



**KENDALL BREEZE
COMMUNITY DEVELOPMENT
DISTRICT**

**MIAMI-DADE COUNTY
REGULAR BOARD MEETING & PUBLIC
HEARING
AUGUST 27, 2026
6:00 P.M.**

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

www.kendallbreezecdd.org

786.347.2711 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
KENDALL BREEZE COMMUNITY DEVELOPMENT DISTRICT
Kendall Breeze Clubhouse No. 1
12300 S.W. 125th Court
Miami, Florida 33186
REGULAR BOARD MEETING & PUBLIC HEARING
August 27, 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. March 26, 2026 Regular Board Meeting Minutes.....Page 3
- G. **New Business**
 - 1. Consider Resolution No. 2026-02 – Adopting a Fiscal Year 2026/2027 Meeting Schedule.....Page 8
 - 2. Consider Resolution No. 2026-03 – Resetting Public Hearing for Fiscal Year 2026/2027 Budget.....Page 10
- H. **Old Business**
- I. **Public Hearing**
 - 1. Proof of Publication.....Page 12
 - 2. Receive Public Comments on Fiscal Year 2026/2027 Final Budget
 - 3. Consider Resolution No. 2026-04 – Adopting a Fiscal Year 2026/2027 Final Budget.....Page 13
- J. **Administrative Matters**
 - 1. Financial Report.....Page 20
 - 2. Announce the Qualified Elector (Registered Voter) Certification.....Page 25
 - 3. Miami-Dade County Supervisor of Elections 2026 Election Qualified Candidate Website Results
 - 4. Reminder of Annual Four [4] Hours of Ethics Training
- K. **District Counsel Report**
 - 1. Legislative Update.....Page 26
- L. **District Engineer Report**
 - 1. Update for the Drainage Improvement Project being conducted near Property located at 12151 SW 122 Path
 - 2. Update for the Stormwater Drainage System Maintenance, Phase 1, Project 2026
- M. **Additional Board Member/Staff Comments**
- N. **Adjourn**

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Cols	Depth
57880	IPL0279637	Legal Ad - IPL0279637		1.0	77.0L

ATTENTION: Kendall Breeze Community Development District IP
2501A Burns Road
Palm Gardens, FL 33410
larcher@sdsinc.org

**KENDALL BREEZE
COMMUNITY DEVELOPMENT
DISTRICT
FISCAL YEAR 2025/2026
REGULAR MEETING SCHEDULE
NOTICE IS HEREBY GIVEN** that
the Board of Supervisors of the Kend-
dall Breeze Community Development
District will hold Regular Meetings in
the Conference Room of the Kendall
Breeze Community Clubhouse No. 1
located at 12300 SW 125th Court, Mi-
ami, Florida 33186 at 6:00 p.m. on the
following dates:

**October 23, 2025
January 22, 2026
March 26, 2026
May 28, 2026
August 27, 2026**

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 ac-
cordance with the provisions of Flor-
ida law. Copies of the Agenda for any
of the meetings may be obtained from
the District's website or by contacting
the District Manager at 786-347-2711
Ext. 2011 and/or toll free at 1-877-
737-4922 at least five (5) days prior
to the date of the particular meeting.

From time to time one or two Super-
visors may participate by telephone;
therefore a speaker telephone will be
present at the meeting location so that
the Supervisors may be fully informed
of the discussions taking place. Said
meeting(s) may be continued as found
necessary to a time and place certain
as 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 insure 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 accom-
modations or an interpreter to partic-
ipate at any of these meetings should
contact the District Manager at 786-
347-2711 Ext. 2011 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.

**KENDALL BREEZE COMMUNITY
DEVELOPMENT DISTRICT
www.kendallbreezecdd.org
PUBLISH: MIAMI HERALD
10/13/25
IPL0279637
Oct 13 2025**

PUBLISHED DAILY
MIAMI-DADE-FLORIDA

STATE OF FLORIDA
COUNTY OF MIAMI-DADE

Before the undersigned authority personally appeared, the under-
signed, who on oath says that he/she is Custodian of Records of The
The Miami Herald, a newspaper published in Miami Dade County, Flor-
ida, that the attached was published on the publicly accessible website
of The Miami Herald or by print In the issues and dates listed below.

Affiant further Says that the said Miami Herald website or newspaper
complies with all legal requirements for publication in chapter 50,
Florida Statutes.

1.0 insertion(s) published on:
10/13/25 Print

[Print Tearsheet Link](#)

[Marketplace Link](#)

Amanda Rodela



Amanda Rodela

Sherry J Chasteen



Sworn to and subscribed before
me on

Oct 13, 2025, 11:01 AM EDT



Online Notary Public. This notarial act involved the use of online audio/video communication
technology. Notarization facilitated by SIGNIX®

**KENDALL BREEZE
COMMUNITY DEVELOPMENT
DISTRICT
FISCAL YEAR 2025/2026
REGULAR MEETING SCHEDULE
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**KENDALL BREEZE COMMUNITY
DEVELOPMENT DISTRICT
www.kendallbreezecdd.org
PUBLISH: MIAMI HERALD
10/13/25
IPL0279637
Oct 13 2025**

**KENDALL BREEZE COMMUNITY DEVELOPMENT DISTRICT
REGULAR BOARD MEETING
MARCH 26, 2026**

A. CALL TO ORDER

Mrs. Perez called the March 26, 2026, Regular Board Meeting of the Kendall Breeze Community Development District (the “District”) to order at 6:08 p.m. at the Kendall Breeze Clubhouse No. 1 located at 12300 SW 125th Court, Miami, Florida 33186.

