



**VERANDA  
COMMUNITY DEVELOPMENT  
DISTRICT**

**CITY OF PORT ST. LUCIE  
REGULAR BOARD MEETING  
& PUBLIC HEARING  
JUNE 8, 2026  
10:30 A.M.**

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

[www.verandacdd.org](http://www.verandacdd.org)  
561.630.4922 Telephone  
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561.630.4923 Facsimile

**AGENDA**  
**VERANDA COMMUNITY DEVELOPMENT DISTRICT**  
Veranda Clubhouse  
238 SE Courances Drive  
Port St. Lucie, Florida 34984  
**REGULAR BOARD MEETING & PUBLIC HEARING**  
June 8, 2026  
10:30 a.m.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish a Quorum
- D. Additions or Deletions to Agenda
- E. Comments from the Public for Items Not on the Agenda.
- F. Approval of Minutes
  - 1. February 9, 2026 Regular Board Meeting Minutes.....Page 2
- G. Old Business
- H. New Business
  - 1. Consider Resolution No. 2026-02 – Adopting a Fiscal Year 2026/2027 Meeting Schedule.....Page 4
  - 2. Consider Resolution No. 2026-03 – Setting a Public Hearing on Rules of Procedure.....Page 6
  - 3. Consider Resolution No. 2026-04 – Resetting Public Hearing Date to Adopt Fiscal Year 2026/2027 Final Budget.....Page 7
- I. Public Hearing
  - 1. Proof of Publication.....Page 8
  - 2. Receive Public Comments on Fiscal Year 2026/2027 Final Budget
  - 3. Consider Resolution No. 2026-05 – Adopting a Fiscal Year 2026/2027 Final Budget.....Page 9
  - 4. Consider Resolution No. 2026-06 – Adopting Fiscal Year 2026/2027 Annual Assessment.....Page 17
- J. Administrative Matters
- K. Board Member Comments
- L. Adjourn

Publication Date  
2026-05-22

Subcategory  
Miscellaneous Notices

VERANDA COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026/2027 BUDGET AND  
NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING.

The Board of Supervisors of the Veranda Community Development District will hold a public hearing on June 8, 2026, at 10:30 a.m. at the Veranda Clubhouse located at 238 SE Courances Drive, Port St. Lucie, Florida 34984 for the purpose of hearing comments and objections on the adoption of the budget of the District for Fiscal Year 2026/2027. A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it.

A copy of the agenda and budget may be obtained from the Districts website ([www.verandacdd.org](http://www.verandacdd.org)) or at the offices of the District Manager, 2501A Burns Road, Palm Beach Gardens, Florida 33410, Telephone: (561) 630-4922 and/or toll free at 1-877-737-4922, during normal business hours.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when staff or Supervisors may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (561) 630-4922 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770, for aid in contacting the District Office.

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.

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

Michael McElligott

District Manager

VERANDA COMMUNITY DEVELOPMENT DISTRICT

[www.verandacdd.org](http://www.verandacdd.org)

PUBLISH: ST. LUCIE NEWS TRIBUNE 05/22/26 & 05/29/26

**VERANDA COMMUNITY DEVELOPMENT DISTRICT  
REGULAR BOARD MEETING  
FEBRUARY 9, 2026**

**A. CALL TO ORDER**

The Regular Board Meeting of the Veranda Community Development District for February 9, 2026, was called to order at 10:30 a.m. in the Veranda Clubhouse at 238 SE Courances Drive, Port St. Lucie, Florida 34984.

**B. PROOF OF PUBLICATION**

Proof of publication was presented which showed that notice of the Regular Board Meeting had been published in the *St. Lucie News Tribune* on January 30, 2026, as legally required.

**C. ESTABLISH A QUORUM**

It was determined that the attendance of Supervisors Eliot Goldstein, Garrett Dinsmore, and Andrew Maxey constituted a quorum, and it was in order to proceed with the meeting.

Also in attendance were District Managers Michael McElligott of Special District Services, Inc.,

**D. ADDITIONS OR DELETIONS TO THE AGENDA**

There were no additions or deletions to the agenda.

