



Port of the Islands

COMMUNITY IMPROVEMENT DISTRICT

June 18, 2026

MEETING AGENDA

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

Board of Supervisors Agenda for June 18, 2026

Agenda

Thursday, June 18, 2026, 9:30 a.m.
Port of the Islands Resort Main Dining Room,
25000 E. Tamiami Trail, 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 – May 2026
5. Utility Monthly Report
6. Manager's Report
 - a. Utility Rate Adjustment
 - b. Utility Impact Fee/Methodology Updates
 - c. CID Building Update
7. Financials – April 2026
8. Attorney's Report
9. Engineer's Report
10. Old Business
11. New Business
12. Supervisors' Request

a. Parcel 13 Redevelopment

13. Public Comments

14. Adjourn – Next meeting will be on July 16, 2026, at 9:30 a.m.

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

3 Public Hearing and Regular Meeting of the Board of Supervisors
4 May 21, 2026

5 The public hearing and regular meeting of the Port of the Islands Community
6 Improvement District Board of Supervisors was held on Thursday, May 21, 2026, at
7 9:30 a.m. at the Orchid Cove Clubhouse, 25005 Peacock Lane, Naples, Florida.

8 **SUPERVISORS PRESENT**

9 Anna-Lise Hansen, Chairman

10 Dan Truckey, Vice Chairman, Via Zoom

11 Russell Kish, Supervisor

12 Kevin Baird, Supervisor

13 Lisa Sager, Supervisor

14 **ALSO PRESENT**

15 Neil Dorrill, Manager, Dorrill Management Group

16 Billy Sparacio, Manager, Dorrill Management Group

17 Zachary Lombardo, District Counsel

18 Matt Gillispie, Florida Utility Solutions

19 **PLEDGE OF ALLEGIANCE**

20 The pledge of allegiance was recited in unison.

21 **ROLL CALL/APPROVAL OF AGENDA**

22 Four supervisors were present in person, establishing a quorum. The meeting was
23 convened at 9:30 a.m. The meeting was also properly noticed. The notice and affidavit
24 are on file with the District Office at 5672 Strand Court, Naples, FL 34110. Mr. Truckey
25 participated via Zoom.

1 **The agenda as presented and Mr. Truckey's full participation via Zoom was**
2 **approved on a MOTION by Ms. Hansen, a second by Mr. Baird, and all in favor.**

3 **A. Rules of Decorum Approval**

4 Mr. Dorrill stated that, as part of the approval process, the Board had before it an
5 amendment to the District's administrative rules of procedure as they pertain to
6 decorum, public comment, and related meeting conduct. He stated that the proposed
7 rules had previously been workshopped and that Mr. Lombardo had prepared
8 Resolution 2026-2 for the Chairman's signature if the rules were adopted.

9 Mr. Lombardo explained that the item was being handled as an administrative hearing,
10 which meant the Board would receive comments specifically on the proposed rules from
11 the public and from the Board. He stated that the language was materially unchanged
12 from the prior workshop. The proposed rules address general standards for participating
13 in District meetings, establish a five-minute limit per speaker, and list certain prohibited
14 content and behavior. He emphasized that the rules are intended to promote civil,
15 focused, organized meetings while acknowledging First Amendment rights. The rules
16 are not intended to stop anyone from commenting on matters they wish to address, but
17 are intended to preserve the record, organize comment, and allow productive public
18 meetings.

19 Mr. Lombardo further stated that public meetings are particularly important because,
20 under the Sunshine Law, the meetings are the only setting in which the Board can
21 discuss District business with each other, consultants, and the public. For that reason, it
22 is important for the meetings to be organized enough for the Board to receive feedback
23 and make the decisions before it.

24 Mr. Dorrill summarized that the rules address civility and respect during public meetings.
25 Prohibited conduct includes yelling, shouting, threats, profanity, vulgarity, personal
26 attacks, harassment, threatening statements, and similar behavior. He stated that the
27 proposed rules also provide authority for the chair or presiding officer to take
28 appropriate action if a meeting becomes disorderly. If necessary, the meeting could be
29 recessed, law enforcement could be contacted, and the meeting could be reconvened
30 at an appropriate time.

31 A member of the public asked whether the proposed rules were more advanced than
32 Robert's Rules of Order. Mr. Lombardo explained that the rules are not Robert's Rules
33 of Order and do not address how motions are made or how the Board conducts its
34 business. Instead, the proposed rules address conduct during the meeting itself. He
35 stated that many CDDs, cities, and counties have versions of similar rules. He noted
36 that some versions go further, including rules allowing a group speaking on the same
37 topic to designate one or two speakers, but that the proposed rules for this District did
38 not include such a provision and were not intended to reduce the volume of public
39 participation.

1 There being no further public comment on the proposed rules, the public hearing was
2 closed.

3 **On a MOTION by Mr. Truckey with a second by Mr. Kish, with all in favor, the**
4 **public hearing was closed, Resolution 2026-2 was approved, and the Chairman**
5 **was authorized to execute Resolution 2026-2 and the associated amendment to**
6 **the District's rules of procedure.**

7 PUBLIC COMMENTS

8 Liliana Manta - 125 Newport Drive - Ms. Manta stated that she had sent
9 correspondence to the Board, District Counsel, and management regarding the building
10 located at 24998 Newport Drive. She expressed serious concern that demolition,
11 electrical, plumbing, and renovation work appeared to have been discussed and
12 initiated before a finalized lease agreement was in place and before required Collier
13 County permits had been obtained. She stated that she had raised the concerns
14 privately because she believed the project exposed the District and the community to
15 unnecessary legal, financial, and liability risks.

16 Ms. Manta stated that residents deserve transparency regarding the lease terms,
17 project costs, permits, and long-term financial obligations tied to the building project.
18 She referenced discussion from the March 30 meeting regarding leasing the building for
19 approximately \$1,500 per month as an opportunity to test whether the community would
20 use the space. She compared that amount to the approximately \$500 per month paid by
21 prior tenants and stated that she was previously told the community may have been
22 able to use the building at no cost. She further stated that, on April 16, the CID
23 discussed approximately \$40,000 in improvements, which she said did not include
24 additional electrical, plumbing, and container costs that she estimated could bring the
25 total closer to approximately \$50,000. She also noted that counsel had acknowledged
26 that, if the lease ended, those improvement costs would not be recovered. In her
27 opinion, the project had become an expensive test that residents were never asked to
28 vote on while other community infrastructure continued to be neglected. She also stated
29 that the CID approved significant improvements to a building it does not own, but had
30 not approved approximately \$50 to replace the ripped flag outside, and she donated
31 another flag to the District.

32 Linda - Newport Drive - Stated that the District website is not updated. She stated that
33 when she reviewed the website calendar, the current meeting date was not listed, and
34 she would not have known about the meeting if she had not read information posted on
35 Nextdoor. She noted that the Board has stated it does not post official CID information
36 on Nextdoor, but that information on Nextdoor was how she became aware of the
37 meeting. Mr. Dorrill responded that staff had been working on the website earlier in the
38 week to correct the meeting date information and to make sure the next meetings are
39 clearly depicted on the homepage. He explained that the District historically met on
40 Fridays, but the meetings had been moved to Thursdays for the balance of the year,
41 and that staff was working with a contractor to correct all website references.

1 She also stated that she had noticed declining cell service in Port of the Islands and
2 asked whether the Board had considered leasing District-owned land for a cell tower.
3 She stated that a cell tower could potentially generate income for the District and
4 improve service. Mr. Dorrill stated the District could look into the matter.

5 Sophia Alberto - Sunset Cay - Ms. Alberto stated that Sunset Bay's internet contract
6 expires in January and that Delamar's contract is also expiring. She said Sunset Cay
7 had spoken with AT&T, Blue Stream, and was attempting to contact Summit. She asked
8 if other communities were renegotiating internet contracts and invited them to
9 coordinate with Sunset Cay to obtain better pricing and service. She stated that Sunset
10 Cay has 192 units and may have bargaining strength to help bring better service,
11 including fiber, into the community and into the single-family residential areas.

12 Kathy Olson - Sunrise Cay - Ms. Olson asked whether the District has contract
13 negotiations for landscaping services and whether the landscaping contract is open to
14 bids from other landscapers who may reduce costs. Mr. Dorrill stated that the
15 landscaping contract is a continuing contract with a 30-day termination clause. He
16 believed it had been renewed for the current fiscal year through September and would
17 be reauthorized in October if appropriate. He explained that, if the Board authorized
18 proposals or bids, there would be a solicitation process, and the District may reserve the
19 right to prequalify contractors due to the District's location. Ms. Olson stated that
20 Sunrise Cay has a landscaper who works in the area, has several local contracts, and
21 may be willing to hold pricing for three years. Mr. Dorrill advised that the contractor may
22 contact him and request to be added to a prospective bidders list if the Board chooses
23 to move forward with proposals in the fourth quarter of the year.

24 Ms. Olson also asked whether the District had ever considered fenced storage for boats
25 or trailers on District-owned property. She stated that, since the general store is no
26 longer available and trailer parking is limited, several residents do not have a place to
27 store boats or trailers in the off-season. She stated that some residents have had to sell
28 boats because they do not have trailer storage. She suggested the District consider
29 whether trailer storage could help residents and generate revenue.

30 A member of the public commented that the District previously had a prequalification
31 requirement for landscapers to be from Collier County. Mr. Lombardo stated that many
32 government entities use local preference or award additional points for local presence,
33 including contractors located in Collier County rather than Broward or Lee County.

34 Alan Zitto - Manatee Sightseeing/Marina - Mr. Zitto stated that, because multiple
35 residents had discussed District-owned land and costs, he was interested in purchasing
36 District property located near 289 Cays Drive, the approximately 3.1-acre parcel near
37 the bridge. He proposed that the District obtain an independent appraisal and that he
38 also obtain an appraisal, with the parties comparing the values and discussing a
39 possible price. He stated that he understood the seawall may need work and that, if he
40 purchased the property, the District may avoid future seawall costs. Mr. Kish stated he
41 understood the seawall had been inspected before the South Florida/Manatee project

1 and was not aware that it was deteriorating. Mr. Dorrill explained that the Board had not
2 had a policy discussion regarding selling the property. He stated that, if the Board chose
3 to evaluate offers, there would be a request for proposals or request for qualifications
4 process. Mr. Zitto stated he would move his manatee business to the property, build a
5 dock or floating dock, and potentially move the commercial business away from the
6 marina. He also stated that ERCs attached to that property could generate additional
7 revenue to the District.

