

**PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT
UTILITY RATE WORKSHOP & REGULAR BOARD MEETING
Board of Supervisors Agenda for May 16, 2025**

Agenda

Friday, May 16, 2025, 9:30 a.m.
Orchid Cove Clubhouse, 25005 Peacock Lane
Naples, FL 34114

Note: Requests to address the Board on subjects which are not on today's agenda, will be accommodated under "Public Comments".

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (239) 592.9115 at least five calendar days prior to the meeting.

1. Pledge of Allegiance
2. Roll Call/Approval of the Agenda
3. Public Comments
4. Approval of Minutes – April 2025
5. Utility Rate Workshop – April 2025
6. Manager's Report
 - a. CDD Voter Count
 - b. FY 26 Tentative Budget
 - c. CCSO Speed Trailer
 - d. Mosquito Control Flyer
 - e. U.S. 41 Bridge Traffic Patrol
7. Financials – March 2025
8. Attorney's Report
9. Engineer's Report

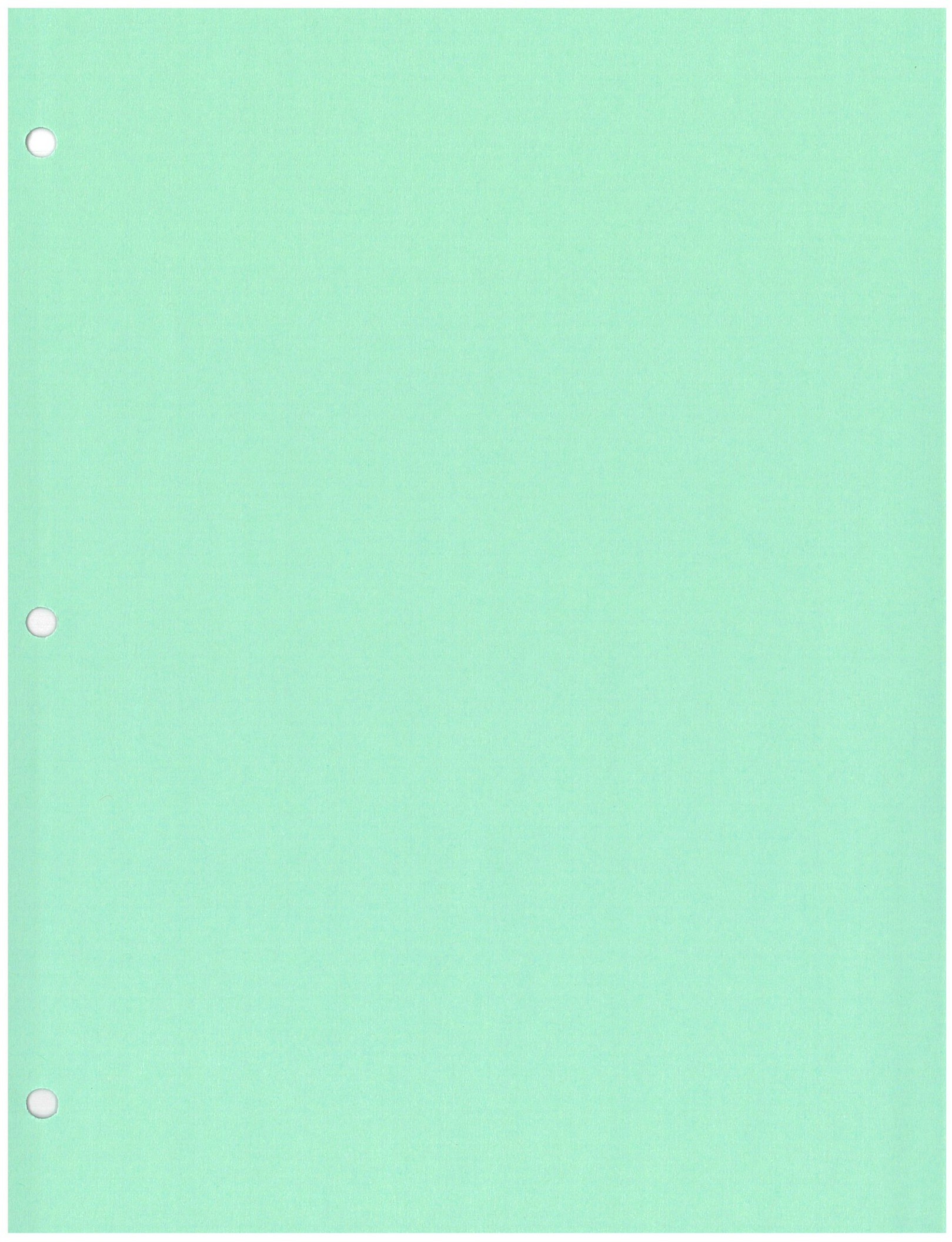
10. Old Business

11. New Business

12. Supervisors' Request

13. Public Comments

14. Adjourn – Next meeting will be on June 20, 2025, at 9:30 a.m.



1 **PUBLIC COMMENTS**

2 **A. Letter from Property Owner, Timothy Estock**

3 Mr. Estock requested an explanation of the property purchasing policies. Mr. Dorrill
4 responded that Mr. Lombardo would address the topic during his report.

5 **APPROVAL OF MINUTES - MARCH 2025**

6 Two sets of minutes were presented for the Board to review.

7 **The regular minutes were approved as presented on a MOTION by Mr. Truckey, a**
8 **second by Ms. Hansen, and all in favor.**

9 **The executive session meeting minutes were accepted as presented on a**
10 **MOTION by Mr. Baird, a second by Mr. Kish, and all in favor.**

11 **UTILITY OPERATIONS REPORT - MARCH 2025**

12 Mr. Gilinsky presented the Utility Operations Report. He stated that all operations were
13 conducted in compliance with contractual obligations and regulatory requirements. In
14 March, the wastewater treatment plant received 2.5 million gallons of water, produced 4
15 million gallons, and distributed 9.4 million gallons of reuse water. Additionally, 60,000
16 gallons of sludge were disposed of. All auto flushers were tested, with adjustments
17 made as needed. Two meters were re-read. A total of 954 gallons of chlorine was used.
18 Weekly inspections were performed on all pump stations, along with regular odor and
19 wet well checks. The concrete path for the filter structure at the plant was poured, and
20 construction of the structure is scheduled to begin shortly, with a completion deadline of
21 May 15.

22 **MANAGER'S REPORT**

23 **A. Mosquito Control Update, Kiera Lucas**

24 Kiera Lucas from the Mosquito Control District provided an update, noting that no
25 treatments have been performed yet as there has been no increase in mosquito
26 populations to date. She proposed residual barrier treatments for the District, which
27 would be funded through existing tax dollars. Residents would have the option to opt out
28 if they do not want chemicals applied around their homes. Ideally, the treatments would
29 begin within the next four weeks.

1 Dr. Lucas emphasized that there is no risk to pets or people as long as the product label
2 is followed and residents wait for the treatment to dry before entering treated areas. The
3 Mosquito Control District will handle notification, including when treatments are
4 scheduled and when it is safe to be outside again.

5 Kathryn Kehlmeier inquired about how condominiums would be handled—whether
6 decisions would be made at the association level or individually. Dr. Lucas explained
7 that barrier treatments are not typically done, Keewaydin is the only other area being
8 offered treatment due to its proximity to the water. Therefore there is no established
9 precedent for handling condominiums. It was decided that decisions regarding whether
10 condominiums will opt out will be made at the board level. If any condominium residents
11 express concerns, Mr. Dorrill believes the entire association may be opted out of
12 treatment.

13 Deborah Jansen asked how the treatment would be applied. Dr. Lucas responded that it
14 would be applied using a backpack sprayer. The treatment is effective against
15 mosquitoes and other insects. Once the material dries, it is not expected to negatively
16 impact pollinators. The Mosquito Control District will avoid spraying flowering plants and
17 will focus on areas with high mosquito activity.

18 Patrick Linn, Executive Director of the Mosquito Control District, assured attendees that
19 the district takes an integrated approach to mosquito management. He emphasized the
20 district's strong commitment to protecting the environment, with public health being their
21 top priority and reason for existing. He noted that Port of the Islands is located in a
22 swampy area that produces trillions of mosquitoes, making treatment essential for
23 comfort and safety. Mr. Linn confirmed that all previous participants in the Keewaydin
24 study requested treatment again this year.

25 Mr. Dorrill will post a special notice on the website regarding the barrier treatment as
26 soon as the Mosquito Control District provides the opt-out procedure.

27 **B. Supplemental Agreement, DEP Permit Renewal**

28 Mr. Dorrill reported that he is engaged in ongoing discussions with a sub-consultant
29 working under the District Engineer to renew the utility plant's operating permit. Two
30 extensions have been filed on the current permit to maintain compliance while awaiting
31 the arrival of the disc filters. A request for an additional \$8,600 in costs has been
32 submitted; however, this amount is an estimate. Mr. Dorrill has requested further detail
33 to confirm the validity of the proposed costs.

1 Mr. Truckey added that they are working with the same consultant to conduct ground
2 testing for lead and arsenic. He noted that the consultant had requested several
3 meetings, which he has denied, believing they are unnecessary given the
4 straightforward nature of the work and in order to avoid incurring unnecessary
5 expenses. Mr. Dorrill agreed with this assessment.

6 **FINANCIALS - FEBRUARY 2025**

7 Mr. Dorrill presented the five-month financials. He noted that the tentative FY 2026
8 budget will be discussed at next month's budget workshop, along with the mid-year
9 actuals. The tentative budget is being prepared with the assumption of transitioning the
10 utility rate structure to a base charge model, replacing the current non-ad-valorem
11 subsidy.

12 As of the end of February, the District had \$5.4 million in cash, with \$3.9 million in the
13 General Fund and \$1.4 million in the Utility Fund. The District also holds \$13 million in
14 fixed assets, with a net value of \$7.8 million after depreciation. Payables totaled
15 \$59,000, and \$41,000 was received in non-ad-valorem assessment revenue.
16 Approximately 77% of anticipated assessment revenue has been received. Mr. Dorrill
17 noted that the hotel assessment has likely not yet been paid and is expected to be
18 received after the property goes through the public tax auction.

19 The General Fund is currently \$200,000 under budget, with no landscaping
20 improvements yet initiated from a capital improvement standpoint. On the utility side,
21 the District is over budget year-to-date on engineering fees, which includes costs
22 related to re-permitting the utility plant. There is also a slight overage from streaming
23 costs for Zoom meetings, as those were not accounted for in the budget.

24 Mr. Truckey added that some of the higher engineering costs are related to FEMA grant
25 applications. Additional engineering work is required to move forward with bidding on
26 system upgrades. This work may help secure a \$1.2 million grant for the wellhead
27 project.

28 **The financials were accepted as presented on a MOTION by Mr. Truckey, a**
29 **second by Mr. Kish, and all in favor.**

1 **ATTORNEY'S REPORT**

2 **A. Proposed Settlement Agreement - PDM**

3 Mr. Lombardo presented the proposed settlement agreement in the lawsuit against the
4 former management company and manager regarding public records compliance.
5 Under the terms of the agreement, the District would receive a payment of \$22,500. The
6 agreement includes a representation that all existing records have been produced. In
7 exchange for this representation and the payment, the District would release both the
8 former manager and management company from further claims, and the agreement
9 includes a non-disparagement and neutral reference clause concerning both parties.

