

# **IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT**

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## **MEETING AGENDA**

JUNE 19, 2025

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**PREPARED BY:**

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>th</sup> STREET, FORT LAUDERDALE, FL 33308

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# IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT

June 12, 2025

Board of Supervisors

Ibis Landing Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Ibis Landing Community Development District will be held on **Thursday, June 19, 2025, at 10:00 A.M.**, at the **Timber Creek Clubhouse, 11590 Timber Creek Drive, Fort Myers, Florida 33913** - [an alternate location approved by the Board of Supervisors].

The following Webex link and telephone number are provided to join/watch the meeting remotely.

<https://districts.webex.com/districts/j.php?MTID=mb37fb77dfad832cd59e783e9847e1139>

Access Code: **2345 081 2930**, Event password: **Jpward**

Or phone: **408-418-9388** access code **2345 081 2930**, password: **Jpward** to join the meeting.

*The Public is provided two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.*

## ***Agenda***

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1. Call to Order & Roll Call.
2. Notice of Advertisement of Public Hearings.
3. Consideration of Minutes:
  - I. April 17, 2025 – Regular Meeting.
4. **PUBLIC HEARINGS.**
  - a. **FISCAL YEAR 2025 BUDGET**
    - I. Public Comment and Testimony.
    - II. Board Comment.
    - III. Consideration of **Resolution 2025-8**, a Resolution of the Board, adopting the annual appropriation and Budget for Fiscal Year 2026.

- The public comment period is for items not listed on the Agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes.

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## *Summary of Agenda*

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The first order of business is the call to order and roll call.

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The second order of business is the Notice of Advertisement of the Public Hearings and Regular Meeting.

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The third order of business is the consideration of the minutes from the Ibis Landing Board of Supervisors Regular Meeting, held on April 17, 2025.

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The fourth order of business are two (2) required Public Hearings to consider the adoption of the District's Fiscal Year 2026 Budget, General Fund Special Assessments. The first Public Hearing deals with the adoption of the Fiscal Year 2026 Budget which includes General Fund operations. In the way of background, the Board approved the Fiscal Year 2026 Budget at the April 17, 2025, meeting, solely for the purpose of permitting the District to move through the process towards this hearing to adopt the Budget and set the final assessment rates for the ensuing Fiscal Year. There have been no changes to the proposed budget after the proposed budget was approved by the Board. At the conclusion of the first Public Hearing related to the adoption of the Budget, I will ask the Board to consider the adoption of **Resolution 2025-8**, which is the resolution adopting the Fiscal Year 2026 Fiscal Budget.

As a suggested form for the Public Hearing – it would be appropriate to formally open the Public Hearing for consideration of the Budget, take a few moments to have the District Manager review the salient points of the Budget for the Public, then seek Public Comment or testimony, and at the conclusion of the Public Comment and testimony to close the Public Hearing by motion of the Board, then to move into the Board's consideration of the Budget and once that is concluded, to consider **Resolution 2025-8** to adopt the annual appropriation and budget for the District. Once this item is concluded, then it would be recommended for the Board to move to a second Public Hearing utilizing the same process as just completed for the Budget Hearing.

The second Public Hearing is a consequence of the Budget Adoption process and sets in place the required documents that are all contained in the Fiscal Year 2025 Budget. **Resolution 2025-9** does essentially three (3) things. First, it imposes the special assessments for the general fund and the debt service fund; second, it arranges for the certification of an assessment roll by the Chairman or his designee, which in this case is the District Manager, to the Lee County Tax Collector and permits the District Manager to update the roll as it may be modified as limited by law subsequent to the adoption date of **Resolution 2025-9**.

The final resolution, **Resolution 2025-10**, is a Resolution of the Board which establishes a cap rate for the general fund operations of the District. This resolution permits the District to establish an assessment rate which cannot be exceeded, without first sending mailed notice to the affected property owners in the District.

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The fifth order of business is the consideration of **Resolution 2025-11**, a resolution of the Board of Supervisors setting the proposed meeting schedule for Fiscal Year 2026. As you may re-call, to the extent that the District has a regular meeting schedule. The District is required to advertise this schedule (legal advertisement) on a periodic basis at the beginning of the Fiscal Year.

The proposed meeting schedule is the third Thursday of each month at **9:00 A.M.**, at the offices of **Lennar Homes, LLC, 10461 Six Mile Cypress Parkway, Fort Myers, Florida 33966.**

**The proposed Fiscal Year 2026 Meeting Schedule is as follows:**

October 16, 2025	November 20, 2025
December 18, 2025	January 15, 2026
February 19, 2026	March 19, 2026
April 16, 2026	May 21, 2026
June 18, 2026	July 16, 2026
August 20, 2025	September 17, 2025

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The sixth order of business is the consideration of **Resolution 2025-12**, a Resolution Of The Board Of Supervisors Of The Ibis Landing Community Development District Supplementing Resolution No. 2025-4 Which Resolution Previously Equalized, Approved, Confirmed, Imposed And Levied Special Assessments On And Peculiar To Property Specially Benefited (apportioned fairly and reasonably) by the District's Projects; Approving And Adopting The First Supplemental Engineer's Report for the Ibis Landing Community Development District prepared By Atwell, LLC and dated February 20, 2025; Approving and Adopting the Ibis Landing Community Development District Final First Supplemental Special Assessment Methodology prepared by JPWard & Associates, LLC dated June 18, 2025, which applies the methodology previously adopted to Special Assessments reflecting the specific terms of the Ibis Landing Community Development District Special Assessment Bonds, Series 2025 (2025 Project Area); providing for the Supplementation of the District's Assessment Records; and providing for severability, conflicts, and an effective date.

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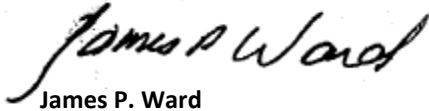
The seventh order of business are staff reports by the District Attorney, District Engineer, and the District Manager. The District Manager will report on the Supervisor of Elections Qualified Elector Report: there are **164** within the District as of April 15, 2025; Goals and Objective Reporting for Fiscal Year 2026; the remainder of the Fiscal Year 2025 meeting schedule, and the Financial Statements (unaudited) for the periods ending April 30, 2025, and May 31, 2025.

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The remainder of the agenda is standard in nature, and I look forward to seeing you at the meeting. If you have any questions and/or comments before the meeting, please do not hesitate to contact me directly by phoning (954) 658-4900.

Sincerely,

Ibis Landing Community Development District



James P. Ward  
District Manager

**The Meetings for Fiscal Year 2025 are as follows:**

June 19, 2025	July 17, 2025
August 21, 2025	September 18, 2025

**NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026 BUDGETS; AND NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF MAINTENANCE AND OPERATION SPECIAL ASSESSMENTS; ADOPTION OF A CAP RATE FOR NOTICE PURPOSES ONLY; ADOPTION OF AN ASSESSMENT TOLL; USE OF THE UNIFORM METHOD OF COLLECTION; AND THE LEVY, COLLECTION AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.**

The purpose of the first public hearing is to receive public comment and objections on the Fiscal Year 2026 (October 1, 2025 through September 30, 2026) Proposed Budgets. The first public hearing is being conducted pursuant to Chapter 190, Florida Statutes. The purpose of the second public hearing is to consider the imposition of special assessments to fund the District's proposed operation and maintenance budget for Fiscal Year 2026 upon the lands located within the District, a depiction of which lands is shown below, consider the adoption of a cap rate for notice purposes only and to consider the adoption of an assessment roll, provide for the use of the uniform collection, and provide for the levy, collection and enforcement of the special assessments. The second public hearing is being conducted pursuant to Florida law including Chapters 190 and 197, Florida Statutes. At the conclusion of the public hearings, the Board will, by resolution, adopt the budgets and levy assessments to fund the operation and maintenance budget as finally approved by the Board.

A copy of the proposed budgets, preliminary assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, Ph: (954) 658-4900, during normal business hours and on the District's web site at [www.lbislandingcdd.org](http://www.lbislandingcdd.org), at least seven (7) days in advance of the meeting.

The special assessments are annually recurring assessments and are in addition to previously levied capital debt assessments. The table below presents the proposed schedule of operation and maintenance assessments for Fiscal Year 2026 and the cap rate. Amounts are preliminary and subject to change at the hearing and in any future year. The amounts are subject to early payment discount as afforded by the uniform collection law. Note that the operations and maintenance assessments stated below do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2026.

Product Type	FY 2026 Rate	Cap Rate
All Units	\$151.80	\$197.33

Failure to pay the assessments collected by the Tax Collector using the uniform method will cause a tax certificate to be issued against the property which may result in a tax deed and loss of title. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's county tax bill. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of publication of this notice.