8 Ms. DeBartolo stated she was present on behalf of A&Y Cam Duo Services for the Port
9 of the Islands Hotel Resort and wished to discuss water bills. She stated she had
10 reviewed the September meeting recording and recalled Mr. Dorrill stating that the
11 hotel's bill would increase to approximately \$1,027 based on a two-inch meter. She
12 stated the bill instead increased by approximately five times that amount, with three bills
13 of approximately \$10,000 each, which would bring the annual water budget from
14 approximately \$30,000 to approximately \$180,000. Mr. Dorrill stated he would address
15 the issue later in the agenda. Ms. DeBartolo stated that the base rate was intended to
16 offset the non-ad valorem assessment that had been removed from the tax bill, but that
17 the increase was of magnitude larger than the amount removed from taxes. Mr. Dorrill
18 explained that the Board had previously adopted rates based on either the industry
19 standard tied to the size of the meter or the actual number of units being served, and
20 that the hotel condominium and marina condominium would be discussed later in the
21 meeting.

22 APPROVAL OF MINUTES - APRIL 2026

23 Page 13, line 8 – The seat up for election should refer to the seat formerly held by Mr.
24 McNamee, now held by Ms. Sager, rather than Mr. Truckey's seat.

25 **The minutes were accepted as amended on a MOTION by Mr. Kish, a second by**
26 **Ms. Sager, and all in favor.**

27 **The May 7, 2026, special meeting minutes were approved as submitted on a**
28 **MOTION by Ms. Hanse, a second by Mr. Kish, and all in favor.**

29 UTILITY OPERATIONS SUMMARY - APRIL 2026

30 Mr. Gillespie, with Florida Utility Solutions, presented the monthly operations report.
31 Operations at the facilities were in accordance with contract and regulatory
32 requirements. All wastewater plant requirements were met, all water distribution
33 requirements were met, and the reuse system was functioning properly. The outgoing
34 pressure at the plant was functioning, and the canal pump station remained at one
35 pump and was not communicating.

36 The wastewater plant received 4.45 million gallons of wastewater in April. The water
37 plant produced 3.06 million gallons of drinking water in April. Mr. Gillespie stated that
38 the numbers were unusual because the water plant typically does not produce less

1 water than the wastewater plant treats. He stated he was looking into a possible issue
2 with the influent flow meter at the plant, but was reporting the numbers as recorded.
3 Reuse water distribution totaled 9.5 million gallons in April. Staff tested all auto flushers,
4 did not read meters in April, and used 670 gallons of chlorine during the month.

5 Mr. Gillespie reported that staff performed weekly pump station inspections, weekly
6 odor control checks, generator and automatic transfer switch load tests, greased pumps
7 and motors as necessary, cleaned and calibrated inline effluent analyzers, lubricated
8 chemical pump tubes, installed new water meters for a home build on Cays Drive, and
9 performed six backflow preventer repairs. He also reported that the automatic transfer
10 switch on the well road, previously approved by the Board approximately six months
11 earlier, was installed and operational. The plant backup generator had failed to start
12 during one test due to a fuel shutoff solenoid and fuel pump that needed to be replaced.
13 Those items were repaired promptly. There were no accidents or incidents, and all
14 safety training was conducted.

15 **MANAGER'S REPORT**

16 **A. Methodology & Impact Fee Presentation**

17 **Utility Connection Fee Analysis**

18 Mr. Dorrill stated that the PFM Group had two tasks. The first was to review and update
19 the current methodology and ERU methodology for the non-ad valorem assessment.
20 The second was to prepare a utility impact or connection fee analysis, referred to in the
21 community as the ERC charge, which is necessary when an applicant seeks a building
22 permit for new construction. He explained that there had never been a clear basis for an
23 impact fee or ERC charge previously, and there were no records confirming whether
24 vacant properties had previously paid or reserved fees. He stated the analysis was
25 important because a family seeking to build a new home had recently been told by the
26 County that the building permit application would need to be accompanied by a letter of
27 capacity.

28 Mr. Dorrill introduced Mr. Weyer, the District's economist who had historically performed
29 assessment methodology work, and representatives from PFM. Mr. Plenzler with PFM
30 presented the utility connection fee analysis. He stated PFM was asked to calculate
31 connection fees based on information provided by the District Manager and engineer
32 regarding the existing book values of the systems, the number of equivalent residential
33 connections historically documented and planned, and the capacities of the systems.
34 He stated PFM used a standard buy-in methodology, which was the most applicable
35 methodology for the nature of the system, and calculated connection fees for the water
36 system, wastewater system, and irrigation/fire system.

37 Mr. Plenzler stated that the connection fee calculation allocates the value of the system
38 across the available capacity and applies the appropriate factor by development type.
39 He explained that a single-family residential connection would be charged differently

1 than a marina slip or another development type, so that users pay their fair share when
2 they request capacity. He referenced the report table comparing the proposed Port of
3 the Islands fees to Collier County's fees. Mr. Dorrill stated for the record that the
4 proposed future connection fees total \$15,223.70, consisting of a water connection fee
5 of \$6,084.70, a wastewater connection fee of \$7,483.00, and an irrigation/fire supply
6 connection fee of \$1,656.00. The combined Port of the Islands water and wastewater
7 fee would be \$13,566.70, compared to Collier County's most recent water and
8 wastewater fees of approximately \$12,084.00.

9 Mr. Plenzler explained that the calculations were based on the plant capacity, gallons
10 per day, value of the plant on a gallons-per-day basis, and the resulting connection fee.
11 Mr. Dorrill stated the report provides a basis for future charges, including for future
12 building permits, and noted that a current applicant for a new home would need to wait
13 temporarily while the Board considered the report and the fee process. Mr. Lombardo
14 recommended that final adoption be deferred and handled through a formal resolution
15 at a later meeting, rather than adopted immediately during the presentation. The Board
16 accepted the report for discussion, with final adoption to be considered in connection
17 with the July budget and assessment process.

18 **Operations and Maintenance ERU Methodology Update**

19 Mr. Weyer then presented the operations and maintenance ERU methodology update.
20 He stated that he had been tasked with reviewing the current methodology, which he
21 originally prepared in June 2023. He stated that the commercial, hotel, gun club, and
22 most residential ERUs generally did not change, with the exception of review of single-
23 family lots that had been split, aggregated, or combined. He recommended that one-
24 and-a-half lots be assessed as 1.5 ERUs, rather than one ERU. He explained that, by
25 splitting a lot between adjoining owners, the District otherwise loses the assessment
26 associated with the generation of the split lot. He recommended that double lots be
27 assessed as two ERUs because the second lot has the potential for a second home to
28 be built immediately.

29 Mr. Weyer reviewed government-owned lots, including 27 condominium units and a
30 two-acre parcel owned by Collier County, as well as the former hotel site on the north
31 side of US 41. He stated that vacant lands owned by the County should not currently be
32 assessed because they are not revenue-generating and are subject to statutory and
33 legal limitations regarding non-ad valorem assessments on public property. He stated
34 that, if the County sells those units or lots, they can then be assessed. He also
35 explained that county-owned property can be assessed when it generates revenue,
36 such as the marina site.

37 Mr. Weyer then reviewed boat slip properties. He stated that liveaboard slips should be
38 treated the same as residential property and assigned one ERU. General use, non-
39 liveaboard recreational slips should be assigned 0.25 ERU. He explained that, in the
40 prior methodology, he had calculated the boat slip acreage and applied the commercial
41 acreage calculation, which resulted in the 0.25 factor. In the updated review, he also

1 reviewed Institute of Transportation Engineers trip generation data, which produced a
2 similar result of approximately 0.255 and supported retaining the 0.25 ERU for
3 recreational slips.

4 Mr. Weyer stated that commercial operating slips were reviewed separately. He
5 explained that the commercial use calculation considered departures per day, vessel
6 passenger capacity, and crew size. As an example, he used a commercial fishing boat
7 with a crew size of two, client capacity of two, and two departures per day, resulting in
8 eight trips per day. Dividing that by the residential daily trip rate of 9.43 supported an
9 ERU factor of approximately 0.85. He stated that the commercial use ERU factor could
10 be calculated based on the particular use, but his recommendation was 0.85 for
11 commercial operating boat slips. He recommended 1 ERU per wet slips for liveaboards.

12 Mr. Weyer stated that hotel ERUs would remain unchanged and that the gun club
13 recommendation also remained unchanged, with eight ERUs. District-owned property
14 would not be assigned ERUs while owned by the District, but ERUs would be assigned
15 if the property is sold to a private user based on the property's entitlements.

16 Mr. Lombardo asked about Parcel 13, the Lindsay Case parcel, and whether it would be
17 handled as residential rather than commercial. Mr. Weyer confirmed it would be based
18 on residential units or residential entitlements, not the commercial acreage calculation.

19 Mr. Truckey questioned whether the commercial operating slip factor adequately
20 reflected larger tour operations such as manatee boats, which may run several trips per
21 day with several passengers per trip. Mr. Weyer stated that the methodology could
22 calculate a different factor if the Board selected different assumptions, but that he used
23 a more generalized annualized approach. Mr. Dorrill asked whether the factor took into
24 account weather, seasonality, and differences between charter fishing captains and
25 eco-tour vessels. Mr. Weyer confirmed that it did. Mr. Lombardo clarified that the Board
26 would ultimately decide whether to adopt the recommended factors, and that the
27 consultant was providing the methodology and supporting basis.

28 The Board accepted the methodology update for discussion, with final adoption to be
29 considered later in connection with the assessment rule and budget process.

