



Port of the Islands

COMMUNITY IMPROVEMENT DISTRICT

August 15, 2025

MEETING AGENDA

PORT OF THE ISLANDS COMMUNITY DEVELOPMENT DISTRICT PUBLIC HEARING

Agenda

Friday, August 15, 2025, 9:30 a.m.
Orchid Cove Clubhouse, 25005 Peacock Lane
Naples, Florida 34114

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

Any person who decides to appeal a decision of this Board will need a record of the proceeding pertaining there to and may need to ensure that a verbatim record of these proceedings is made at their expense.

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. Roll Call/Approval of the Agenda
2. Approval of Proposed FY 2026 General Fund Budget
 - a. Resolution 2025-2 Adopting the General and Utility Fund Budgets for FY 2026
 - b. Resolution 2025-3 Adopting the Levying of a Maintenance Assessment for FY 2026
3. Adjourn



RESOLUTION 2025-2

A RESOLUTION ADOPTING THE FINAL GENERAL BUDGET OF THE PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT FOR FISCAL YEAR 2026

WHEREAS, the District Manager has heretofore prepared and submitted to the Board, for approval, the District's proposed General Fund Budgets for the ensuing fiscal year; and

WHEREAS, a public hearing has been held on this 15th day of August 2025, at which members of the general public were accorded the opportunity to speak prior to the adoption of the final budgets;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT;

1. The General and Water/Sewer Fund Budgets heretofore submitted to be approved by the Board are hereby adopted as the final General Fund Budget of the District for Fiscal Year 2026.
2. A verified copy of said General Budget shall be attached as an exhibit to this Resolution in the District's "Official Record of Proceedings."

PASSED AND ADOPTED BY THE BOARD OF SUPERVISORS OF THE PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT THIS 15th DAY OF AUGUST 2025.

Steven McNamee, Chair

ATTEST:

W. Neil Dorrill, Secretary

RESOLUTION 2025-3

A RESOLUTION LEVYING MAINTENANCE ASSESSMENT WITHIN THE PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT FOR FISCAL YEAR 2026

WHEREAS, the Board of Supervisors of the Port of the Islands Community Improvement District finds that the assessment for operation and maintenance of the District during Fiscal Year 2026 will amount to **\$878,355** (General Fund); and it is hereby determined that said maintenance is required within the District;

WHEREAS, the Board of Supervisors of the Port of the Islands Community Improvement District finds that the assessment for water and sewer of the District during Fiscal Year 2026 will amount to **\$0** (Water and Sewer Fund) and it is hereby determined that said maintenance is required for the District;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT;

1. The provision of the services, facilities, and operations by the District confer 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 as shown on the Assessment Roll is fairly and reasonably apportioned across the lands located within the District.

2. That a maintenance assessment in the total sum amount of **\$878,355** is adopted and the same is hereby levied upon each benefitted tract or parcel of land within the Port of the Islands Community Improvement District.

3. That a water and sewer assessment in the total sum amount of **\$0** is adopted and the same is hereby levied upon tracts or parcels of land within the Port of the Islands Community Improvement District.

4. That the collection and enforcement of the aforesaid Operations & Maintenance Assessments for General Fund, and Water/Sewer Fund shall be at the same time and in like matter as Collier County taxes. All assessments shall be subject to the same discounts as Collier County taxes. Provided further that the collection and enforcement of any assessments by the Collier County Tax Collector is impeded, prevented, or impaired, the District may use all available alternative methods and procedures available for the collection and enforcement of its assessments.

5. That the aforesaid water/sewer and maintenance assessment levy and the lists of land included in the District are hereby certified to the Collier County Property Appraiser to be extended on the County Tax Roll and shall be collected by the Collier County Tax Collector in the same manner and time as Collier County taxes. The proceeds therefrom shall be paid to the Port of the Islands Community Improvement District.

BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the proper public officials so that its purpose and effect may be carried out in accordance with law.

PASSED AND ADOPTED this 15th day of August 2025, by the Board of Supervisors of the Port of the Islands Community Improvement District, Collier County.

Steven McNamee, Chair

ATTEST:

W. Neil Dorrill, Secretary

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	133,689	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									
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	
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	
		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		436,000	-	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	983,655	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		777.23		

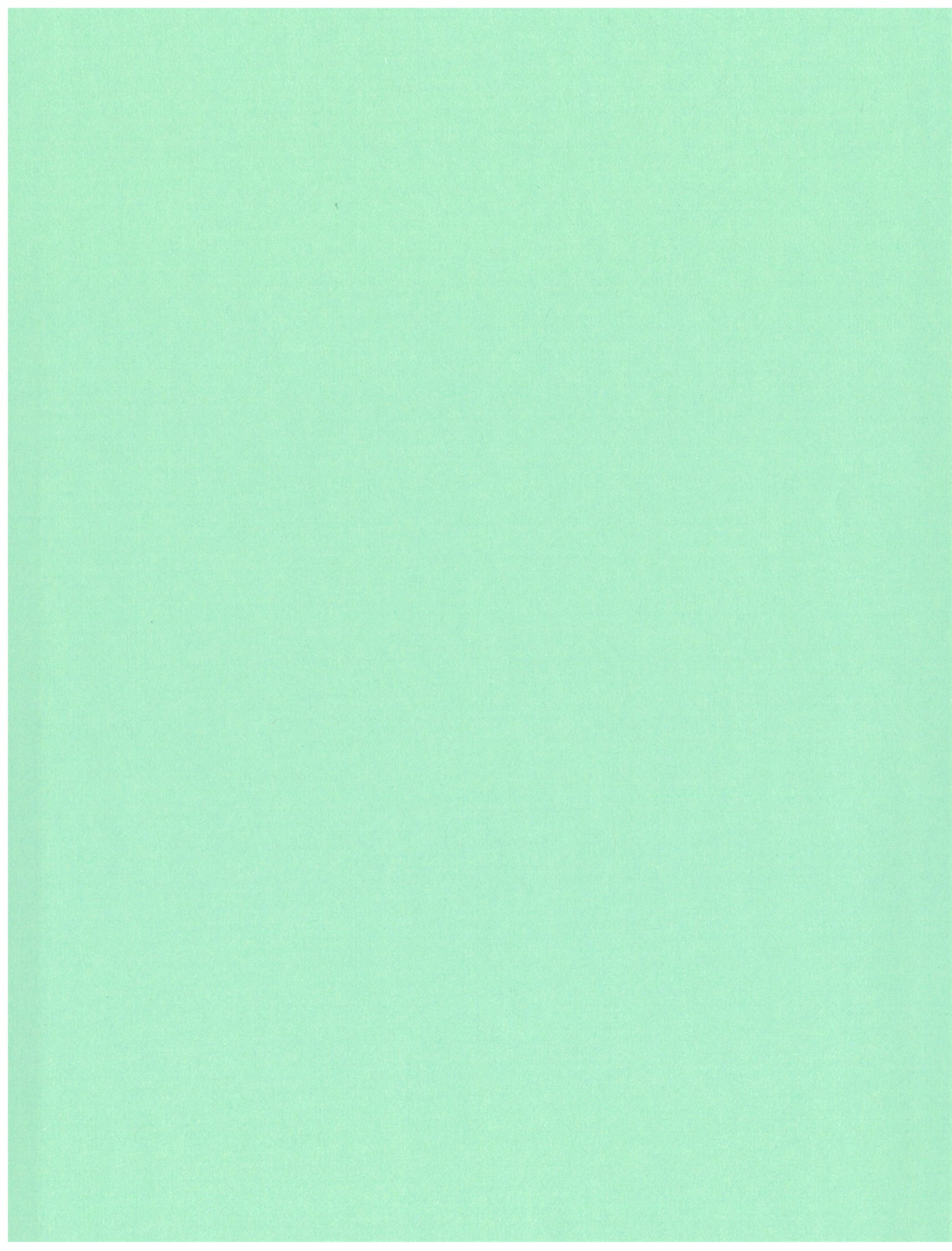
Port of the Islands Community Improvement District

Fiscal Year 2025 Budget

Office of the District Manager					
Water & Sewer Fund	2025 Adopted Budget	6-Months Actual 3/31/25	2025 Projected Year-End	2024 vs 2025 Variance	2026 Proposed Budget
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
Legal Advertising	1,200	-	1,200	-	1,200

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					
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
<u>Water & Sewer Combined Services</u>					
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
<u>Debt Service</u>					
Principle Debt Retirement	-	-	-	-	-

Office of the District Manager							
Water & Sewer Fund	2025 Adopted Budget	6-Months Actual 3/31/25	2025 Projected Year-End	2024 vs 2025 Variance	2026 Proposed Budget		
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				-		



**PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT
REGULAR BOARD MEETING**

Board of Supervisors Agenda for August 15, 2025

Agenda

Friday, August 15, 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.