Any person requiring special accommodation at this meeting because of a disability or physical impairment should contact the District Office at (954) 658-4900 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office

**Ibis Landing Community Development District**  
**James P. Ward, District Manager**



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**MINUTES OF MEETING  
IBIS LANDING  
COMMUNITY DEVELOPMENT DISTRICT**

10 The Regular Meeting of the Board of Supervisors of the Ibis Landing Community Development District  
11 was held on Thursday, April 17, 2025 at 10:00 A.M. at the offices of Lennar Homes, LLC, 10461 Six Mile  
12 Cypress Parkway, Fort Myers, Florida 33966.  
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**Present:**

20 Scott Edwards	Chairperson
21 Dalton Drake	Vice Chairperson
22 Alex Hinebaugh	Assistant Secretary
23 Ashley Kingston	Assistant Secretary
24 Zane Zeidan	Assistant Secretary

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**Also present were:**

30 James P. Ward	District Manager
31 Steve Sanford	Bond Counsel

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**Audience:**

37 Gil Delgado  
38 Linda Boyd

39 All residents' names were not included with the minutes. If a resident did not identify  
40 themselves or the audio file did not pick up the name, the name was not recorded in these  
41 minutes.  
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**PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS  
WERE TRANSCRIBED IN *ITALICS*.**

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**FIRST ORDER OF BUSINESS**

**Call to Order**

51 Mr. James Ward called the meeting to order at approximately 10:07 a.m. He conducted roll call; all  
52 Members of the Board were present, constituting a quorum.  
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**SECOND ORDER OF BUSINESS**

**Consideration of Minutes**

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**January 16, 2025 – Regular Meeting Minutes**

65 Mr. Ward asked if there were any additions, corrections, or deletions to the Minutes; hearing none, he  
66 called for a motion.  
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On MOTION made by Scott Edwards, seconded by Ashley Kingston, and with all in favor, the January 16, 2025 Regular Meeting Minutes were approved.

### THIRD ORDER OF BUSINESS

### Consideration of Resolution 2025-6

Consideration of Resolution 2025-6, a Resolution of the Board of Supervisors (the "Board") of the Ibis Landing Community Development District (the "District") Authorizing the issuance of not exceeding \$13,000,000 Ibis Landing Community Development District Special Assessment Bonds, Series 2025 (2025 Project) (the "2025 Bonds") to finance certain Public Infrastructure within the District; Determining the need for a negotiated limited offering of the 2025 Bonds And Providing For A Delegated Award Of Such Bonds; Appointing The Underwriter for the limited offering of the 2025 Bonds; Approving the form of and authorizing the execution and delivery of a Bond Purchase Contract with respect to the 2025 Bonds; Approving the use of that certain Master Trust Indenture previously approved by the Board with respect to the 2025 Bonds; Approving the form of and authorizing the execution and delivery of a First Supplemental Trust Indenture governing the 2025 Bonds; Approving the form of and authorizing the distribution of a Preliminary Limited Offering Memorandum; Approving the execution and delivery of a Final Limited Offering Memorandum; Approving the form of and authorizing the execution of a Continuing Disclosure Agreement, and appointing a Dissemination Agent; Approving the application of Bond proceeds; Authorizing certain modifications to the Assessment Methodology Report And Engineer's Report; providing for the registration of the 2025 Bonds pursuant to the DTC Book-Entry Only System; Authorizing the proper Officials to do all things deemed necessary in connection with the issuance, sale and delivery of the 2025 Bonds; and providing for severability, conflicts and an effective date

*Mr. Ward: Resolution 2025-6 is referred to as a delegation award resolution with respect to your Series 2025 proposed special assessment bonds. Mr. Sanford is on the phone with us. He is your bond counsel. He asked Mr. Sanford to discuss Resolution 2025-6*

*Mr. Steve Sanford: This Resolution is called a delegation resolution because we set forth in the resolution certain parameters and then when it comes time to market the bonds within the parameters set by the Board, then the Chair, or the Vice Chair, is authorized to sign a bond purchase contract without the need to call a special meeting. The parameters are that we are authorizing a principal amount of bonds not to exceed \$13 million dollars to finance a portion of the 2025 project. These bonds are going to be secured by special assessments levied within the boundaries of the district, and once the 653 units are platted, the lien will shrink to those platted units. We are asking the Board to approve certain documents. He reviewed the documents included with the Resolution: the bond purchase contract, the preliminary limited offering memorandum, the continuing disclosure agreement, and the first supplemental trust indenture. He explained besides the principal amount not to exceed \$13 million dollars, section 3 dealt with other parameters: the interest rate cannot exceed the maximum rate authorized under Florida Law, the length of financing cannot exceed 30 years, and the compensation to be paid to the underwriter was based upon the bonds being bought by the underwriter at a discount, the underwriter selling the bonds, and the difference would be paid to the underwriter. He noted if the contract was within all these parameters, then the Chair or Vice Chair would be authorized to sign the bond purchase contract. He noted, also, if there were any need to make any modifications to the methodology report or engineer's report, there was authorization to do so.*

Mr. Ward asked if there were any questions; hearing none, he called for a motion.

**On MOTION made by Scott Edwards, seconded by Ashley Kingston, and with all in favor, Resolution 2025-6 was adopted, and the Chair was authorized to sign.**

#### **FOURTH ORDER OF BUSINESS**

#### **Consideration of Resolution 2025-7**

**Consideration of Resolution 2025-7, a Resolution of the Board of Supervisors of Ibis Landing Community Development District Approving a Proposed Budget for Fiscal Year 2026 and setting a Public Hearing for Thursday, June 19, 2025, at 10:00 A.M., at the offices of Lennar Homes, LLC, 10461 Six Mile Cypress Parkway, Fort Myers, Florida 33966**

*Mr. Ward: This is the start of your budget process for fiscal year 2026. This will be the first year we will have an assessment rate. It is proposed at \$151.80 per year with a cap rate of \$182.15 for the 959 units. We will be required to do mailed notice to all of your residents this year. I am expecting we will have a similar turn out to when we did the original capital assessments for this District. The public hearing is scheduled for June 19, 2025 at 10 o'clock. You might want to discuss where you want to have this. I have it at Lennar Homes. We've had some discussion about having it at the Timber Creek Clubhouse and if it is a bigger location, it might be a better venue for us to have that public hearing.*

The Board chose to change the public hearing location to the Timber Creek Clubhouse.

**On MOTION made by Scott Edwards, seconded by Dalton Drake, and with all in favor, Resolution 2025-7 was adopted as amended, and the Chair was authorized to sign.**

#### **FIFTH ORDER OF BUSINESS**

#### **Staff Reports**

##### **I. District Attorney**

No report.

##### **II. District Engineer**

No report.

##### **III. District Manager**

###### **a) Important meeting dates for the remainder of fiscal year 2025:**

###### **i. Public Hearings: Proposed Fiscal Year 2026 Budget – June 19, 2025**

###### **b) Financial Statements for period ending January 31, 2025 (unaudited)**

###### **c) Financial Statements for period ending February 28, 2025 (unaudited)**

###### **d) Financial Statements for period ending March 31, 2025 (unaudited)**

No report.

**SIXTH ORDER OF BUSINESS****Supervisor's Requests**

Mr. Ward asked if there were any Supervisor's requests; there were none.

**SEVENTH ORDER OF BUSINESS****Public Comments**

**Public Comments: - Public comment period is for items NOT listed on the Agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes**

Mr. Ward asked if there were any public comments; there were none.

**EIGHTH ORDER OF BUSINESS****Adjournment**

Mr. Ward adjourned the meeting at approximately 10:15 a.m.

**On MOTION made by Dalton Drake, seconded by Scott Edwards, and with all in favor, the Meeting was adjourned.**

Ibis Landing Community Development District

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Scott Edwards, Chairperson

## RESOLUTION 2025-8

### THE ANNUAL APPROPRIATION RESOLUTION OF THE IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATION AND ADOPTING THE BUDGET FOR FISCAL YEAR 2026 BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026.

#### RECITALS

**WHEREAS**, the District Manager has submitted to the Board of Supervisors (the “Board”) a proposed budget for the current and next ensuing budget year along with an explanatory and complete financial plan for each fund of the Ibis Landing Community Development 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 annual budget (the “Proposed Budget”), the District filed a copy of the Proposed Budget with the local governing authorities 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 June 19, 2025, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1<sup>st</sup> of each year, the District Board by passage of an “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; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

##### **SECTION 1. BUDGET.**

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager’s Proposed Budget, attached hereto as Exhibit “A,” as amended by the Board pursuant to the adoption of this Annual Appropriation Resolution (and as amended by the District Manager, as permitted), is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes*, and incorporated herein by reference; provided, however, that the comparative

## RESOLUTION 2025-8

### THE ANNUAL APPROPRIATION RESOLUTION OF THE IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATION AND ADOPTING THE BUDGET FOR FISCAL YEAR 2026 BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026.

figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures and/or revised projections.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s Records Office and identified as “The Budget for Ibis Landing Community Development District for the Fiscal Year 2025 ending September 30, 2026”, as adopted by the Board of Supervisors on June 19, 2025.

**SECTION 2. APPROPRIATIONS.** There is hereby appropriated out of the revenues of the Ibis Landing Community Development District, for the Fiscal Year 2026 beginning October 1, 2025, and ending September 30, 2026, the sum of **\$145,571.00** to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND 2026	<b>\$ 145,571.00</b>
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**SECTION 4. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Annual Appropriation Resolution shall not affect the validity or enforceability of the remaining portions of this Annual Appropriation Resolution, or any part thereof.

**SECTION 5. CONFLICT.** That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

**SECTION 6. EFFECTIVE DATE.** This Annual Appropriation Resolution shall take effect upon the passage and adoption of this Annual Appropriation Resolution by the Board of Supervisors of the Ibis Landing Community Development District.