B. PROOF OF PUBLICATION

Proof of publication was presented that notice of the Regular Board Meeting had been published in the *Miami Herald* on October 13, 2025, as part of the District’s Fiscal Year 2025/2026 Regular Meeting Schedule, as legally required.

C. ESTABLISH A QUORUM

It was determined that the attendance of Chairperson Teresa Van Tassel, Vice Chairperson Octavio Perez and Supervisors Miguel “Michael” Suarez Tauben (via phone) and Miguel Sanfiel constituted a quorum, and it was in order to proceed with the meeting.

Staff in attendance were: District Manager Gloria Perez of Special District Services, Inc.; and General Counsel Gabriella A. Fernandez Perez of Billing, Cochran, Lyles, Mauro & Ramsey, PA.

Also present was Association Property manager, Javier Parada.

D. ADDITIONS OR DELETIONS TO THE AGENDA.

At the request of Mr. Parada, Mrs. Perez added Consider Association Request for Reimbursement from District for Association Approved Proposals and Completed Road Repairs Project to the Agenda under line-item G.5.

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 23, 2025, Regular Board Meeting

The minutes of the October 23, 2025, Regular Board Meeting were presented and the Board was asked if they had any comments or corrections.

There being no corrections, a **MOTION** was made by Supervisor Perez, seconded by Supervisor Van Tassel and unanimously passed approving the minutes of the October 23, 2025, Regular Board Meeting, as presented.

G. NEW BUSINESS

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

Mrs. Perez presented Resolution No. 2026-01, entitled:

RESOLUTION NO. 2026-01

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

Mrs. Perez advised the Board that the presented budget was based on estimated and projected project costs, sinking funds, etc. and the Board could reduce and/or increase amounts as needed. The presented Debt Service Assessment is the same as last year. The Administrative Budget is about the same as last year.

The estimated available funds anticipated for 9-30-2026 are projected to be in the range of \$200,000. This is in addition to the Roadway Reserve Funds (the District created a sinking fund that allows for the collection of funds towards the pavement replacement *anticipated* for 2027), currently totaling approximately \$767,000 and the Stormwater Management Reserve Funds totaling approximately \$226,300.

Mrs. Perez added that the Roadway Improvement/Reserve line-item was increased substantially to accommodate the anticipated project cost for the upcoming Resurfacing Roadway Project. She further noted that the project cost in the engineer's report had increased as result of the price of materials and labor having increased.

Mrs. Perez noted that the District was currently conducting a Drainage Improvement Project for which the agreement cost is \$115,550 and to consider the engineering and soft costs related to the same, which will substantially lower the Drainage Improvement Reserve, in addition to Phase I, Storm Drainage Maintenance and Required Pipe Cleaning and CCTV in the amount of \$27,920, pursuant to the 5 Year Certification.

A carryover has been applied to the presented budget in the amount of \$50,000 (\$0 was set up last year). Because the assessments presented for FY 2026/2027 are currently lower than the FY 2025/2026 assessment, no letters to the residents will be required.

A **MOTION** was made by Supervisor Perez, seconded by Supervisor Sanfiel and unanimously passed adopting Resolution No. 2026-01, as presented, approving a Proposed Budget for FY 2026/2027 and setting the Public Hearing for finalization for May 28, 2026, at 6:00 p.m. at the Kendall Breeze Clubhouse No. 1 located at 12300 SW 125th Court, Miami, Florida 33186; and further authorizing letters to the homeowners and advertisements as required.

2. Consider Alvarez Engineers' Rate Adjustment Request

A **MOTION** was made by Supervisor Perez, seconded by Supervisor Van Tassel and passed unanimously authorizing the presented rate increase and directing District Counsel to prepare an amendment to the agreement.

3. Consider Billing Cochran Rate Adjustment Request

Presented in the meeting materials was the Billing Cochran rate adjustment request raising the current rates as follows:

Attorneys/Partners rate from \$275.00 to \$300.00 per hour

Attorneys/Associates rate from \$225.00 to \$250.00 per hour

A **MOTION** was made by Supervisor Perez, seconded by Supervisor Sanfiel and passed unanimously approving the Billing Cochran rate adjustment, as presented.

4. Consider Stormwater Drainage System Maintenance, Phase 1, Location, Map and Proposal

Presented in the meeting materials was a map prepared by the District Engineer that provides the 5-Year Storm Drainage System cleaning and CCTV for the Catch Basins, Pipes and Replacement of Baffles as deemed necessary. In this project, the District has been divided into five (5) Phases in which each phase represents a year; at the end of the five years, the District Engineer can certify that the District has complied with the requirement.

A **MOTION** was made by Supervisor Perez, seconded by Supervisor Van Tassel and passed unanimously approving the agreement with Raptor Vac Systems in the amount of \$27,920 for the cleaning of the catch basins and pipelines within the designated area within Phase 1 and as further specified in the proposal dated March 16, 2026, pursuant to the District Engineer plans and specifications.