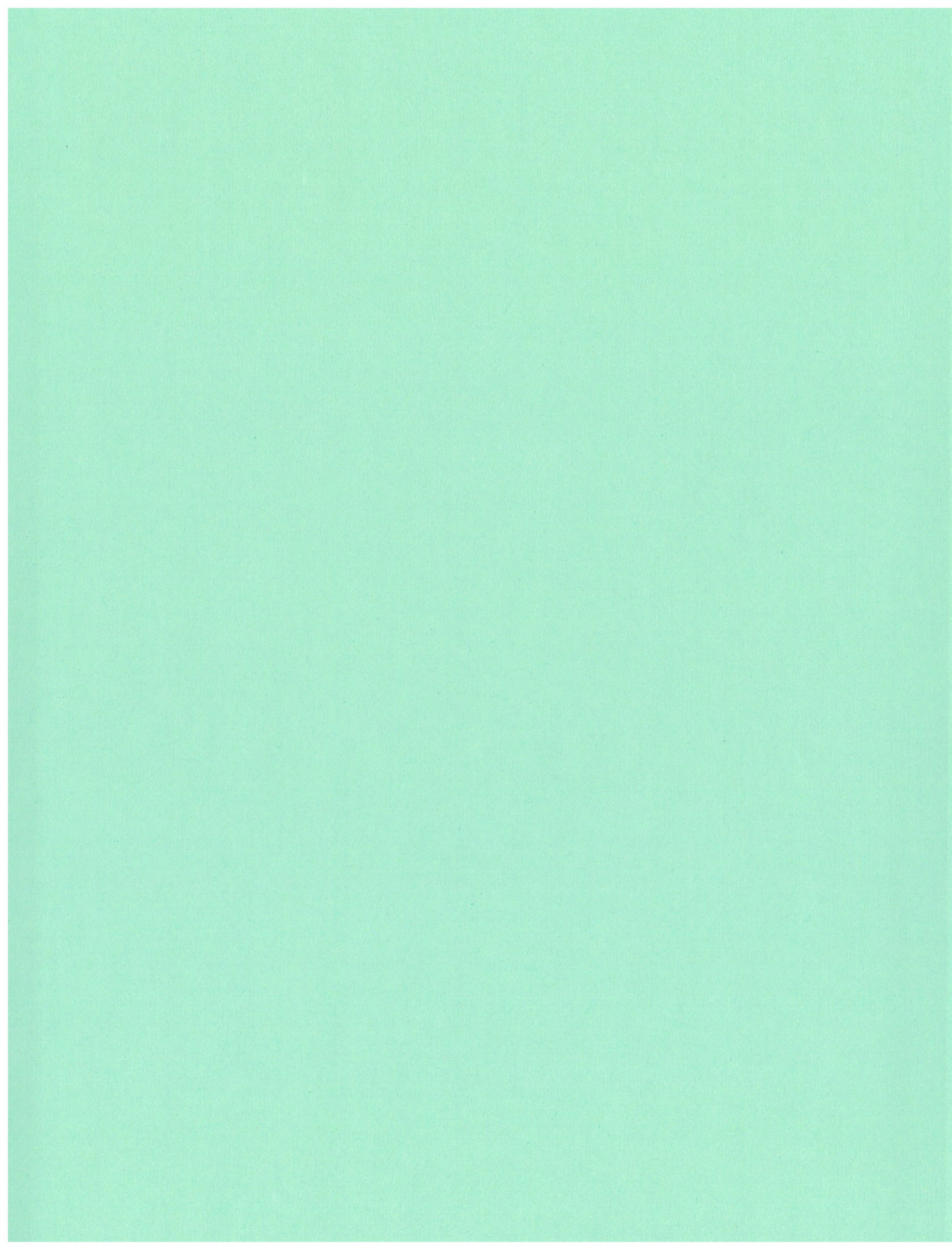
1. Pledge of Allegiance
2. Roll Call/Approval of the Agenda
3. Public Comments
4. Approval of Minutes – July 2025
5. Utility Monthly Report
6. Revised Admin Rules of Procedure
7. Manager's Report
 - a. Further consideration of ERC Transfer Application
8. Financials – June 2025
9. Attorney's Report
 - a. Prepmac Litigation Status
10. Engineer's Report
11. Old Business
12. New Business

13. Supervisors' Request

a. Action Items

14. Public Comments

15. Adjourn – Next meeting will be on September 19, 2025, at 9:30 a.m.



1 **PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT**
2 **NAPLES, FLORIDA**

3 **Utility Rate Workshop and Regular Meeting of the Board of**
4 **Supervisors**
5 **July 18, 2025**

6 The utility rate workshop and regular meeting of the Port of the Islands Community
7 Improvement District Board of Supervisors was held on Friday, July 18, 2025, at 9:00
8 a.m. at the Orchid Cove Clubhouse, 25005 Peacock Lane, Naples, Florida.

9 **SUPERVISORS PRESENT**

10 Steve McNamee, Chairman
11 Dan Truckey, Vice Chairman, Via Zoom
12 Russell Kish, Supervisor
13 Kevin Baird, Supervisor
14 Anna-Lise Hansen, Supervisor, Via Zoom

15 **ALSO PRESENT**

16 Neil Dorrell, Manager, Dorrell Management Group
17 Zachary Lombardo, District Counsel
18 Lenore Brakefield, District Counsel
19 Matt Gilinsky, Florida Utility Solutions

20 **CLOSED DOOR SESSION**

21 At 9 A.M. Mr. Lombardo advised that participation in the closed-door session should be
22 limited to board members attending in person. He then read aloud the relevant statutes
23 that authorize attorney-client sessions to be conducted in private. Following this, he
24 introduced the purpose of the session, which was to discuss the case of *Prepmac LLC*
25 *and Alligator Boys LLC v. Port of the Islands Community Improvement District*. Present
26 at the session were Mr. McNamee, Mr. Baird, Mr. Kish, Mr. Dorrell, Ms. Brakefield, and
27 Mr. Lombardo, along with the court reporter. It was confirmed that the Zoom stream had
28 been terminated.

1 Mr. Dorrill confirmed at 9:44 a.m. that they were back on record and taking a five-minute
2 recess.

3 **PLEDGE OF ALLEGIANCE**

4 The pledge of allegiance was recited in unison.

5 **ROLL CALL/APPROVAL OF AGENDA**

6 Three supervisors were present in person, establishing a quorum. The meeting was
7 reconvened at 9:52 a.m. The meeting was also properly noticed. The notice and
8 affidavit are on file with the District Office at 5672 Strand Court, Naples, FL 34110.

9 Mr. Dorrill added item B under the manager's report: ERC Transfer, Adjustment. Mr.
10 Lombardo added Prepmac Settlement Offer under the attorney's report.

11 **The agenda was approved as amended on a MOTION by Mr. Kish, a second by Mr.**
12 **Baird, and all in favor.**

13 **Mr. Truckey and Ms. Hansen's full participation via Zoom due to extenuating**
14 **circumstances was approved on a MOTION by Mr. McNamee, a second by Mr.**
15 **Kish, and all in favor.**

16 **PUBLIC COMMENTS**

17 No public comments were received at this time.

18 **APPROVAL OF MINUTES - JUNE 2025**

19 **The minutes were accepted as presented on a MOTION by Mr. McNamee, a**
20 **second by Ms. Hansen, and all in favor.**

21 **UTILITY OPERATIONS SUMMARY - JUNE 2025**

22 Mr. Gilinsky reported that a temporary repair was made on Saturday after a leak was
23 identified in the field. To minimize water loss, system pressure was reduced to a level
24 that avoided the need for a boil water notice or residential water shutoff. Once the repair
25 was completed, pressure was restored and the system was monitored for the remainder
26 of the day.