10 Mr. Lombardo noted that the primary objectives in a public records lawsuit are to
11 recover the records and secure reimbursement for attorney's fees, and he believes this
12 agreement accomplishes both goals.

13 **Mr. Truckey made a MOTION to accept the settlement agreement of \$22,500, with**
14 **a second by Mr. Baird, and all in favor.**

15 **B. Easement Use Agreement**

16 Mr. Lombardo presented an easement use agreement for Case Phase 2, which involves
17 the location of certain stormwater facilities. The engineer has redrawn Exhibit A, which
18 is crucial for the County's approval in the SDPI process. The attached exhibit is being
19 updated to reflect the engineer's proposed changes.

20 **The easement use agreement approved on a MOTION by Ms. Hansen, a second**
21 **by Mr. Truckey, and all in favor.**

22 **Mr. Dorrill was authorized to sign the affidavit of authorization for insubstantial**
23 **change on a MOTION by Ms. Hansen, a second by Mr. Kish, and all in favor.**

24 **C. SFWMD**

25 The South Florida Water Management District had two additional comments regarding
26 the contract. On page 2, the earlier version referred to a non-exclusive easement, but
27 after discussions at the last meeting and an agreement that it is now exclusive, the
28 language there needs to be updated to reflect exclusivity. Additionally, there were edits
29 on page 5 to refine the language regarding how notices are to be delivered.

30 **The edits were approved on a MOTION by Mr. Truckey, a second by Ms. Hansen,**
31 **and all in favor.**

1 **D. Commercial Property Sale**

2 Mr. Lombardo shared an update from the previous meeting regarding the potential
3 acquisition of the southeast commercial property. A letter outlining this potential option
4 was included in the packet. As discussed earlier, Mr. Lombardo's firm continues to have
5 ethical concerns about this transaction. While these concerns are not insurmountable,
6 they make the process more complex than typical property transactions. This is
7 because the property is owned by an LLC, which in turn is owned by Mr. McNamee, a
8 board member.

9 Mr. Lombardo has identified an appraiser, Mr. Jonas, whose role would be to confirm
10 that the property aligns with the District's goals and to provide an appraisal to support a
11 potential offer. The goal is to ensure that the acquisition meets the criteria for the sole-
12 source exception to the ethics laws, which allows property to be purchased from a
13 board member only if it is the only available option for the District's needs. The
14 resolution presented to the board initiates this process, highlighting the property's
15 desirable features and the need for a third-party appraisal.

16 Mr. Estock inquired whether the District's charter allows for the purchase of real estate.
17 Mr. Lombardo responded that Florida Statute 190.011 authorizes the District to
18 purchase and sell real estate. Mr. Estock then asked if a public hearing would be
19 required since tax dollars which are assessed primarily for the purpose of managing
20 district infrastructure would be used to purchase the property. Mr. Lombardo clarified
21 that as long as the purchase serves a valid District purpose, the revenue can be used
22 accordingly. He proposed a multi-meeting approach to allow further discussion and
23 provide residents an opportunity to offer input. He also noted that the District has the
24 ability to amend its budget throughout the year, and the acquisition would qualify for a
25 budget amendment due to its size.

26 Mr. Gunther expressed concerns about potential conflicts of interest and the ethics of
27 purchasing property from a board member. While he emphasized his support for the
28 board's work, he questioned whether property acquisition should be the board's focus.
29 Mr. Lombardo agreed that there are ethical considerations under Chapter 112 of the
30 Florida Statutes, which is why it is necessary to conduct a thorough analysis to
31 determine if this is truly a sole-source acquisition. The primary exposure concerns Mr.
32 McNamee, as the individual engaging in the transaction. Mr. Lombardo emphasized that
33 no transaction should move forward without an official opinion from the Florida
34 Commission on Ethics confirming there is no conflict of interest.

1 Mr. Lombardo referenced multiple ethics opinions from governments that have
2 purchased real estate from board members, each of which involved a comprehensive
3 analysis to confirm that the property was the only viable option under the
4 circumstances. Ms. Hansen noted that one of the board's primary interests in the
5 property is controlling its future use. Mr. Gunther responded that as the current owner,
6 Mr. McNamee, a resident, has the ability to control who he sells it to.

7 Mr. Thormann from Orchid Cove conducted a hand-raising vote to gauge resident
8 opinions on the purchase. Of those present, 11 residents opposed the purchase, while 7
9 supported it. Mr. Estock, with his professional background in commercial real estate,
10 expressed a desire to see studies on the demographics and potential uses for the
11 commercial property before making a decision.

12 The resolution presented by Mr. Lombardo authorizes him to request an ethics opinion,
13 moving the process forward to address the outstanding concerns. **Mr. Truckey made a**
14 **MOTION to approve the resolution.** Mr. Kish asked whether the District, as a county
15 entity, could pursue a rezoning from C-4 to residential at a discounted rate. Mr.
16 Lombardo does not know of any discounts and explained that the primary reason
17 rezoning is costly is because it requires a detailed argument from planners and
18 engineers to justify the change. **Mr. Baird seconded the MOTION, and all were in**
19 **favor.**

20 **Mr. Truckey made a MOTION to approve the appraisal engagement letter with a**
21 **second by Ms. Hansen, and all in favor.**

22 E. Lindsay Case Update

23 Mr. Lombardo emailed counsel for Mr. Case after the last board meeting, offering to
24 discuss a potential proposal that might come back to the Board. The response was that
25 they would reply within the agreed timeframe.

26 Mr. Truckey clarified what would happen if Mr. Case fails to make a timely payment. He
27 would still own the property, but the ERCs currently reserved for it would no longer
28 apply. Mr. Case is paying his operations and maintenance assessments. Mr. Truckey
29 noted that the contract had provided a special arrangement regarding ERCs, but if the
30 contract is terminated, the property would fall under the standard 4 per acre rate that
31 applies to the rest of the community. This change would likely result in an increase to
32 about 200 ERCs. Mr. Lombardo will review this provision further.

1 **ENGINEER'S REPORT**

2 No report was given at this time.

3 **OLD BUSINESS**

4 **A. Landscaping Highway**

5 Mr. Truckey shared his observation while driving down Davis Boulevard in Naples,
6 noting that the medians are being expanded, new medians are being added, and
7 landscaping is being improved. He expressed concern that similar improvements are
8 not being made in Port of the Islands. He noted that officials often claim there is no
9 funding available for projects in Port of the Islands, which he finds frustrating.

10 Mr. Dorrill responded that while this may be the County's position, they often rely on the
11 Urban Area Master Plan to justify where improvements are made. However, he noted
12 that exceptions to the plan do exist, and there is a process to petition the County
13 Commission for reconsideration.

14 Mr. Truckey agreed, stating that engaging with the Board of County Commissioners
15 would be time well spent. He added that the community lacks amenities, such as a
16 playground or bocce ball court, and suggested that the previously discussed lot would
17 be an ideal location for such improvements. He noted that the site is separated from
18 residential areas, reducing the impact of noise and activity. If the Board supports
19 moving in this direction, he would like to seek County funding for the project. Mr.
20 Truckey emphasized that Port of the Islands does not receive its fair share of services
21 or improvements in return for the taxes residents contribute.

22 Mr. Lombardo shared a related example from a community in the Everglades, which
23 successfully partnered with Naples Botanical Garden. That community was able to
24 secure a grant from the Collier Community Foundation to landscape medians. Although
25 that community is outside the County's jurisdiction, the Botanical Garden provided
26 support by identifying salt-tolerant, low-maintenance plants and designing a large-scale
27 landscape plan.

28 Mr. Lombardo stated that he would assist the Board in getting in contact with the Naples
29 Botanical Garden, while encouraging the Board to simultaneously pursue engagement
30 with the County Commission. He noted that the Botanical Garden may be willing to
31 support the project and could potentially assist in advocating for it before the

1 Commission, as they are interested in participating in these types of community
2 improvement efforts.

3 **NEW BUSINESS**

4 No new business was presented at this time.

5 **SUPERVISORS' REQUEST**

6 Mr. Truckey expressed concern about traffic control on the state highway near Port of
7 the Islands. He noted that what is intended to be a merge lane is frequently used as a
8 passing lane, which he believes is a serious safety hazard and "an accident waiting to
9 happen." He suggested that the Board should contact the state to discuss potential
10 changes, such as re-marking the merge lane or adjusting the speed limit, to improve
11 traffic safety in the area. Mr. Dorrill said he will speak with the District Engineer, Mr.
12 Brown, about how best to engage with the FDOT regarding these concerns.

13 Mr. Dorrill also provided a brief update on a topic from the previous meeting regarding
14 the installation of a speed trailer on Cays Drive. He said he will follow up with Mr. Carter
15 for a status update. Mr. Carter was absent from the meeting due to attending a grant
16 meeting.

17 Mr. Kish requested that Mr. Dorrill obtain sewage pump-out records from the Marina.
18 The dockmaster was present at the meeting and indicated he has five years' worth of
19 records available quarterly and will give Mr. Kish what he needs. Mr. Kish said he is
20 interested in reviewing the pump-out rates to better understand the situation. The
21 dockmaster added that while odor might be present, it does not necessarily mean waste
22 is being discharged overboard from a boat.

23 **PUBLIC COMMENTS**

24 A resident asked for clarification on how information from the Mosquito Control District
25 would be distributed, noting that they are enrolled in electronic notifications for utility
26 billing. Mr. Dorrill responded that the notice, along with a link to the Mosquito Control
27 District website, will be posted on the District's website. The resident also requested a
28 copy of the Capital Improvement Plan, and Mr. Dorrill confirmed that it is available on
29 the website as well.

30 Resident Mr. Ramos asked whether the hotel is current on its utility bills. Mr. Dorrill
31 explained that there is a disputed potable water bill, and that the hotel condominium
32 currently has an outstanding balance of approximately \$2,300.

1 Bernie Peterson, of Newport Drive, raised concerns regarding the District's landscaping
2 expenses and future land acquisition. He noted that the District spends \$29,000
3 annually on landscaping and questioned why the Board is discussing the potential
4 purchase of additional land—which would also require maintenance—while considering
5 relinquishing existing landscaped areas that are highly visible when entering the
6 community.

