



**VISTA  
COMMUNITY DEVELOPMENT  
DISTRICT**

**PALM BEACH COUNTY  
REGULAR BOARD MEETING  
MARCH 5, 2026  
10:00 A.M.**

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

[www.vistacdd.org](http://www.vistacdd.org)  
561.630.4922 Telephone  
877.SDS.4922 Toll Free  
561.630.4923 Facsimile

**AGENDA**  
**VISTA**  
**COMMUNITY DEVELOPMENT DISTRICT**  
2100 Emerald Dunes Drive  
West Palm Beach, FL 33411  
**REGULAR BOARD MEETING**  
March 5, 2026  
10:00 a.m.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes
  - 1. November 19, 2025 Special Board Meeting.....Page 2
- G. Old Business
- H. New Business
  - 1. Consider Resolution No. 2026-01 – Adopting a Fiscal Year 2026/2027 Proposed Budget.....Page 5
  - 2. Consider Approval of Attorneys Fee Adjustment – Billing Cochran.....Page 12
- I. Administrative Matters
- J. Board Member Comments
- K. Adjourn

# LOCALiQ

The Gainesville Sun | The Ledger  
Daily Commercial | Ocala StarBanner  
News Chief | Herald-Tribune  
News Herald | The Palm Beach Post  
Northwest Florida Daily News

PO Box 631244 Cincinnati, OH 45263-1244

## AFFIDAVIT OF PUBLICATION

Laura Archer  
Vista Cdd  
2501 BURNS RD  
STE A

PALM BEACH GARDENS FL 334105207

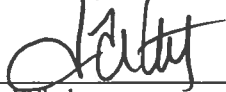
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Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Palm Beach Post, published in Palm Beach County, Florida; that the attached copy of advertisement, being a Govt Public Notices, was published on the publicly accessible website of Palm Beach County, Florida, or in a newspaper by print in the issues of, on:

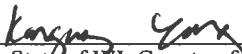
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Legal Clerk



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9-3-29

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### VISTA COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2025/2026 REGULAR MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Vista Community Development District will hold Regular Meetings at 2100 Emerald Dunes Drive, West Palm Beach, Florida 33411 at 10:00 a.m. on the following dates:

- October 2, 2025
- November 6, 2025
- December 4, 2025
- February 5, 2026
- March 5, 2026
- April 2, 2026
- May 7, 2026
- June 4, 2026
- July 2, 2026
- August 6, 2026
- September 3, 2026

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

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

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

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

Meetings may be cancelled without advertised notice.

VISTA COMMUNITY DEVELOPMENT DISTRICT  
www.vistacdd.org  
#11641978 Sept 10, 2025

**VISTA COMMUNITY DEVELOPMENT DISTRICT  
SPECIAL BOARD MEETING  
NOVEMBER 19, 2025**

**A. CALL TO ORDER**

District Manager Jason Pierman called the November 19, 2025, Special Board Meeting of the Vista Community Development District (the “District”) to order at 9:32 a.m. at 2100 Emerald Dunes Drive, West Palm Beach, Florida 33411.

**B. PROOF OF PUBLICATION**

Mr. Pierman presented proof of publication that notice of the Regular Board Meeting had been published in the *Palm Beach Post* on November 12, 2025, as legally required.

**C. ESTABLISH A QUORUM**

Mr. Pierman determined that the attendance of the following Supervisors constituted a quorum and it was in order to proceed with the meeting: Chairman Kenneth R. Green and Supervisors Lesley Rey and Yves Corioland.

Staff in attendance were: District Manager Jason Pierman & Megan Bowden of Special District Services, Inc.; and General Counsel Scott Cochran of Billing, Cochran, Lyles, Mauro & Ramsey, P.A. (via phone).

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

There were no additions or deletions to the agenda.

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

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

**F. APPROVAL OF MINUTES**

**1. August 7, 2025, Public Hearing & Regular Board Meeting**

Mr. Pierman presented the minutes of the August 7, 2025, Public Hearing & Regular Board Meeting and asked if there were any changes.