27 Mr. Gilinsky confirmed that all operations were conducted in compliance with
28 contractual obligations and regulatory requirements. All wastewater and water

1 distribution standards were met, and the reuse system continued to function as
2 intended. The canal station operated with two pumps. 2.99 million gallons of wastewater
3 were received and treated, 2.51 million gallons of potable water were produced, and
4 8.78 million gallons of reuse water were distributed. A total of 780 gallons of chlorine
5 were used. No accidents or OSHA-reportable incidents occurred.

6 Mr. Kish asked about asbestos in the pipes. Mr. Gilinsky confirmed there was not
7 asbestos coming from the plant. Mr. Kish asked about the presence of concrete pipes.
8 Mr. Gilinsky said that from the plant to U.S. 41 there is a concrete pipe, and then from
9 C900 along U.S. 41, and then from along U.S. 41 to the hotel there is concrete piping.
10 Mr. Kish wanted on record that there is not asbestos coming out of the plant.

11 Mr. McNamee said a cease and desist letter was sent to Sam Leishear, who posted that
12 false information about the asbestos and was supposed to print a retraction. Mr.
13 Lombardo clarified that they sent him a demand letter and, if the desire is to file a
14 lawsuit, the Board can instruct him to do so.

15 Florida Rural Water reviewed the monitoring well test results and determined that some
16 of the results had been misinterpreted. Some of the levels were not as high as originally
17 believed. Mr. Gilinsky directed the Board to discuss any further questions with Mr.
18 Truckey, as he did not have that information with him.

19 Mr. Kish said it is against the law to use lead pellets for hunting. He explained that there
20 is supposed to be a barrier in place to prevent shots from getting onto the road, which is
21 state property and illegal. Florida Fish and Wildlife advised that anytime this occurs, it
22 should be reported to them, and they will address it. Mr. Truckey said they use lead
23 shots for target practice. Mr. Dorrill added that lead pellets can also be used for hunting
24 certain migratory birds.

25 **UTILITY RATE, FEES, AND CHARGES WORKSHOP**

26 The proposed changes to the rate structure aim to eliminate the non-ad-valorem
27 subsidy and establish a uniform base rate moving forward. Regardless of water
28 usage—even if only one gallon is used or none at all—a bi-monthly base charge of
29 \$256 is proposed, which includes \$128.38 for water and \$128.38 for wastewater. In
30 addition to the base charge, a flat rate per 1,000 gallons will apply to both water and
31 wastewater consumption. Several fee increases are also being proposed: the late fee
32 would rise from \$25 to \$50; the meter re-read fee from \$10 to \$25; the meter turn-on fee
33 from \$10 to \$25; the special trip fee from \$30 to \$50; and the fee for requests to turn off

1 service outside of business hours from \$50 to \$100. Meter accuracy field testing would
2 increase from \$150 to \$200. In cases of repair or damage, a \$150 base fee would apply
3 in addition to any out-of-pocket repair costs. The deposit required for non-owner or
4 renter accounts is proposed to increase from the current \$150 to a minimum of \$300, or
5 an amount equal to one month's billing, whichever is greater. All charges associated
6 with a property must be paid in full before any ownership changes are made. During the
7 discussion, Leo Ramos asked whether a 300-square-foot condo is charged the same
8 base rate as a standard residential home. The response clarified that while all
9 customers pay the same base rate, the consumption charges will vary based on actual
10 usage.

11 **MANAGER'S REPORT**

12 **A. FY 26 Budget Adoption Continued to August 15, 2025**

13 **Mr. McNamee made a MOTION to continue the budget adoption hearing until**
14 **August 15 with a second by Mr. Kish, and all in favor.**

15 **B. ERC Transfer, Adjustment**

16 Mr. Dorrill shared that an error was identified in the assignment of ERCs for Mr.
17 McNamee's commercial parcel, which was incorrectly assessed as 10 ERCs instead of
18 the correct amount of 2. As a result, a credit of \$1,404.89 per unit is to be processed for
19 the 8 overcharged units, totaling \$11,239.12. It is recommended that this credit also
20 includes the original discount the property owner would have been entitled to, based on
21 the property's historical tax payments. Mr. Dorrill asked Mr. McNamee to provide tax
22 records if there were any more years where this error occurred.

23 **Mr. Kish made a MOTION to approve the 2024 tax refund in the amount of**
24 **\$11,239.12 with a second by Ms. Hansen and all in favor. Mr. McNamee abstained**
25 **from voting.**

26 **FINANCIALS - MAY 2025**

27 Mr. Dorrill shared the financials as of the end of May. There was \$5,501,000 in cash on
28 hand with \$3.9 million in the general fund and \$1.5 million in utilities. There were
29 \$7,841,000 in fixed assets with total assets at \$13,343,000. There was almost \$14,000
30 in interest earnings. \$92,000 was received in delinquent non-ad-valorem assessments.
31 Engineering fees are above budget. A transposition error was identified in the utility
32 budget. It was supposed to be \$33,000 and was mistakenly put in as \$3,000. Mr. Dorrill
33 requested a budget amendment to be approved for the \$30,000 adjustment. Total

1 expenditures remain in a favorable position, with year-to-date spending coming in
2 \$160,000 under budget.

3 **The financials as presented and proposed budget amendment for the \$30,000**
4 **adjustment were accepted on a MOTION by Mr. Baird, a second by Mr. Kish, and**
5 **all in favor.**

6 **ATTORNEY'S REPORT**

7 **A. Prepmac Settlement Offer**

8 The counteroffer includes six key points which require Board approval. The terms of the
9 settlement include a "no admission of liability" clause and a joint dismissal, with each
10 party responsible for its own fees and costs. The counteroffer requires that utility ERCs
11 be purchased within 30 days of executing the agreement. A utility availability letter
12 dated January 25, 2018, from the Marina to Collier County states that 16.7 additional
13 ERCs are needed to support the development outlined in the 2018 site plan. Upon
14 receipt of payment for the required ERCs, the District will release any claims for past
15 payments that would have been owed if the correct number of ERCs had been timely
16 purchased. Furthermore, both the Marina and the current owner will release the District
17 from any potential claims related to the 2023 and 2024 assessments imposed on the
18 boat slips, including any requests for reimbursement. Following receipt of the above, the
19 District will, at the budget adoption hearing, apply an assessment factor of 0.5 for
20 liveaboard boat slips and 0.25 for non-liveaboard slips when levying general
21 assessments. Mr. Truckey voiced opposition to reducing the assessment factors to 0.5
22 and 0.25. Mr. Prephan stated he did not recall the 16.7 ERC purchase requirement and
23 requested documentation to refresh his memory. Mr. Lombardo clarified that the
24 September trial is as to the prior assessment methodology. What is on the table now is
25 settling not just the prior lawsuit but a threatened, future lawsuit and if everyone is
26 agreeable to the utility ERC change this agreement has the potential to settle three
27 different disputes in one agreement.

28 **Mr. Kish made a MOTION to approve the counteroffer with the correction to**
29 **purchase the ERCs at today's cost. Mr. McNamee made the second. Three board**
30 **members were in favor. Mr. Baird and Mr. Truckey were opposed.**

31 **B. Meeting Continuation**

32 Mr. Lombardo asked for this meeting to be continued until next week to discuss and
33 make the necessary budget adjustments with the .5 and .25 adjustments.

1 **The meeting today was continued until Monday at 1pm on a MOTION by Mr. Kish,**
2 **a second by Mr. Baird, and all in favor.**

3 **ENGINEER'S REPORT**

4 No report was given at this time

5 **OLD BUSINESS**

6 No old business was discussed

7 **NEW BUSINESS**

8 No new business was discussed

9 **SUPERVISORS' REQUEST**

10 **A. Action Items**

11 Mr. Lombardo reviewed the action items for the next meeting. Of the seven previously
12 listed items, all were marked complete except for the settlement issue involving Alligator
13 Boys, which was discussed earlier in the meeting. Five new action items were identified
14 during today's discussion and Mr. Lombardo asked for them to be confirmed. These
15 include: extending a settlement offer to Prepmac, drafting the related settlement
16 contract, and preparing for the continued meeting on Monday. Additionally he asked for
17 direction on the cease and desist matter involving the pipe claims by Mr. Leishear, Mr.
18 McNamee advised him to not move forward. Mr. Lombardo will also research Collier
19 County's rules regarding liveboards and determine their status based on listing
20 records. Mr. McNamee inquired about obtaining an opinion on the Parcel 13 contract.
21 Mr. Lombardo responded that, in their opinion, the ERC contract is automatically
22 terminated. He noted that assessments on the property are governed by the adopted
23 O&M assessment methodology, and any future development will require the property
24 owner to come before the Board to purchase ERCs. It was recommended that Russ
25 Weyer attend the budget hearing, if available, to discuss the O&M assessments. Mr.
26 Kish will compile a list of questions for Mr. Weyer in advance of the August meeting to
27 allow for preparation. Mr. Lombardo added the O&M transfer issue to the task list and
28 will speak with Mr. Salvatori as soon as possible regarding an analysis of the Parcel 13
29 transaction, and more broadly, the appropriate process for transferring O&M
30 responsibilities and ERCs. Mr. Baird asked about the status of the RFP for the
31 community security assessment. Mr. Dorrill replied that further clarification is needed to

1 define what the RFP should include. He confirmed his understanding of the request for
2 a consultant, and both Mr. Baird and Mr. Kish indicated their agreement.

