7 ISLANDS
COMMUNITY DEVELOPMENT DISTRICT

LEE COUNTY

REGULAR BOARD MEETING
& PUBLIC HEARING'S
NOVEMBER 12, 2026
1:00 P.M.

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

www.7islandscdd.org
561.630.4922 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
7 ISLANDS
COMMUNITY DEVELOPMENT DISTRICT
Offices of Avalon Engineering
2503 Del Prado Blvd. S., Suite 200
Cape Coral, FL 33904
REGULAR BOARD MEETING & PUBLIC HEARING'S
November 12, 2026
1:00 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. October 8, 2026 Regular Board Meeting & Public Hearing's……Page 2
G. **Public Hearing – Fiscal Year 2025/2026 Final Budget**
    1. Proof of Publication……Page 8
    2. Receive Public Comments on Fiscal Year 2025/2026 Final Budget
    3. Consider Resolution No. 2026-34 – Adopting a Fiscal Year 2025/2026 Final Budget…….Page 9
H. **Public Hearing – Fiscal Year 2026/2027 Final Budget**
    1. Proof of Publication……Page 16
    2. Receive Public Comments on Fiscal Year 2026/2027 Final Budget
    3. Consider Resolution No. 2026-35 – Adopting a Fiscal Year 2026/2027 Final Budget……..Page 17
I. Old Business
J. New Business
    1. Consider Resolution No. 2026-36 – Adopting a Fiscal Year 2025/2026 Amended Budget...Page 24
K. Administrative Matters
L. Board Member Comments
M. Adjourn

Publication Date
2026-10-30

Subcategory
Miscellaneous Notices

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF PUBLIC HEARINGS TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026 AND FISCAL YEAR 2027 PROPOSED BUDGETS; AND NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING.
The Board of Supervisors (Board) of the 7 Islands Community Development District (District) will hold public hearings and regular meeting as follows:
DATE: November 12, 2026
TIME: 1:00 P.M.
LOCATION: Offices of Avalon Engineering
2503 Del Prado Blvd. S., Suite 200
Cape Coral, Florida 33904
The purpose of the public hearings is to receive comments and objections on the adoption of the Districts proposed budgets for the fiscal year ending September 30, 2026, and the fiscal year beginning October 1, 2026 and ending September 30, 2027 (Proposed Budgets). A regular Board meeting of the District will also be held at the above time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budgets may be obtained at the offices of the District Manager, Special District Services 2501A Burns Road, Palm Beach Gardens, Florida 33410, Phone (561) 630-4922 (District Managers Office), during normal business hours.
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District Manager
7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT
www.7islandscdd.org
No.12716873 10/23/26 & 10/30/26

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT
PUBLIC HEARINGS & REGULAR BOARD MEETING
OCTOBER 8, 2026

A. CALL TO ORDER

The October 8, 2026, Regular Board Meeting of the 7 Islands Community Development District (the "District") was called to order at 1:05 p.m. at offices of Avalon Engineering located at 2503 Del Prado Bouelvard, South, Suite 200, Cape Coral, Florida 33904.

B. PROOF OF PUBLICATION

Proof of publication was presented which showed that notice of the Regular Board Meeting had been published in the *Fort Myers News Press* on September 11, 2026, and September 18, 2026, as legally required.

C. SEAT NEW BOARD MEMBERS (FROM LANDOWNERS' ELECTION)

All the Board Members elected at the Landowners' Election were seated (Sam Timms (by phone), Julian Andersen (by phone), Jason Pawloski, Justin Morrow and David Devigili).

D. ADMINISTER OATHS OF OFFICE

All the Board Members present took their Oaths of Office.

E. REVIEW BOARD MEMBER RESPONSIBILITIES AND DUTIES

Mr. Candela and Mr. Johnson reviewed the responsibilities of the Supervisors.

F. ESTABLISH A QUORUM

A quorum was established with the following Supervisors in attendance:

Supervisor	Sam Timms	Present by phone
Supervisor	Julia Andersen	Present by phone
Supervisor	Jason Pawloski	Present
Supervisor	Justin Morrow	Present
Supervisor	David Devigili	Present

Staff present were the following:

District Manager	James Candela	Special District Services, Inc.
District Manager	Michelle Krizen	Special District Services, Inc.
District Counsel	Jonathan Johnson (by phone)	Kutak Rock LLP

Also present was Andrew Karmeris by phone.