There being none, a **motion** was made by Mr. Corioland, seconded by Ms. Rey and unanimously passed approving the minutes of the August 7, 2025, Public Hearing & Regular Board Meeting, as presented.

**G. OLD BUSINESS**

**1. Discussion Regarding Parcel 6**

Mr. Pierman noted that the District Board had taken all of the action needed, but they were awaiting sign off from the developer attorney before a requisition can be submitted.

**H. NEW BUSINESS**

**1. Consider Resolution No. 2025-05– Adopting a Fiscal Year 2024/20/25 Amended Budget**

Mr. Pierman presented Resolution No. 2025-05, entitled:

**RESOLUTION NO. 2025-05**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VISTA COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2024/2025 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.**

A **motion** was made by Ms. Rey, seconded by Mr. Corioland and passed unanimously adopting Resolution No. 2025-05, as presented.

**2. Consider Resolution No. 2025-06 – Goals and Objectives Annual Report**

Resolution No. 2025-06 was presented, entitled:

**RESOLUTION NO. 2025-06**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VISTA COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN ANNUAL REPORT OF GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

A **motion** was made by Ms. Rey, seconded by Mr. Corioland and passed unanimously adopting Resolution No. 2025-06, as presented.

**I. AUDITOR SELECTION COMMITTEE**

**1. Ranking of Proposals/Consider Selection of an Auditor**

Mr. Pierman explained that, at this time, it was in order for the Board to convene as the Auditor Selection Committee to review the results of the auditor selection criteria from the responding firms.

Mr. Pierman explained that Grau and Associates was the only respondent.

A **motion** was made by Ms. Rey, seconded by Mr. Corioland and unanimously passed recommending Grau and Associates, and recessing the Auditor Selection Committee and resuming the Regular Board Meeting.

Sitting as the Board, a **motion** was made by Mr. Corioland, seconded by Ms. Rey and unanimously passed accepting the recommendation of the Auditor Selection Committee and directing staff to enter into negotiations with the highest ranked firm.

**J. ADMINISTRATIVE MATTERS**

Mr. Pierman noted that the next meeting was scheduled for March 5, 2026.

**K. BOARD MEMBER COMMENTS**

There were no further comments from the Board Members.

**L. ADJOURNMENT**

There being no further business to come before the Board, a **motion** was made by Ms. Rey, seconded by Mr. Corioland and unanimously passed adjourning the Regular Board Meeting at 9:44 a.m.

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Secretary/Assistant Secretary

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Chair/Vice-Chair

**RESOLUTION NO. 2026-01**

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

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

**WHEREAS**, the Proposed Budget including the Assessments for Fiscal Year 2026/2027 has been prepared and considered by the Board.

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

**Section 1.** The Proposed Budget including the Assessments for Fiscal Year 2026/2027 attached hereto as Exhibit “A” is approved and adopted.

**Section 2.** A Public Hearing is hereby scheduled for \_\_\_\_\_, 2026 at 10:00 a.m. in the 2100 Emerald Dunes Drive, West Palm Beach, FL 33411, for the purpose of receiving public comments on the Proposed Fiscal Year 2026/2027 Budget.

**PASSED, ADOPTED and EFFECTIVE** this 5<sup>th</sup> day of March, 2026.

**ATTEST:**

**VISTA  
COMMUNITY DEVELOPMENT DISTRICT**

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

By: \_\_\_\_\_  
Chairman/Vice Chairman

Vista  
Community Development District

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

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- III DETAILED PROPOSED DEBT SERVICE FUND BUDGET**
- IV ASSESSMENT COMPARISON**

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

<b>REVENUES</b>	<b>FISCAL YEAR 2026/2027 BUDGET</b>
O & M Assessments	56,154
Debt Assessments	365,754
Other Revenues	0
Interest Income	1,320
<b>TOTAL REVENUES</b>	<b>\$ 423,228</b>
<b>EXPENDITURES</b>	
Engineering/Inspections	2,500
Management	23,640
Legal	9,000
Assessment Roll	6,000
Audit Fees	3,700
Arbitrage Rebate Fee	650
Insurance	7,800
Legal Advertisements	1,300
Miscellaneous	500
Postage	225
Office Supplies	350
Dues & Subscriptions	175
Trustee Fee	4,025
Continuing Disclosure Fee	1,000
Website Management	2,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 62,865</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 360,363</b>
Bond Payments	(343,809)
<b>BALANCE</b>	<b>\$ 16,554</b>
County Appraiser & Tax Collector Fee	(8,438)
Discounts For Early Payments	(16,876)
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ (8,760)</b>
Carryover Balance From Prior Year	8,760
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>