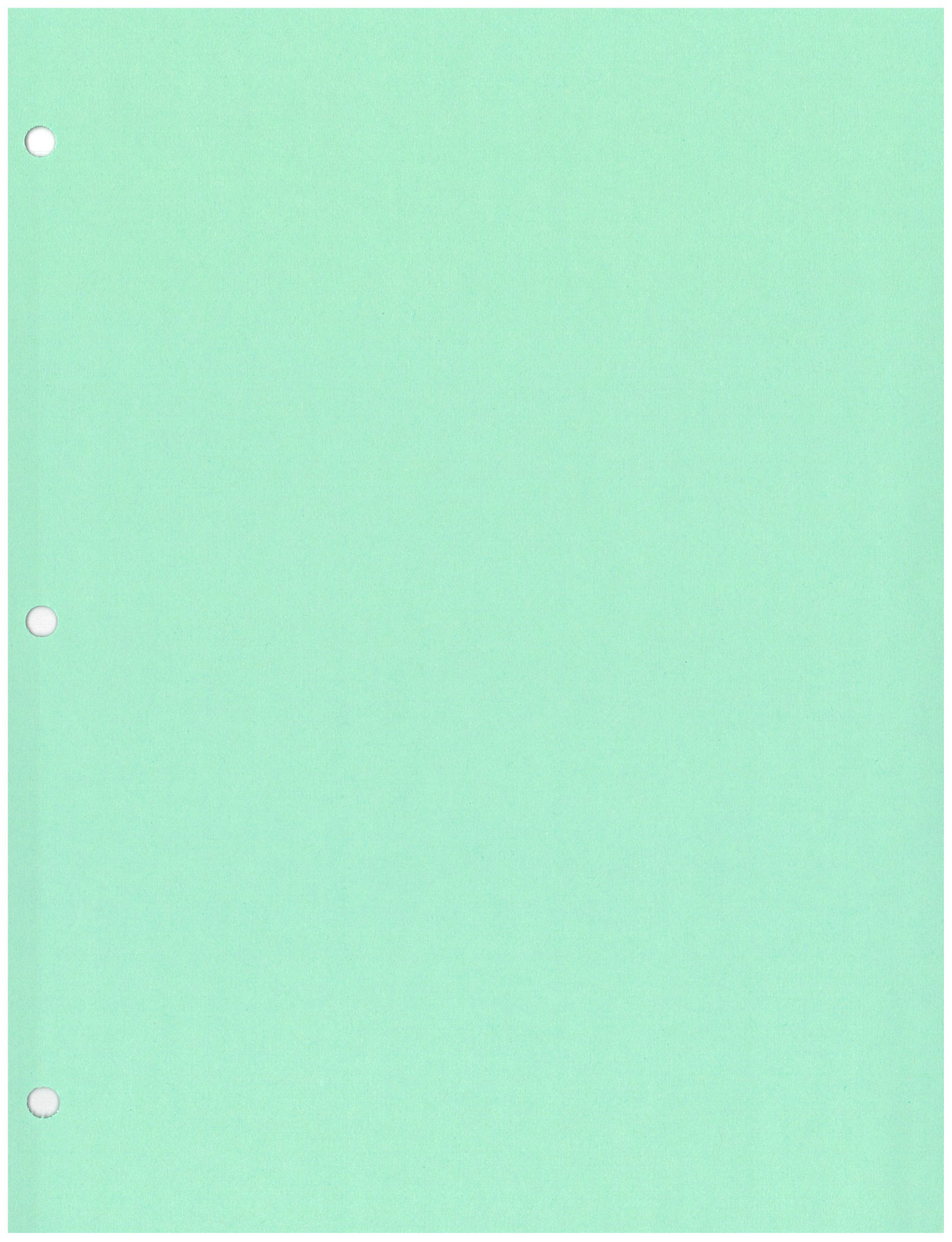
7 Mr. Dorrill clarified that the goal is not to remove the landscaping but rather to transfer
8 maintenance responsibility back to the County. He explained that under the current
9 permit, the District must either maintain the area or remove the landscaping altogether.
10 Mr. Peterson responded that removing the landscaping would negatively impact the
11 appearance of the community. Mr. Baird further clarified that the County has stipulated it
12 will only take over the property if it is returned to its original condition—sod only, with the
13 exception of trees. He emphasized that no changes will occur unless the County agrees
14 to take the area back, in which case it would be restored to sod.

15 Mr. Peterson expressed his opposition to removing the landscaping, and Mr. Dorrill
16 acknowledged that the County has so far shown no interest in reassuming maintenance
17 responsibilities for the area.

18 Kathryn Kehlmeier added that residents were appreciative when the landscaping was
19 first installed and do not want to see it removed.

20 **ADJOURNMENT**

21 The next meeting will be on May 16, 2025, at 9:30 a.m. **On a MOTION by Ms. Hansen**
22 **and a second by Mr. Baird, with all in favor, the meeting was adjourned at 12:10**
23 **a.m.**





*Florida Utility
Solutions*

Wastewater Plant

Received and treated
2.06 million gallons in
April

Water Plant

Produced and
distributed 3.57 million
gallons in April

REUSE

Distributed 10.62 million
gallons in April

PORT OF THE ISLANDS CID

APRIL 2025

MONTHLY PLANT OPERATIONS REPORT

MAY 16TH, 2025 BOARD MEETING



FLORIDA UTILITY SOLUTIONS

15275 Collier Blvd.
Suite 201-268
Naples, Fl. 34119

239-435-0951

www.floridautilitysolutions.com

Summary

Operations at the facilities throughout the month were in accordance with contract and regulatory requirements.

Items Requiring Approval

We would ask your consideration and approval of the following:

Request	Impact	Est. Cost

Operations

- **Compliance**

All Wastewater Plant requirements were met.

All Water distribution requirements were met.

- **Reuse Pump Station Status:**

Reuse Pump System functioning properly for outgoing pressure at plant.

Station on canal operating on 2 pumps and not communicating. Generator does not run.

- **Performance metrics:**

Wastewater Treatment Plant

- 2.06 million gallons of wastewater received and treated in April

Water Treatment

- Produced and distributed 3.57 million gallons in April

Reuse

- Distributed 10.62 million gallons in April

Performance Metrics	Current Month April 2025	Prior Month March 2025
Wastewater treated	2,063,879	2,462,790
Sludge disposed - gallons	0	60,000
Reuse Water Pumped	10,624,970	9,396,132
Odor Complaints	0	0
Number of line breaks	0	0
Auto Flushers Flushed	9	9
Meters Read	265	0
Meters Re-read	4	2
Consumables	Current Month	Prior Month
Chlorine Usage	970	950
Water Usage Complaints	0	0

Maintenance and Repair

Preventive Maintenance

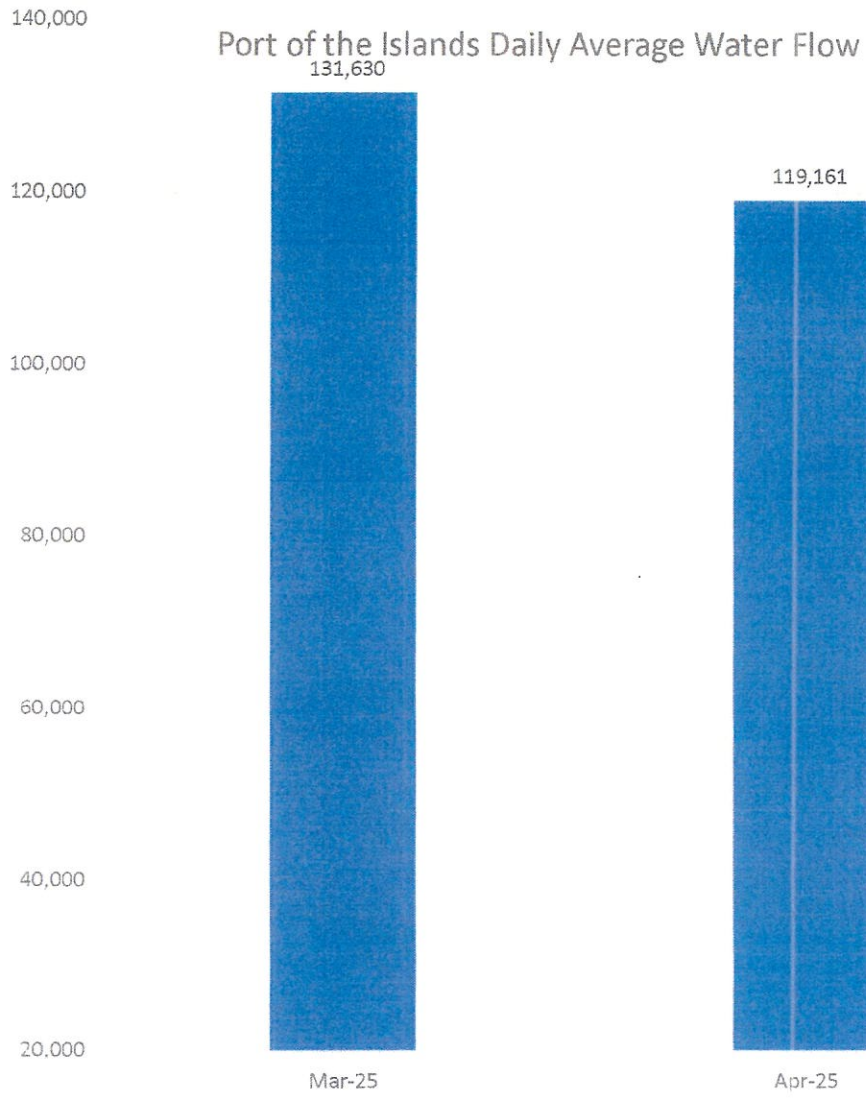
- Inspected all pump stations weekly
- Odor control weekly checks performed
- Work continues on plant upgrades and repairs that were previously approved

Additional Maintenance

- Replaced leaking and broken backflow preventers.
- Worked with Engineer on the permit action items.
- Cleaned and repaired nonworking chlorine analyzer.
- Worked on SCADA programming to make plant run more efficiently.
- Replaced the pressure regulator on the air compressor for the filter.
- Replaced broken valve boxes.

