour
Community Development District

Financial Report For
July 2026

SAIL HARBOUR COMMUNITY DEVELOPMENT DISTRICT
MONTHLY FINANCIAL REPORT
JULY 2026

REVENUES	Annual Budget 10/1/25 - 9/30/26	Actual Jul-26	Year To Date Actual 10/1/25 - 7/31/26
O & M Assessments	68,771	1,050	68,793
Debt Assessments	509,434	7,780	509,783
Other Revenues	0	0	0
Interest Income	1,440	0	1,122
Total Revenues	**$ 579,645**	**$ 8,830**	**$ 579,698**
EXPENDITURES			
Supervisor Fees	7,000	0	2,000
Payroll Taxes (Employer)	560	0	153
Engineering/Inspections	12,500	0	13,929
Pipe Maintenance/Replacement	37,500	0	7,000
Stormwater Videotaping	5,000	0	0
Management	24,000	2,000	20,000
Legal	6,500	0	4,373
Assessment Roll	5,000	0	0
Audit Fees	3,600	0	3,600
Arbitrage Rebate Fee	500	0	500
Travel	500	0	45
Insurance	6,800	0	6,761
Legal Advertisements	1,350	0	420
Miscellaneous	2,500	0	137
Postage	325	0	67
Office Supplies	425	0	291
Dues & Subscriptions	175	0	175
Trustee Fee	4,400	0	4,606
Website Management	1,500	125	1,250
Miscellaneous Maintenance	0	0	0
Total Expenditures	**$ 120,135**	**$ 2,125**	**$ 65,307**
Revenues Less Expenditures	**$ 459,510**	**$ 6,705**	**$ 514,391**
Bond Payments	(478,868)	(7,780)	(490,220)
BALANCE	**$ (19,358)**	**$ (1,075)**	**$ 24,171**
County Appraiser & Tax Collector Fee	(11,564)	0	(1,311)
Discounts For Early Payments	(23,128)	0	(20,860)
EXCESS/ (SHORTFALL)	**$ (54,050)**	**$ (1,075)**	**$ 2,000**
Carryover Funds From Prior Year	54,050	0	0
NET EXCESS/ (SHORTFALL)	**$ -**	**$ (1,075)**	**$ 2,000**

Bank Balance As Of 7/31/26	**$ 134,775.93**
Accounts Payable As Of 7/31/26	**$ 29,883.42**
Accounts Receivable As Of 7/31/26	**$ -**
Available Funds As Of 7/31/26	**$ 104,892.51**

Note: Bank Balance Includes Money Market Fund Balance As Of 7/31/26: $60,748.30

Sail Harbour Community Development District
Budget vs. Actual
October 2025 through July 2026

	Oct 25 - July 26	25/26 Budget	$ Over Budget	% of Budget
Income				
363.100 · O & M Assessments	68,792.47	68,771.00	21.47	100.03%
363.810 · Debt Assessments	509,783.45	509,434.00	349.45	100.07%
363.820 · Debt Assessment-Paid To Trustee	-490,220.05	-478,868.00	-11,352.05	102.37%
363.830 · Assessment Fees	-1,311.12	-11,564.00	10,252.88	11.34%
363.831 · Assessment Discounts	-20,860.28	-23,128.00	2,267.72	90.2%
369.401 · Interest Income	1,121.92	1,440.00	-318.08	77.91%
369.402 · Carryover From Prior Year	0.00	54,050.00	-54,050.00	0.0%
Total Income	67,306.39	120,135.00	-52,828.61	56.03%
Gross Profit	67,306.39	120,135.00	-52,828.61	56.03%
Expense				
511.122 · Payroll Expense	153.00	560.00	-407.00	27.32%
511.131 · Supervisors Fee	2,000.00	7,000.00	-5,000.00	28.57%
511.310 · Engineering	13,929.25	12,500.00	1,429.25	111.43%
511.311 · Management Fees	20,000.00	24,000.00	-4,000.00	83.33%
511.315 · Legal Fees	4,372.50	6,500.00	-2,127.50	67.27%
511.318 · Assessment/Tax Roll	0.00	5,000.00	-5,000.00	0.0%
511.320 · Audit Fees	3,600.00	3,600.00	0.00	100.0%
511.330 · Arbitrage Rebate Fee	500.00	500.00	0.00	100.0%
511.441 · Travel	44.80	500.00	-455.20	8.96%
511.450 · Insurance	6,761.00	6,800.00	-39.00	99.43%
511.480 · Legal Advertisements	419.74	1,350.00	-930.26	31.09%
511.512 · Miscellaneous	136.68	2,500.00	-2,363.32	5.47%
511.513 · Postage and Delivery	67.46	325.00	-257.54	20.76%
511.514 · Office Supplies	290.95	425.00	-134.05	68.46%
511.540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
511.550 · Pipe & Miscellaneous Maint	7,000.00	37,500.00	-30,500.00	18.67%
511.551 · Stormwater Videotaping	0.00	5,000.00	-5,000.00	0.0%
511.733 · Trustee Fees	4,606.31	4,400.00	206.31	104.69%
511.750 · Website Management	1,250.00	1,500.00	-250.00	83.33%
Total Expense	65,306.69	120,135.00	-54,828.31	54.36%
Net Income	**1,999.70**	**0.00**	**1,999.70**	**100.0%**