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

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
<b>REVENUES</b>				
O & M Assessments	56,517	56,173	56,154	Expenditures Less Interest & Carryover/.94
Debt Assessments	365,850	365,754	365,754	Bond Payments/.94
Other Revenues	0	0	0	
Interest Income	4,864	1,200	1,320	Interest Projected At \$110 Per Month
<b>TOTAL REVENUES</b>	<b>\$ 427,231</b>	<b>\$ 423,127</b>	<b>\$ 423,228</b>	
<b>EXPENDITURES</b>				
Engineering/Inspections	7,750	2,500	2,500	No Change From 2025/2026 Budget
Management	22,380	23,028	23,640	CPI Adjustment
Legal	10,883	8,000	9,000	\$1,000 Increase From 2025/2026 Budget
Assessment Roll	6,000	6,000	6,000	As Per Contract
Audit Fees	3,800	3,900	3,700	Accepted Amount Of 2025/2026 Ausit
Arbitrage Rebate Fee	650	650	650	No Change From 2025/2026 Budget
Insurance	6,858	7,300	7,800	FY 2025/2026 Expenditure Was \$7,269
Legal Advertisements	1,467	1,250	1,300	\$50 Increase From 2025/2026 Budget
Miscellaneous	86	550	500	\$50 Decrease From 2025/2026 Budget
Postage	77	225	225	No Change From 2025/2026 Budget
Office Supplies	297	350	350	No Change From 2025/2026 Budget
Dues & Subscriptions	175	175	175	No Change From 2025/2026 Budget
Trustee Fee	4,023	4,025	4,025	No Change From 2025/2026 Budget
Continuing Disclosure Fee	1,000	1,000	1,000	No Change From 2025/2026 Budget
Website Management	2,000	2,000	2,000	No Change From 2025/2026 Budget
<b>TOTAL EXPENDITURES</b>	<b>\$ 67,446</b>	<b>\$ 60,953</b>	<b>\$ 62,865</b>	
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 359,785</b>	<b>\$ 362,174</b>	<b>\$ 360,363</b>	
Bond Payments	(348,815)	(343,809)	(343,809)	2027 P & I Payments Less Earned Interest
<b>BALANCE</b>	<b>\$ 10,970</b>	<b>\$ 18,365</b>	<b>\$ 16,554</b>	
County Appraiser & Tax Collector Fee	(2,354)	(8,438)	(8,438)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(15,617)	(16,877)	(16,876)	Four Percent Of Total Assessment Roll
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ (7,001)</b>	<b>\$ (6,950)</b>	<b>\$ (8,760)</b>	
Carryover Balance From Prior Year	0	6,950	8,760	Carryover Balance From Prior Year
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ (7,001)</b>	<b>\$ -</b>	<b>\$ -</b>	

**DETAILED PROPOSED DEBT SERVICE BUDGET**  
**VISTA COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2026/2027**  
**OCTOBER 1, 2026 - SEPTEMBER 30, 2027**

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
<b>REVENUES</b>				
Interest Income	18,571	1,200	1,400	Projected Interest For 2026/2027
NAV Tax Collection	348,815	343,809	343,809	2027 P & I Payments Less Earned Interest
<b>Total Revenues</b>	<b>\$ 367,386</b>	<b>\$ 345,009</b>	<b>\$ 345,209</b>	
<b>EXPENDITURES</b>				
Principal Payments	175,000	185,000	195,000	Principal Payment Due In 2027
Interest Payments	173,613	159,234	149,009	Interest Payments Due In 2027
Transfer To Construction Fund	32,709	775	1,200	
<b>Total Expenditures</b>	<b>\$ 381,322</b>	<b>\$ 345,009</b>	<b>\$ 345,209</b>	
<b>Excess/ (Shortfall)</b>	<b>\$ (13,936)</b>	<b>\$ -</b>	<b>\$ -</b>	