G. CONSIDER RESOLUTION NO. 2026-29 – CANVASSING AND CERTIFYING RESULTS OF ELECTION OF SUPERVISORS

Resolution No. 2026-29 was presented, entitled:

RESOLUTION 2026-29

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS' ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), *FLORIDA STATUTES*, AND PROVIDING FOR AN EFFECTIVE DATE

A **motion** was made by Mr. Pawloski, seconded by Mr. Morrow and passed unanimously adopting Resolution No. 2026-29, as presented.

H. CONSIDER RESOLUTION NO. 2026-30 – ELECTION OF OFFICERS

Resolution No. 2026-30 was presented, entitled:

RESOLUTION 2026-30

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.

- **Chairman** – Sam Timms
- **Vice Chairperson** – Julia Andersen
- **Secretary** – James Candela
- **Treasurer/Assistant Treasurer** – James Candela and Michelle Krizen
- **Assistant Secretaries** – Jason Pawloski, David Devigili, Justin Morrow and Michelle Krizen

A **motion** was made by Mr. Morrow, seconded by Mr. Pawloski and passed unanimously adopting Resolution No. 2026-30, electing the above slate of officers, as presented.

I. ADDITIONS OR DELETIONS TO AGENDA

There were no additions or deletions to the agenda.

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

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

K. APPROVAL OF MINUTES

1. August 12, 2026, Organizational Meeting

The minutes of the August 12, 2026, Organizational Meeting were presented for consideration.

A **motion** was made by Mr. Morrow, seconded by Mr. Devigili and passed unanimously approving the minutes of the August 12, 2026, Organizational Meeting, as presented.

The Regular Board Meeting was then recessed and the Public Hearing on the Rules of Procedure was opened.

L. PUBLIC HEARING – RULES OF PROCEDURE

1. Proof of Publication

Proof of publication was presented which showed that notice of the Public Hearing on the Rules of Procedure had been published in the *Fort Myers News Press* on September 18, 2026, and September 25, 2026, as legally required.

2. Receive Public Comment on Adopting Rules of Procedure

There was no public comment on adopting the Rules of Procedure.

3. Consider Resolution No. 2026-31 – Adopting Rules of Procedure

Resolution No. 2026-31 was presented, entitled:

RESOLUTION 2026-31

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT ADOPTING RULES OF PROCEDURE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

A **motion** was made by Mr. Morrow, seconded by Ms. Andersen and passed unanimously adopting Resolution No. 2026-31, as presented.

The Public Hearing on the Rules of Procedure was closed and the Public Hearing Utilizing the Use of the Uniform Method of Collection was then opened.

M. PUBLIC HEARING – UTILIZING THE USE OF THE UNIFORM METHOD OF COLLECTION

1. Proof of Publication

Proof of publication was presented which showed that notice of the Public Hearing Utilizing the Use of the Uniform Method of Collection had been published in the *Fort Myers News Press* on September 10, 2026, September 17, 2026, September 24, 2026, and October 1, 2026, as legally required.

2. Public Comment on the Use of the Uniform Method of Collection

There was no public comment on the Use of the Uniform Method of Collection.

3. Consider Resolution No. 2026-32 – Adopting the Use of the Uniform Method of Collection

Resolution No. 2026-32 was presented, entitled:

RESOLUTION 2026-32

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT EXPRESSING ITS INTENT TO UTILIZE THE UNIFORM METHOD OF LEVYING, COLLECTING, AND ENFORCING NON-AD VALOREM ASSESSMENTS WHICH MAY BE LEVIED BY THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT IN ACCORDANCE WITH SECTION 197.3632, FLORIDA STATUTES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

A **motion** was made by Mr. Morrow, seconded by Ms. Andersen and passed unanimously adopting Resolution No. 2026-32, as presented.

The Public Hearing Utilizing the Uniform Method of Collection was closed and the Public Hearing on the Levy of Non-Ad Valorem Assessment was opened.

N. PUBLIC HEARING – LEVY OF NON-AD VALOREM ASSESSMENTS

1. Proof of Publication

Proof of publication was presented which showed that notice of the Public Hearing on the Levy of Non-Ad Valorem Assessments had been published in the *Fort Myers News Press* on September 3, 2026, and September 10, 2026, as legally required.

2. Receive Public Comment Regarding the Intent to Levy Non- Ad Valorem Assessments

There was no public comment regarding the Intent to Levy Non-Ad Valorem Assessments.