3 **B. Terminating Law Firm**

4 **Mr. Truckey made a MOTION to begin the process of terminating the District's**
5 **current legal counsel and to initiate a search for a new attorney, Ms. Hansen**
6 **made the second.**

7 It was noted that the District is currently involved in active litigation and would need to
8 be formally stipulated out of the case before changing representation. Mr. Lombardo
9 advised against proceeding without legal representation during this time. Mr. Kish
10 expressed opposition to terminating counsel, citing the number of unresolved matters
11 currently pending. He also noted his hope that the recently implemented action item lists
12 would help address concerns about tasks being overlooked. Mr. Truckey and Ms.
13 Hansen reiterated their dissatisfaction with delays and not receiving necessary
14 information in a timely manner or ever. Mr. McNamee stated he does not believe legal
15 counsel should be changed until the Scott Prephan lawsuit is resolved. Following the
16 discussion, Mr. Truckey withdrew his original motion.

17 **Ms. Hansen made a MOTION to publish an RFP for new representation and keep**
18 **current counsel until the Scott Prephan and Lindsay Case issues are resolved.**
19 **Mr. Baird made the second and four board members were in approval. Mr. Kish**
20 **opposed.**

21 **C. Selling Utility Plant**

22 Mr. McNamee emphasized that the sale of the utility plant should continue to be
23 pursued. Mr. Dorrill reported that he is acquainted with the newly appointed Utility
24 Director and is working to schedule a meeting with him this summer to discuss the
25 matter further. Mr. Kish expressed his belief that managing the utilities internally could
26 result in long-term cost savings, based on his interactions with the fire district.

27 **PUBLIC COMMENTS**

28 No public comments were made at this time.

29 **RECESS**

30 The next meeting will be continued on July 21, 2025, at 9:30 a.m.

RECONVENE

The meeting was reconvened after being continued at the properly noticed July 18, 2025 meeting, which had been continued to July 21, 2025, at 1pm.

PREPMAC LAWSUIT SETTLEMENT DISCUSSION

Mr. Lombardo reported that a counteroffer, along with all exhibits he could think of, had been sent to Mr. Prephan's attorney, who is currently out of the country and has not yet responded. The cost per ERC is still to be determined and was not included in the counteroffer. Mr. Prephan's business partner, Kevin, was also present on today's Zoom call and briefly spoke to their attorney. Kevin mentioned that he had spent the weekend reviewing documents he had not previously been aware of—some dating back seven years—in an effort to better understand what records existed regarding the ERCs.

Mr. Prephan's initial reaction to the proposed settlement agreement included concerns about the requirement to purchase ERCs and the potential for a future board to reverse the ERU rate reductions of 0.25 and 0.5. He expressed a desire to remove the purchase of ERCs from the current agreement and revisit them at a later date. He also indicated interest in a longer lock-in period for the reduced ERU rates. Mr. Lombardo explained that, while the current board may choose to make the change now, it cannot bind future boards to maintain them. Any adjustments to the O&M allocations must be finalized by the upcoming budget hearing on August 15. He added that there would still be time to reconvene before that hearing once Mr. Prephan's attorney returns to the country.

Collier County approved the site plan improvement based on the utility availability letter that Prepmac's predecessor provided to the County, and that is where the 16.7 ERCs came from. Mr. Lombardo does not believe the District is in a position to change that number without knowing whether Collier County would agree to such a change. That information has been in the public record the entire time. Mr. Dorrill noted that the County has a land development code and subdivision regulations, and as a condition of getting a permit, you have to go through site planning. As part of that process, the ERCs were developed and agreed upon.

Mr. Lombardo described three components to the settlement agreement. One is the purchase of the ERCs, which have not been assessed for the past seven years. The second component is the reduction of the boat slips from 1 to 0.25 and 0.5. He sent plaintiff's counsel the site plan that is on file with SFWMD, which he believes reflects the current allocation showing which slips are liveaboards, and he is seeking confirmation on that. He explained that Mr. Dorrill needs to know exactly which slips will be getting

1 which O&M allocation. The third component is an agreement that the lawsuits over the
2 original allocation method will be dismissed as part of the broader settlement. All drafts
3 have been provided to the Board members and to Mr. Prephan's attorney. Mr.
4 Lombardo needs to know how to value the 16.7 ERCs. If the settlement were to be
5 approved the District would be agreeing to reduce the O&M to 0.25 and 0.5, and the
6 plaintiffs would agree to drop the lawsuit. Mr. McNamee noted that ERCs can only be
7 transferred—they cannot be removed to nowhere.

8 Mr. Prephan shared that he had increased the widths of one-third of the docks and
9 added 56 liveaboard designations. The letter that has been discussed was prepared by
10 District Engineer Ron Benson to determine the number of ERCs needed to
11 accommodate this change. It outlined what was required for the marina to get approval
12 to add 56 additional liveaboard slips. Mr. Lombardo's understanding is that the intent of
13 the Board was to enforce that letter, but it is now being understood that a reevaluation
14 of the entire system may be desired. Mr. Lombardo shared that Mr. Benson has also
15 provided a summary of the ERC process over the years.

16 Mediation has already taken place, but settlement was not achieved at that time. Mr.
17 Prephan stated that if the 16.7 ERCs were removed from the current discussions, they
18 would be agreeable to the rest of the settlement offer. Mr. Lombardo responded that
19 such a proposal did not address any of the District's core concerns and focused solely
20 on resolving issues favorable to Mr. Prephan, leaving too many items open-ended. Ms.
21 Brakefield agreed, stating that the offer would amount to "giving everything and getting
22 nothing in return." The Board concurred.

23 The decision to lower the ERU rate to 0.25 and 0.5 is not part of the lawsuit. The lawsuit
24 pertains to a methodology the District is no longer using. Mr. Lombardo said the two
25 parties could agree to stipulate to dismiss the lawsuit and continue to work through the
26 remaining issues over time as more information becomes available. Mr. McNamee
27 stated he would like to settle the matter and part ways with the five-year-old legal action
28 without adding other caveats to it. Mr. Lombardo agreed that stipulating to dismiss the
29 lawsuit would not resolve the ERC issue or the current O&M allocation issue.

30 Mr. Prephan said the whole issue is that they disagree with the methodology and the
31 rate of 1.0 as opposed to 0.25 and 0.5. Mr. Lombardo responded that he understands
32 their position, but that disagreement is not actually the subject of the current lawsuit.
33 The Board's position is that it does not want to waste legal energy going to trial over an
34 assessment methodology that is no longer in place on the docks. Over time, and
35 instead of going to trial, the parties can try to figure out the remaining two issues. Mr.

1 Prephan ultimately indicated he was not willing to proceed with the settlement without
2 the .25 and .5 adjustment and was not willing to pay for the 16.7 ERCs at this time.

3 **Mr. Truckey made a MOTION to withdraw the settlement offer and prepare for**
4 **trial. Mr. Baird made the second and all were in favor.**

5 **DISCUSSION ON COMMUNITY BUILDING**

6 Mr. Truckey believes the District should look into a multipurpose facility that could serve
7 the community during hurricanes, store the generators, and have the capacity to house
8 cots. With appropriate elevation, flooding would not be a concern.