**RESOLUTION 2025-8**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATION AND ADOPTING THE BUDGET FOR FISCAL YEAR 2026 BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026.**

**PASSED AND ADOPTED** this 19th day of June 2025.

**ATTEST:**

**IBIS LANDING COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Scott Edwards, Chairman

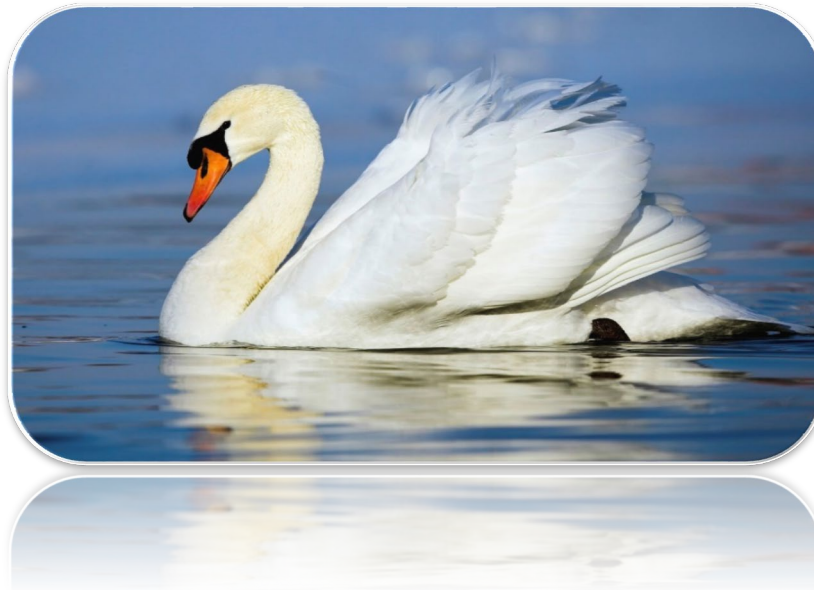
**Exhibit A:**      Fiscal Year 2026 Proposed Budget

**Exhibit A**

Fiscal Year 2024 and Fiscal Year 2025 Proposed Budget

# **IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT**

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## **PROPOSED BUDGET**

FISCAL YEAR 2026

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**PREPARED BY:**

**JPWARD & ASSOCIATES, LLC. 2301 NORTHEAST 37 STREET, FORT LAUDERDALE, FL. 33308**

**T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)**



**Ibis Landing Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2026**

Description	Fiscal Year 2025	Actual 03/04/2025	Anticipated 9/30/2025	Fiscal Year 2026	Notes
<b>Revenues and Other Sources</b>					
<b>Carryforward</b>	\$ -	\$ -		\$ -	Cash From prior FY to offset budgeted expenses
<b>Interest Income - General Account</b>	\$ -	\$ -		\$ -	Interest from General Fund Bank Account
<b>Assessment Revenue</b>					
Assessments - On-Roll	\$ -	\$ -	\$ -	\$ -	Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	
<b>Contributions - Private Sources</b>					
Developer Contributions	\$ 111,875	\$ 55,938	\$ 108,271	\$ 145,571	Developer Contributions
<b>Total Revenue &amp; Other Sources</b>	<u>\$ 111,875</u>	<u>\$ 55,938</u>	<u>\$ 108,271</u>	<u>\$ 145,571</u>	
<b>Appropriations</b>					
<b>Legislative</b>					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	Statutory Required Fees
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	FICA (if applicable)
<b>Executive</b>					
Professional - Management	\$ 40,000	\$ 20,000	\$ 40,000	\$ 47,000	District Manager
<b>Financial and Administrative</b>					
Audit Services	\$ 4,500	\$ -	\$ -	\$ 4,500	Statutory Required
Accounting Services	\$ 16,000	\$ 4,000	\$ 16,000	\$ 18,000	General Fund/Debt Service Fund
Assessment Roll Preparation	\$ -	\$ -	\$ -	\$ 18,000	General Fund/Debt Service Fund
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 500	\$ 500	IRS Required Calculation to insure interest on bond funds does not excee interest paid on bonds
<b>Other Contractual Services</b>					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	Transcription of Board Meetings
Legal Advertising	\$ 3,500	\$ 7,481	\$ 8,000	\$ 7,500	Statutory Required Legal Advertising
Trustee Services	\$ 6,000	\$ -	\$ 4,246	\$ 4,246	Trust Fees for Bonds
Dissemination Agent Services	\$ 2,000	\$ -	\$ 3,500	\$ 3,500	Required Reporting for Bonds
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	Fees to place assessments on tax bills
Bank Service Fees	\$ 350	\$ -	\$ 250	\$ 250	Bank Fee - Governmental Accounts
<b>Travel and Per Diem</b>	\$ -	\$ -	\$ -	\$ -	Miscellaneous Authorized Travel
<b>Communications and Freight Services</b>					
Telephone	\$ -	\$ -	\$ -	\$ -	Not Applicable
Postage, Freight & Messenger	\$ 750	\$ -	\$ 300	\$ 300	Agenda Mailing and other Misc Mailings
<b>Rentals and Leases</b>					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	
Computer Services (Web Site)	\$ 1,600	\$ 300	\$ 1,800	\$ 2,400	Statutory Maintenance of District Web Site
Meeting Room (Board Meetings)	\$ -	\$ -	\$ -	\$ -	Meeting Room Rental
<b>Insurance</b>	\$ 6,000	\$ 5,000	\$ 5,000	\$ 5,700	General Liability and D&O Liability Insurance
<b>Subscriptions and Memberships</b>	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
<b>Printing and Binding</b>	\$ 500	\$ -	\$ 500	\$ 500	Agenda books and copies
<b>Office Supplies</b>	\$ -	\$ -		\$ -	
<b>Legal Services</b>					
General Counsel	\$ 15,000	\$ 7,199	\$ 15,000	\$ 15,000	District Attorney
Bond Validation	\$ -	\$ -	\$ 3,000	\$ 3,000	District Attorney
<b>Other General Government Services</b>					
Engineering Services	\$ 15,000	\$ -	\$ 10,000	\$ 15,000	District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
<b>Reserves</b>					
Extraordinary Capital/Operations	\$ -	\$ -	\$ -	\$ -	Long Term Capital Planning
<b>Other Fees and Charges</b>					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ -	\$ -	\$ -		Discount is 4% for November payment, plus TC/PA charge of 3% for fees to include assessment on Tax Bills
<b>Total Appropriations</b>	<u>\$ 111,875</u>	<u>\$ 44,155</u>	<u>\$ 108,271</u>	<u>\$ 145,571</u>	

**Ibis Landing Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2026**

Description	Fiscal Year 2025	Actual 03/04/2025	Anticipated 9/30/2025	Fiscal Year 2026	Notes
<b>Fund Balances:</b>					
Change from Current Year Operations	\$ -	\$ 11,782	\$ -	\$ -	Cash Over (Short) at Fiscal Year End
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
Current Year Reserve Allocation	\$ -		\$ -	\$ -	Budgeted Funds for Long Term Capital Planning - N/A
<b>Total Fund Balance</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
<b>Fund Balance - Allocations</b>					
Extraordinary Capital/Operations	\$ -		\$ -	\$ -	Long Term Capital Planning - Balance of Funds - N/A
Operations Reserve	\$ -		\$ -	\$ 36,393	Required to meet Cash Needs until Assessment Rec'd.
<b>Total Fund Balance</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
<b>Description</b>	<b>FY 2025</b>		<b>FY 2026</b>		
Assessment Rate	N/A		\$ 151.80		
Units Subject to Assessment			959		
Cap Rate	N/A		\$ 197.33		

## **RESOLUTION 2025-9**

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**

#### **RECITALS**

**WHEREAS**, the Ibis Landing Community Development District (the “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 Lee County, Florida (the “County”); and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, Florida Statutes; and

**WHEREAS**, the Board of Supervisors (the “Board”) of the District hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2026 (“Operations and Maintenance Budget”), 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 District’s budget for Fiscal Year 2026; 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**, 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 evidenced its intention to utilize this Uniform Method; and

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for platted lots pursuant to the Uniform Method and which is also indicated on Exhibit “A” the Budget; and

**WHEREAS**, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

## RESOLUTION 2025-9

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance on platted lots in the amount contained in the budget; and

**WHEREAS**, the District desires to levy and directly collect on the certain lands special assessments reflecting their portion of the District's operations and maintenance budget; and

**WHEREAS**, the District Manager is authorized to prepare, certify and/or amend the Assessment Roll of the District to the County Tax Collector pursuant to the Uniform Method as authorized by Florida Law.

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

**SECTION 1. BENEFIT.** The provision of the services, facilities, and operations as described in Exhibit "A" the Budget confers a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in the Assessment Roll as certified to the Tax Collector, as may be amended from time to time is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibit "A" the Budget. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

**SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** The collection of the previously levied debt service assessments and operation and maintenance special assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method.

Assessments directly collected by the District, if any due, may be paid in several partial, deferred payments as may be determined by the District Manager.

General Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Lee County Property Appraiser.

Debt Service Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Lee County Property Appraiser.

**Direct Bill Assessments.** Any operations and maintenance assessments, and debt service assessments, not being collected on the Tax Roll, if any, shall be collected directly by the District. Assessments directly collected by the District are due in full on December 1, 2025; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to a schedule to be established by the District Manager and set forth in the direct

## RESOLUTION 2025-9

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**

collection invoice. In the event that an assessment payment is not timely made, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2025/2026, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

**Future Collection Methods.** 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 District's Assessment Roll, as authorized to be prepared by the District Manager, is hereby certified. That portion of the District’s Assessment Roll which includes developed lands and platted lots 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 Ibis Landing Community Development 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 District’s 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 to the tax roll in the District records.

**SECTION 6. CONFLICT.** That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

**SECTION 7. 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 8. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Ibis Landing Community Development District.

**RESOLUTION 2025-9**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**

**PASSED AND ADOPTED** by the Board of Supervisors of the Ibis Landing Community Development District, Lee County, Florida, on this 19<sup>th</sup> day of June 2025.