3. Consider the Project and Levying of Non-Ad Valorem Special Assessments Based on Comments from the Public

A **motion** was made by Mr. Morrow, seconded by Mr. Devigili and passed unanimously approving the project and levying of non-ad valorem special assessments based on comments from the public.

4. Consider Adjusting and Equalizing of Non-Ad Valorem Special Assessments Based on Comments from the Public

A **motion** was made by Mr. Morrow, seconded by Ms. Andersen and passed unanimously adjusting and equalizing of non-ad valorem special assessments based on comments from the public.

5. Consider Resolution No. 2026-33 – Authorizes the Project, the Intent to Levy Non-Ad Valorem Assessments; Intent to Utilize Chapter 197, F.S. for the Levy, Collection and the Enforcement of Non-Ad Valorem Assessments; and the Adoption of a Final Assessment Roll

Resolution No. 2026-33 was presented, entitled:

RESOLUTION 2026-33

A RESOLUTION OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING DISTRICT PROJECTS FOR CONSTRUCTION AND/OR ACQUISITION OF INFRASTRUCTURE IMPROVEMENTS; EQUALIZING, APPROVING, CONFIRMING, AND LEVYING SPECIAL ASSESSMENTS ON PROPERTY SPECIALLY BENEFITED BY SUCH PROJECTS TO PAY THE COST THEREOF; PROVIDING FOR THE PAYMENT AND THE COLLECTION OF SUCH SPECIAL ASSESSMENTS BY THE METHODS PROVIDED FOR BY CHAPTERS 170, 190 AND 197, FLORIDA STATUTES; CONFIRMING THE DISTRICT'S INTENTION TO ISSUE SPECIAL ASSESSMENT BONDS; MAKING PROVISIONS FOR TRANSFERS OF REAL PROPERTY TO HOMEOWNERS ASSOCIATIONS, PROPERTY OWNERS ASSOCIATION AND/OR GOVERNMENTAL ENTITIES; PROVIDING FOR THE RECORDING OF AN ASSESSMENT NOTICE; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

A **motion** was made by Mr. Morrow, seconded by Mr. Devigili and passed unanimously adopting Resolution No. 2026-33, as presented.

The Public Hearing on the Levy of Non-Ad Valorem Assessments was then closed and the Regular Board Meeting was reconvened.

O. OLD BUSINESS

There was no Old Business to come before the Board.

P. NEW BUSINESS

There was no New Business to come before the Board.

Q. ADMINISTRATIVE MATTERS

It was noted that the next meeting was scheduled for November 12, 2026.

R. BOARD MEMBER COMMENTS

There were no further Board Member comments.

S. ADJOURNMENT

There being no further business to come before the Board, a **motion** was made by Mr. Pawloski, seconded by Mr. Devigili and passed unanimously adjourning the Regular Board Meeting at 1:28 p.m.

ATTESTED BY:

_____	_____
Secretary/Assistant Secretary	Chairperson/Vice-Chair

Publication Date
2026-10-30

Subcategory
Miscellaneous Notices

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF PUBLIC HEARINGS TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026 AND FISCAL YEAR 2027 PROPOSED BUDGETS; AND NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING.
The Board of Supervisors (Board) of the 7 Islands Community Development District (District) will hold public hearings and regular meeting as follows:
DATE: November 12, 2026
TIME: 1:00 P.M.
LOCATION: Offices of Avalon Engineering
2503 Del Prado Blvd. S., Suite 200
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The purpose of the public hearings is to receive comments and objections on the adoption of the Districts proposed budgets for the fiscal year ending September 30, 2026, and the fiscal year beginning October 1, 2026 and ending September 30, 2027 (Proposed Budgets). A regular Board meeting of the District will also be held at the above time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budgets may be obtained at the offices of the District Manager, Special District Services 2501A Burns Road, Palm Beach Gardens, Florida 33410, Phone (561) 630-4922 (District Managers Office), during normal business hours.
The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearings and/or meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearings and/or meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.
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Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.
District Manager
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No.12716873 10/23/26 & 10/30/26

RESOLUTION 2026-34
[FY 2025/2026 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**FY 2025/2026**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the 7 Islands Community Development District (**"District"**), proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statute*s; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local general-purpose government(s) having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing on the Proposed Budget and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager will post the Proposed Budget on the District's website in accordance with Chapter 189, *Florida Statutes*; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

a. The Proposed Budget, attached hereto as **Exhibit A,** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (**"Adopted Budget"**), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the 7 Islands Community Development District for the Fiscal Year Ending September 30, 2026."

c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2025/2026, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A.**

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2025/2026 or within 60 days following the end of the FY 2025/2026 may amend its Adopted Budget for that fiscal year as follows:

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Chapter 189, *Florida Statutes*, and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 12th DAY OF November, 2026.