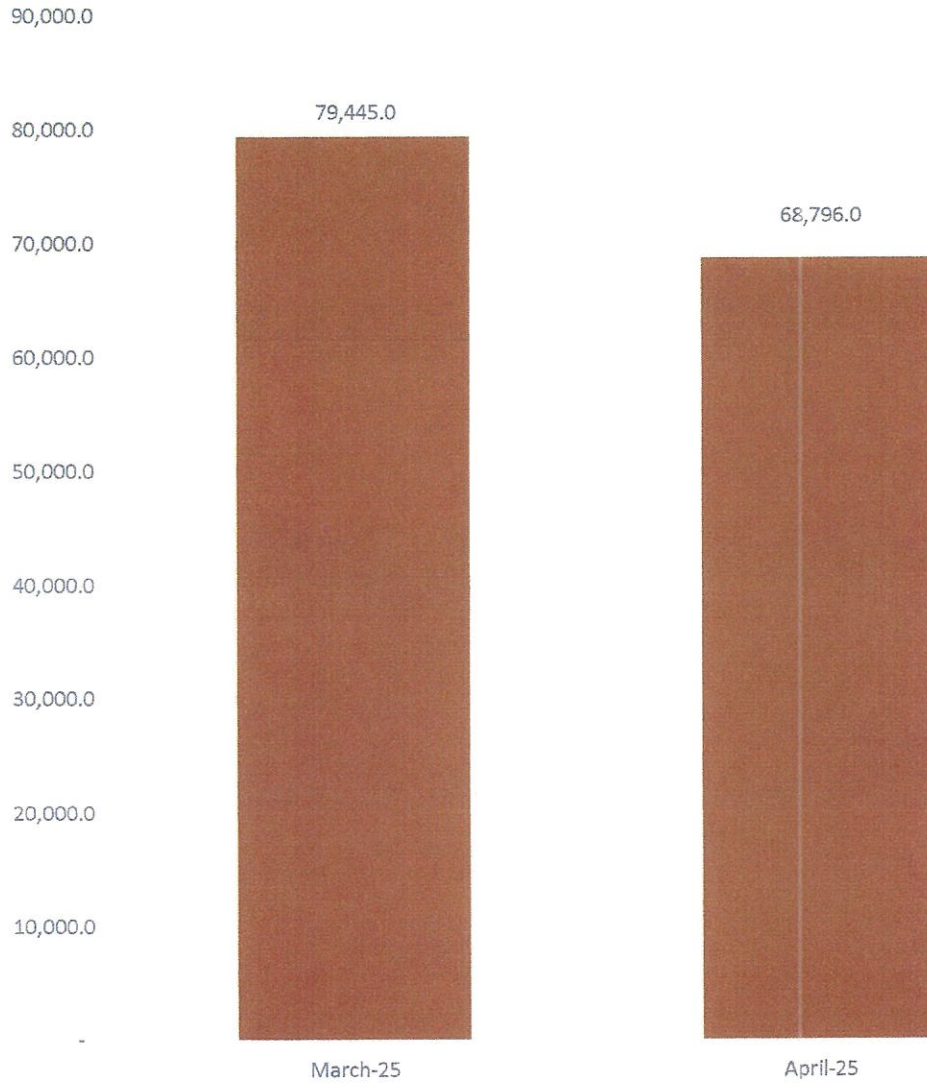
Health & Safety

- Zero LTIs and OSHA recordable incidents occurred during the month
- Safety training includes daily tailgate talks concerning daily events –confined space, lightning safety, seatbelts, housekeeping, and other safety related concerns



Port of the Islands Drinking Water Monthly Flow Average

Port of the Islands Wastewater Average Daily Flow



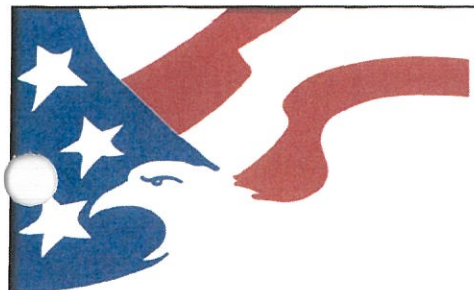
Port of the Islands Wastewater Monthly Flow Average

Port of the Islands Reuse Average Daily Flow



Port of the Islands Reuse Monthly Flow Average





Melissa R. Blazier Supervisor of Elections

April 16, 2025

Mr. Neil Dorrill
Port Of The Islands CID
5672 Strand Ct Suite 1
Naples FL 34110

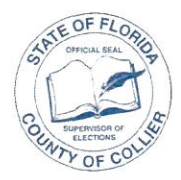
Dear Mr. Dorrill

In compliance with 190.06 of the Florida Statutes, this letter is to inform you that the official records of the Collier County Supervisor of Election indicate 689 active registered voters residing in the Port Of The Islands CID as of April 15, 2025

Should you have any question regarding election services for this district please feel free to contact our office.

Sincerely,

David B Carpenter
Qualifying Officer
(239) 252-8501
Dave.Carpenter@colliervotes.gov





RESOLUTION NO. 2025-1

A RESOLUTION OF THE BOARD OF SUPERVISORS OF PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT APPROVING THE DISTRICT'S PROPOSED BUDGET FOR FISCAL YEAR 2026 AND SETTING A PUBLIC HEARING PURSUANT TO FLORIDA LAW.

WHEREAS, the manager of the PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT ("District") prepared and proposed the budget for Fiscal Year 2026 to the Board of Supervisors of the District on May 16, 2025 and

WHEREAS, the Board of Supervisors has considered said proposed budget for Fiscal Year 2026 and desires to set the required public hearing thereon;

BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT AS FOLLOWS:

Section 1. The Board of Supervisors of the District hereby approves the budget for Fiscal Year 2026 as presented on May 16, 2025, for the purpose of conducting a public hearing to adopt said budget.

Section 2. A public hearing on said approved budget is hereby declared and set for the following date, hour, and place:

Date: July 18, 2025

Hour: 9:30 AM

Place: Orchid Cove Clubhouse
25005 Peacock Lane
Naples, Florida 34114

Section 3. Notice of this public hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for two (2) consecutive weeks, except that first publication shall not be fewer than 20 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time designated in the notice, the Board shall hear all objections to the budget as proposed and may make such changes as the Board deems necessary.

Section 4. This resolution shall become effective immediately upon its passage.

PASSED AND ADOPTED this 16th day of May 2025.

Attest: **PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT**

Chairman

Secretary/Assistant Secretary

As can be seen above and assuming the implementation of the recommended rate adjustments, the Operating / Capital Reserve cash balances for the System are anticipated to achieve the targeted ending cash balance over the Forecast Period, which was set at a minimum target of 250 days of operating expenses for the purposes of this evaluation. The targeted 250 days operating reserve balance is generally looked as being favorable by credit rating agencies but is considered as being at the lower end of the days of cash (note that it does not include capital funds). Any unrestricted funds above the minimum target level would be available for any System purpose, including increased major maintenance or additional capital project funding that may periodically occur, and also serves as a hedge in case of any extraordinary event that may occur that would affect operations or rate revenue collectability (e.g., a significant storm event).

Proposed Rates for Utility Service

The District currently charges the base facility (fixed) charge as a non-ad valorem assessment as provided by Florida Statutes, Chapter 197. This charge currently accounts for approximately 70% of the total rate revenue of the System. The District Board is considering adjusting this method of cost recovery from a non-ad valorem assessment that is billed to property owners to a meter-based system that is billed to the customers of the System on a basis consistent with the billing of the water and wastewater flow charges. In many instances the utility account and the owner of the property are consistent (primarily in the single-family residential and commercial customer service types) but there are many property owners that do not directly receive a utility bill that pay the base facility charge (primarily master-metered accounts such as condominiums where the units are separately owned but the utility flow charges are billed to a Home Owners Association or its equivalent).

In the establishment of the proposed meter-based rate alternative, the following assumptions were made:

- The current base charge cost recovery (i.e., the non-ad valorem assessment) would be allocated between water and wastewater on an equal (50% / 50%) basis and no base charge would be allocated to the irrigation system at this time (no detailed fixed asset data was available to provide a basis for the allocation of costs among all utilities so an equal allocation among the primary utilities was assumed).
- The base charges would be based on the size of the meter serving the current customer account and would recognize certain meter equivalent factors predicated on the instantaneous demand relationships of the meters, which is used by the Florida Public Service Commission and the Collier County Water and Wastewater Authority in the regulation of non-exempt private utilities and many public utilities throughout the State. This rate structure is also consistent with the current structure used by Collier County for its retail customers served by the Collier County Water-Wastewater District (the “County Utility”). The meter equivalent factors would be as follows:

(Remainder of page intentionally left blank)

Meter Equivalent Factors

Meter Size	Meter Equivalent Factor [1]
5/8-inch	1.0
3/4-inch	1.5
1-inch	2.5
1 1/2-inch	5.0
2-inch	8.0
3-inch	15.0
4-inch	25.0
6-inch	50.0
8-inch	80.0
10-inch	115.0

[1] Meter equivalent factors based on instantaneous demand relationships (gallons per minute) based on information published by the American Water Works Association.

- The amount of base charge revenue to be recovered from the meter-base facility charges would be designed to recover the same amount of revenue as currently being recovered before the application of any discount for early payment as provided by Florida Statutes (a “revenue-neutral” rate adjustment). This rate structure modification would then be subject to the additional rate adjustments as previously discussed in this report to fully recover the cost of providing utility service.
- Because there is a separate irrigation system that provides alternative water for discretionary irrigation water use, all potable water is considered to be used for domestic (indoor, essential) use. As such there is no wastewater cap for residential service or flow reduction percentage to reduce billed wastewater flows for an outdoor (non-sewer) use adjustment for the other customer classes.
- The ERCs currently being billed as non-ad valorem assessment when compared to the application of the meter equivalent factors to the meters currently in service is relatively close as shown below:
 - Actual ERCs assessed on 2024 Property Tax Bill = 743
 - Estimated ERCs based on Meter Equivalent Factors = 731
- The master-metered accounts and the commercial accounts have the same service applicability provisions and should have the same rate structure for all utility services, including irrigation water service. The application of the irrigation rates currently for commercial service should be applied to the master metered residential accounts.

Based on these rate design parameters, the following bi-monthly potable water and wastewater rates were developed based on the meter-equivalency approach:

Schedule of Bi-monthly Alternative Rates for Service – Meter Equivalent Basis [1]

	Potable Water Rates	Wastewater Rates
Single-family Residential Service:		
Base Facility Charge – per Meter:		
Meter Size:		
5/8-inch	\$128.38	\$128.38
3/4-inch	192.56	128.38
1-inch	320.94	128.38
1 1/2-inch	641.90	128.38
2-inch	1,027.03	128.38
Consumption Charge – per 1,000 Gallons:		
All Metered Potable Water Gallons	\$3.65	\$7.50
Master Metered Residential and Commercial:		
Base Facility Charge – per meter:		
Meter Size:		
5/8-inch	\$128.38	\$128.38
3/4-inch	192.56	192.56
1-inch	320.94	320.94
1 1/2-inch	641.90	641.90
2-inch	1,027.03	1,027.03
3-inch	1,925.68	1,925.68
4-inch	3,209.47	3,209.47
6-inch	6,418.95	6,418.95
8-inch	10,270.31	10,270.31
10-inch	14,763.58	14,763.58
Consumption Charge – per 1,000 Gallons:		
All Metered Potable Water Gallons	\$3.65	\$7.50

Based on these rate design parameters, the following monthly irrigation water rates were developed:

Schedule of Fiscal Year 2025 Monthly Water Rates for Service [1]

Irrigation Service	
Base Facility Charge (Non-ad Valorem Assessment – Expressed Monthly) [1]	n/a
Charge per 1,000 Gallons (All Gallons):	
Tier 1 [1]	\$1.57
Tier 2 [1]	2.35
Tier 3 [1]	3.13
Tier 4 [1]	3.93
Tier 5 [1]	4.71

[1] Water Tiers by service type are summarized below:

	Consumption Blocks – Expressed in Gallons	
	Bi-monthly Single-family Residential (per Account)	Monthly Multi-family Residential and Commercial Service (per Account)
Tier 1	0 to 20,000	0 to 10,000
Tier 2	20,001 to 40,000	10,001 to 20,000
Tier 3	40,001 to 60,000	20,001 to 30,000
Tier 4	60,001 to 80,000	30,001 to 40,000
Tier 5	Over 80,000	Over 40,000

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There are certain advantages and disadvantages in converting the base facility charge from non-ad valorem charge to a meter based or equivalent charge. These advantages and disadvantages is summarized below for the Board’s consideration:

Advantages Comparison for Change in Base Facility Cost Recovery Methodology

Advantages to Non-ad Valorem Assessment	Advantage to Meter Based Rate
<ul style="list-style-type: none"> • Charge has same payment status as Property Taxes so Collection Rate is High – Promotes Revenue Stability and Predictability 	<ul style="list-style-type: none"> • Common Utility Rate Structure and Consistent with FPSC and Collier County rate making criteria; consistent with County Retail rate structure (favorable from a County Utility acquisition standpoint if considered in future by parties)
<ul style="list-style-type: none"> • Reduced bad debt write-offs due to high probability of collection when compared to Meter Based Rate application; eliminates any seasonality issues since full base charge recovered regardless of occupancy of property 	<ul style="list-style-type: none"> • Utility bill fully tied to service – better link of full service to customer requiring service
<ul style="list-style-type: none"> • Current Rate application, limited disruption to customers 	<ul style="list-style-type: none"> • Can implement a change in rates or a water restriction surcharge (if SFWMD imposes restrictions on water withdrawals) at any time; assessment rates cannot be changed except once per year
<ul style="list-style-type: none"> • Data to support conversion may not be fully reliable due to System Manager transition; may be best to maintain status quo to accumulate more data to evaluate impacts to customers in future 	
<ul style="list-style-type: none"> • Increased financial risk due to unknown changes in water use by customers once bills fully consolidated 	

Conclusions and Recommendations

Based upon the principal considerations and assumptions and the results of our analysis as summarized in this report, which should be read in its entirety, and in conjunction with the following, we are of the opinion that:

1. The current existing rates for the water and wastewater system are projected to not be sufficient to meet the identified net revenue requirements (System expenditures and funding requirements) during the Forecast Period ending with the Fiscal Year 2028. Based on the Financial Forecast results, the current observations are that a recommendation to the District Board to adopt a four- (4) year additional price index and fixed rate implementation or phasing plan be adopted. The increase in rates above what is currently in effect are considered necessary to:
 - a. Recover increased Operating Expenses associated with the impacts of high inflation and increased construction costs (both from a repair and maintenance perspective and capital construction perspective), which has been significantly higher than the levels assumed in the development of prior capital master plans, budget plans, and rates;
 - b. Provide dedicated annual transfers to fund capital expenditures for the renewal, replacement, betterment, and upgrade of System assets to limit the amount of debt financing and long-term costs to the System, which will promote ongoing rate stability;

- c. Provide sufficient funds necessary to issue new debt for the System and to meet anticipated rate covenant requirements associated with loans secured to finance certain capital improvements to the System;
 - d. Maintain targeted unrestricted operating / capital cash (fund balance) reserves within the System to limit the risk to the utility due to unforeseen changes in revenues, the incurrence of unexpected operating or capital expenditures, and to promote the financial stability of the System; and
 - e. Attempt to promote the overall creditworthiness of the System and maintain a stable credit rating, which is necessary to obtain financing at the lowest possible cost and is a measure of rate sustainability.
2. Adopt the meter-based rates as delineated in this report if the District Board wants to consolidate rates charged to the ultimate customer and have a rate structure consistent with Collier County and as advocated by the FPSC.

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Table 2C

Port of Islands Community Improvement District
2024 Revenue Sufficiency Analysis

Summary of Irrigation System Billing Determinants and Determination of Rate Revenues from Existing Rates - Fiscal Year 2024

Line No.	Description	Irrigation - Fiscal Year 2024					Existing Rates	Rate Revenue
		Estimated 2023 Billing Deter. [1]	Adjustments to Summary	Allowance for Growth / Change	Billing Deter. for FY 2024			
Utility Rate Revenues - Fiscal Year 2024								
Irrigation System - Base Charge Revenue								
1	Residential 5/8-inch	225	-	-	225	\$	\$ -	
2	Residential 3/4-inch	-	-	-	-	-	-	
3	Residential 1-inch	-	-	-	-	-	-	
4	Residential 1 1/2-inch	-	-	-	-	-	-	
5	Residential 2-inch	-	-	-	-	-	-	
6	Residential 3-inch	-	-	-	-	-	-	
7	Residential 4-inch	-	-	-	-	-	-	
8	Tier 1	16,866	-	-	16,866	1.45	\$ 24,456	
9	Tier 2	10,895	-	-	10,895	2.18	23,751	
10	Tier 3	6,332	-	-	6,332	2.90	18,363	
11	Tier 4	3,013	-	-	3,013	3.64	10,967	
12	Tier 5	3,876	-	-	3,876	4.36	16,899	
13	Multi-Family 5/8-inch	867	-	-	867	\$	\$ -	
14	Multi-Family 3/4-inch	-	-	-	-	-	-	
15	Multi-Family 1-inch	-	-	-	-	-	-	
16	Multi-Family 1 1/2-inch	-	-	-	-	-	-	
17	Multi-Family 2-inch	-	-	-	-	-	-	
18	Multi-Family 3-inch	-	-	-	-	-	-	
19	Multi-Family 4-inch	-	-	-	-	-	-	
20	Tier 1	41,054	-	-	41,054	1.45	\$ 59,528	
21	Tier 2	8,426	-	-	8,426	2.18	18,369	
22	Tier 3	1,558	-	-	1,558	2.90	4,518	
23	Tier 4	436	-	-	436	3.64	1,587	
24	Tier 5	8	-	-	8	4.36	35	
25	Commercial 5/8-inch	10	-	-	10	\$	\$ -	
26	Commercial 3/4-inch	-	-	-	-	-	-	
27	Commercial 1-inch	-	-	-	-	-	-	
28	Commercial 1 1/2-inch	-	-	-	-	-	-	
29	Commercial 2-inch	-	-	-	-	-	-	
30	Commercial 3-inch	-	-	-	-	-	-	
31	Commercial 4-inch	-	-	-	-	-	-	
32	Tier 1	396	-	-	396	1.45	\$ 574	
33	Tier 2	396	-	-	396	2.18	863	
34	Tier 3	361	-	-	361	2.90	1,047	
35	Tier 4	311	-	-	311	3.64	1,132	
36	Tier 5	6,387	-	-	6,387	4.36	27,847	
37	Total Base Charge Revenues						\$ -	
38	Billed Sales (without Non-Revenue Irrigation Flows) - Kgal	100,315	-	-	100,315		\$ 209,936	
39	Total Calculated Revenues						\$ 209,936	
40	Adjustment Factor						0.00%	
41	Rate Revenues Recognized for Analysis						\$ 209,936	

Port of Islands Community Improvement District
2024 Revenue Sufficiency Analysis

Table 2D

Summary of Irrigation System Billing Determinants and Determination of Rate Revenues from Existing Rates - Forecast Period

Line No.	Description	Bill Frequency	Existing Rates	2024			2025			2026			2027			2028		
				Rate Revenue [1]	Growth/Change	Billing Determinants	Rate Revenue	Growth/Change	Billing Determinants	Rate Revenue	Growth/Change	Billing Determinants	Rate Revenue	Growth/Change	Billing Determinants	Rate Revenue	Growth/Change	Billing Determinants
1	Fiscal Year Reference																	
2	Irrigation System - Base Charge Revenue		\$															
3	Residential 5/8-inch					225 \$												
4	Residential 3/4-inch																	
5	Residential 1-inch																	
6	Residential 1 1/2-inch																	
7	Residential 2-inch																	
8	Residential 3-inch																	
9	Residential 4-inch																	
10	Multi-Family 5/8-inch		\$			867 \$												
11	Multi-Family 3/4-inch																	
12	Multi-Family 1-inch																	
13	Multi-Family 1 1/2-inch																	
14	Multi-Family 2-inch																	
15	Multi-Family 3-inch																	
16	Multi-Family 4-inch																	
17	Commercial 5/8-inch		\$			10 \$												
18	Commercial 3/4-inch																	
19	Commercial 1-inch																	
20	Commercial 1 1/2-inch																	
21	Commercial 2-inch																	
22	Commercial 3-inch																	
23	Commercial 4-inch																	
23	Total Base Charge Revenues		\$		40,982	\$		94,429		40,982	\$		94,429		40,982	\$		94,429
24	Irrigation System - Volumetric Charge Revenue																	
24	Residential																	
25	Tier 1	41.15%	1.45 \$	24,456	16,864 \$	24,453	16,864 \$	24,453	16,864 \$	24,453	16,864 \$	24,453	16,864 \$	24,453	16,864 \$	24,453	16,864 \$	24,453
26	Tier 2	26.58%	2.18	23,751	10,893	23,747	10,893	23,747	10,893	23,747	10,893	23,747	10,893	23,747	10,893	23,747	10,893	23,747
27	Tier 3	15.45%	2.90	18,363	6,332	18,362	6,332	18,362	6,332	18,362	6,332	18,362	6,332	18,362	6,332	18,362	6,332	18,362
28	Tier 4	7.35%	3.64	10,967	3,012	10,964	3,012	10,964	3,012	10,964	3,012	10,964	3,012	10,964	3,012	10,964	3,012	10,964
29	Tier 5	9.46%	4.36	16,899	3,877	16,903	3,877	16,903	3,877	16,903	3,877	16,903	3,877	16,903	3,877	16,903	3,877	16,903
30	Total Usage			40,982		94,429		40,982		94,429		40,982		94,429		40,982		94,429
31	Multi-Family																	
32	Tier 1	79.74%	1.45 \$	99,528	41,052 \$	99,525	41,052 \$	99,525	41,052 \$	99,525	41,052 \$	99,525	41,052 \$	99,525	41,052 \$	99,525	41,052 \$	99,525
33	Tier 2	16.37%	2.18	18,369	8,428	18,372	8,428	18,372	8,428	18,372	8,428	18,372	8,428	18,372	8,428	18,372	8,428	18,372
34	Tier 3	3.03%	2.90	4,518	1,560	4,524	1,560	4,524	1,560	4,524	1,560	4,524	1,560	4,524	1,560	4,524	1,560	4,524
35	Tier 4	0.63%	3.64	1,387	438	1,593	438	1,593	438	1,593	438	1,593	438	1,593	438	1,593	438	1,593
36	Tier 5	0.92%	4.36	35	10	45	10	45	10	45	10	45	10	45	10	45	10	45
37	Total Usage			51,482	\$	84,059	\$	84,059	\$	84,059	\$	84,059	\$	84,059	\$	84,059	\$	84,059
38	Commercial																	
39	Tier 1	5.04%	1.45 \$	574	396 \$	574	396 \$	574	396 \$	574	396 \$	574	396 \$	574	396 \$	574	396 \$	574
40	Tier 2	5.04%	2.18	863	396	863	396	863	396	863	396	863	396	863	396	863	396	863
41	Tier 3	4.60%	2.90	1,047	361	1,047	361	1,047	361	1,047	361	1,047	361	1,047	361	1,047	361	1,047
42	Tier 4	3.86%	3.64	1,132	311	1,132	311	1,132	311	1,132	311	1,132	311	1,132	311	1,132	311	1,132
43	Tier 5	81.35%	4.36	27,847	6,387	27,846	6,387	27,846	6,387	27,846	6,387	27,846	6,387	27,846	6,387	27,846	6,387	27,846
44	Total Usage			7,851	\$	31,462	\$	31,462	\$	31,462	\$	31,462	\$	31,462	\$	31,462	\$	31,462
45	Billed Sales (without Non-Revenue Irrigation Flows) - Kgal		\$	209,936	\$	209,950	\$	209,950	\$	209,950	\$	209,950	\$	209,950	\$	209,950	\$	209,950
46	Total Calculated Revenues		\$	209,936	\$	209,950	\$	209,950	\$	209,950	\$	209,950	\$	209,950	\$	209,950	\$	209,950
47	Adjustment Factor			0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
48	Rate Revenues Recognized for Analysis		\$	209,936	\$	209,950	\$	209,950	\$	209,950	\$	209,950	\$	209,950	\$	209,950	\$	209,950

[1] Derived from Table 2C.