**ATTEST:**

**IBIS LANDING COMMUNITY DEVELOPMENT  
DISTRICT**

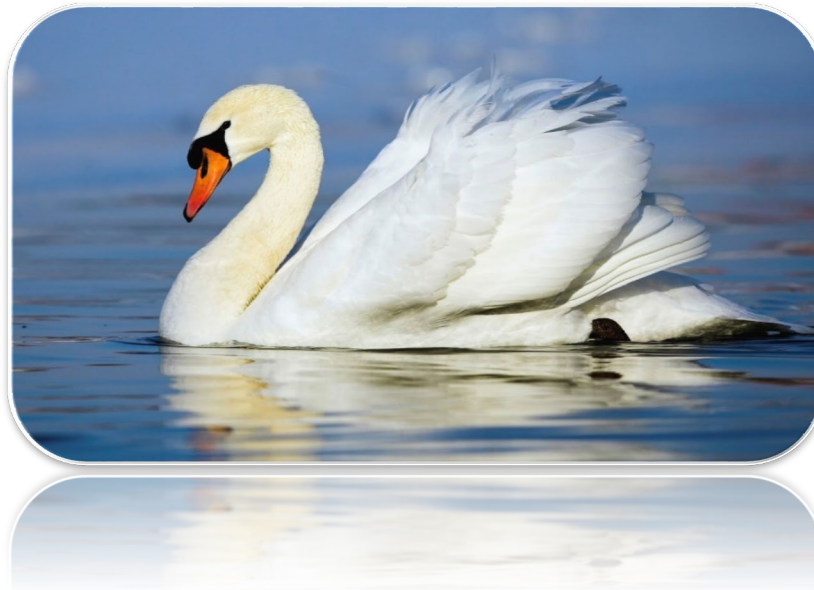
\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Scott Edwards, Chairperson

**Exhibit A:** Fiscal Year 2026 Proposed Budget

# **IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT**

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## **PROPOSED BUDGET**

FISCAL YEAR 2026

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PREPARED BY:

JPWARD & ASSOCIATES, LLC. 2301 NORTHEAST 37 STREET, FORT LAUDERDALE, FL. 33308

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)

**Ibis Landing Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2026**

Description	Fiscal Year 2025	Actual 03/04/2025	Anticipated 9/30/2025	Fiscal Year 2026	Notes
<b>Revenues and Other Sources</b>					
<b>Carryforward</b>	\$ -	\$ -		\$ -	Cash From prior FY to offset budgeted expenses
<b>Interest Income - General Account</b>	\$ -	\$ -		\$ -	Interest from General Fund Bank Account
<b>Assessment Revenue</b>					
Assessments - On-Roll	\$ -	\$ -	\$ -	\$ -	Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	
<b>Contributions - Private Sources</b>					
Developer Contributions	\$ 111,875	\$ 55,938	\$ 108,271	\$ 145,571	Developer Contributions
<b>Total Revenue &amp; Other Sources</b>	<u>\$ 111,875</u>	<u>\$ 55,938</u>	<u>\$ 108,271</u>	<u>\$ 145,571</u>	
<b>Appropriations</b>					
<b>Legislative</b>					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	Statutory Required Fees
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	FICA (if applicable)
<b>Executive</b>					
Professional - Management	\$ 40,000	\$ 20,000	\$ 40,000	\$ 47,000	District Manager
<b>Financial and Administrative</b>					
Audit Services	\$ 4,500	\$ -	\$ -	\$ 4,500	Statutory Required
Accounting Services	\$ 16,000	\$ 4,000	\$ 16,000	\$ 18,000	General Fund/Debt Service Fund
Assessment Roll Preparation	\$ -	\$ -	\$ -	\$ 18,000	General Fund/Debt Service Fund
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 500	\$ 500	IRS Required Calculation to insure interest on bond funds does not excee interest paid on bonds
<b>Other Contractual Services</b>					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	Transcription of Board Meetings
Legal Advertising	\$ 3,500	\$ 7,481	\$ 8,000	\$ 7,500	Statutory Required Legal Advertising
Trustee Services	\$ 6,000	\$ -	\$ 4,246	\$ 4,246	Trust Fees for Bonds
Dissemination Agent Services	\$ 2,000	\$ -	\$ 3,500	\$ 3,500	Required Reporting for Bonds
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	Fees to place assessments on tax bills
Bank Service Fees	\$ 350	\$ -	\$ 250	\$ 250	Bank Fee - Governmental Accounts
<b>Travel and Per Diem</b>	\$ -	\$ -	\$ -	\$ -	Miscellaneous Authorized Travel
<b>Communications and Freight Services</b>					
Telephone	\$ -	\$ -	\$ -	\$ -	Not Applicable
Postage, Freight & Messenger	\$ 750	\$ -	\$ 300	\$ 300	Agenda Mailing and other Misc Mailings
<b>Rentals and Leases</b>					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	
Computer Services (Web Site)	\$ 1,600	\$ 300	\$ 1,800	\$ 2,400	Statutory Maintenance of District Web Site
Meeting Room (Board Meetings)	\$ -	\$ -	\$ -	\$ -	Meeting Room Rental
<b>Insurance</b>	\$ 6,000	\$ 5,000	\$ 5,000	\$ 5,700	General Liability and D&O Liability Insurance
<b>Subscriptions and Memberships</b>	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
<b>Printing and Binding</b>	\$ 500	\$ -	\$ 500	\$ 500	Agenda books and copies
<b>Office Supplies</b>	\$ -	\$ -		\$ -	
<b>Legal Services</b>					
General Counsel	\$ 15,000	\$ 7,199	\$ 15,000	\$ 15,000	District Attorney
Bond Validation	\$ -	\$ -	\$ 3,000	\$ 3,000	District Attorney
<b>Other General Government Services</b>					
Engineering Services	\$ 15,000	\$ -	\$ 10,000	\$ 15,000	District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
<b>Reserves</b>					
Extraordinary Capital/Operations	\$ -	\$ -	\$ -	\$ -	Long Term Capital Planning
<b>Other Fees and Charges</b>					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ -	\$ -	\$ -		Discount is 4% for November payment, plus TC/PA charge of 3% for fees to include assessment on Tax Bills
<b>Total Appropriations</b>	<u>\$ 111,875</u>	<u>\$ 44,155</u>	<u>\$ 108,271</u>	<u>\$ 145,571</u>	



**Ibis Landing Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2026**

Description	Fiscal Year 2025	Actual 03/04/2025	Anticipated 9/30/2025	Fiscal Year 2026	Notes
<b>Fund Balances:</b>					
Change from Current Year Operations	\$ -	\$ 11,782	\$ -	\$ -	Cash Over (Short) at Fiscal Year End
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
Current Year Reserve Allocation	\$ -		\$ -	\$ -	Budgeted Funds for Long Term Capital Planning - N/A
<b>Total Fund Balance</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
<b>Fund Balance - Allocations</b>					
Extraordinary Capital/Operations	\$ -		\$ -	\$ -	Long Term Capital Planning - Balance of Funds - N/A
Operations Reserve	\$ -		\$ -	\$ 36,393	Required to meet Cash Needs until Assessment Rec'd.
<b>Total Fund Balance</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
<b>Description</b>	<b>FY 2025</b>		<b>FY 2026</b>		
Assessment Rate	N/A		\$ 151.80		
Units Subject to Assessment			959		
Cap Rate	N/A		\$ 197.33		

## RESOLUTION 2025-10

### A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN OPERATION AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.

#### RECITALS

**WHEREAS**, the Ibis Landing Community Development District (the “District”) is a local unit of special and single 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 has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, *Florida Statutes*; and

**WHEREAS**, the District must obtain sufficient funds to provide for the annual operation and maintenance of the services and facilities provided by the District, as well as its annual administrative expenses, on an ongoing basis; 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**, notices of the District’s Fiscal Year 2026 annual budget hearing and related assessment hearing were provided in accordance with law (“Notices”); and

**WHEREAS**, said Notices provided that the assessment the District contemplated levying for annual operations and maintenance was \$197.33 per unit (the “CAP Rate.”); and

**WHEREAS**, on June 19, 2025, the Board of Supervisors conducted the public hearings referenced in the Notices; and

**WHEREAS**, on June 19, 2025, the Board of Supervisors determined that the Fiscal Year 2026 operations and maintenance assessment would be levied in the amount of the CAP Rate and directed the District Manager to certify that assessment, as well as the existing debt assessment, to the tax collector for collection; and

**WHEREAS**, on June 19, 2025, the Board of Supervisors also determined that the expenses associated with providing notices of a future operations and maintenance assessment intended to be levied above \$151.80 per unit but less than the CAP Rate would diminish the revenue the District would receive by virtue of the slightly increased assessments; and

## RESOLUTION 2025-10

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN OPERATION AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.**

**WHEREAS**, on June 19, 2025, the District's Board of Supervisors also determined that it would be financially advantageous for the District, and consequently the landowners paying assessments, if the District adopted an operation and maintenance assessment cap of \$197.33 for notice purposes only; and

**WHEREAS**, this adoption of an operations and maintenance assessment cap for notice purposes only will eliminate the expenses associated with publishing notice and mailing individual notices of future years' annual operation and maintenance assessments which are levied in an amount less than the CAP Rate; and

**WHEREAS**, if the future, anticipated, annual operations and maintenance assessments are projected to exceed the CAP Rate, the District Manager shall provide all notices required by law in the absence of this resolution; and

**WHEREAS**, it is in the best interests of the District and its landowners to approve an operations and maintenance assessment cap of \$197.33 for notices purposes only.