30 **B. FY 27 Budget Approval**

31 Mr. Dorrill presented the preliminary tentative budget for fiscal year 2027. He described
32 it as a maintenance-year budget. He stated there was no proposed increase in the
33 operating and maintenance assessment, which would remain at the current rate of
34 \$721.26 per equivalent residential unit. The total general fund budget for next year was
35 proposed at \$910,105.00, which was a slight decrease from the current year's budget of
36 \$930,605.00.

37 Mr. Dorrill explained that he used a 2.8% cost-of-living increase where appropriate,
38 including accounting, the utility contractor, and the landscape and maintenance
39 contractor. Most other line items remained at current budget levels. He reviewed the
40 administrative cost center, which includes insurance, legal advertising, minute

1 transcription, tax collector and property appraiser fees, website hosting, and the annual
2 fee charged by the State. The administrative cost center was proposed at \$219,525.00,
3 approximately \$6,500.00 higher than the current year.

4 Under operations and maintenance, Mr. Dorrill stated the budget includes field
5 management, street lighting, repair and maintenance for the building, and repair and
6 maintenance for grounds and drainage facilities. Repair and maintenance for the new
7 meeting facility would primarily include custodial cleaning and minor maintenance on a
8 weekly or bi-weekly basis. The repair and maintenance grounds line item reflected the
9 existing landscape maintenance contract and included an increase of approximately
10 \$2,000.00. The landscape and irrigation cost center, including irrigation repairs and
11 maintenance, remained unchanged at \$124,000.00. The lake maintenance contract,
12 including lake bank and algae treatment, increased slightly to \$2,500.00. The road cost
13 center, which includes pressure washing of sidewalks, minor sidewalk repairs, and
14 roadway signage, remained unchanged at \$10,300.00.

15 Mr. Dorrill stated that the capital side included a \$25,000.00 landscape improvement
16 line item. Although little had been spent as of mid-year, the District was beginning to
17 incur eligible costs associated with the new median, signage, and electrical work at the
18 entrance. The operating contingency was reduced slightly, but still available for
19 unforeseen operating costs, including hurricane or tropical storm-related horticultural
20 debris removal or cleanup. The annual contribution into the capital reserve fund
21 remained \$350,000.00. Mr. Dorrill stated the general fund budget remained balanced
22 with no increase to the assessment rate.

23 Mr. Dorrill reviewed the utility budget and stated that fiscal year 2027 would be the
24 second year in which there would be no assessment subsidy for the utility system. The
25 system would be operated from fee revenue. He stated that the six-month actual
26 revenue number included amounts collected and, for the most recent billing cycle,
27 amounts billed. He noted that the hotel condominium and marina condominium may
28 contest their most recent base charges, but the amounts were reflected as billed or
29 received because the District bills bimonthly and there is a delay between meter
30 reading, billing, and collection. The total utility budget remained balanced at
31 \$1,568,300.00 based on the current rate schedule.

32 Mr. Kish questioned whether the cost to compensate Orchid Cove for electrical charges
33 remained in the budget as an expense. Mr. Dorrill confirmed that the current budget
34 included the private street lights in Orchid Cove. Mr. Kish stated that he wanted to
35 eliminate the charge. He stated that he had contacted LCEC and the County and had
36 reviewed property records. He referred to property associated with Orchid Cove and
37 stated that, in his opinion, the prior arrangement should be treated as a wash and the
38 District should stop paying the electric bill for those private lights.

39 Mr. Lombardo stated that a property record he reviewed appeared to attribute the
40 property to common elements of Orchid Cove, including a clubhouse, lake, and other
41 common area, and that he would need to look further into the issue. Mr. Kish stated that

1 his primary goal was not to charge Orchid Cove for the property, but to eliminate the
2 expense of the District covering the electric bill. Mr. Dorrill said the agreement that was
3 entered into in its current form has no termination provision. Mr. Lombardo said he
4 believes the contract can be terminated. Ms. Hansen and Mr. Baird agreed the issue
5 needed to be resolved and not continually deferred.

6 Mr. Truckey also stated that Eveningstar Cay may have decorative or additional lighting
7 beyond the standard public lighting, and that the District should review both Orchid
8 Cove and Eveningstar Cay to determine whether there are private or upgraded poles
9 being paid by the District. He stated that LCEC billing does not make the issue simple
10 because the billing identification numbers and pole numbers must be cross-referenced.
11 The Board discussed providing notice to the affected communities that they may be
12 required to assume responsibility, by way of an agreement, for the difference between
13 standard public street lighting costs and any additional or upgraded private lighting. The
14 consensus was to give the communities approximately 60 days while staff develops an
15 inventory and determines the ownership and billing details.

16 Mr. Dorrill stated that the District needed to determine whether the lights are on private
17 streets, whether the lights are District-owned or condominium-owned assets, and
18 whether the Board has made a public benefit determination regarding street lighting
19 throughout the community regardless of ownership. He stated the District should be
20 consistent.

21 Mr. Dorrill said the budget for sludge disposal is proposed to increase. The current
22 sludge disposal budget is \$20,000 with \$17,700 already spent mid-year. In recognition
23 of this the budget for next year has been increased to \$35,000.

24 Mr. Jensen, speaking on behalf of Orchid Cove, said the Sister's Capital thing is not a
25 lot. There are 28 vacant units on parcel two that the County owns. The one owned by
26 Sister's Capital went up for auction last year and Orchid Cove went to purchase it. They
27 ended up getting it for free. They pay the tax on it but it is a phantom lot that will never
28 be built and that they have been possession of for less than a year.

29 He stated that there is a written agreement between Orchid Cove and the CID from
30 2020. He stated that Orchid Cove had been paying for electric service for years since
31 2007 when others were not, and that the agreement was reached in lieu of a dispute or
32 lawsuit. He stated the CID agreed to pay for the upgraded poles for the streetlights in
33 perpetuity, that Orchid Cove had obtained a legal review, and that Orchid Cove believes
34 the agreement correct.

35 Mr. Dorrill stated that the current projected utility revenue was based on the current
36 Board-adopted rate schedule and the Board's requested base rate adjustments. Under
37 the current schedule, the base rate is based on either the meter-size equivalency or the
38 actual number of units being served. Mr. Dorrill explained that a two-inch meter would
39 typically be charged five base rates, but the hotel condominium and marina
40 condominium may have many individually owned units behind a two-inch meter. He
41 stated that the Board's prior motion had recognized either the industry standard tied to

1 meter size or the actual number of units being served. The intent behind the base rate
2 was to replace the prior non-ad valorem utility assessment that had been removed from
3 the tax bill.

4 Mr. Kish stated that he had obtained rate information from the City of Naples and Collier
5 County. He stated that the City of Naples base rate for water-related service was
6 approximately \$151.00 every 60 days, Collier County's base rate was approximately
7 \$172.00 every 60 days, and the District's base rate was \$256.00 every 60 days. He also
8 compared sewer and commodity rates. He stated that the City of Naples sewer rate was
9 approximately \$3.68 per thousand gallons, capped at 30,000 gallons, and that Collier
10 County's sewer rate was approximately \$7.46 per thousand gallons, capped at 15,000
11 gallons. He stated the District's sewer rate was comparable at approximately \$7.50 per
12 thousand gallons at 75% of potable use. He stated that the District's water usage rate
13 was low compared to Collier County and the City of Naples, but that the base rate was
14 too high.

15 Mr. Kish further compared the hotel base rate to other hotels. He called the County and
16 got the information for the Glades Motel, built in 1954 and containing approximately 15
17 rooms, had a water bill that averaged approximately \$67.00 per room every 60 days. He
18 also reviewed WoodSpring Suites, a newer hotel with approximately 123 rooms, and
19 stated its water bill averaged approximately \$47.00 per room every 60 days. He stated
20 that the District was charging the Port of the Islands hotel \$256.00 per room every 60
21 days, which he believed was not appropriate. Mr. Truckey stated that the Port of the
22 Islands hotel is complicated because the property is divided among the hotel rooms,
23 kitchen, restaurant/bar, association components, and other condominium ownership
24 interests, and that the District needed to review the hotel structure as a whole.

25 The Board discussed whether the base rate should be reduced and whether the
26 consumption rate should be increased. There was a suggestion that reducing the base
27 rate and increasing consumption rates could be more equitable because a single-family
28 homeowner with a pool and higher water usage benefits from low commodity rates. Mr.
29 Truckey stated that, based on the District's anticipated overage from the base rate,
30 reducing the base rate by \$56.00 per billing cycle, from \$256.00 to \$200.00 bimonthly,
31 would approximately offset the excess revenue. He stated that he had estimated 900
32 doors, multiplied by \$56.00 and six billing cycles, for an approximate \$302,000.00
33 reduction, which was consistent with the projected overage. Mr. Dorrill stated that the
34 District was approximately \$156,000.00 over budget at mid-year, assuming the hotel
35 condominium and marina condominium paid the new bills and could be approximately
36 \$300,000.00 to \$330,000.00 over budget for the year if those amounts were paid
37 through year-end.

38 Mr. Lombardo stated that the District could bring forward a resolution at the next
39 meeting. Mr. Dorrill stated he would recalculate the utility budget using a \$56.00
40 bimonthly reduction in the base rate and transmit the recalculated tentative budget to
41 the County. The Board discussed continuing to monitor revenues and possibly

1 reevaluating consumption rates later if needed. Mr. Kish was happy with the decrease
2 and still believed the rate was unfair for the hotel. Mr. Truckey agreed.

3 **On a MOTION by Mr. Truckey with a second by Mr. Kish, with all in favor, the**
4 **Board directed staff to revise the tentative utility budget by reducing the base rate**
5 **by \$56.00 bimonthly, from \$256.00 to \$200.00 bimonthly, to prepare the**
6 **appropriate resolution for the Chairman to sign, and to recalculate and transmit**
7 **the updated tentative budget to Collier County. The general fund budget was**
8 **accepted as presented.**

9 C. CID Building Update

10 Mr. Dorrill provided an update regarding the District's use of the building. He stated that,
11 working with the Board's liaison, Mr. Baird, the District had spent approximately
12 \$48,000.00 to date. He had also received additional receipts for reimbursement relating
13 to the new air conditioner, roof-related repairs, demolition and reinstallation of kitchen
14 cabinetry, and minor plumbing and electrical repairs. A separate electrical invoice
15 included costs to run new service to the median in front of the building for the landscape
16 and signage work previously authorized by the Board.