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

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

**F. APPROVAL OF MINUTES**

**1. October 20, 2025, Regular Board Meeting**

The October 20, 2025, Regular Board Meeting Minutes were presented for approval.

A **motion** was then made by Mr. Maxey, seconded by Mr. Goldstein to approve the October 20, 2025, Regular Board Meeting Minutes, as presented. That **motion** passed **3-0**.

**G. OLD BUSINESS**

There was no old business.

**H. NEW BUSINESS**

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

**VERANDA COMMUNITY DEVELOPMENT DISTRICT  
REGULAR BOARD MEETING  
FEBRUARY 9, 2026**

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

**RESOLUTION NO. 2026-01**

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

After some discussion, a **motion** was made by Mr. Dinsmore, seconded by Mr. Goldstein to adopt Resolution No. 2026-01, as presented, and set the Public Hearing date and time for April 13, 2026, at 10:30 am. The **motion** passed **3-0**.

**I. ADMINISTRATIVE MATTERS**

Mr. McElligott reminded the Board that the next meeting will be the Public Hearing for the budget in April.

**J. BOARD MEMBER COMMENTS**

There were no comments from the Board Members.

**K. ADJOURNMENT**

There being no further business to come before the Board, a **motion** was made by Mr. Goldstein, seconded by Mr. Dinsmore and **passed** unanimously to adjourn the meeting at 10:41 am.

**ATTESTED BY:**

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Secretary/Assistant Secretary

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Chairperson/Vice-Chair

**RESOLUTION NO. 2026-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VERANDA 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 Veranda 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 VERANDA COMMUNITY DEVELOPMENT DISTRICT, ST. LUCIE 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 8<sup>th</sup> day of June, 2026.

**ATTEST:**

**VERANDA  
COMMUNITY DEVELOPMENT DISTRICT**

By: \_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_  
Chairperson/Vice Chairperson

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

**NOTICE IS HEREBY GIVEN** that the Board of Supervisors of the **Veranda Community Development District** will hold Regular Board Meetings in the Veranda Clubhouse located at 238 SE Courances Drive, Port St. Lucie, Florida 34984 at **10:30 a.m.** on the following dates:

**October 12, 2026  
November 9, 2026  
December 14, 2026  
January 11, 2027  
February 8, 2027  
March 8, 2027  
April 12, 2027  
May 10, 2027  
June 14, 2027  
July 12, 2027  
August 9, 2027  
September 13, 2027**

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

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

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

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at 561-630-4922 and/or toll free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

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

**VERANDA COMMUNITY DEVELOPMENT DISTRICT**

**[www.verandacdd.org](http://www.verandacdd.org)**

**PUBLISH: ST. LUCIE NEWS TRIBUNE**

**RESOLUTION 2026-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VERANDA COMMUNITY DEVELOPMENT DISTRICT TO DESIGNATE DATE, TIME AND PLACE OF PUBLIC HEARING AND AUTHORIZATION TO PUBLISH NOTICE OF SUCH HEARING FOR THE PURPOSE OF ADOPTING RULES OF PROCEDURE; AND PROVIDING AN EFFECTIVE DATE**

**WHEREAS**, Veranda Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within St. Lucie County, Florida; and

**WHEREAS**, the Board of Supervisors of the District (the “Board”) is authorized by Section 190.011(5), *Florida Statutes*, to adopt rules and orders pursuant to Chapter 120, *Florida Statutes*.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE VERANDA COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** A Public Hearing will be held to adopt the District’s Rules of Procedure on \_\_\_\_\_, 2026, at 10:30 a.m. at the Veranda Clubhouse, 238 SE Courances Drive, Port St. Lucie, Florida 34984.