5. Consider Association Request for Reimbursement from District for Association Approved Proposals and Completed Road Repairs Project

Mr. Parada presented a summary letter, signed proposals, proof of payment, invoices, and photos of the completed work for which he was requesting, on behalf of the Association's Roadway Project, reimbursement from the District. Mr. Parada noted that not all the items provided for in the District Engineer's specifications were addressed and that he had used his discretion as to what was prioritized.

The request was originally made for progress payments, which the District clarified would not be an option. The Board could not approve it in phases as it would create additional costs for the District, and therefore Mr. Parada contacted the President of the Association via phone, who agreed to a not to exceed amount for a onetime payment contingent upon the District Engineer's evolution, inspection, and work acceptance and/or certification.

A **MOTION** was made by Supervisor Perez, seconded by Supervisor Sanfiel and unanimously passed approving the Kendall Breeze HOA request for 2026 Roadway Project reimbursement for an amount not to exceed \$32,124.73, pursuant to the terms of the Agreement between the District and the Association dated November 25, 2008, and as further amended. The release of the payment will be contingent on the District Engineer evolution, inspection and work acceptance and/or certification.

H. OLD BUSINESS

There was no Old Business to come before the Board.

I. ADMINISTRATIVE MATTERS

1. Financial Report

Mrs. Perez presented the financial statement in the meeting book for Board review. She also noted that available funds as of February 28, 2026, were \$525,260.54.

A **MOTION** was made by Supervisor Perez, seconded by Supervisor Van Tassel and passed unanimously ratifying and approving the financials, as presented.

2. 2026 General Election and Candidate Qualifying Period

Mrs. Perez announced, pursuant to the Miami-Dade County Supervisor of Elections' website, the 2026 General Election and Candidate Qualifying Period runs from Noon, Monday, June 8, 2026, through Noon, Friday, June 12, 2026.

V-CHR	Seat 3 Octavio Perez	Expires 2026
AS	Seat 4 Michael Tauben	Expires 2026

3. 2025 Form 1 – Statement of Financial Interests

Mrs. Perez advised the Board that for this year's filing requirement, a completed 2025 Form 1 must be submitted prior to July 1, 2026, using the Electronic Filing System of the Florida Commission on Ethics, which can be accessed via a link at Login - Electronic Financial Disclosure Management System floridaethics.gov. As previously noted, Board Members are no longer able to file completed Form 1 through their local Supervisor of Elections' office.

J. DISTRICT COUNSEL REPORT

There was no District Counsel Report at this time.

K. DISTRICT ENGINEER'S REPORT

1. Update on Drainage Improvement Project Near 12151 SW 122nd Path

Mrs. Perez announced, pursuant to today's District Engineer's update provided by Alejandro Aleman the following items:

1. The south half of the corridor's drainage improvements/installations should be completed by tomorrow (Friday 27th).
2. The north half of the corridor's drainage improvements/installations should be completed by the end of the following week (April 3rd).
3. The work during the week of April 6 should consist of the final pavement and concrete restoration

L. ADDITIONAL BOARD MEMBER/STAFF COMMENTS

There were no further Board Member or Staff comments.

M. ADJOURNMENT

There being no further business to come before the Board, a **MOTION** was made by Supervisor Van Tassel, seconded by Supervisor Sanfiel adjourning the Regular Board Meeting at 6:58 p.m. The **MOTION** carried unanimously.

ATTESTED BY:

Secretary/Assistant Secretary

Chairman/Vice-Chair

RESOLUTION NO. 2026-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE KENDALL BREEZE 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 Kendall Breeze 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 KENDALL BREEZE COMMUNITY DEVELOPMENT DISTRICT, MIAMI-DADE 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 27th day of August, 2026.

ATTEST:

**KENDALL BREEZE
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

**KENDALL BREEZE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027 REGULAR MEETING SCHEDULE**

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Kendall Breeze Community Development District will hold Regular Meetings in the Conference Room of the Kendall Breeze Community Clubhouse No. 1 located at 12300 SW 125th Court, Miami, Florida 33186 at 6:00 p.m. on the following dates:

**October 22, 2026
January 28, 2027
March 25, 2027
May 27, 2027
August 26, 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 Agenda for any of the meetings may be obtained from the District's website or by contacting the District Manager at 786-347-2711 Ext. 2011 and/or toll free at 1-877-737-4922 at least five (5) days prior to the date of the particular meeting.

From time to time one or two Supervisors may participate by telephone; therefore a speaker telephone will be present at the meeting location so that the Supervisors may be fully informed of the discussions taking place. Said meeting(s) may be continued as found necessary to a time and place certain as 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 insure 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 786-347-2711 Ext. 2011 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.