17 Mr. Dorrill stated that the Board had previously authorized expenditures up to
18 \$54,000.00 for credits against the District's \$1,500.00 per month lease. Based on
19 invoices in hand and anticipated costs, including tile work and exterior painting, he
20 believed the District would need additional authorization. Mr. Baird stated the exterior
21 painting was expected to be approximately \$3,500.00. Mr. Dorrill stated that
22 approximately \$54,000.00 would be offset by lease credits, and the amount above that
23 would be treated as a separate repair and maintenance expense. He also stated that
24 the cost of cleaning the building would be an additional operating expense, estimated at
25 approximately \$150.00 per cleaning, and that electricity for the building would be borne
26 by the owner and included in the rent.

27 **On a MOTION by Mr. Baird, with a second by Ms. Hansen, with all in favor, the**
28 **building improvement authorization was increased to \$62,000.00.**

29 D. Additional Irrigation Well Estimate

30 Mr. Dorrill stated that, following discussion at the prior meeting regarding high chloride
31 levels in makeup water from the canal used in the irrigation system, he had asked the
32 District Engineer to evaluate drilling a well upstream of the weir to help replace that
33 source of water. He had not yet received a proposal, but reported that the engineer
34 preliminarily advised that there may not be a good source of fresh water in the initial
35 zone because of saltwater influence from the canal, the weir, and surrounding
36 groundwater. He stated the engineer also believed the water immediately north of the
37 weir could be salty due to high tides.

38 Mr. Truckey clarified that his intent was to evaluate expanding the District's well field
39 away from the canal, not drilling a shallow well next to the canal pump station. He stated

1 that the District is installing a new 10-inch HDPE line as part of the grant-funded work
 2 and that the line should provide the volume needed to bring water in from the well field.
 3 He stated the District should consider decommissioning the old canal pump station
 4 rather than spending substantial money to repair it, especially because the canal source
 5 is subject to saltwater intrusion. Mr. Dorrill acknowledged the clarification and stated he
 6 would redirect the engineer to evaluate the cost of a new well in the well field, the ability
 7 to bring raw water through the new line, and the potential to discontinue use of the canal
 8 pump station.

9 **E. Registered Voter Certification**

10 Mr. Dorrill reported that the Supervisor of Elections certified that there are 662 active
 11 registered voters residing within the District's legal description. He stated the
 12 certification is informational and is required before the qualifying period for seats up for
 13 election in the fall. He stated packets had been provided to Ms. Sager if she desired to
 14 run for a new term, and that a packet could be provided to Mr. Truckey by email or hand
 15 delivery.

16 **FINANCIALS - MARCH 2026**

17 Mr. Dorrill presented the financials as of March 31, 2026. At the end of March, the
 18 District had approximately \$5,700,000.00 in cash, including approximately
 19 \$3,004,319.00 in the operating fund and \$1,380,000.00 in the utility fund. The District
 20 also had approximately \$6,917,000.00 in fixed assets, primarily land, utility system
 21 facilities, and the original road network, which has been fully depreciated. Total assets
 22 on hand were approximately \$12,616,000.00. On the liability side, approximately
 23 \$63,000.00 in payables were outstanding.

24 For the general fund, Mr. Dorrill stated the District received \$3,583.00 in special
 25 assessments during March before taxes became delinquent. He expected some
 26 additional collections to be booked in April because payments made at the end of March
 27 are deposited by the tax collector in early April. Interest earnings for the month were
 28 \$11,676.00, and year-to-date interest earnings were approximately \$70,000.00. Year-to-
 29 date assessments were approximately \$657,000.00 against a budget of approximately
 30 \$815,000.00, representing approximately 85% of annual revenues through the first six
 31 months. Across the cost centers, the general fund was approximately \$195,000.00
 32 under budget, primarily because there had been no major capital improvements and
 33 contingencies had not been used. On the utility side, expenses were approximately
 34 \$51,000.00 under budget, except for the unanticipated increase in sludge hauling and
 35 disposal costs. Mr. Dorrill stated Florida Utility Solutions was doing a good job
 36 maintaining the system and completing repairs separately authorized by the Board.

37 **The financials were accepted as presented on a MOTION by Ms. Hansen, a**
 38 **second by Mr. Kish and all in favor.**

1 **ATTORNEY'S REPORT**

2 Mr. Lombardo stated he had been asked to prepare a letter of intent or offer for
3 acquisition of the Collier County hotel parcel, identified as 12323 Union Road. He
4 explained that, in April, Collier County considered soliciting proposals to have the hotel
5 site developed. The County's executive summary identified approximately \$389,683.00
6 in costs in the property, including demolition, cleanup, and tax deed costs. He stated the
7 Board could make an unsolicited offer directly to the County if it wished to do so.

8 Mr. Dorrill stated he had spoken twice with the deputy county manager. The County's
9 actual out-of-pocket expenses for the code enforcement case and subsequent
10 demolition of the old hotel were approximately \$388,000.00. The County had also
11 referenced an outstanding tax lien of approximately \$1,200,000.00, but Mr. Dorrill stated
12 the District had also lost assessment revenue when the prior owner did not pay. Mr.
13 Lombardo stated the parcel is approximately 6.86 acres, and the County had advertised
14 it as having 16 units per acre, or approximately 110 residential units. He stated the
15 County's stated concept was workforce or affordable housing, with units below 60% of
16 area median income, rather than the higher 100% or 120% AMI levels often seen in
17 affordable housing projects. He stated the County had been seeking a developer
18 partner rather than simply the highest price.

19 The Board discussed acquiring the property to control the future use of the site. Board
20 members stated that, if the District owned the parcel, it could decide later whether to sell
21 it and what deed restrictions to impose. Mr. Lombardo recommended that, if the Board
22 wished to proceed, the offer include a 60-day due diligence period, a 30-day closing
23 after due diligence, and environmental due diligence. He stated an appraisal could also
24 be obtained during due diligence if desired. The Board discussed the County meeting
25 schedule and the importance of having a Board representative attend if the matter is
26 considered by the County Commission. Ms. Hansen agreed to attend if needed.

27 **On a MOTION by Ms. Hansen, with a second by Mr. Truckey and all in favor, the**
28 **Board authorized an offer to Collier County in the amount of \$400,000.00 for**
29 **acquisition of 12323 Union Road, Naples, FL, with a 60-day due diligence period**
30 **and a 30-day closing period.**

31 Mr. Lombardo then reviewed the need to confirm summer meeting attendance and
32 quorum. He reminded the Board that three members must be physically present to
33 establish a quorum, although remote participation may be allowed in certain
34 circumstances. The Board discussed availability for the June 18, July 16, and August 20
35 meetings. Mr. Lombardo stated the June meeting is important because the utility rate
36 reduction is expected to be voted on, and the July meeting is important for final budget
37 adoption.

38 In response to a question from Mr. Truckey regarding the 2018 marina ERC issue, Mr.
39 Lombardo stated that the District now has numbers from the consultant's report and

1 therefore has a basis to move forward. He stated he would check with Mr. Dorrill
2 regarding timing and whether a full motion would be needed.

3 **ENGINEER'S REPORT**

4 No engineer's report was given.

5 **OLD BUSINESS**

6 Mr. Truckey asked to discuss the US 41 median. He stated that he believed the District
7 should stop maintaining the median, return it to grass, and discontinue the
8 approximately \$35,000.00 per year maintenance cost. He stated that he did not believe
9 the State, County, or Naples would negotiate with the District to improve the median
10 while the District remained under contract to maintain it. Other Board members stated
11 that the County had shown little interest in taking it back and that, if the County
12 maintained it, the District may still be responsible for the cost. The Board tabled the item
13 for future discussion.

14 **NEW BUSINESS**

15 No new business was discussed.

16 **SUPERVISORS' REQUEST**

17 **A. Parcel 13 Redevelopment**

18 A developer introduced himself, his partner, Mr. Andy Jones of Phoenix Construction,
19 his wife, Leanne, and his banker, Ronaldo. He stated that he and Mr. Jones develop a
20 substantial portion of retail commercial centers in Naples. He stated he was previously
21 given an opportunity approximately 10 to 12 years ago to purchase the large parcel next
22 to the shooting range, but another party offered more and purchased it. He stated he
23 was aware of the pending litigation between Mr. Case and the District.

24 He presented a concept for a luxury RV development on Parcel 13. He stated the
25 project would include approximately 300 to 305 individually owned fee-simple lots. He
26 described the anticipated buyers as high-net-worth individuals with RVs ranging from
27 approximately \$1,000,000.00 to \$3,000,000.00. The concept included a state-of-the-art
28 clubhouse with offices, a welcome center, a commercial pool, and other amenities. He
29 also referenced a nine-hole executive golf course. He stated the development would be
30 intended to be one of the nicest luxury RV developments in the country.

31 He stated he was also interested in purchasing the District's 3.1-acre parcel and the
32 approximately seven-acre County-owned former hotel parcel. He stated he had met with
33 the County and believed the County responded positively to the concept. He explained
34 that the project would require reinstating or modifying zoning to allow the RV use, as the
35 current entitlement relates to residential units. He stated he was also interested in
36 purchasing all or part of the shooting range property if that became possible.

1 He stated that he had already extended an offer through counsel to Mr. Case's counsel,
2 but that Mr. Case wanted to close quickly, without contingencies, and wanted to be
3 released from liability associated with the District's ERC claim. He stated that, subject to
4 closing on the property, he would be willing to place a substantial deposit with the
5 District and work with Mr. Lombardo on future obligations.