Sail Harbour Community Development District
Balance Sheet
As of July 31, 2026

	Operating Fund	Capital Projects Fund	Debt Service Fund	General Fixed Assets Fund	Long Term Debt Fund	TOTAL
ASSETS						
Current Assets						
Checking/Savings						
Checking Account	74,027.63	0.00	0.00	0.00	0.00	74,027.63
Money Market Account	60,748.30	0.00	0.00	0.00	0.00	60,748.30
Total Checking/Savings	134,775.93	0.00	0.00	0.00	0.00	134,775.93
Total Current Assets	134,775.93	0.00	0.00	0.00	0.00	134,775.93
Fixed Assets						
Earthwork	0.00	0.00	0.00	547,952.00	0.00	547,952.00
Surface Water Management	0.00	0.00	0.00	889,049.00	0.00	889,049.00
Land Acquisition	0.00	0.00	0.00	3,267,406.00	0.00	3,267,406.00
Accum Deprec - Surface Water Mgt	0.00	0.00	0.00	-422,294.00	0.00	-422,294.00
Total Fixed Assets	0.00	0.00	0.00	4,282,113.00	0.00	4,282,113.00
Other Assets						
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00
Investments - Interest Account	0.00	0.00	0.00	0.00	0.00	0.00
Investments - Reserve Account	0.00	0.00	191,751.60	0.00	0.00	191,751.60
Investments - Revenue Account	0.00	0.00	290,491.74	0.00	0.00	290,491.74
Investments - Prepayment Account	0.00	0.00	3,509.27	0.00	0.00	3,509.27
Investments - Sinking Fund	0.00	0.00	0.00	0.00	0.00	0.00
A/R Non Ad Valorem Receipts	0.00	0.00	0.00	0.00	0.00	0.00
Amount Available In DSF	0.00	0.00	0.00	0.00	485,752.61	485,752.61
Amount To Be Provided	0.00	0.00	0.00	0.00	3,164,247.39	3,164,247.39
Total Other Assets	0.00	0.00	485,752.61	0.00	3,650,000.00	4,135,752.61
TOTAL ASSETS	**134,775.93**	**0.00**	**485,752.61**	**4,282,113.00**	**3,650,000.00**	**8,552,641.54**
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Accounts Payable						
Accounts Payable	29,883.42	0.00	0.00	0.00	0.00	29,883.42
Total Accounts Payable	29,883.42	0.00	0.00	0.00	0.00	29,883.42
Total Current Liabilities	29,883.42	0.00	0.00	0.00	0.00	29,883.42
Long Term Liabilities						
Special Assessment Debt	0.00	0.00	0.00	0.00	3,650,000.00	3,650,000.00
Total Long Term Liabilities	0.00	0.00	0.00	0.00	3,650,000.00	3,650,000.00
Total Liabilities	29,883.42	0.00	0.00	0.00	3,650,000.00	3,679,883.42
Equity						
Retained Earnings	102,892.81	0.00	491,356.79	-422,294.00	0.00	171,955.60
Net Income	1,999.70	0.00	-5,604.18	0.00	0.00	-3,604.48
Current Year Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Investment In General Fixed Assets	0.00	0.00	0.00	4,704,407.00	0.00	4,704,407.00
Total Equity	104,892.51	0.00	485,752.61	4,282,113.00	0.00	4,872,758.12
TOTAL LIABILITIES & EQUITY	**134,775.93**	**0.00**	**485,752.61**	**4,282,113.00**	**3,650,000.00**	**8,552,641.54**