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

#### **SECTION 1. OPERATIONS AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.**

- a. The District hereby adopts an operations and maintenance assessment cap in the amount of \$197.33 per unit for notice purposes only.
- b. If the future, anticipated, annual operations and maintenance assessments are projected to exceed the CAP Rate, the District Manager shall publish and mail all notices required by law.
- c. Nothing contained in this Resolution shall prevent or prohibit the District from adopting an annual operation and maintenance assessment that exceeds the CAP Rate, nor shall it be construed as a waiver of the District's right to do so.
- d. Nothing contained in this Resolution shall relieve the District Manager of the responsibility of publishing the notice of the annual budget hearing, as required by section 190.008, *Florida Statutes*.

**SECTION 2. 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 3. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Ibis Landing Community Development District

**RESOLUTION 2025-10**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE IBIS LANDING  
COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN OPERATION  
AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.**

**PASSED AND ADOPTED** by the Board of Supervisors of the Ibis Landing Community Development District, Lee County Florida, on this 19th day of June 2025.

**ATTEST:**

**IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Scott Edwards, Chairman

# **IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT**

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## **PROPOSED BUDGET**

FISCAL YEAR 2026

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**PREPARED BY:**

**JPWARD & ASSOCIATES, LLC. 2301 NORTHEAST 37 STREET, FORT LAUDERDALE, FL. 33308**

**T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)**

**Ibis Landing Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2026**

Description	Fiscal Year 2025	Actual 03/04/2025	Anticipated 9/30/2025	Fiscal Year 2026	Notes
<b>Revenues and Other Sources</b>					
Carryforward	\$ -	\$ -		\$ -	Cash From prior FY to offset budgeted expenses
Interest Income - General Account	\$ -	\$ -		\$ -	Interest from General Fund Bank Account
<b>Assessment Revenue</b>					
Assessments - On-Roll	\$ -	\$ -	\$ -	\$ -	Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	
<b>Contributions - Private Sources</b>					
Developer Contributions	\$ 111,875	\$ 55,938	\$ 108,271	\$ 145,571	Developer Contributions
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 111,875</b>	<b>\$ 55,938</b>	<b>\$ 108,271</b>	<b>\$ 145,571</b>	
<b>Appropriations</b>					
<b>Legislative</b>					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	Statutory Required Fees
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	FICA (if applicable)
<b>Executive</b>					
Professional - Management	\$ 40,000	\$ 20,000	\$ 40,000	\$ 47,000	District Manager
<b>Financial and Administrative</b>					
Audit Services	\$ 4,500	\$ -	\$ -	\$ 4,500	Statutory Required
Accounting Services	\$ 16,000	\$ 4,000	\$ 16,000	\$ 18,000	General Fund/Debt Service Fund
Assessment Roll Preparation	\$ -	\$ -	\$ -	\$ 18,000	General Fund/Debt Service Fund
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 500	\$ 500	IRS Required Calculation to insure interest on bond funds does not excee interest paid on bonds
<b>Other Contractual Services</b>					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	Transcription of Board Meetings
Legal Advertising	\$ 3,500	\$ 7,481	\$ 8,000	\$ 7,500	Statutory Required Legal Advertising
Trustee Services	\$ 6,000	\$ -	\$ 4,246	\$ 4,246	Trust Fees for Bonds
Dissemination Agent Services	\$ 2,000	\$ -	\$ 3,500	\$ 3,500	Required Reporting for Bonds
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	Fees to place assessments on tax bills
Bank Service Fees	\$ 350	\$ -	\$ 250	\$ 250	Bank Fee - Governmental Accounts
<b>Travel and Per Diem</b>	\$ -	\$ -	\$ -	\$ -	Miscellaneous Authorized Travel
<b>Communications and Freight Services</b>					
Telephone	\$ -	\$ -	\$ -	\$ -	Not Applicable
Postage, Freight & Messenger	\$ 750	\$ -	\$ 300	\$ 300	Agenda Mailing and other Misc Mailings
<b>Rentals and Leases</b>					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	
Computer Services (Web Site)	\$ 1,600	\$ 300	\$ 1,800	\$ 2,400	Statutory Maintenance of District Web Site
Meeting Room (Board Meetings)	\$ -	\$ -	\$ -	\$ -	Meeting Room Rental
<b>Insurance</b>	\$ 6,000	\$ 5,000	\$ 5,000	\$ 5,700	General Liability and D&O Liability Insurance
<b>Subscriptions and Memberships</b>	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
<b>Printing and Binding</b>	\$ 500	\$ -	\$ 500	\$ 500	Agenda books and copies
<b>Office Supplies</b>	\$ -	\$ -		\$ -	
<b>Legal Services</b>					
General Counsel	\$ 15,000	\$ 7,199	\$ 15,000	\$ 15,000	District Attorney
Bond Validation	\$ -	\$ -	\$ 3,000	\$ 3,000	District Attorney
<b>Other General Government Services</b>					
Engineering Services	\$ 15,000	\$ -	\$ 10,000	\$ 15,000	District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
<b>Reserves</b>					
Extraordinary Capital/Operations	\$ -	\$ -	\$ -	\$ -	Long Term Capital Planning
<b>Other Fees and Charges</b>					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ -	\$ -	\$ -		Discount is 4% for November payment, plus TC/PA charge of 3% for fees to include assessment on Tax Bills
<b>Total Appropriations</b>	<b>\$ 111,875</b>	<b>\$ 44,155</b>	<b>\$ 108,271</b>	<b>\$ 145,571</b>	

**Ibis Landing Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2026**

Description	Fiscal Year 2025	Actual 03/04/2025	Anticipated 9/30/2025	Fiscal Year 2026	Notes
<b>Fund Balances:</b>					
Change from Current Year Operations	\$ -	\$ 11,782	\$ -	\$ -	Cash Over (Short) at Fiscal Year End
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
Current Year Reserve Allocation	\$ -		\$ -	\$ -	Budgeted Funds for Long Term Capital Planning - N/A
<b>Total Fund Balance</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
<b>Fund Balance - Allocations</b>					
Extraordinary Capital/Operations	\$ -		\$ -	\$ -	Long Term Capital Planning - Balance of Funds - N/A
Operations Reserve	\$ -		\$ -	\$ 36,393	Required to meet Cash Needs until Assessment Rec'd.
<b>Total Fund Balance</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
<b>Description</b>	<b>FY 2025</b>		<b>FY 2026</b>		
Assessment Rate	N/A		\$ 151.80		
Units Subject to Assessment			959		
Cap Rate	N/A		\$ 197.33		

## RESOLUTION 2025-11

### A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

#### RECITALS

**WHEREAS**, the Ibis Landing Community Development District (the “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**, in accordance with the provisions of Chapter 189.415, Florida Statutes, the District is required to file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities; and

**WHEREAS**, in accordance with the above referenced Statute, the District shall also publish quarterly, semiannually, or annually its regular meeting schedule in a newspaper of general paid circulation in the County in which the District is located and shall appear in the legal notices section of the classified advertisements.

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

#### **SECTION 1. Designation of Dates, Time, and Location of Regular Meetings.**

- a) **Date:** The third Thursday of each month for Fiscal Year 2026, which covers the period October 1, 2025 through September 30, 2026.

#### **The Fiscal Year 2026 Board Meeting Dates**

October 16, 2025	November 20, 2025
December 18, 2025	January 15, 2026
February 19, 2026	March 19, 2026
April 16, 2026	May 21, 2026
June 18, 2026	July 16, 2026
August 20, 2026	September 17, 2026

- b) **Time:** 10:00 A.M. (Eastern Standard Time)
- c) **Location:** Lennar Homes, LLC  
10461 Six Mile Cypress Parkway  
Fort Myers, Florida 33966



## RESOLUTION 2025-11

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.**

**SECTION 2. Sunshine Law and Meeting Cancellations and Continuations.** The meetings of the Board of Supervisors are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The District by and through its District Manager may cancel any meeting of the Board of Supervisors and all meetings may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

**SECTION 3. Conflict.** That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

**SECTION 4. 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 5. Effective Date.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Ibis Landing Community Development District.

**PASSED AND ADOPTED** by the Board of Supervisors of the Ibis Landing Community Development District, Lee County, Florida, on this 19<sup>th</sup> day of June 2025.