**SECTION 2.** The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes*.

**SECTION 3.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 8<sup>th</sup> day of June, 2026.

**ATTEST:**

**VERANDA COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chairperson, Board of Supervisors

**RESOLUTION NO. 2026-04**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VERANDA COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION NO. 2026-01; AMENDING THE DATE AND TIME FOR THE PUBLIC HEARING TO CONSIDER THE FISCAL YEAR 2026/2027 FINAL BUDGET AND ASSESSMENTS AND AUTHORIZING THE SECRETARY AND DISTRICT MANAGER TO TAKE CERTAIN ACTIONS TO ACCOMPLISH THE INTENT OF THIS RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of Supervisors (“Board”) of the Veranda Community Development District (the “District”) is required by Chapter 190.008, *Florida Statutes*, to approve a Proposed Budget for each fiscal year; and

**WHEREAS**, the Board previously adopted Resolution 2026-01 approving a proposed budget and setting a public hearing for April 13, 2026; and

**WHEREAS**, due to the unforeseen inability of the Board to secure a quorum for the scheduled public hearing, said public hearing had to be re-advertised and rescheduled; and

**WHEREAS**, the public hearing has been rescheduled for June 8, 2026, and all other requirements and filings associated with the preparation of the fiscal year budget have been completed.

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

1. Resolution No. 2026-01 is hereby amended to change the date and time of the Public Hearing to \_\_\_\_\_, 2026 at 10:30 a.m. in the Veranda Clubhouse, 238 SE Courances Drive, Port St. Lucie, Florida 34984, for the purpose of receiving public comments on the Proposed Fiscal Year 2026/2027 Budget.

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 all applicable notice requirements.

**PASSED, ADOPTED and EFFECTIVE** this 8<sup>th</sup> day of June, 2026.

**ATTEST:**

**VERANDA  
COMMUNITY DEVELOPMENT DISTRICT**

By: \_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_  
Chairperson/Vice Chairperson

Publication Date  
2026-05-22

Subcategory  
Miscellaneous Notices

VERANDA COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026/2027 BUDGET AND  
NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING.

The Board of Supervisors of the Veranda Community Development District will hold a public hearing on June 8, 2026, at 10:30 a.m. at the Veranda Clubhouse located at 238 SE Courances Drive, Port St. Lucie, Florida 34984 for the purpose of hearing comments and objections on the adoption of the budget of the District for Fiscal Year 2026/2027. A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it.

A copy of the agenda and budget may be obtained from the Districts website ([www.verandacdd.org](http://www.verandacdd.org)) or at the offices of the District Manager, 2501A Burns Road, Palm Beach Gardens, Florida 33410, Telephone: (561) 630-4922 and/or toll free at 1-877-737-4922, during normal business hours.

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Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (561) 630-4922 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770, for aid in contacting the District Office.

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

Michael McElligott

District Manager

VERANDA COMMUNITY DEVELOPMENT DISTRICT

[www.verandacdd.org](http://www.verandacdd.org)

PUBLISH: ST. LUCIE NEWS TRIBUNE 05/22/26 & 05/29/26

**RESOLUTION 2026-05**  
**[FY 2026/2027 APPROPRIATION RESOLUTION]**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE VERANDA 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 Veranda Community Development District (“**District**”) prior to June 15, 2026, 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 Statutes*; 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 posted the Proposed Budget on the District’s website in accordance with Section 189.016, *Florida Statutes*; and

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1<sup>st</sup> 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 VERANDA 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 Veranda 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 Chapter 189, *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 8<sup>th</sup> DAY OF June, 2026.**

ATTEST:

**VERANDA COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

**Exhibit A:** FY 2026/2027 Budget

Veranda  
Community Development District

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

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- IV ASSESSMENT COMPARISON

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

<b>REVENUES</b>	<b>FISCAL YEAR 2026/2027 BUDGET</b>
O & M Assessments	86,638
Debt Assessments	296,223
Other Revenue - Stormwater Fees	0
Interest Income	1,320
<b>TOTAL REVENUES</b>	<b>\$ 384,181</b>
<b>EXPENDITURES</b>	
Supervisor Fees	0
Payroll Taxes - Employer	0
Engineering/Inspections	10,000
Management	42,228
Legal	9,500
Assessment Roll	5,000
Audit Fees	3,900
Insurance	8,000
Legal Advertisements	1,500
Miscellaneous	700
Postage	225
Office Supplies	475
Dues & Subscriptions	175
Trustee Fee	3,500
Continuing Disclosure Fee	500
Miscellaneous Maintenance	2,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 87,703</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 296,478</b>
Bond Payments	(278,450)
<b>BALANCE</b>	<b>\$ 18,028</b>
Tax Collector Fee	(7,507)
Property Appraiser Fee	(7,507)
Discounts For Early Payments	(15,014)
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ (12,000)</b>
Carryover Funds From Prior Year	12,000
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>

Note: Stormwater Reserve Balance As Of 1/31/26 Was \$283,428.