ATTEST:

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

_____
Chair / Vice Chair, Board of Supervisors

Exhibit A: FY 2025/2026 Budget

Exhibit A

FY 2025/2026 Budget

7 Islands
Community Development District

Final Budget For
Fiscal Year 2025/2026
August 12, 2026 - September 30, 2026

CONTENTS

I FINAL BUDGET

II DETAILED FINAL BUDGET

FINAL BUDGET
7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2025/2026
AUGUST 12, 2026 - SEPTEMBER 30, 2026

REVENUES		FISCAL YEAR 2025/2026 BUDGET
O&M (Operation & Maintenance) Assessments		0
Developer Contribution		30,100
Debt Assessments		0
Interest Income		25
TOTAL REVENUES	**$**	**30,125**
EXPENDITURES		
Administrative Expenditures		
Supervisor Fees		0
Payroll Taxes (Employer)		0
Management		3,000
Legal		10,000
Assessment Roll		0
Audit Fees		0
Arbitrage Rebate Fee		0
Insurance		2,500
Legal Advertisements		10,000
Miscellaneous		1,000
Postage		200
Office Supplies		1,000
Dues & Subscriptions		175
Website Management & ADA Compliance		250
Trustee Fees		0
Continuing Disclosure Fee		0
Total Administrative Expenditures	**$**	**28,125**
Maintenance Expenditures		
Engineering/Inspections		1,000
Miscellaneous Maintenance		1,000
Total Maintenance Expenditures	**$**	**2,000**
Total O&M Expenditures	**$**	**30,125**
REVENUES LESS EXPENDITURES	**$**	**-**
Bond Payments		0
BALANCE	**$**	**-**
County Appraiser & Tax Collector Fee		0
Discounts For Early Payments		0
EXCESS/ (SHORTFALL)	**$**	**-**

DETAILED FINAL BUDGET
7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2025/2026
AUGUST 12, 2026 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2023/2024 ACTUAL	FISCAL YEAR 2024/2025 BUDGET	FISCAL YEAR 2025/2026 BUDGET	COMMENTS
O&M (Operation & Maintenance) Assessments	0	0	0	
Developer Contribution	0	0	30,100	Developer Contribution
Debt Assessments	0	0	0	
Interest Income	0	0	25	
TOTAL REVENUES	**$ -**	**$ -**	**$ 30,125**	
EXPENDITURES				
Administrative Expenditures				
Supervisor Fees	0	0	0	
Payroll Taxes (Employer)	0	0	0	
Management	0	0	3,000	One Month X $3,000
Legal	0	0	10,000	High Legal Costs In Initial Months
Assessment Roll	0	0	0	Will Commence After Bond Is Issued
Audit Fees	0	0	0	Will Commence In 2026/2027
Arbitrage Rebate Fee	0	0	0	Will Commence After Bond Is Issued
Insurance	0	0	2,500	Insurance Estimate
Legal Advertisements	0	0	10,000	High Legal Advertising Costs In Initial Months
Miscellaneous	0	0	1,000	
Postage	0	0	200	
Office Supplies	0	0	1,000	High Office Supplies Costs In Initial Months
Dues & Subscriptions	0	0	175	Annual Fee Due Department Of Economic Opportunity
Website Management & ADA Compliance	0	0	250	One Month X $250
Trustee Fees	0	0	0	Will Commence After Bond Is Issued
Continuing Disclosure Fee	0	0	0	Will Commence After Bond Is Issued
Total Administrative Expenditures	**$ -**	**$ -**	**$ 28,125**	
Maintenance Expenditures				
Engineering/Inspections	0	0	1,000	Engineers Report To Be Included In Bond Cost Of Issuance
Miscellaneous Maintenance	0	0	1,000	Miscellaneous Maintenance
Total Maintenance Expenditures	**$ -**	**$ -**	**$ 2,000**	
Total O&M Expenditures	**$ -**	**$ -**	**$ 30,125**	
REVENUES LESS EXPENDITURES	**$ -**	**$ -**	**$ -**	
Bond Payments	0	0	0	
BALANCE	**$ -**	**$ -**	**$ -**	
County Appraiser & Tax Collector Fee	0	0	0	
Discounts For Early Payments	0	0	0	
EXCESS/ (SHORTFALL)	**$ -**	**$ -**	**$ -**	