KENDALL BREEZE COMMUNITY DEVELOPMENT DISTRICT

www.kendallbreezecdd.org

PUBLISH: MIAMI HERALD 00/00/26

RESOLUTION NO. 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF KENDALL BREEZE COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION NO. 2026-01 TO RESET THE DATE OF THE PUBLIC HEARING TO CONSIDER AND HEAR COMMENTS ON THE ADOPTION OF THE FISCAL YEAR 2026/2027 PROPOSED BUDGET; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Kendall Breeze Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes*, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure improvements; and

WHEREAS, on March 26, 2026, at a duly noticed public meeting, the District’s Board of Supervisors (the “**Board**”) adopted Resolution 2026-01, setting a public hearing for consideration and approval of the District’s proposed budget for Fiscal Year 2026/2027, for May 28, 2026; and

WHEREAS, due to the lack of a quorum for the public hearing previously scheduled for May 28, 2026, the District Manager rescheduled the public hearing to August 27, 2026, and authorized the proper District officials to publish the statutory notice required in accordance with Chapter 120, Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF KENDALL BREEZE COMMUNITY DEVELOPMENT DISTRICT, THAT:

SECTION 1. RATIFICATION OF PUBLIC HEARING DATE RESET. The actions of the District Manager in resetting the public hearing, and the District Secretary in publishing the notices of the public hearing are hereby ratified. Resolution No. 2026-01 is hereby amended to change the date and time of the Public Hearing to August 27, 2026 at 6:00 p.m. in the Kendall Breeze Clubhouse No. 1 located at 12300 SW 125th Court, Miami, Florida 33186, for the purpose of receiving public comments on the Proposed Final Fiscal Year 2026/2027 Budget.

SECTION 2. RESOLUTION 2026-01 OTHERWISE REMAINS IN FULL FORCE AND EFFECT. Except as otherwise provided herein, all of the provisions of Resolution 2026-01 continue in full force and effect.

SECTION 3. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect upon its passage and adoption by the Board.

PASSED, ADOPTED and EFFECTIVE this 27th day of August, 2026.

ATTEST:

**KENDALL BREEZE
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Publication Date
2026-08-14

Subcategory
Miscellaneous Notices

Notice of Public Hearing
and Regular Board
Meeting of the
Kendall Breeze Community Development District

The Board of Supervisors of the Kendall Breeze Community Development District (the "District") will hold a Public Hearing and Regular Board Meeting on August 27, 2026, at 6:00 p.m., or as soon thereafter as the meeting can be heard, at the Kendall Breeze Community Clubhouse No. 1 located at 12300 SW 125th Court, Miami, Florida 33186.

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/all business which may come before it. A copy of the Budget and/or the Agenda may be obtained from the District's website (www.kendallbreezecdd.org) or from 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 two 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.

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Kendall Breeze Community
Development District
www.kendallbreezecdd.org

PUBLISH: MIAMI HERALD 08/07/26 & 08/14/26

IPL0362563

Aug 7,14 2026

RESOLUTION NO. 2026-04

A RESOLUTION OF THE KENDALL BREEZE COMMUNITY DEVELOPMENT DISTRICT ADOPTING A FISCAL YEAR 2026/2027 BUDGET.

WHEREAS, the Kendall Breeze 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 KENDALL BREEZE 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 27th day of August, 2026.

ATTEST:

**KENDALL BREEZE
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Kendall Breeze Community Development District

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

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- II DETAILED FINAL BUDGET**
- III DETAILED FINAL DEBT SERVICE FUND BUDGET**
- IV ASSESSMENT COMPARISON**

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

	FISCAL YEAR 2026/2027 BUDGET
REVENUES	
Administrative Assessments	89,789
Maintenance Assessments	262,234
Debt Assessments	431,824
Other Revenues	0
Interest Income	1,560
TOTAL REVENUES	\$ 785,407
EXPENDITURES	
MAINTENANCE EXPENDITURES	
Maintenance/Contingency	12,500
Roadway Improvements/Reserve	205,000
Drainage-Stormwater Management/Reserve	56,000
Traffic Enforcement - Off-Duty Police	10,000
Engineering/Inspections	13,000
TOTAL MAINTENANCE EXPENDITURES	\$ 296,500
ADMINISTRATIVE EXPENDITURES	
Supervisor Fees	5,000
Payroll Taxes (Employer)	400
Management	36,612
Secretarial	6,000
Legal	11,500
Assessment Roll	6,000
Audit Fees	3,700
Insurance	9,700
Legal Advertisements	2,500
Miscellaneous	850
Postage	900
Office Supplies	625
Dues & Subscriptions	175
Website Management	2,000
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 85,962
TOTAL EXPENDITURES	\$ 382,462
REVENUES LESS EXPENDITURES	\$ 402,945
Bond Payments	(405,915)
BALANCE	\$ (2,970)
County Appraiser & Tax Collector Fee	(15,676)
Discounts For Early Payments	(31,354)
EXCESS/ (SHORTFALL)	\$ (50,000)
Carryover From Prior Year	50,000
NET EXCESS/ (SHORTFALL)	\$ -