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

	FISCAL YEAR 2024/2025	FISCAL YEAR 2025/2026	FISCAL YEAR 2026/2027	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
O & M Assessments	87,167	86,690	86,638	Expenditures Less Interest/Discounts & Fees
Debt Assessments	298,201	297,214	296,223	Bond Payments/Discounts & Fees
Other Revenue - Stormwater Fees	48,152	0	0	
Interest Income	17,759	1,200	1,320	Interest Projected At \$110 Per Month
<b>TOTAL REVENUES</b>	<b>451,279</b>	<b>\$ 385,104</b>	<b>\$ 384,181</b>	
<b>EXPENDITURES</b>				
Supervisor Fees	0	0	0	
Payroll Taxes - Employer	0	0	0	
Engineering/Inspections	22,833	10,000	10,000	No Change From 2025/2026 Budget
Management	39,972	41,124	42,228	CPI Adjustment
Legal	1,935	10,000	9,500	\$500 Decrease From 2025/2026 Budget
Assessment Roll	5,000	5,000	5,000	As Per Contract
Audit Fees	4,000	4,100	3,900	Accepted Amount For 2025/2026 Audit
Insurance	7,511	8,000	8,000	FY 2025/2026 Expenditure Was \$7,269
Legal Advertisements	1,487	1,300	1,500	\$200 Increase From 2025/2026 Budget
Miscellaneous	295	750	700	\$50 Decrease From 2025/2026 Budget
Postage	43	225	225	No Change From 2025/2026 Budget
Office Supplies	227	500	475	\$25 Decrease From 2025/2026 Budget
Dues & Subscriptions	175	175	175	No Change From 2025/2026 Budget
Trustee Fee	3,500	3,500	3,500	No Change From 2025/2026 Budget
Continuing Disclosure Fee	350	500	500	No Change From 2025/2026 Budget
Miscellaneous Maintenance	4,900	0	2,000	Drainage, Etc.
<b>TOTAL EXPENDITURES</b>	<b>92,228</b>	<b>\$ 85,174</b>	<b>\$ 87,703</b>	
<b>REVENUES LESS EXPENDITURES</b>	<b>359,051</b>	<b>\$ 299,930</b>	<b>\$ 296,478</b>	
Bond Payments	(281,168)	(279,381)	(278,450)	2027 P & I Payments Less Earned Interest
<b>BALANCE</b>	<b>77,883</b>	<b>\$ 20,549</b>	<b>\$ 18,028</b>	
Tax Collector Fee	(6,791)	(7,527)	(7,507)	Two Percent Of Total Assessment Roll
Property Appraiser Fee	(7,699)	(7,527)	(7,507)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(14,581)	(15,055)	(15,014)	Four Percent Of Total Assessment Roll
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ 48,812</b>	<b>\$ (9,560)</b>	<b>\$ (12,000)</b>	
Carryover Funds From Prior Year	0	9,560	12,000	Carryover Funds From Prior Year
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ 48,812</b>	<b>\$ -</b>	<b>\$ -</b>	

Note: Stormwater Reserve Balance As Of 1/31/26 Was \$283,428.