Table 2A

Port of Islands Community Improvement District
2024 Revenue Sufficiency Analysis

Summary of Water System Billing Determinants and Determination of Rate Revenues from Existing Rates - Fiscal Year 2024

Line No.	Description	Water - Fiscal Year 2024				Rate Revenue
		Estimated 2023 Billing Deter. [1]	Adjustments to Summary	Allowance for Billing Deter. for FY 2024	Existing Rates	
Utility Rate Revenues - Fiscal Year 2024						
	Water System - Base Charge Revenue Assessed ERCs	743	-	743	\$ 116.92	\$ 521,361
	Calculated Accounts					
1	5/8-inch	-	673	673	\$ 118.87	\$ 479,994
2	3/4-inch	-	-	-	178.30	-
3	1-inch	-	2	2	297.17	3,566
4	1 1/2-inch	-	1	1	594.35	3,566
5	2-inch	-	6	6	950.95	34,234
6	3-inch	-	-	-	1,783.04	-
7	4-inch	-	-	-	2,971.73	-
8	Total Base Charge Revenues					\$ 521,360
9	Billed Sales (without Non-Revenue Water Flows) - Kgal	29,632	-	29,632	\$ 3.38	\$ 100,156
10	Total Calculated Revenues					\$ 621,516
11	Adjustment Factor					0.00%
12	Rate Revenues Recognized for Analysis					\$ 621,516

Port of Islands Community Improvement District
2024 Revenue Sufficiency Analysis

Table 2B

Summary of Water System Billing Determinants and Determination of Rate Revenues from Existing Rates - Forecast Period

Line No.	Fiscal Year Reference	Description	Existing Rates	2024			2025			2026			2027			2028		
				Rate Revenue [1]	Growth / Change	Billing Determinants	Rate Revenue	Growth / Change	Billing Determinants	Rate Revenue	Growth / Change	Billing Determinants	Rate Revenue	Growth / Change	Billing Determinants	Rate Revenue	Growth / Change	Billing Determinants
1																		
		Water System - Base Charge Revenue																
2		5/8-inch	\$ 118.87	\$ 479,594	3	676	\$ 482,134	3	679	\$ 484,274	15	694	\$ 494,972	15	709	\$ 505,670		
3		3/4-inch	178.30	-	-	-	-	-	-	-	-	-	-	-	-	-		
4		1-inch	297.17	3,566	-	2	3,566	-	2	3,566	-	2	3,566	-	2	3,566		
5		1 1/2-inch	594.35	3,566	-	1	3,566	-	1	3,566	-	1	3,566	-	1	3,566		
6		2-inch	950.95	34,234	-	6	34,234	-	6	34,234	-	6	34,234	-	6	34,234		
7		3-inch	1,783.04	-	-	-	-	-	-	-	-	-	-	-	-	-		
8		4-inch	2,971.73	-	-	-	-	-	-	-	-	-	-	-	-	-		
9		Total Base Charge Revenues		\$ 521,360		\$ 523,500		\$ 525,640		\$ 536,338		\$ 547,036		\$ 547,036		\$ 547,036		
10		Total Assessment Revenue	\$ 116.92	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -		
11		Billed Sales (without Non-Revenue Water Flows) - Kgal	\$ 3.38	\$ 100,156		29,754	\$ 100,569		29,875	\$ 100,978		30,483	\$ 103,033		31,091	\$ 105,088		
12		Total Calculated Revenues		\$ 621,516		\$ 624,069		\$ 626,618		\$ 639,371		\$ 652,124		\$ 652,124		\$ 652,124		
13		Adjustment Factor		0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		
14		Rate Revenues Recognized for Analysis		\$ 621,516		\$ 624,069		\$ 626,618		\$ 639,371		\$ 652,124		\$ 652,124		\$ 652,124		

[1] Derived from Table 2A.

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Port of the Islands Community Improvement District

Fiscal Year 2026 Budget

Office of the District Manager

General Fund	Adopted Budget FY23	2024 Adopted Budget	2025 Adopted Budget	6-Months Actual 3/31/25	2025 Projected Year-End	2025 vs 2026 Variance	2026 Proposed Budget
Revenue							
FEMA Reimbursement	-	-	-	-	-	-	-
Interest Income	2,000	164,000	150,000	76,857	150,000	14,000	150,000
Special Assessment - Tax Collector	354,288	455,558	878,355	685,604	825,000	(422,797)	878,355
Interest - Tax Collector	19	120	300	554	554	(380)	500
Non Ad Valorem Discount / Rev. Reserve	(14,172)	(18,000)	(45,000)	-	-	27,000	(45,000)
Miscellaneous Revenues	11,000	10,000	-	-	-	10,000	-
Total Revenues	353,135	611,678	983,655	763,015	975,554	(372,177)	983,855
Expenses							
Administrative							
Board of Supervisors	6,000	6,000	6,000	3,000	6,000	-	6,000
Employment Taxes	450	400	450	225	450	(50)	450
Processing Fees	600	500	500	250	500	-	500
County Property Tax				26080	26080		26080
Profserv - Engineering	24,000	24,000	25,000	34,006	45,000	(16,000)	40,000
Profserv - Legal Services	24,000	25,000	25,000	10,271	20,000	-	25,000
Profserv - Management Consulting Services	48,840	45,000	46,500	23,261	46,500	(6,000)	51,000
Profserv - Property Appraiser	700	700	2,700	2,763	2,763	(2,000)	2,700
Auditing Services	3,500	3,500	3,500	6,600	6,600	(3,100)	6,600
Rental & Leases	350	350	700	647	1,000	(650)	1,000
Postage & Freight	-	-	500	309	500	(500)	500
Insurance - General Liability	11,082	11,000	12,000	7,559	12,000	(1,000)	12,000
Insurance - Workers Comp				2,000	2,000	(2,000)	2,000
Printing & Binding	200	200	200	200	200	-	200
Legal Advertising	975	1,200	5,000	1,284	4,000	(3,800)	5,000
Other Contractual Services	4,617	4,000	6,000	13,040	15,000	(11,000)	15,000
Assessment Administration/Tax Collector Fees	7,000	7,200	7,000	13,712	15,000	(7,800)	15,000
Misc. District Website	1,200	2,400	3,600	1,013	2,500	(1,200)	3,600
Annual District Filing Fee	175	175	175	-	175	-	175
Total Administrative	133,989	131,625	144,825	146,220	206,268	(55,100)	212,805
Operations & Maintenance							
Contacts - Field Services	24,229	10,000	5,000	4,332	6,000	3,500	6,500
Electricity - Streetlighting	24,000	26,000	30,000	16,985	30,000	(4,000)	30,000
R&M - Renewal and Replacement	5,000	5,000	5,000	-	-	-	5,000
R&M - Grounds	25,000	20,000	25,000	6,067	15,000	(5,000)	25,000
Hurricane	-	-	-	-	-	-	-
R&M - Storm Water Drainage	4,800	4,000	5,000	-	2,500	(1,000)	5,000
Total Operations & Maintenance	83,029	65,000	70,000	27,384	53,500	(6,500)	71,500

Office of the District Manager		Adopted Budget FY23	2024 Adopted Budget	2025 Adopted Budget	6-Months Actual 3/31/25	2025 Projected Year-End	2025 vs 2026 Variance	2026 Proposed Budget
General Fund								
Landscape & Irrigation								
Contracts - Landscape	88,080	90,000	94,000	47,190	94,000	(7,000)	97,000	
Utility - Irrigation	16,000	15,000	15,000	9,252	18,000	-	15,000	
R&M - Irrigation	13,000	10,000	10,000	10,949	12,000	(2,000)	12,000	
Total Landscape & Irrigation	117,080	115,000	119,000	67,391	124,000	(9,000)	124,000	
Lakes & Ponds								
Contracts - Lakes	1,600	1,600	2,000	1,110	2,000	(400)	2,000	
Total Lakes & Ponds	1,600	1,600	2,000	1,110	2,000	(400)	2,000	
Roads & Sidewalks								
R&M - Signage	300	300	300	-	-	-	300	
R&M - Roads & Sidewalks	9,937	9,000	10,000	-	5,000	(1,000)	10,000	
Total Roads & Sidewalks	10,237	9,300	10,300	-	5,000	(1,000)	10,300	
Mosquito Control								
Contracts - Mosquito Treatment	11,000	11,000	5,000	-	-	6,000	5,000	
Chemicals - Mosquito Spray	20,000	20,000	10,000	-	-	10,000	10,000	
R&M - Mosquito Control	500	500	-	-	-	500	-	
Total Mosquito Control	31,500	31,500	15,000	-	-	16,500	15,000	
Capital Expenditures & Projects								
Capital Outlay - Landscape	-	-	100,000	-	25,000	(50,000)	50,000	
Capital Outlay - Utility Meter Replacement	436,000	-	-	-	-	-	-	
Capital Reserve	-	-	393,510	-	393,510	-	373,250	
Total Capital Expenditures & Projects	436,000	-	493,510	-	418,510	(50,000)	423,250	
Contingency								
	-	257,653	129,020	-	-	132,653	125,000	
TOTAL EXPENDITURES	813,135	611,678	983,555	242,105	809,278	27,153	983,855	
Other Financing Sources (User)								
Use of Fund Balance	460,000	-	-	-	-	-	-	
Principle Debt Retirement	-	-	-	-	-	-	-	
Interest Expense	-	-	-	-	-	-	-	
Total Other Financing Sources (Uses)	460,000	-	-	-	-	-	-	
General Fund - Revenue Over (Under) Expenditures								
	-	-	-	520,910	166,276	(399,330)	-	
Summary	ERU			2025 Assessment		2026 ASSESSMENT		
ERU = 1130.11	1130.11			777.23		1,130		