9 Mr. McNamee shared that Frank Lee provided documentation outlining how to fund
10 such a project, including notice requirements and the entire process. To move forward,
11 the CIP would need to be amended to include the public safety facility. Mr. Dorrill noted
12 that while the CIP can be amended at any time with a Board vote, the end of the fiscal
13 year in September is typically an appropriate time to do so. A budget amendment could
14 be used to fund the preliminary design and permitting phases in the next fiscal year.

15 Some preliminary analysis is needed regarding what it would take to build a structure
16 like this. Mr. Lombardo and Mr. Dorrill recommended beginning with Johnson
17 Engineering, the District's engineering firm. If a builder or designer needs to be engaged
18 later, that can be addressed at that time. Mr. Truckey asked whether starting with a
19 design-build firm might be more cost-effective than going to an engineer first.

20 **Mr. Truckey made a motion to spend up to \$5,000 to obtain renderings from a**
21 **design build firm. Ms. Hansen made the second and all were in favor.**

22 **DISCUSSION ON MOSQUITO SPRAYER AND REMAINING CHEMICALS**

23 Mr. Kish brought up the idea of selling the mosquito sprayer. Mr. McNamee asked how
24 many chemicals remained; it was estimated that approximately \$3,000 worth of
25 chemicals are still on hand. He suggested hiring a mosquito control company to come
26 out and periodically spray until the chemicals are used up. Mr. Dorrill noted that there is
27 a provision in place with the Mosquito Control District, and it was communicated that the
28 District budgeted \$5,000 for the first year of coverage to allow for additional spraying at
29 their discretion.

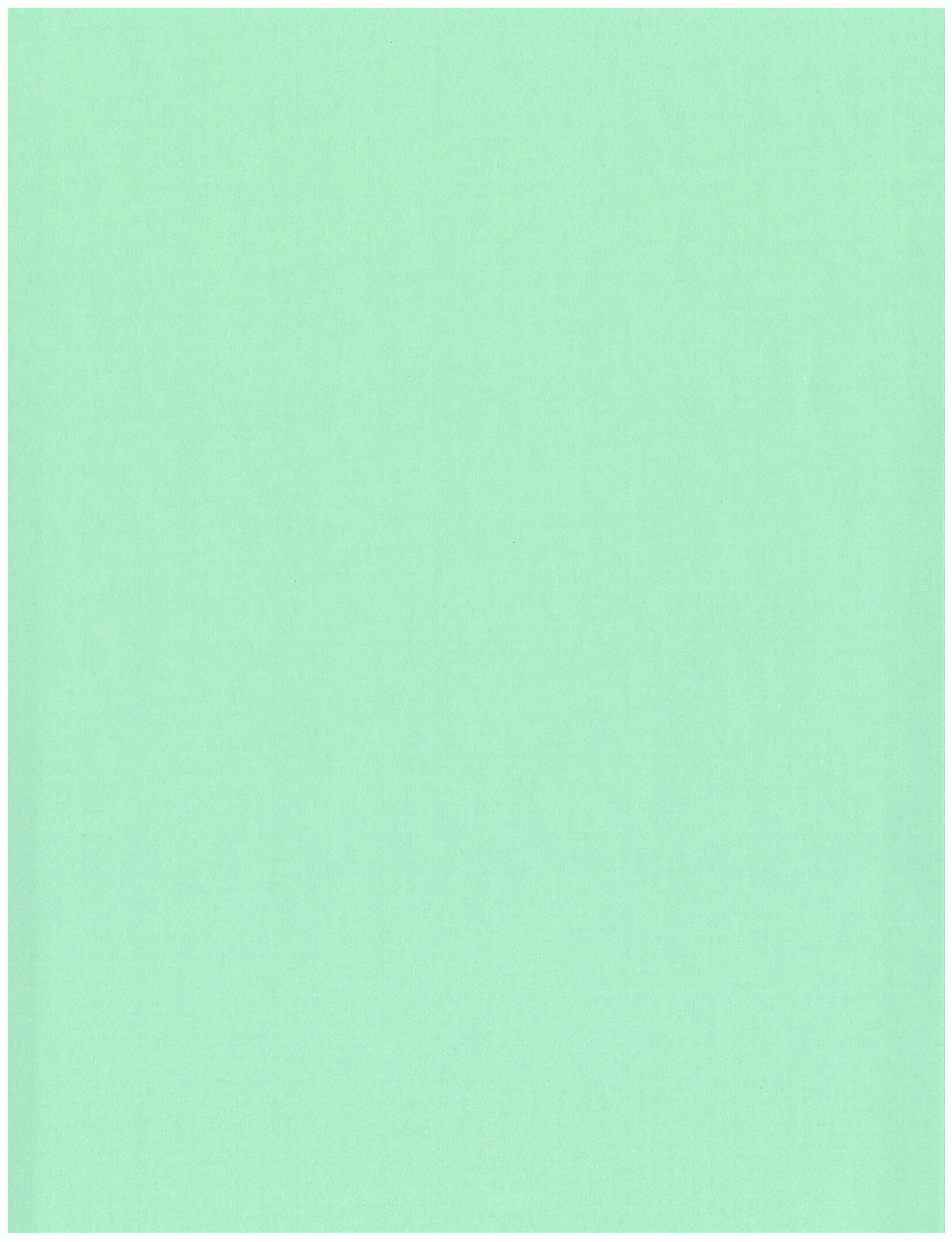
30 Mr. McNamee inquired about using the former company, Kish Pest Solutions, to handle
31 the spraying. Their current cost and availability are unknown. Mr. Kish estimated the

1 cost would be around \$500 per spray, whereas the District previously paid \$325 or \$350
2 per application with that company. The idea would be to pay on a per-application basis
3 until the existing chemicals are depleted.

4 **Mr. McNamee made a MOTION to reach out to Kish Pest Solutions about**
5 **performing the mosquito spraying at the price previously paid, using the**
6 **chemicals currently on hand until depleted. Mr. Baird made the second and four**
7 **board members were in favor. Mr. Kish recused himself from the vote.**

8 **ADJOURNMENT**

9 **The meeting was adjourned at 2:44 p.m. on a MOTION by Mr. Baird, a second by**
10 **Ms. Hansen, and all in favor.** The next meeting will be on August 15th, 2025, at 9:30
11 a.m. and will include the budget adoption public hearing.





*Florida Utility
Solutions*

PORT OF THE ISLANDS CID

JULY 2025

MONTHLY PLANT OPERATIONS REPORT

AUGUST 15TH, 2025 BOARD MEETING



Wastewater Plant

**Received and treated
2.98 million gallons in
July**

Water Plant

**Produced and
distributed 3.12 million
gallons in July**

REUSE

**Distributed 7.39 million
gallons in July**

FLORIDA UTILITY SOLUTIONS

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

239-513-0445

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

- 2.98 million gallons of wastewater received and treated in July

Water Treatment

- Produced and distributed 3.12 million gallons in July

Reuse

- Distributed 7.39 million gallons in July

Performance Metrics	Current Month July 2025	Prior Month June 2025
Wastewater treated	2,977,763	2,991,099
Sludge disposed - gallons	0	0
Reuse Water Pumped	7,391,981	8,776,076
Odor Complaints	0	0
Number of line breaks	1	0
Auto Flushers Flushed	9	9
Meters Read	0	864
Meters Re-read	3	15
Consumables	Current Month	Prior Month
Chlorine Usage	1,205	780
Water Usage Complaints	0	0