6 Mr. Lombardo stated the developer's negotiations with Mr. Case were not within the
7 Board's control. However, the Board has a restrictive covenant on Parcel 13 that would
8 be contrary to the concept shown, and any developer would need to ask the Board to
9 amend the restrictive covenant. Mr. Lombardo also stated the ongoing ERC issue and
10 litigation would need to be resolved. Regarding the County hotel parcel, Mr. Lombardo
11 stated the Board had already authorized an offer and would continue with that offer
12 unless the Board directed otherwise. Regarding the District's 3.1-acre parcel, he noted
13 that another party had also expressed interest earlier in the meeting, the District had not
14 declared the property surplus, and any sale would need to go through the appropriate
15 public process.

16 Ms. Hasen public asked whether the lots would be sold or rented and what the average
17 price would be. He stated the lots would be sold, not rented, and estimated an average
18 lot price of approximately \$250,000.00. He stated that many buyers would add casitas,
19 which could increase value, and that improved lots could potentially sell between
20 approximately \$850,000.00 and \$1,200,000.00. Board members commented that the
21 concept could produce additional units and revenue and would remove or change the
22 gun club issue if the shooting range property were acquired.

23 PUBLIC COMMENTS

24 Mrs. Manta asked whether the CID is in the business of owning real estate or creating
25 HOAs. She questioned why the District would require a process before a private party
26 could purchase District land, while also authorizing an offer to purchase the County
27 hotel parcel. She stated that, in her view, purchasing land and making decisions
28 regarding the community building should involve more consultation with the community.
29 She also questioned whether the District should seek bids each year or when contracts
30 end for services such as landscaping, management, and other work. She referenced
31 the 2.8% increase proposed in the budget and stated that she had previously
32 communicated with staff regarding entrance landscaping, electrical work, and the
33 District-owned area near the building. Her allotted time expired.

34 A resident asked whether the District sends out requests for proposals each year or
35 when contracts end for services. Mr. Lombardo explained that the District has a
36 procurement policy and is not required to issue yearly RFPs for all services. However,
37 he stated the Board may advertise for services whenever it chooses, and government
38 contracts are typically terminable on terms favorable towards the government for
39 budgetary purposes. He stated the appropriate time for that discussion is during the
40 budget cycle. When asked whether any RFPs had occurred during his tenure, Mr.
41 Lombardo responded that RPFs were put out for the District Engineer and District

1 Counsel. Mr. Lombardo does not know of any government that has advertised a full
2 slate of all positions at one time.

3 Kathy Olson asked whether the approximately \$35,000.00 median maintenance cost
4 discussed earlier was included in the landscape and maintenance budget. The Board
5 responded that the cost is part of the District's landscape-related expenses and that the
6 District had previously accepted responsibility for the median maintenance. She
7 thanked the Board for the clarification.

8 Leonardo Ramos stated he is associated with the condo hotel community. He asked
9 that, if the District has questions regarding the hotel condominium, the District
10 communicate with the Port of the Islands Resort Condominium Hotel Association board
11 or the property management company, A&Y Cam Duo Services, rather than only with
12 an individual tenant or business operator. He stated the association board and property
13 management company can help provide accurate information. He also asked about the
14 base rate, noting that many hotel units are approximately 300-square-foot studios with a
15 bathroom sink, kitchen sink, toilet, and shower. He questioned how that could be treated
16 the same as larger homes with multiple bathrooms, pools, and other water uses. The
17 Board responded that it intended to review the hotel structure and charges further.

18 Ms. DeBartolo suggested a possible solution for the marina and hotel condominium
19 entities. She stated that, because the former non-ad valorem assessment of
20 approximately \$721.00 had been removed, the District could consider adding that
21 amount back to the 94 units in the hotel association and the 177 marina units while
22 continuing to charge usage. She stated that could generate approximately \$67,000.00
23 from the hotel and \$127,000.00 from the marina, or approximately \$195,000.00, and
24 may be more fair than the current base rate structure. Mr. Kish stated he would speak
25 with her after the meeting because he wanted to better understand the numbers and
26 structure.

27 John Thormann - Orchid Cove - stated this was the second time the Board had
28 discussed purchasing property without first obtaining an appraisal. He stated he
29 believed the District should obtain appraisals before purchasing or selling property. Mr.
30 Lombardo stated that, if the County accepted the District's offer, an appraisal could be
31 obtained during the due diligence period.

32 Cynthia Alberto - Orchid Cove - stated she supported the motion to offer \$400,000.00
33 for the County parcel. She stated she did not believe an appraisal was necessary at that
34 amount because the property is worth more than that. She also asked residents
35 interested in internet service coordination to speak with her after the meeting.

36 A resident asked whether permits were obtained for work performed in the building and
37 whether the building is insured. Mr. Baird responded that licensed contractors were
38 used where required, and that permitted work and inspection would be handled
39 appropriately. Mr. Lombardo and Ms. Hansen stated the District obtained liability
40 insurance for the building when the lease was signed.

1 A member of the public attempted to yield time to another speaker. Mr. Lombardo
2 advised that yielding time is not provided for under the rules and recommended that the
3 Board not allow it.

4 **ADJOURNMENT**

5 The next meeting will be on June 18, 2026, at 9:30 a.m. **On a MOTION by Mr. Baird**
6 **and a second by Mr. Truckey, with all in favor, the meeting was adjourned at**
7 **12:39 p.m.**

8



*Florida Utility
Solutions*

PORT OF THE ISLANDS CID

MAY 2026

MONTHLY PLANT OPERATIONS REPORT

JUNE 18TH, 2026 BOARD MEETING

Wastewater Plant

Received 4.42 million
gallons in May

Water Plant

Produced and
distributed 2.90 million
gallons in May

REUSE

Distributed 9.88 million
gallons in May



FLORIDA UTILITY SOLUTIONS

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Naples, Fl. 34119

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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 1 pump and not communicating. Generator does not run.

- **Performance metrics:**

Wastewater Treatment Plant

- 4.42 million gallons of wastewater received in April

Water Treatment

- Produced and distributed 2.90 million gallons in April

Reuse

- Distributed 9.882 million gallons in April

Performance Metrics	Current Month May 2026	Prior Month April 2026
Wastewater treated	4,418,770	4,452,289
Sludge disposed - gallons	0	0
Reuse Water Pumped	9,882,308	9,504,162
Odor Complaints	0	0
Number of line breaks	0	0
Auto Flushers Flushed	9	9
Meters Read	864	0
Meters Re-read	4	0
Consumables	Current Month	Current Month
Chlorine Usage	895	670
Water Usage Complaints	0	0

Maintenance and Repair

Preventive Maintenance

- Performed all weekly pump station inspections.
- Performed weekly odor control check.
- Performed generator and automatic transfer switch load test weekly.
- Greased pumps and motors as necessary
- Cleaned and calibrated inline effluent analyzers

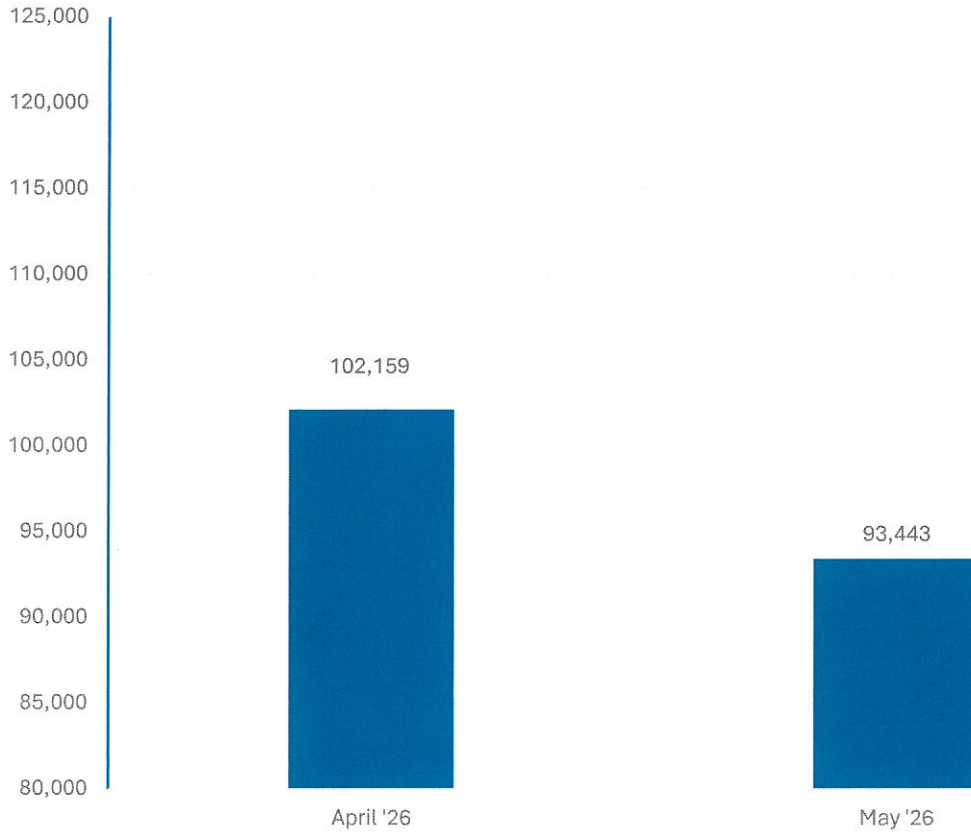
Additional Maintenance

- Installed new backflow preventor repair kit on Stella Marris due to a leak.
- Augured and used camera on sewer line at old guard house on Newport Drive. Removed some microfiber towels causing a blockage.
- Repaired backflow leaks at: Peacock Lane (x2) and Stella Maris (x1)
- Backflow on Morningstar Cay was hit causing damage. Determined pipe was also broken. Repaired and restored to normal use.
- Water leak on Sunrise Cay. Gasket determined to need replacement. Replaced with a new gasket and tested for leaks. Functioning as designed.