**DETAILED FINAL DEBT SERVICE FUND BUDGET**  
**VERANDA 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	18,000	1,500	1,750	Projected Interest For 2026/2027
NAV Tax Collection	281,168	279,381	278,450	Maximum Debt Service Collection
Prepaid Bond Collection	11,152	0	0	
<b>Total Revenues</b>	<b>\$ 310,320</b>	<b>\$ 280,881</b>	<b>\$ 280,200</b>	
<b>EXPENDITURES</b>				
Principal Payments	95,000	105,000	110,000	Principal Payment Due In 2027
Interest Payments	182,731	175,565	167,813	Interest Payments Due In 2027
Bond Redemption	10,000	316	2,387	Estimated Excess Debt Collections
<b>Total Expenditures</b>	<b>\$ 287,731</b>	<b>\$ 280,881</b>	<b>\$ 280,200</b>	
<b>Excess/ (Shortfall)</b>	<b>\$ 22,589</b>	<b>\$ -</b>	<b>\$ -</b>	

**Series 2015 Bond Information**

Original Par Amount =	\$4,270,000	Annual Principal Payments Due =	November 1st
Interest Rate =	4.00% - 5.25%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	September 2015		
Maturity Date =	November 2045		
Par Amount As Of 1/1/26 =	\$3,405,000		

**VERANDA COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT COMPARISON**

	Fiscal Year 2023/2024 Assessment*	Fiscal Year 2024/2025 Assessment*	Fiscal Year 2025/2026 Assessment*	Fiscal Year 2026/2027 Projected Assessment*
O & M For Single Family 42' Unit	\$ 229.60	\$ 229.49	\$ 229.45	\$ 229.21
<u>Debt For Single Family 42' Unit</u>	<u>\$ 606.00</u>	<u>\$ 606.00</u>	<u>\$ 606.00</u>	<u>\$ 606.00</u>
Total For Single Family 42' Unit	\$ 835.60	\$ 835.49	\$ 835.45	\$ 835.21
O & M For Single Family 52' Unit	\$ 229.60	\$ 229.49	\$ 229.45	\$ 229.21
<u>Debt For Single Family 52' Unit</u>	<u>\$ 779.00</u>	<u>\$ 779.00</u>	<u>\$ 779.00</u>	<u>\$ 779.00</u>
Total For Single Family 52' Unit	\$ 1,008.60	\$ 1,008.49	\$ 1,008.45	\$ 1,008.21
O & M For Single Family 66' Unit	\$ 229.60	\$ 229.49	\$ 229.45	\$ 229.21
<u>Debt For Single Family 66' Unit</u>	<u>\$ 987.00</u>	<u>\$ 987.00</u>	<u>\$ 987.00</u>	<u>\$ 987.00</u>
Total For Single Family 66' Unit	\$ 1,216.60	\$ 1,216.49	\$ 1,216.45	\$ 1,216.21

\* Assessments Include the Following :

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

Community Information:

Single Family 42' Units: 69  
 Single Family 52' Units: 210  
Single Family 66' Units: 99  
 Total: 378 Units

Single Family 42' Information:

Total Units: 69  
Prepayments: 1  
 Billed For Debt: 68

Single Family 52' Information:

Total Units: 210  
Prepayments: 3  
 Billed For Debt: 207

Single Family 66' Information:

Total Units: 99  
Prepayments: 4  
 Billed For Debt: 95

**RESOLUTION 2026-06**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VERANDA COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2026/2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Veranda Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, the District is located in St. Lucie County, Florida ("**County**"); and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

**WHEREAS**, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2026 and ending September 30, 2027 ("**Fiscal Year 2026/2027**"), attached hereto as **Exhibit "A"** and incorporated by reference herein; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

**WHEREAS**, the provision of such services, facilities, and operations is a benefit to lands within the District; and

**WHEREAS**, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2026/2027; and

**WHEREAS**, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the Assessment Roll of the Veranda Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B”** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE VERANDA COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits “A” and “B,”** is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

**SECTION 3. COLLECTION.** The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits “A” and “B.”** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified to the County Tax Collector and shall be collected by the County

Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

**SECTION 6. 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 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED** this 8<sup>th</sup> day of June 2026.

ATTEST:

**VERANDA COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chair / Vice Chair, Board of Supervisors

**Exhibit A:** Budget

**Exhibit B:** Assessment Roll

**Exhibit A**  
**Budget**

**Exhibit B**  
Assessment Roll