Port of the Islands Community Improvement District

Fiscal Year 2025 Budget

Office of the District Manager	2025 Adopted Budget	6-Months Actual 3/31/25	2025 Projected Year-End	2024 vs 2025 Variance	2026 Proposed Budget
Water & Sewer Fund					
Revenues					
Interest Income	40,000	27,554	50,000	(10,000)	50,000
Water Revenue	100,000	38,542	80,000	(525,000)	625,000
Sewer Revenue	100,000	53,917	100,000	(575,000)	675,000
Irrigation Fees	155,000	90,603	150,000	(55,200)	210,200
Meter Fees	3,000	2,420	3,000	-	3,000
Special Assessments - Tax Collector	1,042,738	798,548	979,500	1,042,738	-
Interest - Tax Collector	600	658	658	-	600
Special Assessments - Doubtful Collection	-	-	-	-	-
Special Assessments - Discounts	(41,710)	(15,167)	(25,000)	(41,710)	-
Other Miscellaneous Revenues	5,000	8,861	10,000	-	5,000
Total Revenues	1,404,628	1,005,936	1,348,158	(164,172)	1,568,800
Expenditures					
Personal & Administration					
Board of Supervisors	6,000	3,000	6,000	-	6,000
Employment Taxes	400	230	400	-	400
Payroll Fees	500	132	250	-	500
ProfServ - Engineering	20,000	43,968	50,000	(30,000)	50,000
ProfServ - Legal Services	25,000	10,271	20,000	-	25,000
ProfServ - Management Consulting Service	46,500	23,261	46,500	(4,500)	51,000
ProfServ - Property Appraiser	2,000	2,763	2,763	2,000	-
Auditing Services	4,000	5,100	5,100	(1,100)	5,100
Postage & Freight	200	-	200	-	200
Insurance - General Liability	12,000	7,559	12,000	-	12,000
Printing & Binding	200	-	200	-	200

Office of the District Manager	2025 Adopted Budget	6-Months Actual 3/31/25	2025 Projected Year-End	2024 vs 2025 Variance	2026 Proposed Budget
Water & Sewer Fund					
Legal Advertising	1,200	-	1,200	-	1,200
Special Services	-	2,750	2,750	-	-
Utility Printing & Postage	-	1,397	2,500	(2,500)	2,500
Miscellaneous - Bank Charges	-	16,278	32,000	(32,000)	32,000
Assessment Administration	25,000	16,278	30,000	(5,000)	30,000
Office Supplies	700	366	700	-	700
Telephone - Utility Operations	4,000	1,892	3,500	-	4,000
Total Personal & Administrative	147,700	135,245	216,063	(73,100)	220,800
Water & Sewer Combined Services					
Miscellaneous - Hurricane	-	13,273	13,273	-	-
Utility - Electricity	100,000	44,409	90,000	-	100,000
Contracts - Utility Operations	377,000	175,971	352,000	(11,000)	388,000
Contracts - Utility Billing	3,000	20,000	40,000	(37,000)	40,000
Contracts - Generator Maintenance	3,000	2,873	4,000	(1,000)	4,000
R&M - Lift Station	10,000	15,084	20,000	-	10,000
R&M - Potable Water Lines	12,000	5,411	10,000	-	12,000
R&M - Water Plant	40,000	45,957	50,000	-	40,000
R&M - Waste Water Plant	25,000	3,168	10,000	-	25,000
R&M - Sewer Lines	5,000	-	5,000	-	5,000
R&M - Instrumentation	5,000	4,996	5,000	-	5,000
Miscellaneous - Licenses & Permits	1,000	5,200	5,200	-	1,000
Compliance Sampling	20,000	8,350	16,000	-	20,000
Chemicals - Water Operations	35,000	13,315	30,000	-	35,000
Chemicals - Waste Water Operations	25,000	16,420	28,000	(3,000)	28,000
Sludge Disposal	20,000	6,300	13,000	-	20,000
Reserves - Water & Sewer System	240,000	-	-	-	240,000
Total Water & Sewer Combined Services	921,000	380,727	691,473	(52,000)	973,000

Office of the District Manager	2025 Adopted Budget	6-Months Actual 3/31/25	2025 Projected Year-End	2024 vs 2025 Variance	2026 Proposed Budget
Water & Sewer Fund					
Debt Service					
Principle Debt Retirement	-	-	-	-	-
Interest Expense	-	-	-	-	-
Capital Outlay - Drainage					
Capital Expenditures & Contingency					
Capital Outlay	250,000	9,401	125,000	-	250,000
Capital Outlay - Utility Meter Replacement	-	13,887	13,887	-	-
Capital Outlay - WWTP	-	66,875	100,000	-	-
Contingency	85,928	-	-	(39,072)	125,000
Total Capital Expenditures & Projects	335,928	90,163	238,887	(39,072)	375,000
TOTAL EXPENDITURES	1,404,628	606,135	1,146,423	(164,172)	1,568,800
Other Financing Sources (Uses)					
Loan Proceeds	-	-	-	-	-
Total Other Financing Services (Uses)	-	-	-	-	-
Excess - Revenue / Expenditures	-	399,801	201,735	-	-
SUMMARY					
ERU = 742.22	Assessment 25				Assessment 26
	1,404.89				-



Office

From: Neil Dorrill
Sent: Friday, May 9, 2025 3:04 PM
To: Kevin Carter; Freddie Bowers
Cc: Office
Subject: Fw: Speed trailers, POICID

Sent: Friday, May 9, 2025 2:41 PM
To: Kevin Carter <Kevin@dmgfl.com>
Cc: Freddie Bowers <lelyresortspatrol@gmail.com>
Subject: Speed trailers, POICID

Guys: As you get a chance to pursue this request, POI is in District 5 for road patrol and safety matters. Their office is at the intersection of Collier Blvd and US 41. We'll see our board a week from today and would like to tell them when we hope to have a unit delivered. The preferred locations would be Cays and Newport Drives.

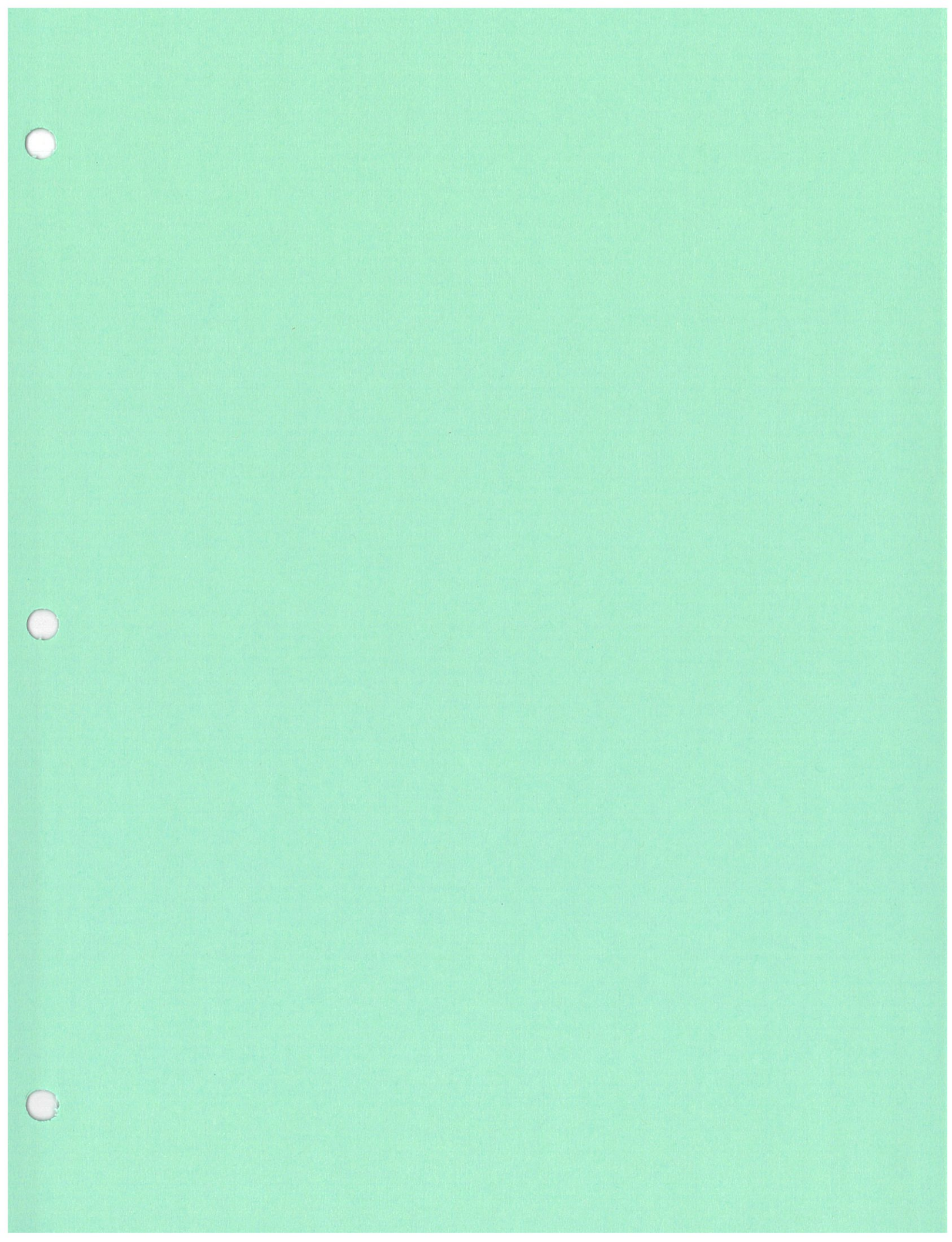


Office

From: Neil Dorrill
Sent: Friday, May 9, 2025 2:39 PM
To: Office
Subject: Fw: US 41/Faka Union bridge pavement markings

From: Neil Dorrill
Sent: Friday, May 9, 2025 2:38 PM
To: Jared Brown <jrb@johnsoneng.com>
Cc: Kevin Carter <Kevin@dmgfl.com>
Subject: US 41/Faka Union bridge pavement markings

I understand you are on vacation this week and I have left you a voice message to give me a call concerning an evaluation of the above eastbound pavement markings. There is concern that traffic is forming two lanes crossing the bridge and in advance of the separate deceleration lanes. I will see them a week from today and want to have your initial impressions or time to perform a more thorough evaluation. Enjoy your time off.