**ATTEST:**

**IBIS LANDING COMMUNITY DEVELOPMENT  
DISTRICT**

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James P. Ward, Secretary

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Scott Edwards, Chairperson

## RESOLUTION NO. 2025-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT SUPPLEMENTING RESOLUTION NO. 2025-4 WHICH RESOLUTION PREVIOUSLY EQUALIZED, APPROVED, CONFIRMED, IMPOSED AND LEVIED SPECIAL ASSESSMENTS ON AND PECULIAR TO PROPERTY SPECIALLY BENEFITED (APPORTIONED FAIRLY AND REASONABLY) BY THE DISTRICT'S PROJECTS; APPROVING AND ADOPTING THE FIRST SUPPLEMENTAL ENGINEER'S REPORT FOR THE IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT PREPARED BY ATWELL, LLC AND DATED FEBRUARY 20, 2025; APPROVING AND ADOPTING THE IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT FINAL FIRST SUPPLEMENTAL SPECIAL ASSESSMENT METHODOLOGY PREPARED BY JPWARD & ASSOCIATES, LLC DATED JUNE 18, 2025, WHICH APPLIES THE METHODOLOGY PREVIOUSLY ADOPTED TO SPECIAL ASSESSMENTS REFLECTING THE SPECIFIC TERMS OF THE IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2025 (2025 PROJECT AREA); PROVIDING FOR THE SUPPLEMENTATION OF THE DISTRICT'S ASSESSMENT RECORDS; AND PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

**WHEREAS**, the Board of Supervisors of Ibis Landing Community Development District (the "Board") and the "District" respectively) is proceeding, or has proceeded with, the sale and issuance of \$10,\_\_\_\_\_,000 Ibis Landing Community Development District Special Assessment Bonds, Series 2025 (2025 Project Area) (the "Series 2025 Bonds") pursuant to the delegation resolution known as Resolution No. 2025-6 adopted by the Board on April 17, 2025; and

**WHEREAS**, the Series 2025 Bonds will be issued under and pursuant to a Master Trust Indenture, dated as of June 1, 2025 (the "Master Indenture"), between the District and U.S. Bank Trust Company, National Association (the "Trustee"), as supplemented by that certain First Supplemental Trust Indenture, dated as of June 1, 2025, between the District and the Trustee (the "Supplemental Indenture"). The Master Indenture and the Supplemental Indenture are sometimes collectively referred to herein as the "Indenture"; and

**WHEREAS**, the Board previously indicated its intention in Resolution No. 2025-1 to undertake, install, establish, construct or acquire certain public infrastructure improvements and facilities within and outside of the District (the "CIP"), which CIP is detailed in that certain Engineer's Report for the Ibis Landing Community Development District prepared by Atwell, LLC and dated November 21, 2024 (the "Master Engineer's Report"). The Master Engineer's Report has been supplemented by that certain First Supplemental Engineer's Report for the Ibis Landing Community Development District prepared by Atwell, LLC and dated February 20, 2025 ("First Supplemental Engineer's Report"), a copy of which First Supplemental Engineer's Report is attached hereto and made a part of this Resolution as Exhibit "A". (The Master Engineer's Report, as supplemented by that the First Supplemental Engineer's Report, are sometimes referred to collectively herein as the "Engineer's Report"). The Engineer's Report contemplates that such public infrastructure improvements and facilities necessary to support development within the District would be undertaken in various phases. The First Supplemental Engineer's Report identifies and designates a certain portion of the public infrastructure improvements and facilities that are necessary to support Phase One and Phase Two of the development (the "2025 Project"), a portion of which 2025 Project will be financed by the Series 2025 Bonds (defined below); and

**WHEREAS**, the District previously adopted Resolution No. 2025-4 (the “Final Assessment Resolution”), equalizing, approving, confirming, imposing and levying special assessments on the property specially benefited by the CIP within the District as described in the Final Assessment Resolution (the “Assessments”), which Resolution is still in full force and effect; and

**WHEREAS**, pursuant to and consistent with the terms of the Final Assessment Resolution relating to the Assessments, this Resolution sets forth the terms of the Assessments for the Series 2025 Bonds (the “Series 2025 Special Assessments”), adopts the final assessment roll for the Series 2025 Special Assessments consistent with the final terms of the Series 2025 Bonds to be issued by the District, and ratifies and confirms the lien of the levy of the Series 2025 Special Assessments securing the Series 2025 Bonds as to the portion of the land within the District generally known as “2025 Project Area”; and

**WHEREAS**, the District has issued, or will issue, its Series 2025 Bonds on July 8, 2025 in the aggregate principal amount of \$10,\_\_\_\_\_,000.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:**

**SECTION 1. Definitions.** All words and phrases used herein in capitalized form, unless otherwise defined herein, shall have the meaning ascribed to them in the Final Assessment Resolution.

**SECTION 2. Authority For This Resolution.** This Resolution is adopted pursuant to Chapter 190, Florida Statutes, including without limitation, Sections 190.021 and 190.022, Florida Statutes; Chapter 170, Florida Statutes including without limitation, Section 170.08, Florida Statutes; and Chapter 197, Florida Statutes including, without limitation, Section 197.3632, Florida Statutes; and the Final Assessment Resolution.

**SECTION 3. Findings.** As a supplement to the findings set forth in the Final Assessment Resolution, the Board of the District hereby finds and determines as follows:

a. The above recitals are true and correct and are incorporated herein by this reference.

b. On January 16, 2025, the District, after due notice and public hearing, adopted the Final Assessment Resolution, which, among other things, equalized, approved, confirmed and levied the Assessments on property specially benefiting from the CIP authorized by the District. The Final Assessment Resolution contemplated that as each series of bonds is issued to fund all or any portion of the CIP, a supplemental assessment resolution would be adopted by the Board to set forth the specific terms of the applicable bonds and set forth the actual amounts financed, costs of issuance, expected costs of collection, and the total amount of the assessments pledged to that bond issue.

c. The Engineer’s Report identifies and describes, among other things, the presently expected components of the 2025 Project. The Engineer’s Report sets forth the estimated costs of the 2025 Project. The District hereby confirms that the 2025 Project serves a proper, essential and valid public purpose. The Engineer’s Report is hereby approved, adopted, and confirmed. The District ratifies the use of the Engineer’s Report in connection with the sale of the Series 2025 Bonds.

d. The Ibis Landing Community Development District Final First Supplemental Special Assessment Methodology prepared by JPWard & Associates, LLC dated June 18, 2025, a copy of which attached hereto and made a part of this Resolution as Exhibit "B" (the "Supplemental Assessment Report"), applies the methodology previously approved for the benefited parcels under the Final Assessment Resolution to the terms of the Series 2025 Bonds pursuant to the Ibis Landing Community Development District Master Special Assessment Methodology Report prepared by JPWard & Associates, LLC dated November 21, 2024 ("Master Assessment Report"), and establishes an assessment roll for the Series 2025 Special Assessments. (The Master Assessment Report, as supplemented by the Supplemental Assessment Report, are sometimes collectively referred to herein as the "Assessment Report".) The District ratifies the use of the Assessment Report in connection with the sale of the Series 2025 Bonds.

e. The 2025 Project to be funded, in part, by the Series 2025 Bonds, will specially benefit the benefited parcels within the District as reflected in the assessment roll in the Supplemental Assessment Report. The Board previously determined pursuant to the Final Assessment Resolution that it is reasonable, proper, just and right to assess the costs of the CIP, of which the 2025 Project is a part, on the benefitted parcels within the District.

f. The sale, issuance and closing of the Series 2025 Bonds, the adoption of all resolutions relating to the Series 2025 Bonds, the confirmation of the Series 2025 Assessments levied on the benefited parcels within the District and all actions taken in furtherance of the closing on the Series 2025 Bonds, are declared and affirmed as being in the best interest of the District and are hereby ratified, approved and confirmed.

**SECTION 4. Supplemental Assessment Report; Allocation and Apportionment Of Assessments Securing Series 2025 Bonds.**

a. The Board hereby adopts the Supplemental Assessment Report, which contains the actual terms of the Series 2025 Bonds. The Series 2025 Special Assessments shall be allocated and apportioned in accordance with the Master Assessment Report, which allocation and apportionment shall be on the benefited parcels within 2025 Project Area. The assessment roll in the Supplemental Assessment Report reflects the actual terms of the Series 2025 Special Assessments and is hereby adopted by the District. The lien of the Series 2025 Special Assessments securing the Series 2025 Bonds shall be on the lands within 2025 Project Area described in the Master Assessment Report, as supplemented by the Supplemental Assessment Report, and such lien is ratified and confirmed.

b. Section 8 of the Final Assessment Resolution sets forth the terms for collection and enforcement of the Series 2025 Assessments. The District hereby certifies the Series 2025 Assessments for collection to ensure payment of debt service as set forth in the Supplemental Assessment Report. The District Manager is directed and authorized to take all actions necessary to collect the Series 2025 Assessments on applicable property using methods available to the District authorized by Florida law and the Indenture in order to provide for the timely payment of debt service (after taking into account any capitalized interest period, if any). Among other things, the District Manager shall prepare or cause to be prepared each year an assessment roll for purposes of effecting the collection of the Series 2025 Assessments and present the same to the Board as required by law.

**SECTION 5. Assessment Records.** The Series 2025 Special Assessments on and peculiar to the parcels specifically benefited by the 2025 Project, all as previously equalized, approved, confirmed and

imposed and levied pursuant to the Final Assessment Resolution, are hereby supplemented as specified in the final assessment roll set forth as an exhibit to the Supplemental Assessment Report. The Series 2025 Special Assessments shall be recorded by the Secretary of the Board in accordance with the Final Assessment Resolution and this Resolution, and the Secretary will maintain the par debt outstanding by product type on a periodic basis determined appropriate by the Secretary, all in the applicable official record(s) of the District for maintaining such assessment data. The Series 2025 Special Assessments against each respective parcel shown on the final assessment roll and interest, costs and penalties thereon, shall be and shall remain a legal, valid and binding first lien on such parcel until paid and such lien shall be coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles and claims (except for certain federal tax liens).