Maintenance and Repair

Preventive Maintenance

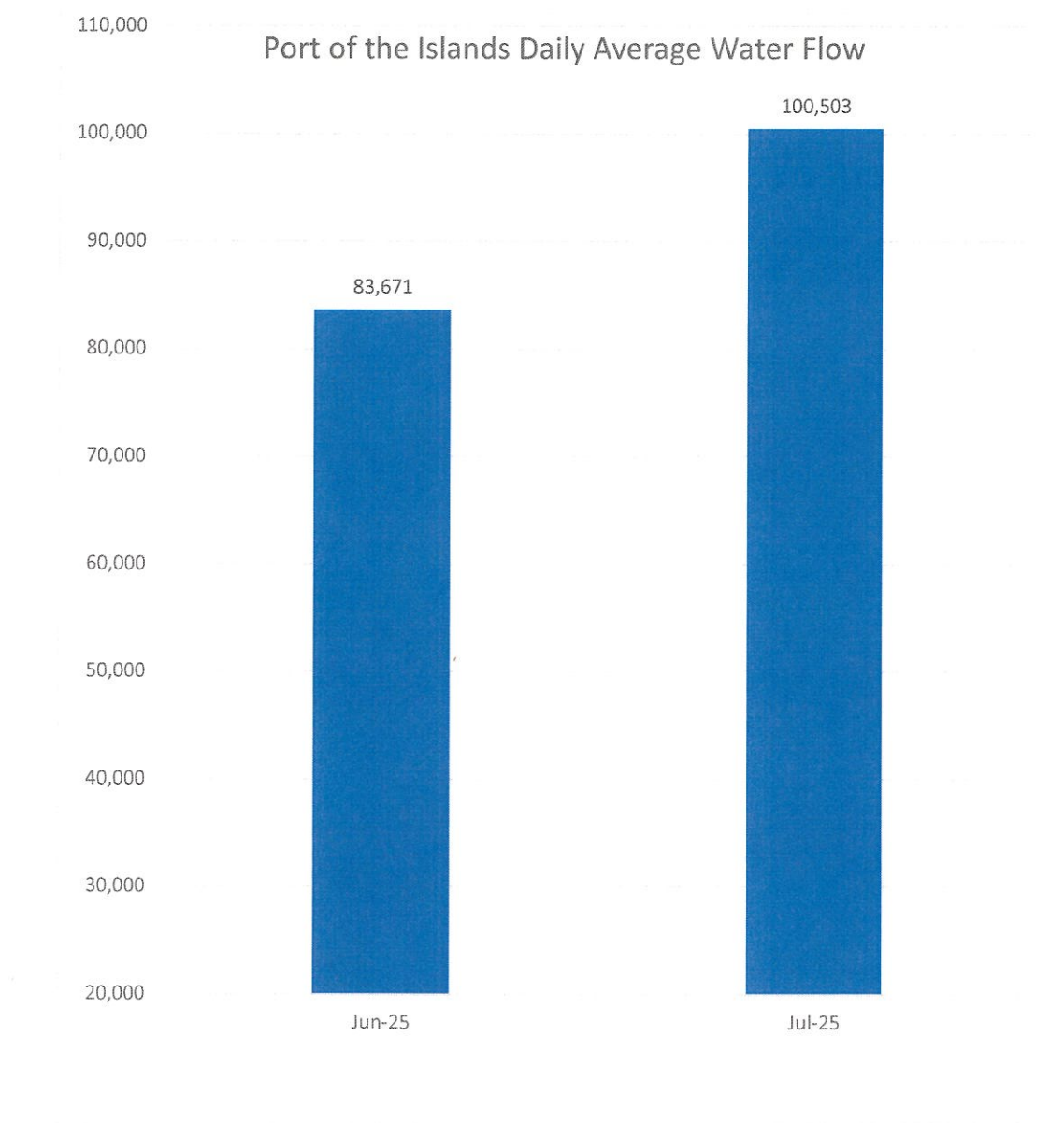
- Inspected all pump stations weekly.
- Odor control weekly checks performed.
- All pumps and motors greased.

Additional Maintenance

- The VFD for RO 2 high pressure pump went bad. New VFD was installed.
- Scada was updated to increase monitoring of leaks in the distribution system.
- Meter leak was repair. Handles on backflow preventor was replaced.
- Mainline break in the field area across from the WWTP was repaired. Valve was located to shut off water to the area and prevent future leaks.
- Pre-filters in the RO's were replaced.

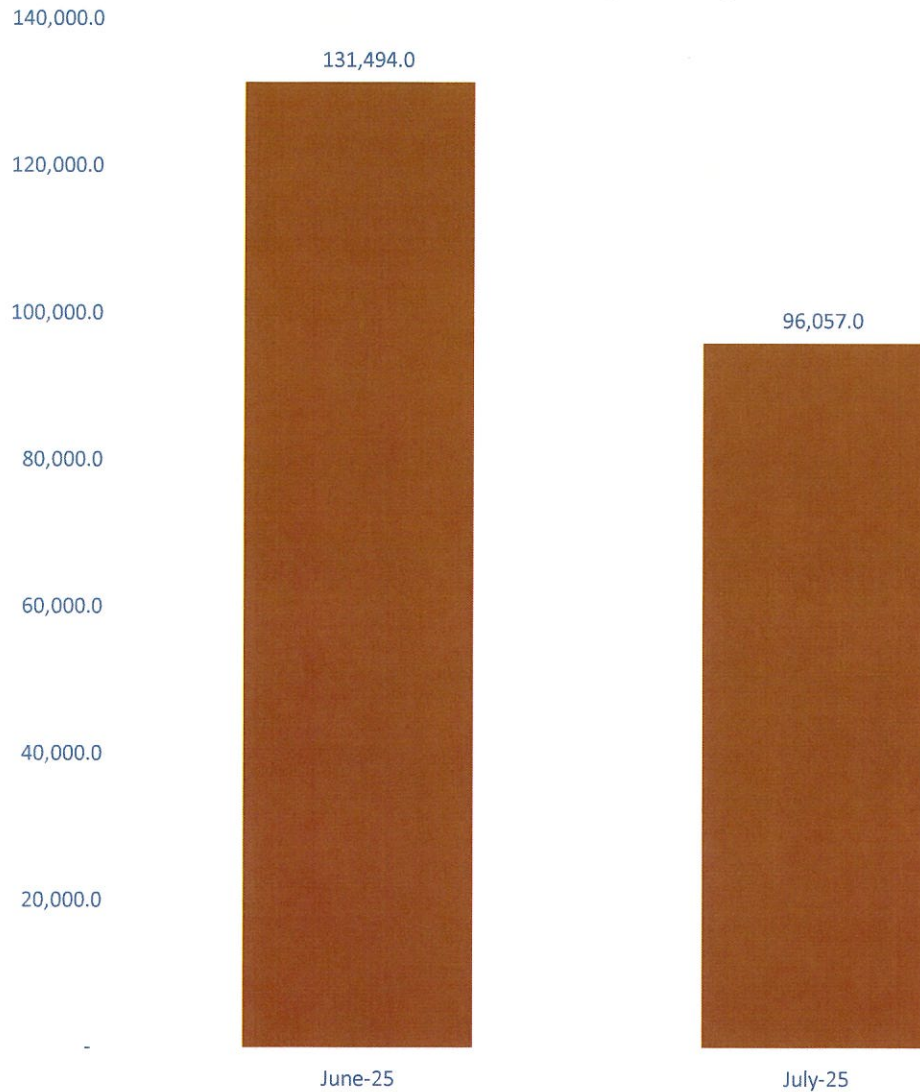
Health & Safety

- 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.



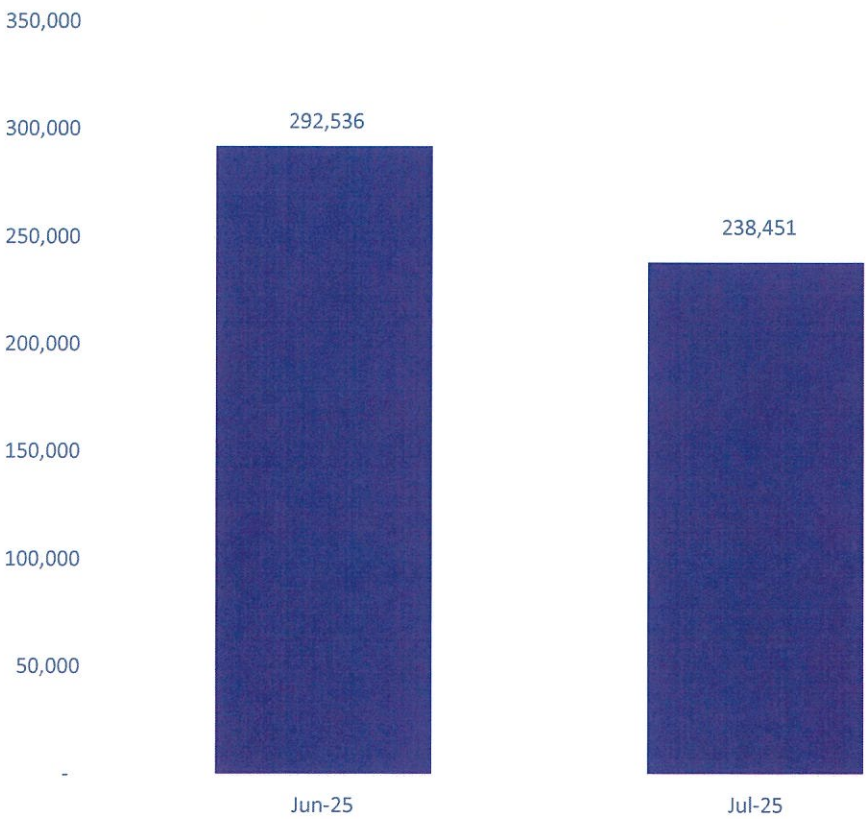
Port of the Islands Drinking Water Monthly Flow Average