Publication Date
2026-10-30

Subcategory
Miscellaneous Notices

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF PUBLIC HEARINGS TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026 AND FISCAL YEAR 2027 PROPOSED BUDGETS; AND NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING.
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Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.
District Manager
7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT
www.7islandscdd.org
No.12716873 10/23/26 & 10/30/26

RESOLUTION 2026-35
[FY 2026/2027 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2026/2027**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the 7 Islands Community Development District (**"District"**), proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statute*s; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local general-purpose government(s) having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing on the Proposed Budget and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager will post the Proposed Budget on the District's website in accordance with Chapter 189, *Florida Statutes*; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

a. The Proposed Budget, attached hereto as **Exhibit A,** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (**"Adopted Budget"**), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the 7 Islands Community Development District for the Fiscal Year Ending September 30, 2027."

c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2026/2027, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A.**

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2026/2027 or within 60 days following the end of the FY 2026/2027 may amend its Adopted Budget for that fiscal year as follows:

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Chapter 189, *Florida Statutes*, and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 12TH DAY OF November, 2026.

ATTEST:

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

_____
Chair / Vice Chair, Board of Supervisors

Exhibit A: FY 2026/2027 Budget

Exhibit A

FY 2026/2027 Budget

7 Islands
Community Development District

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

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I FINAL BUDGET

II DETAILED FINAL BUDGET

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

REVENUES	FISCAL YEAR 2026/2027 BUDGET
O&M (Operation & Maintenance) Assessments	0
Developer Contribution	116,125
Debt Assessments	0
Interest Income	200
TOTAL REVENUES	**$ 116,325**
EXPENDITURES	
Administrative Expenditures	
Supervisor Fees	0
Payroll Taxes (Employer)	0
Management	36,000
Legal	25,000
Assessment Roll	5,000
Audit Fees	4,000
Arbitrage Rebate Fee	650
Insurance	5,000
Legal Advertisements	25,000
Miscellaneous	2,500
Postage	300
Office Supplies	1,200
Dues & Subscriptions	175
Website Management & ADA Compliance	3,000
Trustee Fees	4,500
Continuing Disclosure Fee	1,000
Total Administrative Expenditures	**$ 113,325**
Maintenance Expenditures	
Engineering/Inspections	2,000
Miscellaneous Maintenance	1,000
Total Maintenance Expenditures	**$ 3,000**
Total O&M Expenditures	**$ 116,325**
REVENUES LESS EXPENDITURES	**$ -**
Bond Payments	0
BALANCE	**$ -**
County Appraiser & Tax Collector Fee	0
Discounts For Early Payments	0
EXCESS/ (SHORTFALL)	**$ -**

DETAILED FINAL BUDGET
7 ISLANDS 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 (Operation & Maintenance) Assessments	0	0	0	
Developer Contribution	0	30,100	116,125	Developer Contribution
Debt Assessments	0	0	0	
Interest Income	0	25	200	
TOTAL REVENUES	**$ -**	**$ 30,125**	**$ 116,325**	
EXPENDITURES				
Administrative Expenditures				
Supervisor Fees	0	0	0	
Payroll Taxes (Employer)	0	0	0	
Management	0	3,000	36,000	Twelve Months X $3,000
Legal	0	10,000	25,000	High Legal Costs In Initial Months
Assessment Roll	0	0	5,000	Will Commence After Bond Is Issued
Audit Fees	0	0	4,000	Will Commence In 2026/2027
Arbitrage Rebate Fee	0	0	650	Will Commence After Bond Is Issued
Insurance	0	2,500	5,000	Insurance Estimate
Legal Advertisements	0	10,000	25,000	High Legal Advertising Costs In Initial Months
Miscellaneous	0	1,000	2,500	
Postage	0	200	300	
Office Supplies	0	1,000	1,200	High Office Supplies Costs In Initial Months
Dues & Subscriptions	0	175	175	Annual Fee Due Department Of Economic Opportunity
Website Management & ADA Compliance	0	250	3,000	Twelve Months X $250
Trustee Fees	0	0	4,500	Will Commence After Bond Is Issued
Continuing Disclosure Fee	0	0	1,000	Will Commence After Bond Is Issued
Total Administrative Expenditures	**$ -**	**$ 28,125**	**$ 113,325**	
Maintenance Expenditures				
Engineering/Inspections	0	1,000	2,000	Engineers Report To Be Included In Bond Cost Of Issuance
Miscellaneous Maintenance	0	1,000	1,000	Miscellaneous Maintenance
Total Maintenance Expenditures	**$ -**	**$ 2,000**	**$ 3,000**	
Total O&M Expenditures	**$ -**	**$ 30,125**	**$ 116,325**	
REVENUES LESS EXPENDITURES	**$ -**	**$ -**	**$ -**	
Bond Payments	0	0	0	
BALANCE	**$ -**	**$ -**	**$ -**	
County Appraiser & Tax Collector Fee	0	0	0	
Discounts For Early Payments	0	0	0	
EXCESS/ (SHORTFALL)	**$ -**	**$ -**	**$ -**	