Port of the Islands CID

FINANCIAL STATEMENTS

March 31, 2025
(Unaudited)

Prepared by:
Dorrill Management Group Inc
5672 Strand Ct Suite 1
Naples, FL 34110-3343
Phone: 239-592-9115

**Port of the Islands CID
Balance Sheet
As of March 31, 2025**

Assets

	Operating	Water and Sewer	Total
Current Assets			
Checking	\$ 3,838,553.87	\$ 0.00	\$ 3,838,553.87
Checking - Water/Sewer	0.00	1,433,896.95	1,433,896.95
Undeposited Cash (WS)	0.00	28,077.79	28,077.79
Accounts Receivable	0.00	(14,949.42)	(14,949.42)
Due To/From 001/202	0.00	169,130.25	169,130.25
Due To/From 001/202	(169,130.25)	0.00	(169,130.25)
Prepaid Items	22,678.50	22,678.50	45,357.00
Total Current Assets	<u>3,692,102.12</u>	<u>1,638,834.07</u>	<u>5,330,936.19</u>
Property and Equipment			
Land	583,847.00	599,674.85	1,183,521.85
Irrigation	0.00	7,970,676.65	7,970,676.65
Equipment	0.00	287,662.07	287,662.07
Improvements - W/WS	0.00	7,727,885.60	7,727,885.60
Construction in Progress	0.00	66,875.00	66,875.00
Less Accumulated Depreciation	0.00	(9,394,648.74)	(9,394,648.74)
Net Property and Equipment	<u>583,847.00</u>	<u>7,258,125.43</u>	<u>7,841,972.43</u>
Total Assets	<u>\$ 4,275,949.12</u>	<u>\$ 8,896,959.50</u>	<u>\$ 13,172,908.62</u>

Liabilities and Fund Balance

	Operating	Water and Sewer	Total
Current Liabilities			
Accounts Payable	\$ 82,891.51	\$ 0.00	\$ 82,891.51
Utility Customer Deposits	0.00	16,558.59	16,558.59
Total Current Liabilities	<u>82,891.51</u>	<u>16,558.59</u>	<u>99,450.10</u>
Long-Term Liabilities			
Total Long-Term Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>82,891.51</u>	<u>16,558.59</u>	<u>99,450.10</u>
Fund Balances			
Unreserved Fund Balance	3,671,829.35	8,425,409.10	12,097,238.45
Retained Earnings	521,228.26	454,991.81	976,220.07
Total Fund Balance	<u>4,193,057.61</u>	<u>8,880,400.91</u>	<u>13,073,458.52</u>
Total Liabilities and Fund Balance	<u>\$ 4,275,949.12</u>	<u>\$ 8,896,959.50</u>	<u>\$ 13,172,908.62</u>

Port of the Islands CID
Statement of Revenues & Expenses - OPERATIONS & MAINTENANCE
For the Period Ending

March 31, 2025

General Fund

	Current Period		YTD		Variance	Annual Budget
	Actual	Budget	Actual	Budget		
Revenue						
Interest Income	\$ 13,343	\$ 12,500	\$ 76,857	\$ 75,000	\$ 1,857	\$ 150,000
Special Assmnts- Tax Collector	8,991	73,196	685,604	439,178	246,426	878,355
Interest - Tax Collector	0	25	554	150	404	300
Special Assmnts-Discounts	0	(3,750)	0	(22,500)	22,500	(45,000)
Total Revenue	22,334	81,971	763,015	491,828	271,187	983,655
Expenses						
Administrative						
P/R-Board Of Supervisors	500	500	3,000	3,000	0	6,000
Employment Taxes	38	38	230	225	5	450
P/R - Processing Fees	19	42	132	250	(118)	500
County Property Tax	0	0	26,080	0	26,080	0
Profserv-Engineering	4,683	2,083	34,006	12,500	21,506	25,000
Profserv-Legal Services	391	2,083	10,271	12,500	(2,229)	25,000
Profserv-Mgmt Consulting Serv	3,877	3,875	23,261	23,250	11	46,500
Profserv-Property Appraiser	0	225	2,763	1,350	1,413	2,700
Auditing Services	5,600	292	6,600	1,750	4,850	3,500
Rentals & Leases	144	58	647	350	297	700
Postage And Freight	(48)	42	309	250	59	500
Insurance - General Liability	2,519	1,000	7,559	6,000	1,559	12,000
Insurance - Worker's Compensation	0	0	2,000	0	2,000	0
Printing & Binding	0	17	0	100	(100)	200
Legal Advertising	190	417	1,284	2,500	(1,216)	5,000
Special Services	1,258	500	13,040	3,000	10,040	6,000
Tax Collector Fee	180	583	13,712	3,500	10,212	7,000
Misc-District Website	0	300	1,013	1,800	(787)	3,600
Annual District Filing Fee	0	15	0	88	(88)	175
Total Administrative	19,351	12,070	145,907	72,413	73,494	144,825

Port of the Islands CID
Statement of Revenues & Expenses - OPERATIONS & MAINTENANCE
For the Period Ending

March 31, 2025

General Fund

	Current Period		YTD		YTD Budget	Variance	Annual Budget
	Actual	Budget	Actual	Budget			
Operations & Maintenance							
Contracts-Field Services	0	417	4,332	2,500	1,832	5,000	
Electricity-Streetlighting	2,869	2,500	16,985	15,000	1,985	30,000	
R&M-Renewal & Replacement	0	417	0	2,500	(2,500)	5,000	
R&M-Grounds	0	2,083	6,067	12,500	(6,433)	25,000	
R&M-Storm Water Drainage	0	417	0	2,500	(2,500)	5,000	
Total Operations & Maintenance	2,869	5,834	27,384	35,000	-7,616	70,000	
Landscaping & Irrigation							
Contracts-Landscape	8,021	7,833	47,190	47,000	190	94,000	
Utility-Irrigation	3,436	1,250	9,252	7,500	1,752	15,000	
R&M-Irrigation	197	833	10,945	5,000	5,945	10,000	
Total Landscape & Irrigation	11,654	9,916	67,387	59,500	7,887	119,000	
Lakes & Ponds							
Contracts-Lakes	185	167	1,110	1,000	110	2,000	
Total Lakes & Ponds	185	167	1,110	1,000	110	2,000	
Roads & Sidewalks							
R&M-Signage	0	25	0	150	(150)	300	
R&M-Roads & Alleyways	0	833	0	5,000	(5,000)	10,000	
Total Roads & Sidewalks	0	858	0	5,150	-5,150	10,300	
Mosquito Control							
Contracts-Mosquito Treatment	0	417	0	2,500	(2,500)	5,000	
Contracts-Mosquito Spray	0	833	0	5,000	(5,000)	10,000	
Total Mosquito Control	0	1,250	0	7,500	-7,500	15,000	

Port of the Islands CID
Statement of Revenues & Expenses - OPERATIONS & MAINTENANCE
For the Period Ending

March 31, 2025

General Fund

	Current Period		YTD		YTD		Annual Budget
	Actual	Budget	Actual	Budget	Budget	Variance	
<u>Capital Expenditures & Projects</u>							
Capital Outlay - Landscape	0	8,333	0	50,000		(50,000)	100,000
Contingency	0	10,752	0	64,510		(64,510)	129,020
Capital Reserve	0	32,793	0	196,755		(196,755)	393,510
Total Capital Expenditures & Projects		51,878		311,265		-311,265	622,530
Total Expenditures	34,059	81,973	241,788	491,828		(250,040)	983,655

Other Financing Sources (Uses)

Other Sources

Other Financing Sources (Uses)

Other Sources

Other Uses

Revenue (Over) Under Expenses \$ (11,725) \$ (2) \$ 521,227 \$ 0 \$ 521,227 \$ 0

Port of the Islands CID
Statement of Revenues & Expenses
For the Period Ending

March 31, 2025

Water/Sewer

	Current Period		YTD		YTD		Variance	Annual Budget
	Actual	Budget	Actual	Budget	Budget			
\$	4,818	\$ 3,333	27,554	\$ 20,000	\$	7,554	\$ 40,000	
Revenue								
Interest Income	91	8,333	38,542	50,000		(11,458)	100,000	
Water Revenue	(307)	8,333	53,917	50,000		3,917	100,000	
Sewer Revenue	84	12,917	90,603	77,500		13,103	155,000	
Irrigation Fees	0	250	2,420	1,500		920	3,000	
Meter Fees	10,674	86,895	798,748	521,369		277,379	1,042,738	
Special Assmnts- Tax Collector	0	50	658	300		358	600	
Interest - Tax Collector	0	(3,476)	15,167	(20,855)		36,022	(41,710)	
Special Assmnts-Discounts	2,045	417	8,861	2,500		6,361	5,000	
Other Miscellaneous Revenues	(4,466)	0	(4,466)	0		(4,466)	0	
Less Returns and Allowances								
Total Revenue	12,939	117,052	1,036,470	702,314		334,156	1,404,628	

Expenses

Administrative							
P/R-Board Of Supervisors	500	500	3,000	3,000		0	6,000
Employment Taxes	38	33	230	200		30	400
P/R - Processing Fees	19	42	132	250		(118)	500
Profserv-Engineering	2,151	1,667	43,968	10,000		33,968	20,000
Profserv-Legal Services	391	2,083	10,271	12,500		(2,229)	25,000
Profserv-Mgmt Consulting Serv	3,877	3,875	23,261	23,250		11	46,500
Profserv-Property Appraiser	0	167	2,763	1,000		1,763	2,000
Auditing Services	4,100	333	5,100	2,000		3,100	4,000
Postage And Freight	0	17	0	100		(100)	200
Insurance - General Liability	2,519	1,000	7,559	6,000		1,559	12,000
Printing & Binding	0	17	0	100		(100)	200
Legal Advertising	0	100	0	600		(600)	1,200
Special Services	0	0	2,750	0		2,750	0
Utility Billing Postage & Supplies	99	0	1,397	0		1,397	0
Misc-Assessmnt Collection Cost	213	2,083	16,278	12,500		3,778	25,000
Office Supplies	26	58	366	350		16	700
Telephone - Utility Operations	316	333	1,892	2,000		(108)	4,000
Total Administrative	14,249	12,308	118,967	73,850		45,117	147,700

Unaudited

**Port of the Islands CID
Statement of Revenues & Expenses
For the Period Ending**

March 31, 2025

Water/Sewer

	Current Period		YTD		YTD	Variance	Annual Budget
	Actual	Budget	Actual	Budget			
<u>Water-Sewer Comb Services</u>							
Utility - Electricity	8,449	8,333	44,409	50,000		(5,591)	100,000
Contracts-Utility Operations	29,329	31,417	175,971	188,500		(12,529)	377,000
Contracts-Utility Billing	3,657	250	20,430	1,500		18,930	3,000
Contracts-Generator Maint	0	250	2,873	1,500		1,373	3,000
R&M-Lift Station	0	833	15,084	5,000		10,084	10,000
R&M-Potable Water Lines	2,044	1,000	5,411	6,000		(589)	12,000
R&M-Water Plant	23,832	3,333	45,957	20,000		25,957	40,000
R&M-Waste Water Plant	510	2,083	3,168	12,500		(9,332)	25,000
R&M-Sewer Lines	0	417	0	2,500		(2,500)	5,000
R&M-Instrumentation	0	417	4,996	2,500		2,496	5,000
Misc-Licenses & Permits	0	83	5,200	500		4,700	1,000
Compliance Sampling	1,392	1,667	8,350	10,000		(1,650)	20,000
Chemicals-Water Operations	1,748	2,917	13,315	17,500		(4,185)	35,000
Chemicals-Wastewater Operations	12,089	2,083	16,420	12,500		3,920	25,000
Sludge Disposal	0	1,667	6,300	10,000		(3,700)	20,000
Reserves - Water & Sewer System	0	20,000	0	120,000		(120,000)	240,000
Total Water-Sewer Comb Services	83,050	76,750	367,884	460,500		-92,616	921,000
<u>Capital Expenditures & Projects</u>							
Capital Outlay	0	20,833	9,401	125,000		(115,599)	250,000
Capital Outlay-Utility Meter Replacement	0	0	13,887	0		13,887	0
Capital Outlay-WWTP	0	0	66,875	0		66,875	0
Contingency	0	7,161	0	42,964		(42,964)	85,928
Total Capital Expenditures & Projects	0	27,994	90,163	167,964		-77,801	335,928
Total Expenditures	97,299	117,052	577,014	702,314		(125,300)	1,404,628
Revenue (Over) Under Expenses	\$ (84,360)	\$ 0	\$ 459,456	\$ 0		\$ 459,456	\$ 0