**SECTION 6. Severability.** If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

**SECTION 7. Conflicts.** This Resolution is intended to supplement the Final Assessment Resolution, which remains in full force and effect except to the extent supplemented herein. This Resolution and the Final Assessment Resolution shall be construed to the maximum extent possible to give full force and effect to the provisions of each resolution. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

**SECTION 8. Effective Date.** This Resolution shall take effect immediately upon its adoption.

*{Remainder of the page intentionally left blank. Signatures begin on the next page.}*

**PASSED AND ADOPTED** this 19<sup>th</sup> day of June, 2025.

**IBIS LANDING COMMUNITY DEVELOPMENT  
DISTRICT**

**ATTEST:**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Scott Edwards, Chairman

**Exhibit:**

Exhibit "A": First Supplemental Engineer's Report for the Ibis Landing Community Development District prepared by Atwell, LLC and dated February 20, 2025

Exhibit "B": Ibis Landing Community Development District Final First Supplemental Special Assessment Methodology prepared by JPWard & Associates, LLC dated June 18, 2025

**Exhibit "A"**

**First Supplemental Engineer's Report for the Ibis Landing Community  
Development District prepared by Atwell, LLC, and dated February 20, 2025**

**TO BE PROVIDED**

**Exhibit “B”**

**Ibis Landing Community Development District Final First Supplemental  
Special Assessment Methodology  
prepared by JPWard & Associates, LLC, dated June 18, 2025**

**TO BE PROVIDED**



# J.P. WARD AND ASSOCIATES, LLC.

2301 N.E. 37<sup>th</sup> ST  
FORT LAUDERDALE FL 33308

Lee County – Community Development Districts  
FLORIDA

04/15/2025

NAME OF COMMUNITY DEVELOPMENT DISTRICT	NUMBER OF REGISTERED VOTERS AS OF 04/15/2025
Esplanade Lake Club	1,115
Ibis Landing	164
Miromar Lakes	1,344
Palermo	669
Timber Creek Southwest	1,544

Tammy Lipa – Voice: 239-533-6329

Email: [tlipa@lee.vote](mailto:tlipa@lee.vote)

Send to: James P. Ward [jimward@jpwardassociates.com](mailto:jimward@jpwardassociates.com) Phone: 954-658-4900

Cc: Cori Dissinger [coridissinger@jpwardassociates.com](mailto:coridissinger@jpwardassociates.com) Phone: 407-913-3545

Cc: Katey Selchan [katherineselchan@jpwardassociates.com](mailto:katherineselchan@jpwardassociates.com)

# IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT

June 19, 2025

## Memorandum

**To:** Board of Supervisors

**From:** District Manager

**RE:** HB7013 -Special Districts Performance Measures and Standards Reporting

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To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2026 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

## **Exhibit A:** Goals, Objectives and Annual Reporting Form

**IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT**  
**Performance Measures/Standards & Annual Reporting Form**  
**October 1, 2025 – September 30, 2026**

**1. COMMUNITY COMMUNICATION AND ENGAGEMENT**

**Goal 1.1      Public Meetings Compliance**

**Objective:** Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

**Measurement:** Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

**Standard:** A minimum of two (2) regular board meetings was held during the fiscal year.

**Achieved:** Yes ☐ No ☐

**Goal 1.2      Notice of Meetings Compliance**

**Objective:** Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes ☐ No ☐

**Goal 1.3      Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

**Measurement:** Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes ☐ No ☐

**2.      FINANCIAL TRANSPARENCY AND ACCOUNTABILITY**

**Goal 2.1      Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

**Measurement:** Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

**Standard:** 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

**Achieved:** Yes ☐ No ☐

**Goal 2.2      Financial Reports**

**Objective:** Publish to the CDD website the most recent versions of the following documents: annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD website.

**Standard:** CDD website contains 100% of the following information: most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes ☐ No ☐

### Goal 2.3 Annual Financial Audit

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit said results to the State of Florida.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

**Achieved:** Yes ☐ No ☐

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James P. Ward, District Manager

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Scott Edwards, Chairperson

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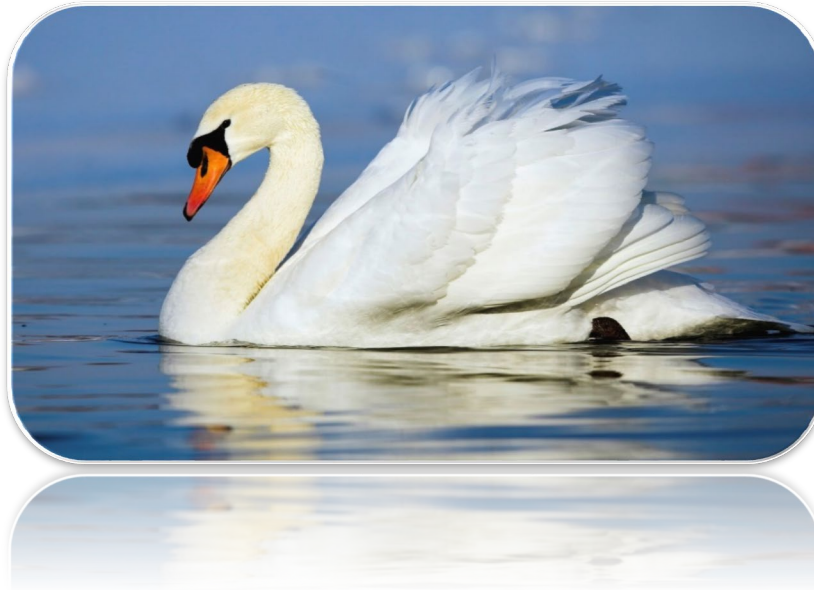
Date

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Date

# **IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT**

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## **FINANCIAL STATEMENTS - APRIL 2025**

FISCAL YEAR 2025

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**PREPARED BY:**

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)

*Ibis Landing  
Community Development District*

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*JPWard & Associates, LLC*

2301 NORTHEAST 37 STREET  
FORT LAUDERDALE,  
FLORIDA 33308



**Ibis Landing  
Community Development District  
Balance Sheet  
for the Period Ending April 30, 2025**

Governmental Funds								
		Account Groups			Totals (Memorandum Only)			
		General Fund	General Long Term Debt	General Fixed Assets				
Assets								
Cash and Investments								
General Fund - Invested Cash	\$	35,751	\$	-	\$	-	\$	35,751
Debt Service Fund								
Interest Account		-		-		-		-
Sinking Account		-		-		-		-
Reserve Account		-		-		-		-
Revenue Account		-		-		-		-
Capitalized Interest		-		-		-		-
Prepayment Account		-		-		-		-
Construction Account		-		-		-		-
Cost of Issuance Account		-		-		-		-
Due from Other Funds								
General Fund		-		-		-		-
Debt Service Fund(s)		-		-		-		-
Accounts Receivable		-		-		-		-
Assessments Receivable		-		-		-		-
Amount Available in Debt Service Funds		-		-		-		-
Amount to be Provided by Debt Service Funds		-		-		-		-
Total Assets	\$	35,751	\$	-	\$	-	\$	35,751

**Ibis Landing  
Community Development District  
Balance Sheet  
for the Period Ending April 30, 2025**

Governmental Funds				
	General Fund	Account Groups		Totals (Memorandum Only)
		General Long Term Debt	General Fixed Assets	
Liabilities				
Accounts Payable & Payroll Liabilities	-	-	-	-
Due to Fiscal Agent	-	-	-	-
Due to Other Funds				
General Fund	-	-	-	-
Debt Service Fund(s)	-	-	-	-
Due to Developer	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Equity and Other Credits				
Investment in General Fixed Assets	-	-	-	-
Fund Balance				
Restricted				
Beginning: October 1, 2024 (Unaudited)	-	-	-	-
Results from Current Operations	-	-	-	-
Unassigned				
Beginning: October 1, 2024 (Unaudited)	-	-	-	-
Results from Current Operations	35,751	-	-	35,751
Total Fund Equity and Other Credits	<u>\$ 35,751</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,751</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 35,751</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,751</u>

**Ibis Landing  
Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through April 30, 2025**

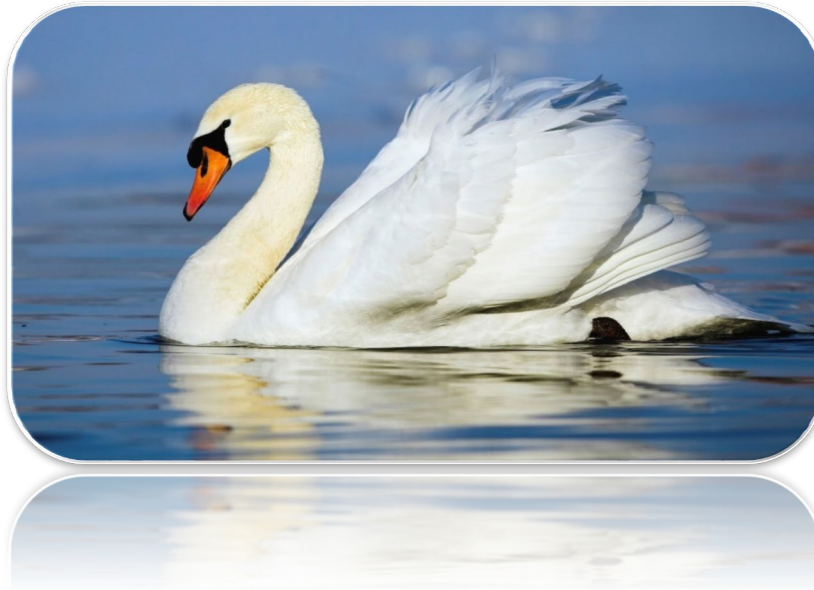
Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>										
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Interest</b>										
Interest - General Checking	-	-	-	-	-	-	-	-	-	0%
<b>Special Assessment Revenue</b>										
Special Assessments - On-Roll	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	0%
<b>Developer Contribution</b>	27,969	-	-	27,969	-	-	27,969	83,906	111,875	75%
<b>Total Revenue and Other Sources:</b>	<b>\$ 27,969</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,969</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,969</b>	<b>\$ 83,906</b>	<b>\$ 111,875</b>	<b>75%</b>
<b>Expenditures and Other Uses</b>										
<b>Legislative</b>										
Board of Supervisor's Fees	-	-	-	-	-	-	-	-	-	0%
<b>Executive</b>										
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	23,333	40,000	58%
<b>Financial and Administrative</b>										
Audit Services	-	-	-	-	-	-	-	-	4,500	0%
Accounting Services	667	667	667	667	667	667	667	4,667	16,000	29%
Assessment Roll Preparation	-	-	-	-	-	-	-	-	-	0%
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	500	0%
<b>Other Contractual Services</b>										
Legal Advertising	-	-	-	6,005	1,476	-	-	7,481	3,500	214%
Trustee Services	-	-	-	-	-	-	-	-	6,000	0%
Dissemination Agent Services	-	-	-	-	-	-	-	-	2,000	0%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	0%
Bank Service Fees	-	-	-	-	-	-	-	-	350	0%
<b>Travel and Per Diem</b>	-	-	-	-	-	-	-	-	-	0%