**Series 2006 Bond Information**

Original Par Amount =	\$5,170,000	Annual Principal Payments Due =	May 1st
Interest Rate =	5.375%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	November 2006		
Maturity Date =	May 2037		
Par Amount As Of 1/1/26 =	\$3,055,000		

## Vista Community Development District Assessment Comparison

	Fiscal Year 2022/2023 <u>Assessment*</u>	Fiscal Year 2023/2024 <u>Assessment*</u>	Fiscal Year 2024/2025 <u>Assessment*</u>	Fiscal Year 2025/2026 <u>Assessment*</u>	Fiscal Year 2026/2027 <u>Projected Assessment*</u>
O & M	\$ 106.05	\$ 103.77	\$ 112.83	\$ 112.80	\$ 112.77
<u>Debt</u>	<u>\$ 741.32</u>	<u>\$ 743.58</u>	<u>\$ 734.45</u>	<u>\$ 734.45</u>	<u>\$ 734.45</u>
<b>Total</b>	<b>\$ 847.37</b>	<b>\$ 847.35</b>	<b>\$ 847.28</b>	<b>\$ 847.25</b>	<b>\$ 847.22</b>

\* Assessments Include the Following :

4% Discount for Early Payments

1% County Tax Collector Fee

1% County Property Appraiser Fee

Community Information:

Total Units 498

LAW OFFICES  
**BILLING**  **COCHRAN**  
ESTABLISHED 1977

KENNETH W. MORGAN, JR.  
MICHAEL J. PAWELCZYK  
MANUEL R. COMRAS  
ANDREW A. RIEF  
JEFFERY R. LAWLEY  
GINGER E. WALD  
SCOTT C. COCHRAN  
ALINE O. MARCANTONIO  
JOHN C. WEBBER

STEVEN F. BILLING (1947-1998)  
HAYWARD D. GAY (1943-2007)

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RICHARD T. WOULFE

February 2, 2026

VIA E-MAIL ONLY– [jpierman@sdsinc.org](mailto:jpierman@sdsinc.org)

Mr. Jason Pierman  
District Manager  
Special District Services  
The Oaks Center  
2501A Burns Rd  
Palm Beach Gardens, FL 33410

**Re: Adjustment to District Counsel Fee Structure  
Vista Community Development District  
Our File: 637.05005**

Dear Jason:

This firm's current fee structure has been in place since 2023. Although we are certainly mindful of the necessity to keep increases in the District's expenses, including the cost of legal services, to a minimum, it has become necessary for us to adjust our hourly rates effective, October 1, 2026, as follows:

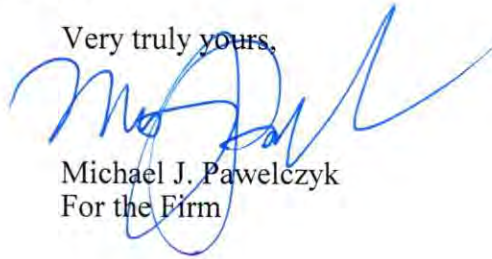
- Attorneys/Partners: \$300.00 per hour
- Attorneys/Associates: \$250.00 per hour

This hourly fee structure will be adjusted on a periodic basis in connection with the District's budget process no later than every third Fiscal Year to reflect changes in the Consumer Price Index published by the U. S. Department of Labor.

Mr. Jason Pierman  
February 2, 2026  
Page 2

Naturally, should you feel you have any questions or require any further information in support of this adjustment you should feel free to contact me at your convenience. As I think you are aware, we very much appreciate the opportunity to serve as District Counsel as well as your courtesy and cooperation with regard to the necessity of what we believe to be both infrequent and reasonable adjustments to our schedule of professional fees.

Very truly yours,



Michael J. Pawelczyk  
For the Firm

MJP/jmp

cc: Brielle Barba, SDS (via email only)