RESOLUTION NO. 2026-36

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2025/2026 BUDGET ("AMENDED BUDGET"), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the 7 Islands Community Development District ("District") is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT, THAT:

Section 1. The Amended Budget for Fiscal Year 2025/2026 attached hereto as Exhibit "A" is hereby approved and adopted.

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

PASSED, ADOPTED and EFFECTIVE this 12th day of November, 2026.

ATTEST:

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT

By:_____
Secretary/Assistant Secretary

By:_____
Chairperson/Vice Chairperson

7 Islands
Community Development District

Amended Final Budget For
Fiscal Year 2025/2026
August 12, 2026 - September 30, 2026

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I AMENDED FINAL OPERATING FUND BUDGET

AMENDED FINAL BUDGET
7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2025/2026
AUGUST 12, 2026 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 8/12/26 - 9/30/26	AMENDED FINAL BUDGET 8/12/26 - 9/30/26	YEAR TO DATE ACTUAL 8/12/26 - 9/29/26
O&M (OPERATION & MAINTENANCE) ASSESSMENTS	0	**0**	0
DEVELOPER CONTRIBUTION	30,100	**28,125**	28,125
DEBT ASSESSMENTS	0	**0**	0
INTEREST INCOME	25	**0**	0
TOTAL REVENUES	**$ 30,125**	**$ 28,125**	**$ 28,125**
EXPENDITURES			
ADMINISTRATIVE EXPENDITURES			
SUPERVISOR FEES	0	**0**	0
MANAGEMENT	3,000	**3,000**	3,000
LEGAL	10,000	**7,700**	2,664
ASSESSMENT ROLL	0	**0**	0
AUDIT FEES	0	**0**	0
ARBITRAGE REBATE FEE	0	**0**	0
INSURANCE	2,500	**0**	0
LEGAL ADVERTISING	10,000	**9,000**	6,018
MISCELLANEOUS	1,000	**500**	225
POSTAGE	200	**35**	29
OFFICE SUPPLIES	1,000	**850**	808
DUES & SUBSCRIPTIONS	175	**75**	75
TRUSTEE FEES	0	**0**	0
CONTINUING DISCLOSURE FEE	0	**0**	0
WEBSITE MANAGEMENT	250	**250**	250
TOTAL ADMINISTRATIVE EXPENDITURES	**$ 28,125**	**$ 21,410**	**$ 13,069**
MAINTENANCE EXPENDITURES			
ENGINEERING/INSPECTIONS	1,000	**0**	0
MISCELLANEOUS MAINTENANCE	1,000	**0**	0
TOTAL MAINTENANCE EXPENDITURES	**$ 2,000**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 30,125**	**$ 21,410**	**$ 13,069**
REVENUES LESS EXPENDITURES	**$ -**	**$ 6,715**	**$ 15,056**
BOND PAYMENTS	0	**0**	0
BALANCE	**$ -**	**$ 6,715**	**$ 15,056**
COUNTY APPRAISER & TAX COLLECTOR FEE	0	**0**	0
DISCOUNTS FOR EARLY PAYMENTS	0	**0**	0
EXCESS/ (SHORTFALL)	**$ -**	**$ 6,715**	**$ 15,056**
CARRYOVER FROM PRIOR YEAR	0	**0**	0
NET EXCESS/ (SHORTFALL)	**$ -**	**$ 6,715**	**$ 15,056**

FUND BALANCE AS OF 9/30/25	$0
FY 2025/2026 ACTIVITY	$6,715
FUND BALANCE AS OF 9/30/26	$6,715