DETAILED FINAL BUDGET
KENDALL BREEZE 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	91,358	89,326	89,789	Expenditures Less Interest & 50% Of Carryover/.94
Maintenance Assessments	262,774	262,766	262,234	Expenditures Less 50% Of Carryover/.94
Debt Assessments	431,824	431,824	431,824	Bond Payments/.94
Other Revenues	0	0	0	
Interest Income	39,611	1,440	1,560	Interest Estimated At \$130 Per Month
TOTAL REVENUES	\$ 825,567	\$ 785,356	\$ 785,407	
EXPENDITURES				
MAINTENANCE EXPENDITURES				
Maintenance/Contingency	9,550	13,000	12,500	Maintenance/Contingency
Roadway Improvements/Reserve	12,000	155,000	205,000	Resurfacing Anticipated For 2027
Drainage-Stormwater Management/Reserve	0	56,000	56,000	Maintenance/Repairs/Reserve
Traffic Enforcement - Off-Duty Police	7,239	10,000	10,000	No Change From 2025/2026 Budget
Engineering/Inspections	17,145	13,000	13,000	No Change From 2025/2026 Budget
TOTAL MAINTENANCE EXPENDITURES	\$ 45,934	\$ 247,000	\$ 296,500	
ADMINISTRATIVE EXPENDITURES				
Supervisor Fees	2,600	6,000	5,000	Supervisor Fees
Payroll Taxes (Employer)	199	480	400	Projected At 8% Of Supervisor Fees
Management	34,656	35,652	36,612	CPI Adjustment
Secretarial	6,000	6,000	6,000	No Change From 2025/2026 Budget
Legal	8,673	12,000	11,500	25/26 Expenditure Through Jan 26 Was \$2,703
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	7,831	8,400	9,700	Fiscal Year 25/26 Expenditure Was \$8,801
Legal Advertisements	2,021	2,600	2,500	\$100 Decrease From 2025/2026 Budget
Miscellaneous	444	925	850	\$50 Decrease From 2025/2026 Budget
Postage	220	925	900	\$25 Decrease From 2025/2026 Budget
Office Supplies	461	650	625	\$25 Decrease From 2025/2026 Budget
Dues & Subscriptions	175	175	175	No Change From 2025/2026 Budget
Website Management	2,000	2,000	2,000	No Change From 2025/2026 Budget
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 74,780	\$ 85,407	\$ 85,962	
TOTAL EXPENDITURES	\$ 120,714	\$ 332,407	\$ 382,462	
REVENUES LESS EXPENDITURES	\$ 704,853	\$ 452,949	\$ 402,945	
Bond Payments	(411,797)	(405,915)	(405,915)	2027 Principal & Interest Payments
BALANCE	\$ 293,056	\$ 47,034	\$ (2,970)	
County Appraiser & Tax Collector Fee	(7,561)	(15,678)	(15,676)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(28,814)	(31,356)	(31,354)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	\$ 256,681	\$ -	\$ (50,000)	
Carryover From Prior Year	0	0	50,000	Carryover From Prior Year
NET EXCESS/ (SHORTFALL)	\$ 256,681	\$ -	\$ -	

DETAILED FINAL DEBT SERVICE BUDGET
KENDALL BREEZE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	
	2024/2025	2025/2026	2026/2027	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	0	1,000	1,000	Projected Interest For 2026/2027
NAV Tax Collection	411,797	405,915	405,915	2027 P & I Payments Less Earned Interest
Total Revenues	\$ 411,797	\$ 406,915	\$ 406,915	
EXPENDITURES				
Principal Payments	261,657	286,150	299,027	Principal Payment Due In 2027
Interest Payments	139,023	120,765	107,888	Interest Payments Due In 2027
Total Expenditures	\$ 400,680	\$ 406,915	\$ 406,915	
Excess/Shortfall	\$ 11,117	\$ -	\$ -	

Series 2007 Refunding Bonds Information

Original Par Amount =	\$6,161,095	Annual Principal Payments Due =	November 1st
Interest Rate =	4.50%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	March 2007		
Maturity Date =	November 2033		
Par Amount As Of 1/1/26 =	\$2,683,676		

Kendall Breeze Community Development District Assessment Comparison

Lot Size		Fiscal Year 2023/2024	Fiscal Year 2024/2025	Fiscal Year 2025/2026	Fiscal Year 2026/2027
		<u>Assessment*</u>	<u>Assessment*</u>	<u>Assessment*</u>	<u>Projected Assessment*</u>
22	Administrative	\$ 113.92	\$ 115.24	\$ 114.97	\$ 115.57
	Maintenance	\$ 339.55	\$ 338.19	\$ 338.19	\$ 337.51
	<u>Debt</u>	<u>\$ 486.88</u>	<u>\$ 486.88</u>	<u>\$ 486.88</u>	<u>\$ 486.88</u>
	Sub-Total For Lot Size 22	\$ 940.35	\$ 940.31	\$ 940.04	\$ 939.96
30	Administrative	\$ 113.92	\$ 115.24	\$ 114.97	\$ 115.57
	Maintenance	\$ 339.55	\$ 338.19	\$ 338.19	\$ 337.51
	<u>Debt</u>	<u>\$ 550.81</u>	<u>\$ 550.81</u>	<u>\$ 550.81</u>	<u>\$ 550.81</u>
	Sub-Total For Lot Size 30	\$ 1,004.28	\$ 1,004.24	\$ 1,003.97	\$ 1,003.89
35	Administrative	\$ 113.92	\$ 115.24	\$ 114.97	\$ 115.57
	Maintenance	\$ 339.55	\$ 338.19	\$ 338.19	\$ 337.51
	<u>Debt</u>	<u>\$ 590.77</u>	<u>\$ 590.77</u>	<u>\$ 590.77</u>	<u>\$ 590.77</u>
	Sub-Total For Lot Size 35	\$ 1,044.24	\$ 1,044.20	\$ 1,043.93	\$ 1,043.85
60	Administrative	\$ 113.92	\$ 115.24	\$ 114.97	\$ 115.57
	Maintenance	\$ 339.55	\$ 338.19	\$ 338.19	\$ 337.51
	<u>Debt</u>	<u>\$ 790.55</u>	<u>\$ 790.55</u>	<u>\$ 790.55</u>	<u>\$ 790.55</u>
	Sub-Total For Lot Size 60	\$ 1,244.02	\$ 1,243.98	\$ 1,243.71	\$ 1,243.63