Health & Safety

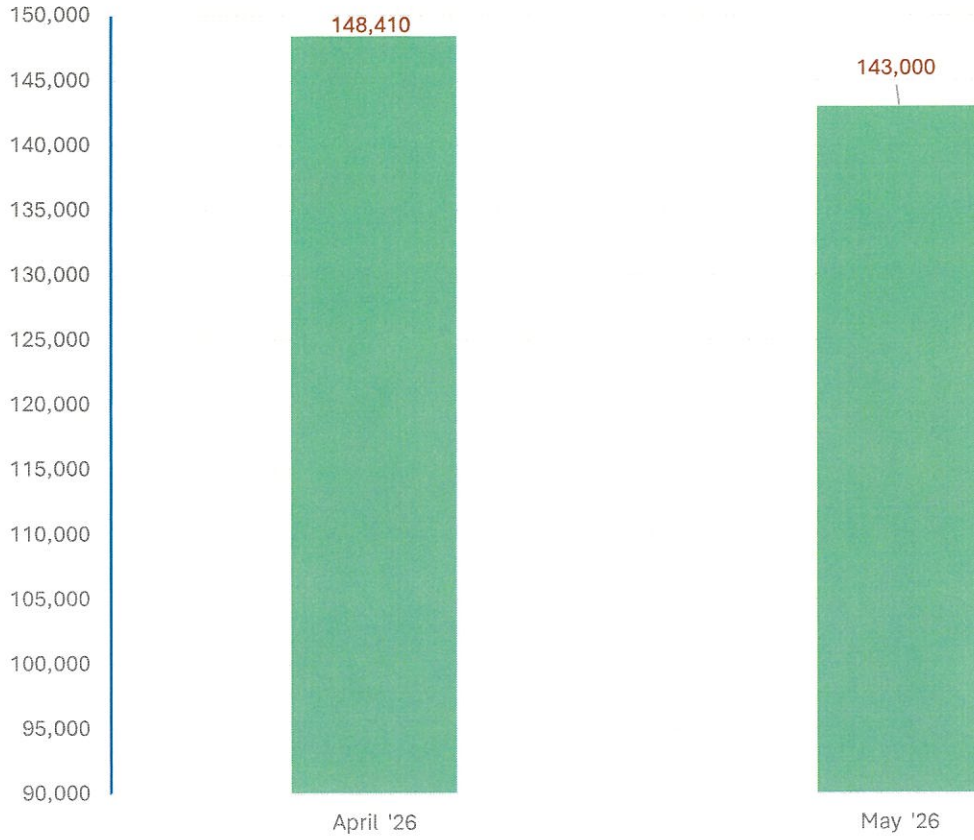
- FDEP granted reduced Lead & Copper monitoring due to consistent in-compliance lab results and no action level detections.
- Zero LTIs and OSHA recordable incidents occurred during the month.
- Safety training includes daily tailgate talks concerning daily events–confined space entry, lightning safety, seatbelts, housekeeping, and other safety related concerns.

Port of the Islands Daily Average Water Flow (GPD)



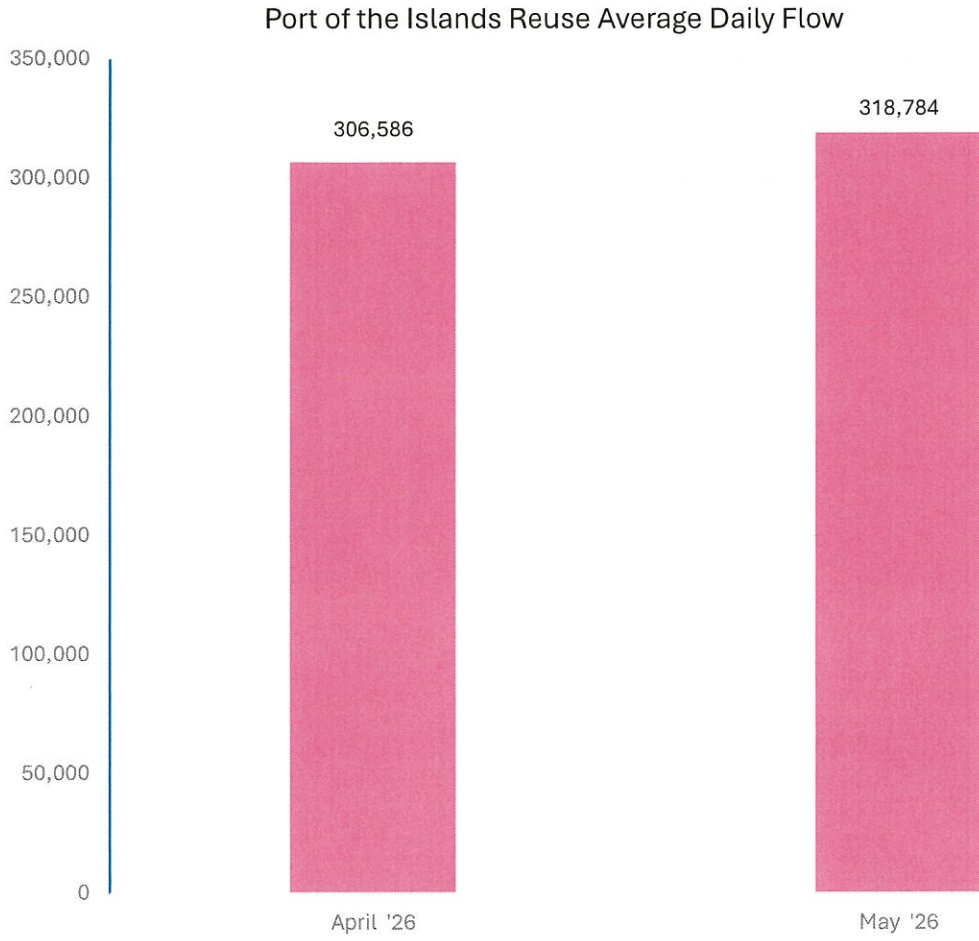
Port of the Islands Drinking Water Monthly Flow Average

Port of the Islands Daily Average Influent Wastewater Flow (GPD)



Port of the Islands Wastewater Monthly Flow Average

Port of the Islands Reuse Monthly Flow Average





**PORT OF THE ISLANDS
COMMUNITY IMPROVEMENT DISTRICT**

The following updated survey of current utility rates in Southwest Florida is for your information. The new Port of the Islands CID base rate was effective October 1, 2025. Also shown is the revised rate with a lower base rate of \$100. This resulted in a \$1,403 reduction on your property tax bill. In addition, the Port of the Islands CID irrigation rates are the lowest in the area.

Water and Sewer

Utility	Base/Mo.	5000/gal	10,000/gal	Total		
Naples	\$37.62	\$72.97	\$111.80	\$110.59	-	\$149.42
Bonita Springs	\$46.06	\$87.76	\$132.98	\$133.82	-	\$179.04
Fort Myers Beach	\$40.12	\$100.48	\$183.86	\$140.60	-	\$223.98
Port of the Islands (proposed)	\$100.00	\$55.75	\$111.50	\$155.75	-	\$183.12
Cape Coral	\$49.23	\$125.86	\$214.64	\$175.09	-	\$224.32
Marco Island	\$65.28	\$116.68	\$144.92	\$181.96	-	\$210.20
Port of the Islands (current)	\$128.38	\$55.75	\$111.50	\$184.13	-	\$239.88
Sanibel	\$87.46	\$103.96	\$123.71	\$191.42	-	\$211.17
Collier County	\$85.90	\$145.40	\$216.20	\$231.30	-	\$302.10
Ave Maria	\$96.50	\$137.10	\$186.00	\$233.20	-	\$282.10

Directors

From 10/01/2025 To 05/29/2026

Counts

Active Service Addresses	715
Active Service Addresses w/Active Customers	714
Active Meters	866
New Accounts	43
Closed Accounts	43
Final Bills	38
Active Meters	866
0.75	697
1	3
1.5	1
2	36
4	1
GEN	128

Distribution Efficiency Summary

		Units	Percentage
RG	Supplied	12,830.00	100.00%
	Sold	12,830.00	100.00%
	Lost	0.00	0.00%
	Parcels using RG	683	
	Average Usage per Parcel	18.78	
IR	Supplied	52,060.00	100.00%
	Sold	52,060.00	100.00%
	Lost	0.00	0.00%
	Parcels using IR	176	
	Average Usage per Parcel	295.80	
PL	Supplied	63.00	100.00%
	Sold	63.00	100.00%
	Lost	0.00	0.00%
	Parcels using PL	1	
	Average Usage per Parcel	63.00	

Summary by Billing Type

Billing Type	Total Charges	Bill Count	Average Charge
Water Usage	\$60,496.34	2,810	\$21.53
Sewer Usage	\$107,392.32	2,730	\$39.34
Irrigation Usage	\$121,160.13	718	\$168.75
Late Fees	\$16,850.96	336	\$50.15
Returned Payment	\$1,800.00	36	\$50.00
Connection Fee	\$1,530.00	55	\$27.82
Disconnection Fee	\$10.00	1	\$10.00
Meter Fees	\$2,400.00	1	\$2,400.00
Water Base	\$316,122.17	2,125	\$148.76
Sewer Base	\$283,555.37	2,078	\$136.46

Directors

From 10/01/2025 To 05/29/2026

Summary by Billing Type

Billing Type	Total Charges	Bill Count	Average Charge
	\$911,317.29	10,890	\$83.68

Monthly Activity

Item	Amount
Balance Due Through 09/30/25	(\$14,819.91)
Payments	(\$824,068.51)
Credit Adjustments (Decreases AR)	(\$8,002.15)
Debit Adjustments (Increases AR)	\$3,286.98
Balance After Payments and Adjustments	(\$843,603.59)
Bills (includes applicable taxes)	\$872,482.01
Returned Checks	\$19,048.30
Late Fees (Includes applicable taxes)	\$16,500.00
Balance Due as of 05/29/26	\$64,426.72



pfm

Port of the Islands CID FY 2027 Operations & Maintenance Assessment Methodology Update

Prepared for: Port of the Islands Community Improvement District

May 21, 2026

PFM Group Consulting LLC.

3501 Quadrangle Blvd.,
Ste 270
Orlando, FL 32817

(407) 723-5900



Background

The Port of the Islands Community Improvement District (the “District”) is looking to update its methodology by which they assess properties within the District for the annual Operations & Maintenance (“O&M”) Budget (the “Budget”). PFM Group Consulting, LLC (“Consultant”) has been asked to review the existing O&M methodology structure and recommend changes that better relate to the benefit received from the O&M Budget.