Ibis Landing  
Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
<b>Communications &amp; Freight Services</b>										
Postage, Freight & Messenger	-	-	-	-	-	-	-	-	750	0%
<b>Insurance</b>	5,000	-	-	-	-	-	-	5,000	6,000	83%
<b>Printing &amp; Binding</b>	-	-	-	-	-	-	-	-	500	0%
<b>Website Development</b>	-	-	-	300	-	-	-	300	1,600	19%
<b>Subscription &amp; Memberships</b>	-	175	-	-	-	-	-	175	175	100%
<b>Legal Services</b>										
Legal - General Counsel	-	-	-	1,463	-	593	-	2,056	15,000	14%
Legal - Validation	-	-	-	3,251	-	1,892	-	5,143	-	0%
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	0%
<b>Other General Government Services</b>										
Engineering Services	-	-	-	-	-	-	-	-	15,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	0%
Capital Outlay	-	-	-	-	-	-	-	-	-	0%
<b>Other Fees and Charges</b>										
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	0%
<b>Sub-Total:</b>	<b>9,000</b>	<b>4,175</b>	<b>4,000</b>	<b>15,019</b>	<b>5,476</b>	<b>6,485</b>	<b>4,000</b>	<b>48,155</b>	<b>111,875</b>	<b>43%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 9,000</b>	<b>\$ 4,175</b>	<b>\$ 4,000</b>	<b>\$ 15,019</b>	<b>\$ 5,476</b>	<b>\$ 6,485</b>	<b>\$ 4,000</b>	<b>\$ 48,155</b>	<b>\$ 111,875</b>	<b>43%</b>
Net Increase/ (Decrease) in Fund Balance	18,969	(4,175)	(4,000)	12,949	(5,476)	(6,485)	23,969	35,751	-	
Fund Balance - Beginning	-	18,969	14,794	10,794	23,743	18,267	11,782	-	-	
<b>Fund Balance - Ending</b>	<b>\$ 18,969</b>	<b>\$ 14,794</b>	<b>\$ 10,794</b>	<b>\$ 23,743</b>	<b>\$ 18,267</b>	<b>\$ 11,782</b>	<b>\$ 35,751</b>	<b>\$ 35,751</b>	<b>\$ -</b>	

# **IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT**

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## **FINANCIAL STATEMENTS - MAY 2025**

FISCAL YEAR 2025

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**PREPARED BY:**

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 33308

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*Ibis Landing  
Community Development District*

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*JPWard & Associates, LLC*

2301 NORTHEAST 37 STREET  
FORT LAUDERDALE,  
FLORIDA 33308

**Ibis Landing  
Community Development District  
Balance Sheet  
for the Period Ending May 31, 2025**

Governmental Funds								
		Account Groups			Totals (Memorandum Only)			
		General Fund	General Long Term Debt	General Fixed Assets				
Assets								
Cash and Investments								
General Fund - Invested Cash	\$	22,183	\$	-	\$	-	\$	22,183
Debt Service Fund								
Interest Account		-		-		-		-
Sinking Account		-		-		-		-
Reserve Account		-		-		-		-
Revenue Account		-		-		-		-
Capitalized Interest		-		-		-		-
Prepayment Account		-		-		-		-
Construction Account		-		-		-		-
Cost of Issuance Account		-		-		-		-
Due from Other Funds								
General Fund		-		-		-		-
Debt Service Fund(s)		-		-		-		-
Accounts Receivable		-		-		-		-
Assessments Receivable		-		-		-		-
Amount Available in Debt Service Funds		-		-		-		-
Amount to be Provided by Debt Service Funds		-		-		-		-
Total Assets	\$	22,183	\$	-	\$	-	\$	22,183

**Ibis Landing  
Community Development District  
Balance Sheet  
for the Period Ending May 31, 2025**

Governmental Funds				
	General Fund	Account Groups		Totals (Memorandum Only)
		General Long Term Debt	General Fixed Assets	
Liabilities				
Accounts Payable & Payroll Liabilities	-	-	-	-
Due to Fiscal Agent	-	-	-	-
Due to Other Funds				
General Fund	-	-	-	-
Debt Service Fund(s)	-	-	-	-
Due to Developer	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Equity and Other Credits				
Investment in General Fixed Assets	-	-	-	-
Fund Balance				
Restricted				
Beginning: October 1, 2024 (Unaudited)	-	-	-	-
Results from Current Operations	-	-	-	-
Unassigned				
Beginning: October 1, 2024 (Unaudited)	-	-	-	-
Results from Current Operations	22,183	-	-	22,183
Total Fund Equity and Other Credits	<u>\$ 22,183</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,183</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 22,183</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,183</u>



**Ibis Landing**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through May 31, 2025**

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>											
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Interest</b>											
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	0%
<b>Special Assessment Revenue</b>											
Special Assessments - On-Roll	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	0%
<b>Developer Contribution</b>	27,969	-	-	27,969	-	-	27,969	-	83,906	111,875	75%
<b>Total Revenue and Other Sources:</b>	<b>\$ 27,969</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,969</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,969</b>	<b>\$ -</b>	<b>\$ 83,906</b>	<b>\$ 111,875</b>	<b>75%</b>
<b>Expenditures and Other Uses</b>											
<b>Legislative</b>											
Board of Supervisor's Fees	-	-	-	-	-	-	-	-	-	-	0%
<b>Executive</b>											
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	26,667	40,000	67%
<b>Financial and Administrative</b>											
Audit Services	-	-	-	-	-	-	-	-	-	4,500	0%
Accounting Services	667	667	667	667	667	667	667	667	5,333	16,000	33%
Assessment Roll Preparation	-	-	-	-	-	-	-	-	-	-	0%
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	500	0%
<b>Other Contractual Services</b>											
Legal Advertising	-	-	-	6,005	1,476	-	-	-	7,481	3,500	214%
Trustee Services	-	-	-	-	-	-	-	-	-	6,000	0%
Dissemination Agent Services	-	-	-	-	-	-	-	-	-	2,000	0%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	0%
Bank Service Fees	-	-	-	-	-	-	-	-	-	350	0%
<b>Travel and Per Diem</b>	-	-	-	-	-	-	-	-	-	-	0%
<b>Communications &amp; Freight Services</b>											
Postage, Freight & Messenger	-	-	-	-	-	-	-	139	139	750	19%

**Ibis Landing**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through May 31, 2025**

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Insurance	5,000	-	-	-	-	-	-	-	5,000	6,000	83%
Printing & Binding	-	-	-	-	-	-	-	744	744	500	149%
Website Development	-	-	-	300	-	-	-	-	300	1,600	19%
Subscription & Memberships	-	175	-	-	-	-	-	-	175	175	100%
<b>Legal Services</b>											
Legal - General Counsel	-	-	-	1,463	-	593	-	-	2,056	15,000	14%
Legal - Validation	-	-	-	3,251	-	1,892	-	8,686	13,829	-	0%
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	-	0%
<b>Other General Government Services</b>											
Engineering Services	-	-	-	-	-	-	-	-	-	15,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	0%
Capital Outlay	-	-	-	-	-	-	-	-	-	-	0%
<b>Other Fees and Charges</b>											
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	0%
<b>Sub-Total:</b>	<b>9,000</b>	<b>4,175</b>	<b>4,000</b>	<b>15,019</b>	<b>5,476</b>	<b>6,485</b>	<b>4,000</b>	<b>13,568</b>	<b>61,723</b>	<b>111,875</b>	<b>55%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 9,000</b>	<b>\$ 4,175</b>	<b>\$ 4,000</b>	<b>\$ 15,019</b>	<b>\$ 5,476</b>	<b>\$ 6,485</b>	<b>\$ 4,000</b>	<b>\$ 13,568</b>	<b>\$ 61,723</b>	<b>\$ 111,875</b>	<b>55%</b>
Net Increase/ (Decrease) in Fund Balance	18,969	(4,175)	(4,000)	12,949	(5,476)	(6,485)	23,969	(13,568)	22,183	-	
Fund Balance - Beginning	-	18,969	14,794	10,794	23,743	18,267	11,782	35,751	-	-	
<b>Fund Balance - Ending</b>	<b>\$ 18,969</b>	<b>\$ 14,794</b>	<b>\$ 10,794</b>	<b>\$ 23,743</b>	<b>\$ 18,267</b>	<b>\$ 11,782</b>	<b>\$ 35,751</b>	<b>\$ 22,183</b>	<b>\$ 22,183</b>	<b>\$ -</b>	