Port of the Islands Wastewater Average Daily Flow

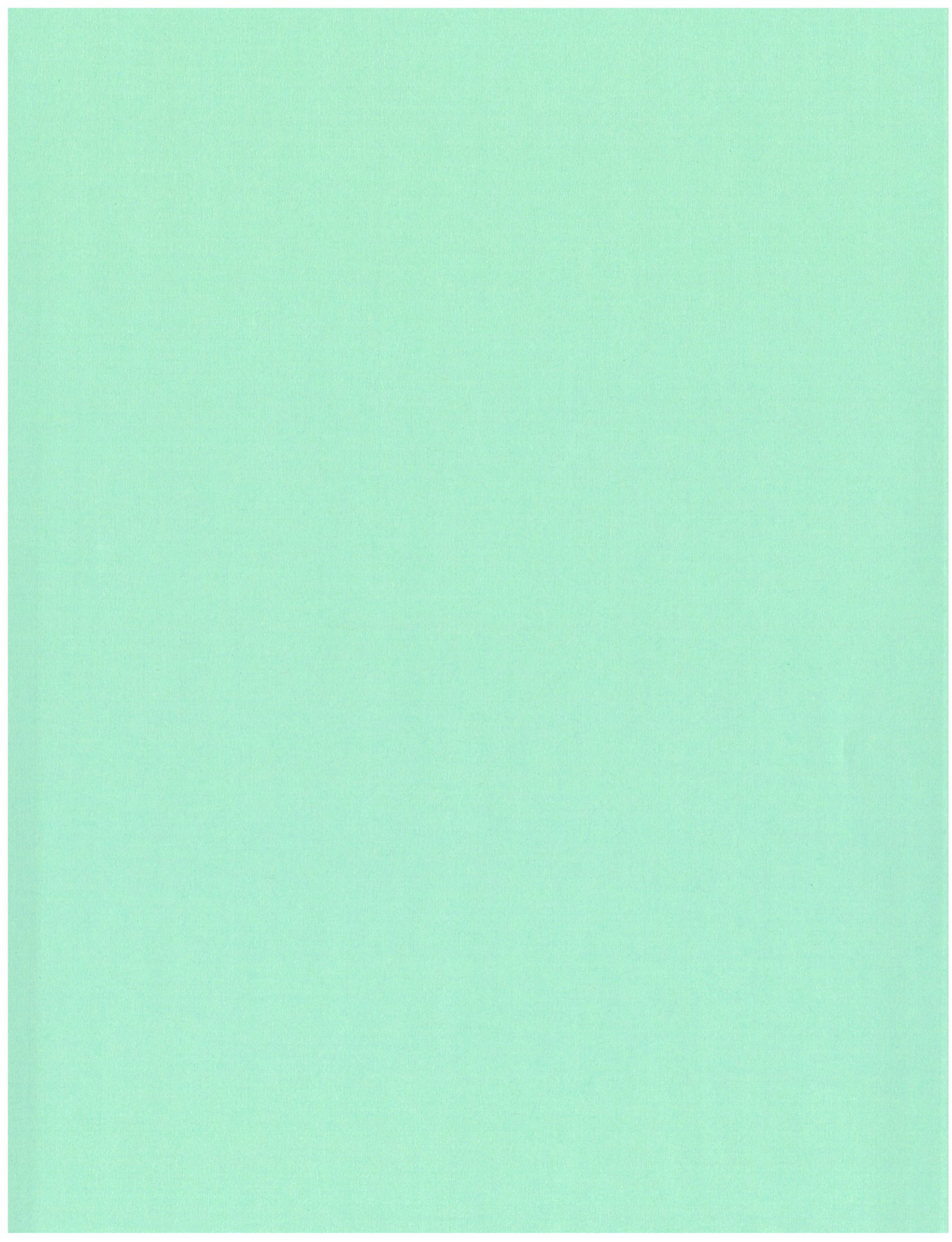


Port of the Islands Wastewater Monthly Flow Average

Port of the Islands Reuse Average Daily Flow



Port of the Islands Reuse Monthly Flow Average



Port of the Islands CID

FINANCIAL STATEMENTS

June 30, 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 June 30, 2025**

Assets

	Operating	Water and Sewer	Total
Current Assets			
Checking	\$ 3,813,463.25	\$ 0.00	\$ 3,813,463.25
Checking - Water/Sewer	0.00	1,539,654.66	1,539,654.66
Undeposited Cash (WS)	0.00	5,885.91	5,885.91
Accounts Receivable	0.00	64,795.72	64,795.72
Due To/From 001/202	0.00	38,935.81	38,935.81
Due To/From 001/202	(38,935.81)	0.00	(38,935.81)
Prepaid Items	17,639.00	17,639.00	35,278.00
Total Current Assets	<u>3,792,166.44</u>	<u>1,666,911.10</u>	<u>5,459,077.54</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>\$ 4,376,013.44</u>	<u>\$ 8,925,036.53</u>	<u>\$ 13,301,049.97</u>

Liabilities and Fund Balance

	Operating	Water and Sewer	Total
Current Liabilities			
Accounts Payable	\$ 53,378.76	\$ 0.00	\$ 53,378.76
Utility Customer Deposits	0.00	16,100.00	16,100.00
Total Current Liabilities	<u>53,378.76</u>	<u>16,100.00</u>	<u>69,478.76</u>
Long-Term Liabilities			
Total Long-Term Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>53,378.76</u>	<u>16,100.00</u>	<u>69,478.76</u>
Fund Balances			
Unreserved Fund Balance	3,671,829.35	8,425,409.10	12,097,238.45
Retained Earnings	650,805.33	483,527.43	1,134,332.76
Total Fund Balance	<u>4,322,634.68</u>	<u>8,908,936.53</u>	<u>13,231,571.21</u>
Total Liabilities and Fund Balance	<u>\$ 4,376,013.44</u>	<u>\$ 8,925,036.53</u>	<u>\$ 13,301,049.97</u>

Port of the Islands CID
Statement of Revenues & Expenses - OPERATIONS & MAINTENANCE
For the Period Ending
June 30, 2025

General Fund

	Current Period	Current Period	YTD	YTD	Variance	Annual Budget
	Actual	Budget	Actual	Budget		
Revenue						
Interest Income	\$ 13,040	\$ 12,500	\$ 116,571	\$ 112,500	\$ 4,071	\$ 150,000
Special Assmnts- Tax Collector	27,017	73,196	854,319	658,766	195,553	878,355
Interest - Tax Collector	0	25	701	225	476	300
Special Assmnts-Discounts	0	(3,750)	0	(33,750)	33,750	(45,000)
Settlement Proceeds	0	0	22,500	0	22,500	0
Other Miscellaneous Revenues	0	0	2,823	0	2,823	0
Total Revenue	40,057	81,971	996,914	737,741	259,173	983,655
Expenses						
Administrative						
P/R-Board Of Supervisors	500	500	4,500	4,500	0	6,000
Employment Taxes	38	38	344	338	6	450
P/R - Processing Fees	19	42	206	375	(169)	500
County Property Tax	0	0	26,080	0	26,080	0
Profserv-Engineering	6,663	2,083	47,342	18,750	28,592	25,000
Profserv-Legal Services	2,320	2,083	28,266	18,750	9,516	25,000
Profserv-Mgmt Consulting Serv	3,877	3,875	34,991	34,875	116	46,500
Profserv-Property Appraiser	0	225	2,763	2,025	738	2,700
Auditing Services	0	292	6,600	2,625	3,975	3,500
Rentals & Leases	105	58	978	525	453	700
Postage And Freight	0	42	339	375	(36)	500
Insurance - General Liability	2,520	1,000	12,598	9,000	3,598	12,000
Insurance - Worker's Compensation	0	0	2,000	0	2,000	0
Printing & Binding	239	17	239	150	89	200
Legal Advertising	2,000	417	3,636	3,750	(114)	5,000
Special Services	1,258	500	16,975	4,500	12,475	6,000
Tax Collector Fee	540	583	17,086	5,250	11,836	7,000
Misc-District Website	29	300	1,275	2,700	(1,425)	3,600
Annual District Filing Fee	0	15	0	131	(131)	175
Total Administrative	20,108	12,070	206,218	108,619	97,599	144,825