Through the years, the O&M ERUs were modified by previous District Boards of Supervisors which deviated from the W&S ERCs. No justification was found to support those changes.

The most recent POICID operations & maintenance methodology report was prepared by Real Estate Econometrics, Inc., and adopted by the POICID Board of Supervisors in June 2023.



Fiscal Year 2027 O&M Methodology Items of Consideration

Background, Cont.

At this time, the District has requested an update to the methodology to review the appropriate allocation of O&M assessments to the following properties within the District

- Parcels that have been split and/or aggregated
- Collier County Owned Lands
- Allocation of assessments to vacant county-owned lands such as the north hotel site and Orchid Cove units currently owned by the County
- Condo Marina, Boat Slips, Eco Tours, Fishing Guides and Jet Skies
- District Owned Parcel 13 review



Fiscal Year 2027 O&M Methodology Items of Consideration

Background, Cont.

The Consultant Reviewed and verified the updated property data for POICID from an outside source. That data will be used to update the former parcel data base and to again determine size and location of the parcels.

As of this update, the Consultant do not anticipate significant adjustments to the method of allocation in terms of Equivalent Residential Units (ERUs), rather clarification of assessments to be allocated among the District's property owners based on the forthcoming review and analysis



Fiscal Year 2027 O&M Methodology Findings

Residential Parcels.

The Port of the Islands community is unique in that it is a combination of a resort/marina with transient population and a residential community with both seasonal and year-round residents. Because the land uses include boat docks, a marina, a hotel and various residential uses that are difficult at best to determine the benefit received by such measurements as trip generation, flow off of a property, front footage, the most appropriate basis of allocation measurement is the equivalent residential unit (“ERU”).

The professionally acceptable basis for a single ERU is anchored by a single family and multi-family residence. The residential unit is assigned one (1) ERU and the remaining land uses are assigned variations of the ERU that are based on parcel size or land uses such as commercial, boat dock parcels, etc.

The Consultant used a combination of the parcel size and land use depending on the land use being analyzed.



Fiscal Year 2027 O&M Methodology Findings

Remaining Parcels.

Unit Types	Tota Units
Residential Units plus Hotel Rooms:	745
Residential Units on Multiple Lots:	9
Remaining Units outside of Residential:	183
Total Units:	937



Fiscal Year 2027 O&M Methodology Findings

Residential Parcels.

As mentioned in a previous slide, the professionally acceptable basis for a single ERU is anchored by a single family residence. The single family residence is assigned one (1) ERU and the remaining land uses are assigned variations of the ERU that are based on a number of elements including parcel size, residential unit size or a combination thereof.

In the case of POI, the Consultant assigned an ERU of one (1) to all of the residential units including the hotel rooms as the current methodology as it appears that all of those residential units receive the same benefit from the O&M Budget.

The benefit differentiation is identified in the remaining units that do not have residential units on them or are residential units that are on more than one (1) lot.



Fiscal Year 2027 O&M Methodology Findings

Parcels that have been split and/or aggregated

Lots that have been split (1.5 size lots) should be assessed as 1.5 ERU. By splitting the in between lot, the District loses the assessment generation of that split lot. Therefore, we recommend that each 1.5 size lot should be assessed **1.5 ERUs** benefit since that $\frac{1}{2}$ lost on each side would generate a 0.5 ERU of revenue that otherwise would not be collected.

Double lots should be assessed **2 ERUs** since they have the potential to build a second home on the vacant portion of the lot.



Fiscal Year 2027 O&M Methodology Findings

Review of Government Owned Properties

The County owns 27 condominium quad units plus a two-acre parcel that could potentially be developed with a change to the entitlements on the property plus they own the former hotel site on the north side of U.S. 41.

Allocation of assessments to vacant county-owned lands such as the north hotel site and Orchid Cove units currently owned by the County **should not be assessed.**

Florida Statute § 196.001 and constitutional provisions establish that property owned by the United States, Florida, counties, and municipalities is generally exempt from ad valorem taxation. Non-ad valorem assessments (special assessments) on public property are often invalidated by local government law, particularly if the property serves a public purpose.



Fiscal Year 2027 O&M Methodology Findings

Review of Commercial Properties

To determine the ERUs for the remaining 183 parcels/land uses, the first calculation required is to calculate the single family units per acre in the District. The Consultant used Collier County Property Appraiser data to calculate the ERUs per acre. The table below shows that there are 4 ERUs per acre in the District.

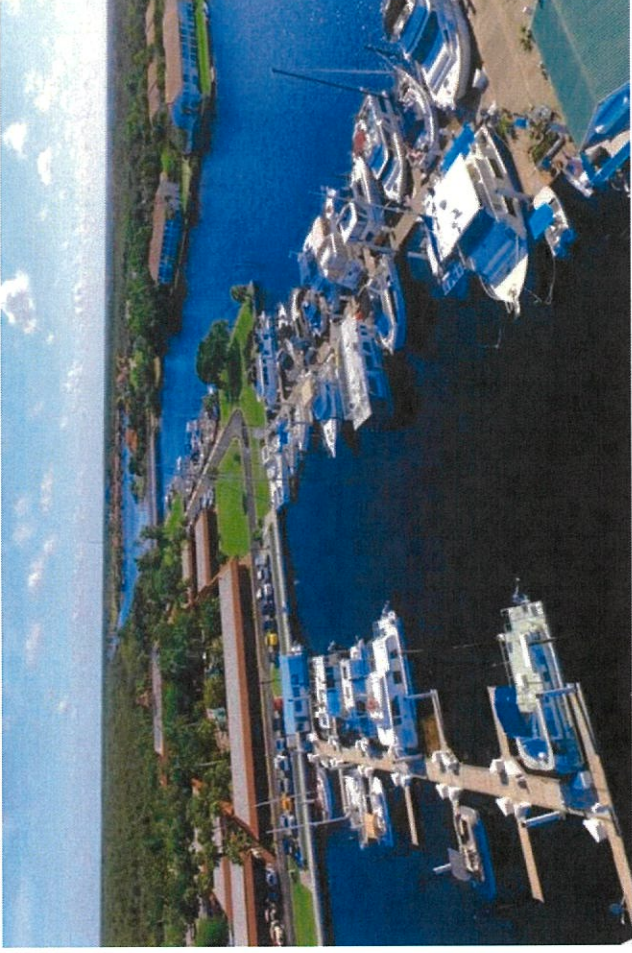
Base Equivalent Residential Unit Calculation			
Single Family Units	Total SF Acres	Units per Acre	Units per Acre Rounded
166	38.48	0.23	0.25
			4



Fiscal Year 2027 O&M Methodology Findings

Review of Boat Slip Properties

Since the last assessment methodology report which indicated that there were two categories of boat slip use, a new category of boat slip use has emerged. There are slips being used for commercial boat operations such as fishing guides, eco tours, jet skies and other types of commercial operations. The commercial uses go along with the live aboard slips and the general use slips.





Fiscal Year 2027 O&M Methodology Findings

Port of the Islands Boat Slip ERU Methodology.

Broken down into three categories of use at the Port of the Islands Marina: General use wet slips, commercial use wet slips and live aboard wet slips.

The methodology used herein is conservative because:

- ◆ General use slips trip generation uses Institute of Traffic Engineers (“ITE”) data for boat slips and compares those trips to the residential trip generation factor.
- ◆ Commercial operations are estimated from passenger and crew activity rather than from a reduced berth-only factor
- ◆ Finally, liveaboard slips are analyzed using residential-equivalent trip rates rather than lower recreational marina rates

Each use component is analyzed separately rather than blended into a lower average marina rate

This results in a trip generation estimate that is appropriate for assessment methodology calculations and can be refined annually if more detailed operational data become available.



Fiscal Year 2027 O&M Methodology Findings

General Use Wet Slips

General use wet slips are intended for non-commercial boating activity and are most comparable to the ITE marina land use framework. These slips typically generate relatively low daily vehicle traffic because use is discretionary, seasonal, and concentrated on weekends and holidays rather than the weekday commuter peaks.

The accepted calculation in this case is to use the ITE rates for residential is 9.43 and for marinas is 2.41 per slip. By dividing the 2.41 by the 9.43, the **ERU for a general use boat slip is .255**, which correlates to the .25 ERU originally to the acreage calculation previously recommended.



Fiscal Year 2027 O&M Methodology Findings

Commercial Operating Slips

Accordingly, traffic associated with these slips has been estimated using an operations-based methodology. This approach calculates vehicle trips from projected passenger parties, crew arrivals, and support vehicles. This method better reflects actual commercial marina activity and is more defensible than applying a uniform berth-based recreational marina rate to commercial excursion uses. The following are the inputs used in this calculation:

- ◆ number of departures per day
- ◆ vessel passenger capacity
- ◆ crew size



Fiscal Year 2027 O&M Methodology Findings

Commercial Operating Slips, Cont.

The following assumptions were used to calculate the ERU for a commercial operations slip:

- ◆ Crew Size: 2
- ◆ Client Capacity: 2
- ◆ Number of departures per day: 2

Eight (8) trips per day was determined by multiplying the crew size by the client capacity then by the number of daily departures. Dividing the 8 trips by the daily residential trip of 9.43, an **ERU of 0.85** should be used for the wet slips being used for the commercial operations.



Fiscal Year 2027 O&M Methodology Findings

Liveaboard wet slips

Liveaboard slips function differently from recreational marina slips because the vessel serves as a residence or quasi-residential living arrangement. As such, these slips are better represented by residential trip generation characteristics than by standard marina berth usage.

For this reason, liveaboard slips have been assigned a residential-equivalent trip rate of 9.43 daily trips per slip. These assumptions are consistent with the treatment commonly used by traffic engineers when a marina component operates as a dwelling-based land use rather than a recreational or commercial use. Therefore, liveaboard wet slips should be given **1 ERU per slip**.