* Assessments Include the Following :

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

Community Information:

Twenty Two Foot Lots	478
Thirty Foot Lots	73
Thirty Five Foot Lots	99
<u>Sixty Five Foot Homes</u>	<u>127</u>
Total Units	777

Kendall Breeze
Community Development District

**Financial Report For
July 2026**

Kendall Breeze 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 · Admin Assessment Income	90,375.36	89,326.00	1,049.36	101.18%
363.101 · Maint Assessment Income	262,905.68	262,766.00	139.68	100.05%
363.810 · Debt Assessments	432,006.16	431,824.00	182.16	100.04%
363.820 · Debt Assessments-Pd To Trustee	-411,828.84	-405,915.00	-5,913.84	101.46%
363.830 · Assessment Fees	-7,499.90	-15,678.00	8,178.10	47.84%
363.831 · Assessment Discounts	-29,132.83	-31,356.00	2,223.17	92.91%
369.401 · Interest Income	26,833.29	1,440.00	25,393.29	1,863.42%
Total Income	363,658.92	332,407.00	31,251.92	109.4%
Gross Profit	363,658.92	332,407.00	31,251.92	109.4%
Expense				
511.308 · Traffic Enforcement	0.00	10,000.00	-10,000.00	0.0%
511. · Professional Fees				
511.310 · Engineering	11,027.50	13,000.00	-1,972.50	84.83%
511.315 · Legal Fees	6,057.50	12,000.00	-5,942.50	50.48%
511.320 · Audit Fees	3,600.00	3,600.00	0.00	100.0%
Total 511. · Professional Fees	20,685.00	28,600.00	-7,915.00	72.33%
511.122 · Payroll tax expense	137.70	480.00	-342.30	28.69%
511.131 · Supervisor Fees	1,800.00	6,000.00	-4,200.00	30.0%
511.305 · Maintenance/Contingency	26,326.00	13,000.00	13,326.00	202.51%
511.306 · Roadway Imp/Reserve	32,124.73	155,000.00	-122,875.27	20.73%
511.307 · Drainage Improvements/Reserve	119,665.00	56,000.00	63,665.00	213.69%
511.311 · Management Fees	29,710.00	35,652.00	-5,942.00	83.33%
511.312 · Secretarial Fees	5,000.00	6,000.00	-1,000.00	83.33%
511.318 · Assessment/Tax Roll	0.00	6,000.00	-6,000.00	0.0%
511.450 · Insurance	8,801.00	8,400.00	401.00	104.77%
511.480 · Legal Advertisements	1,875.18	2,600.00	-724.82	72.12%
511.512 · Miscellaneous	500.31	925.00	-424.69	54.09%
511.513 · Postage and Delivery	397.81	925.00	-527.19	43.01%
511.514 · Office Supplies	297.70	650.00	-352.30	45.8%
511.540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
511.750 · Website Management	1,666.60	2,000.00	-333.40	83.33%
Total Expense	249,162.03	332,407.00	-83,244.97	74.96%
Net Income	114,496.89	0.00	114,496.89	100.0%

KENDALL BREEZE COMMUNITY DEVELOPMENT DISTRICT
MONTHLY FINANCIAL REPORT
JULY 2026

	Annual Budget 10/1/25 - 9/30/26	Actual Jul-26	Year To Date Actual 10/1/25 - 7/31/26
REVENUES			
Administrative Assessments	89,326	0	90,375
Maintenance Assessments	262,766	0	262,906
Debt Assessments	431,824	0	432,006
Other Revenues	0	0	0
Interest Income	1,440	0	26,833
Total Revenues	\$ 785,356	\$ -	\$ 812,120
EXPENDITURES			
Maintenance Expenditures			
Maintenance/Contingency (Storm Drain Cleaning)	13,000	0	26,326
Roadway Improvements/Reserve	155,000	0	32,125
Drainage Improvements/Reserve	56,000	0	119,665
Traffic Enforcement - Off-Duty Police	10,000	0	0
Engineering/Inspections	13,000	0	11,028
Total Maintenance Expenditures	\$ 247,000	\$ -	\$ 189,144
Administrative Expenditures			
Supervisor Fees	6,000	0	1,800
Payroll Taxes (Employer)	480	0	138
Management	35,652	2,971	29,710
Secretarial	6,000	500	5,000
Legal	12,000	0	6,058
Assessment Roll	6,000	0	0
Audit Fees	3,600	3,600	3,600
Insurance	8,400	0	8,801
Legal Advertisements	2,600	0	1,875
Miscellaneous	925	10	500
Postage	925	9	398
Office Supplies	650	0	298
Dues & Subscriptions	175	0	175
Website Management	2,000	167	1,665
Total Administrative Expenditures	\$ 85,407	\$ 7,257	\$ 60,018
Total Expenditures	\$ 332,407	\$ 7,257	\$ 249,162
Revenues Less Expenditures	\$ 452,949	\$ (7,257)	\$ 562,958
Bond Payments	(405,915)	0	(411,829)
Balance	\$ 47,034	\$ (7,257)	\$ 151,129
County Appraiser & Tax Collector Fee	(15,678)	0	(7,500)
Discounts For Early Payments	(31,356)	0	(29,133)
Excess/ (Shortfall)	\$ -	\$ (7,257)	\$ 114,496
Carryover from Prior Year	0	0	0
Net Excess/ (Shortfall)	\$ -	\$ (7,257)	\$ 114,496