Unaudited

Port of the Islands CID
Statement of Revenues & Expenses - OPERATIONS & MAINTENANCE
For the Period Ending
June 30, 2025

General Fund

	Current Period	Current Period	YTD	YTD	Variance	Annual Budget
	Actual	Budget	Actual	Budget		
<u>Operations & Maintenance</u>						
Contracts-Field Services	1,900	417	7,752	3,750	4,002	5,000
Electricity-Streetlighting	2,856	2,500	25,551	22,500	3,051	30,000
R&M-Renewal & Replacement	0	417	0	3,750	(3,750)	5,000
R&M-Grounds	0	2,083	6,999	18,750	(11,751)	25,000
Misc-Hurricane	0	0	750	0	750	0
R&M-Storm Water Drainage	0	417	520	3,750	(3,230)	5,000
Total Operations & Maintenance	4,756	5,834	41,572	52,500	-10,928	70,000
<u>Landscape & Irrigation</u>						
Contracts-Landscape	16,041	7,833	71,252	70,500	752	94,000
Utility-Irrigation	0	1,250	11,811	11,250	561	15,000
R&M-Irrigation	1,147	833	13,590	7,500	6,090	10,000
Total Landscape & Irrigation	17,188	9,916	96,653	89,250	7,403	119,000
<u>Lakes & Ponds</u>						
Contracts-Lakes	370	167	1,665	1,500	165	2,000
Total Lakes & Ponds	370	167	1,665	1,500	165	2,000
<u>Roads & Sidewalks</u>						
R&M-Signage	0	25	0	225	(225)	300
R&M-Roads & Alleyways	0	833	0	7,500	(7,500)	10,000
Total Roads & Sidewalks		858		7,725	-7,725	10,300
<u>Mosquito Control</u>						
Contracts-Mosquito Treatment	0	417	0	3,750	(3,750)	5,000
Contracts-Mosquito Spray	0	833	0	7,500	(7,500)	10,000
Total Mosquito Control		1,250		11,250	-11,250	15,000

Unaudited

Port of the Islands CID
Statement of Revenues & Expenses - OPERATIONS & MAINTENANCE
For the Period Ending
June 30, 2025

General Fund

	Current Period	Current Period	YTD	YTD		
	Actual	Budget	Actual	Budget	Variance	Annual Budget
<u>Capital Expenditures & Projects</u>						
Capital Outlay - Landscape	0	8,333	0	75,000	(75,000)	100,000
Contingency	0	10,752	0	96,765	(96,765)	129,020
Capital Reserve	0	32,793	0	295,133	(295,133)	393,510
Total Capital Expenditures & Projects		51,878		466,898	-466,898	622,530
Total Expenditures	42,422	81,973	346,108	737,742	(391,634)	983,655

Other Financing Sources (Uses)

Other Sources

Other Financing Sources (Uses)

Other Sources

Other Uses

Revenue (Over) Under Expenses	\$	(2,365)	\$	(2)	\$	650,806	\$	(1)	\$	650,807	\$	0
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Port of the Islands CID
Statement of Revenues & Expenses
For the Period Ending

June 30, 2025

Water/Sewer

	Current Period	Current Period	YTD	YTD		
	Actual	Budget	Actual	Budget	Variance	Annual Budget
Revenue						
Interest Income	\$ 5,050	\$ 3,333	\$ 42,460	\$ 30,000	\$ 12,460	\$ 40,000
Water Revenue	12,777	8,333	67,269	75,000	(7,731)	100,000
Sewer Revenue	18,298	8,333	95,171	75,000	20,171	100,000
Irrigation Fees	45,448	12,917	169,365	116,250	53,115	155,000
Meter Fees	0	250	2,420	2,250	170	3,000
Special Assmnts- Tax Collector	32,073	86,895	999,039	782,053	216,986	1,042,738
Interest - Tax Collector	0	50	832	450	382	600
Special Assmnts-Discounts	(641)	(3,476)	14,525	(31,283)	45,808	(41,710)
Other Miscellaneous Revenues	139	417	11,592	3,750	7,842	5,000
Less Returns and Allowances	0	0	(4,466)	0	(4,466)	0
Total Revenue	113,144	117,052	1,398,207	1,053,470	344,737	1,404,628
Expenses						
Administrative						
P/R-Board Of Supervisors	500	500	4,500	4,500	0	6,000
Employment Taxes	38	33	344	300	44	400
P/R - Processing Fees	19	42	206	375	(169)	500
Profserv-Engineering	66,545	1,667	116,480	15,000	101,480	20,000
Profserv-Legal Services	2,320	2,083	27,949	18,750	9,199	25,000
Profserv-Mgmt Consulting Serv	3,877	3,875	34,891	34,875	16	46,500
Profserv-Property Appraiser	0	167	2,763	1,500	1,263	2,000
Auditing Services	0	333	5,100	3,000	2,100	4,000
Postage And Freight	0	17	0	150	(150)	200
Insurance - General Liability	2,520	1,000	12,598	9,000	3,598	12,000
Printing & Binding	0	17	0	150	(150)	200
Legal Advertising	0	100	0	900	(900)	1,200
Special Services	0	0	2,750	0	2,750	0
Utility Billing Postage & Supplies	0	0	2,047	0	2,047	0
Misc-Assessmnt Collection Cost	0	2,083	19,643	18,750	893	25,000
Office Supplies	0	58	459	525	(66)	700
Telephone - Utility Operations	318	333	2,846	3,000	(154)	4,000
Total Administrative	76,137	12,308	232,576	110,775	121,801	147,700

Unaudited

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

June 30, 2025

Water/Sewer

Current Period	Current Period	YTD	YTD	Variance	Annual Budget
Actual	Budget	Actual	Budget		

Water-Sewer Comb Services

Misc-Hurricane	7,637	0	7,637	0	7,637	0
Utility - Electricity	8,050	8,333	69,383	75,000	(5,617)	100,000
Contracts-Utility Operations	29,329	31,417	263,957	282,750	(18,793)	377,000
Contracts-Utility Billing	3,736	2,750	31,505	24,750	6,755	33,000
Contracts-Generator Maint	0	250	2,873	2,250	623	3,000
R&M-Lift Station	0	833	15,343	7,500	7,843	10,000
R&M-Potable Water Lines	0	1,000	7,266	9,000	(1,734)	12,000
R&M-Water Plant	4,500	3,333	50,457	30,000	20,457	40,000
R&M-Waste Water Plant	0	2,083	3,168	18,750	(15,582)	25,000
R&M-Sewer Lines	0	417	0	3,750	(3,750)	5,000
R&M-Instrumentation	0	417	4,996	3,750	1,246	5,000
Misc-Licenses & Permits	0	83	5,200	750	4,450	1,000
Compliance Sampling	1,392	1,667	12,525	15,000	(2,475)	20,000
Chemicals-Water Operations	6,202	2,917	21,977	26,250	(4,273)	35,000
Chemicals-Wastewater Operations	2,275	2,083	23,311	18,750	4,561	25,000
Sludge Disposal	0	1,667	16,065	15,000	1,065	20,000
Reserves - Water & Sewer System	0	20,000	0	180,000	(180,000)	240,000
Total Water-Sewer Comb Services	63,121	79,250	535,663	713,250	-177,587	951,000

Capital Expenditures & Projects

Capital Outlay	0	20,833	65,680	187,500	(121,820)	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	4,661	0	41,946	(41,946)	55,928
Total Capital Expenditures & Projects		25,494	146,442	229,446	-83,004	305,928

Total Expenditures	139,258	117,052	914,681	1,053,471	(138,790)	1,404,628
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Unaudited

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

June 30, 2025

Water/Sewer

	Current Period	Current Period	YTD	YTD	Variance	Annual Budget
	Actual	Budget	Actual	Budget		
Revenue (Over) Under Expenses	\$ (26,114)	\$ 0	\$ 483,526	\$ (1)	\$ 483,527	\$ 0