Note: Reserve Fund Balances To Be Adjusted On 10/1/26

Bank Balance As Of 7/31/26	\$ 1,369,307.70
Accounts Payable As Of 7/31/26	\$ 14,739.24
Accounts Receivable As Of 7/31/26	\$ -
Reserve For Roadway Improvements As Of 7/31/26	\$ 767,000.00
Reserve For Drainage Improvements As Of 7/31/26	\$ 226,300.00
Available Funds As Of 7/31/26	\$ 361,268.46

Kendall Breeze Community Development District
Check Register
May 2026 - July 2026

Reference #	Date	Vendor	Amount
5-1	5/13/2026	Billing Cochran P.A.	1,320.00
5-2	5/13/2026	Alvarez Engineering, Inc.	4,256.25
5-3	5/13/2026	Special District Services, Inc.	3,994.18
5-4	5/13/2026	Kendall Breeze CDD (Assessment Account)	10,841.23
6-1	6/2/2026	Billing Cochran P.A.	400.00
6-2	6/2/2026	Alvarez Engineering, Inc.	3,723.75
6-3	6/2/2026	Special District Services, Inc.	3,763.91
6-4	6/2/2026	Kendall Breeze CDD (Assessment Account)	12,410.47
6-5	6/2/2026	Supervisor Of Elections	60.00
6-6	6/2/2026	HCG	115,550.00
7-1	7/2/2026	Billing Cochran P.A.	802.50
7-2	7/2/2026	Alvarez Engineering, Inc.	1,435.00
7-3	7/2/2026	Special District Services, Inc.	3,866.41
7-4	7/2/2026	Kendall Breeze CDD (Assessment Account)	3,787.83
7-5	7/2/2026	Raptor Vac-Systems, Inc.	22,920.00
		TOTAL	189,131.53

**KENDALL BREEZE CDD
TAX COLLECTIONS
2025-2026**

#	ID#	PAYMENT FROM	DATE	FOR	Tax Collect Receipts	Interest Received	Commissions Paid	Discount	Net From Tax Collector	Admin Assessment Income (Before Discounts & Fees)	Maint Assessment Income (Before Discounts & Fees)	Debt Assessment Income (Before Discounts & Fees)	Admin Assessment Income (After Discounts & Fees)	Maint Assessment Income (After Discounts & Fees)	Debt Assessment Income (After Discounts & Fees)	Debt Assessment Paid to Trustee
									\$ 783,930	\$ 89,332	\$ 262,774	\$ 431,824	\$ 89,332	\$ 262,774	\$ 431,824	
									\$ 738,322	\$ 85,407	\$ 247,000	\$ 405,915	\$ 85,407	\$ 247,000	\$ 405,915	\$ 405,915
1	1	Miami-Dade Tax Collector	11/12/25	NAV Taxes	\$ 3,531.35		\$ (33.90)	\$ (141.26)	\$ 3,356.19	\$ 402.57	\$ 1,183.71	\$ 1,945.07	\$ 382.60	\$ 1,125.00	\$ 1,848.59	\$ 1,848.59
2	2	Miami-Dade Tax Collector	11/28/25	NAV Taxes	\$ 55,426.16		\$ (532.10)	\$ (2,217.03)	\$ 52,677.03	\$ 6,318.58	\$ 18,578.85	\$ 30,528.73	\$ 6,005.18	\$ 17,657.34	\$ 29,014.51	\$ 29,014.51
3	3	Miami-Dade Tax Collector	12/05/25	NAV Taxes	\$ 543,220.97		\$ (5,160.92)	\$ (21,782.70)	\$ 516,277.35	\$ 61,927.19	\$ 182,087.67	\$ 299,206.11	\$ 58,855.61	\$ 173,056.17	\$ 284,365.57	\$ 284,365.57
4	4	Miami-Dade Tax Collector	11/17/25	NAV Taxes	\$ 50,049.65		\$ (480.47)	\$ (2,001.99)	\$ 47,567.19	\$ 5,705.66	\$ 16,776.64	\$ 27,567.35	\$ 5,422.66	\$ 15,944.52	\$ 26,200.01	\$ 26,200.01
5	5	Miami-Dade Tax Collector	11/25/25	NAV Taxes	\$ 4,634.58		\$ (44.05)	\$ (229.54)	\$ 4,360.99	\$ 528.34	\$ 1,553.51	\$ 2,552.73	\$ 497.15	\$ 1,461.80	\$ 2,402.04	\$ 2,402.04
6	6	Miami-Dade Tax Collector	12/31/25	NAV Taxes	\$ 56,006.60		\$ (538.76)	\$ (2,130.21)	\$ 53,337.63	\$ 6,384.75	\$ 18,773.41	\$ 30,848.44	\$ 6,080.49	\$ 17,878.77	\$ 29,378.37	\$ 29,378.37
7	7	Miami-Dade Tax Collector	02/28/26	NAV Taxes	\$ 10,979.75		\$ (107.60)	\$ (219.59)	\$ 10,652.56	\$ 1,251.69	\$ 3,680.41	\$ 6,047.65	\$ 1,214.40	\$ 3,570.73	\$ 5,867.43	\$ 5,867.43
8	Int -1	Miami-Dade Tax Collector	01/26/26	Interest		\$ 745.23			\$ 745.23	\$ 745.23			\$ 745.23			\$ -
9	8	Miami-Dade Tax Collector	03/11/26	NAV Taxes	\$ 9,911.85		\$ (98.13)	\$ (99.12)	\$ 9,714.60	\$ 1,129.95	\$ 3,322.45	\$ 5,459.45	\$ 1,107.47	\$ 3,256.33	\$ 5,350.80	\$ 5,350.80
10	9	Miami-Dade Tax Collector	01/19/26	NAV Taxes	\$ 10,380.19		\$ (100.70)	\$ (311.39)	\$ 9,968.10	\$ 1,183.34	\$ 3,479.44	\$ 5,717.41	\$ 1,136.36	\$ 3,341.31	\$ 5,490.43	\$ 5,490.43
11	10	Miami-Dade Tax Collector	04/17/26	NAV Taxes	\$ 22,759.32		\$ (227.59)	\$ -	\$ 22,531.73	\$ 2,594.57	\$ 7,628.92	\$ 12,535.83	\$ 2,568.63	\$ 7,552.63	\$ 12,410.47	\$ 12,410.47
12	Int -2	Miami-Dade Tax Collector	04/24/26	Interest		\$ 74.18			\$ 74.18	\$ 74.18			\$ 74.18			\$ -
13	11	Miami-Dade Tax Collector	05/15/26	NAV/Taxes	\$ 6,947.88	\$ 142.92	\$ (70.91)		\$ 7,019.89	\$ 934.98	\$ 2,328.93	\$ 3,826.89	\$ 926.90	\$ 2,305.16	\$ 3,787.83	\$ 3,787.83
14	12	Miami-Dade Tax Collector	06/17/26	NAV/Taxes	\$ 3,332.77	\$ 92.04	\$ (34.24)		\$ 3,390.57	\$ 390.43	\$ 1,147.99	\$ 1,886.39	\$ 386.53	\$ 1,136.51	\$ 1,867.53	\$ 1,867.53
15	13	Miami-Dade Tax Collector	06/26/26	NAV/Taxes	\$ 6,748.10	\$ 303.66	\$ (70.53)	\$ -	\$ 6,981.23	\$ 803.90	\$ 2,363.75	\$ 3,884.11	\$ 795.86	\$ 2,340.11	\$ 3,845.26	\$ 3,845.26
16									\$ -							\$ -
17									\$ -							\$ -
					\$ 783,929.17	\$ 1,358.03	\$ (7,499.90)	\$ (29,132.83)	\$ 748,654.47	\$ 90,375.36	\$ 262,905.68	\$ 432,006.16	\$ 86,199.25	\$ 250,626.38	\$ 411,828.84	\$ 411,828.84

Assessment Roll	
Admin:	\$89,331.69
Maint:	\$262,773.63
Debt:	\$431,823.85
Total	\$783,929.17

Collections	
	100.00%

Note: Top line are 2025/2026 budgeted assessments before discounts and fees.
Bottom line are 2025/2026 budgeted assessments after discounts and fees.

\$ 783,929.17	
\$ 1,358.03	\$ 748,654.47
\$ (90,375.36)	\$ (86,199.25)
\$ (262,905.68)	\$ (250,626.38)
\$ (432,006.16)	\$ (411,828.84)
\$ -	\$ -

Alina Garcia
Supervisor of Elections

2700 NW 87th Ave
Miami, FL 33172



T 305-499-VOTE(8683)
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TTY 305-499-8480

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CERTIFICATION

STATE OF FLORIDA)

COUNTY OF MIAMI-DADE)

I, Alina Garcia, Supervisor of Elections of Miami-Dade County, Florida, do hereby certify that **Kendall Breeze Community Development District**, as described in the attached **MAP**, has **1620** voters.

Alina Garcia
Supervisor of Elections

WITNESS MY HAND
AND OFFICIAL SEAL,
AT MIAMI, MIAMI-DADE
COUNTY, FLORIDA,
ON THIS 29th DAY OF
APRIL, 2026

Please submit a check for \$60.00 to our office payable to "Miami-Dade County Office of the Supervisor of Elections" for the cost of certifying the number of registered voters.

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.

5. 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.

6. 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.

7. 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/>.