Fiscal Year 2027 O&M Methodology Findings

Recommended Boat Slip ERU Factors

The Consultant recommends assigning the following ERU factors to the live aboard and commercial operations slips:

Live Aboard Slips	1.00
Commercial Use Slips	0.85
Recreational Use Slips	0.25



Fiscal Year 2027 O&M Methodology Findings

Review of Hotel on South Side of US 41

The calculation for the hotel ERUs will not change. They are currently assigned one (1) ERU per hotel room and no assessments assigned for the restaurant or bar.



Fiscal Year 2027 O&M Methodology Findings

Review of Gun Club

The Gun Club ERUs will continue to be calculated based on the assessment methodology presented in June, 2023.

The ERU calculation focused on the number of trips put on the District roads by the gun club members. There are no trip generation calculations for a gun club in the Institute of Traffic Engineers studies (“ITE”) so the Consultant recommends the ITE trip generation for a golf course, which closely resembles a gun club use in terms of acreage. The ITE trip generation for a golf course is 3.78 trips per acre. There are 21.34 net usable acres on the gun club property so that would equate to 79.81 daily trips. An ITE residential daily trip generation is 9.44 so the ERU total for the gun club would be **8 ERUs** ($79.81/9.44=8.45$ or 8 rounded).



Fiscal Year 2027 O&M Methodology Findings

Review of District Owned Property

No ERUs are assigned to District-owned properties. The District is a form of special government and is not in the commercial operations business.

Eventually once the parcel is sold to a private user, then ERUs will be assigned to that parcel based on its entitlements and one of the ERU calculations previously described.



Fiscal Year 2027 O&M Methodology Findings

Summary of Equivalent Residential Units (ERUs)

The following table summarizes the recommended ERUs by property type for assessing the District's operations & maintenance fiscal budget:

Property Type	ERUs
Residential Unit	1.00
1.5 Lot Unit	1.50
Double Lot	2.00
Commercial Per Acre	4.00
Live Aboard Slips	1.00
Commercial Use Slips	0.85
Recreational Use Slips	0.25
Hotel per Room	1.00
Gun Club	8.00



QUESTION

QUESTIONS ?



PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT

2026 CONNECTION FEE STUDY

May 2026

Prepared for:

**Members of the Board of Supervisors,
Port of the Island Community Improvement District**

Prepared on May 21, 2026

PFM Group Consulting LLC
3501 Quadrangle Boulevard, Ste 270
Orlando, FL 32817



EXECUTIVE SUMMARY

Background

Port of the Islands Community Improvement District (“POI CID” or “CID” or “District”) has responsibility for the roads, storm water management, entrance features, mosquito control, and landscape maintenance. In addition, the CID provides all water, sewer, and irrigation utility services to the community and more specifically operates the following facilities: Water Treatment Plant, Wastewater Treatment Plant, and Irrigation/Fire facilities. The District has engaged PFM Group Consulting LLC (PFM) to conduct a connection fee analysis. PFM has prepared this report to document its findings and conclusions. PFM created an Excel-based model with the primary purpose of providing the District with a management tool. This executive summary provides an overview of the study and includes findings and recommendations for connection fees.

Study Overview

This connection fee study focused on achieving the primary objectives of reviewing the existing historic and available data to calculate new water, wastewater, and irrigation/fire connection fees to ensure the remaining planned development within the District pays its proportionate share. The results of the connection fee analysis are provided in Table E1, Table E2 and Table E3.

Table E1. Connection Fee per Equivalent Residential Connection (“ERC”)

Connection Fee (per ERC)	
Water	\$6,084.64
Wastewater	\$7,483.05
Irrigation / Fire	<u>\$1,656.01</u>
Total ERC Connection Fee	\$15,223.70

Source: PFM Group Consulting LLC

Table E2. Connection Fee per Real Estate Development Category ERC

Category	ERC Factor	Water	Wastewater	Irrigation / Fire	Total
Residential SF Units (per unit)	1.00	\$6,084.64	\$7,483.05	\$1,656.01	\$15,223.70
Residential MF Units (per unit)	0.80	\$4,867.71	\$5,986.44	\$1,324.81	\$12,178.96
Hotel Rooms (per rm)	0.60	\$3,650.78	\$4,489.83	\$993.61	\$9,134.22
Recreational Vehicle (per unit)	0.40	\$2,433.86	\$2,993.22	\$662.41	\$6,089.49
Restaurant Seats (per seat)	0.20	\$1,216.93	\$1,496.61	\$331.20	\$3,044.74
Bar/Lounge Seats (per seat)	0.08	\$486.77	\$598.64	\$132.48	\$1,217.89
Marina Slips (per slip)	0.08	\$486.77	\$598.64	\$132.48	\$1,217.89
Dorm Rooms (per rm)	0.20	\$1,216.93	\$1,496.61	\$331.20	\$3,044.74

Source: PFM Group Consulting LLC

Table E3. Summary of Connection Fees Collected and Connection Fees Remaining to be Collected

	ERCs	Water	Wastewater	Irrigation / Fire	Total
Developed (Connections and Fees Paid)	700.50	\$4,262,291	\$5,241,878	\$1,160,038	\$10,664,207
Undeveloped (Connections and Fees Remaining)	<u>332.10</u>	<u>\$2,020,709</u>	<u>\$2,485,122</u>	<u>\$549,962</u>	\$5,055,793
	1032.60	\$6,283,000	\$7,727,000	\$1,710,000	\$15,720,000

Source: PFM Group Consulting LLC



1.0 Introduction

The Port of the Islands Community Improvement District (CID) was established by Chapter 190, Florida Statutes in 1986. The CID was established to provide for ownership, operation, maintenance, and provision of various capital facilities and services within its jurisdiction.

The Port of the Islands CID is located east of Marco Island and west of Everglades City on US41 Tamiami Trail East and serves an area of 300 acres (+/-). See Map 1 for a General Location Map and Map 2 for the CID Map. The CID includes single and multi-family housing, a marina, hotel and restaurant, gun club, Collier County Boat Park, and Ochopee/Greater Naples Fire Department site. There remain several undeveloped parcels. The CID provides utility services (water, wastewater, and fire/irrigation) and maintenance of roadways and drainage, except to a few privately maintained areas.

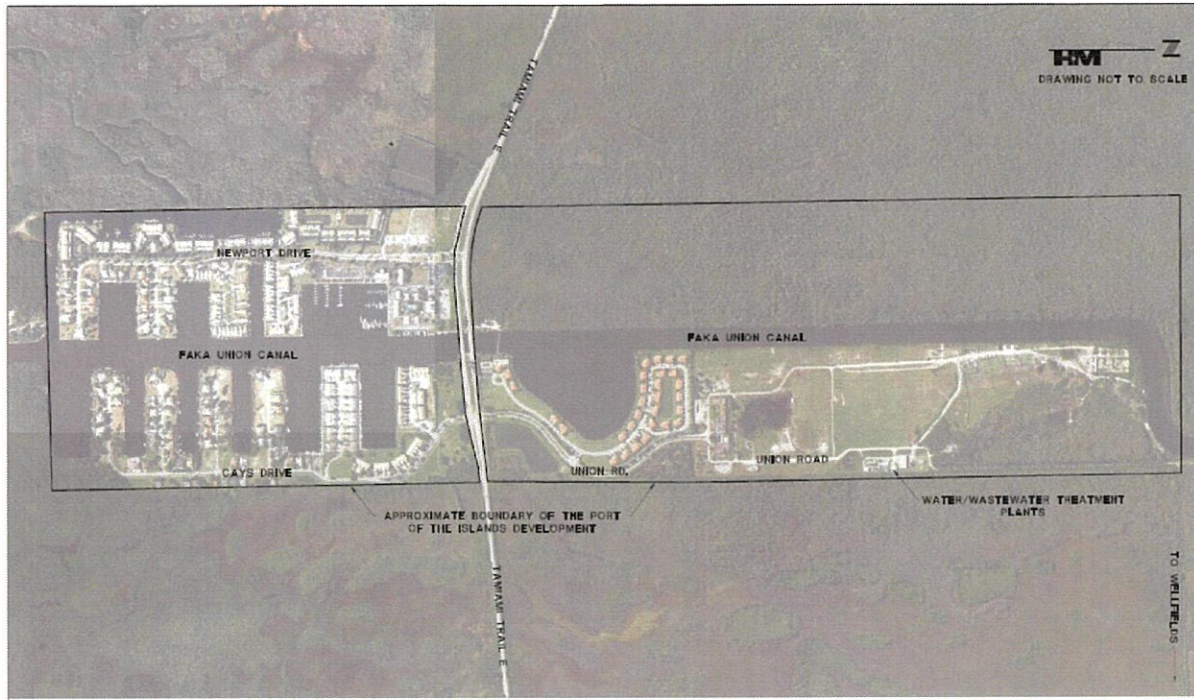
Map 1. Site Map



Source: HoleMontes



Map 2. CID Map



Source: HoleMontes

1.1 Existing Systems - Background

Water Treatment Plant

The CID owns and operates a 460,000 gallon per day facility which treats groundwater from wells located north of the community. Groundwater in the vicinity of the District is replenished from wetlands surrounding Port of the Islands. As a result, the raw water supply has a high concentration of naturally occurring organic matter and a high concentration of dissolved solids such as those which are commonly referred to as hardness in water.

The water treatment plant includes use of reverse osmosis membranes capable of removing dissolved solids and naturally occurring organic matter. The water produced by this facility is of an extremely high quality. This facility was constructed in 2013 and replaced an outdated facility which was first installed prior to 1980 to serve another community and subsequently relocated to Port of the Islands in 1993. Not only was the old facility not able to meet the current State and Federal requirements for water treatment, it also was beyond the point where it could be maintained from a structural basis. The new water treatment facility has the capacity to meet the needs of the community during peak tourist season at build-out.



Wastewater Treatment Plant

The CID owns and operates a 200,000 gallon per day facility which treats the wastewater generated within the community and produces high quality reclaimed water which is used for irrigation. The wastewater treatment plant includes membrane filtration producing reclaimed water considerably cleaner than the water in the Faka Union Canal which used to be the source of irrigation water for the community. Due to the unique location of Port of the Islands being totally surrounded by State and Federal preserves, there are no other options for discharge of treated wastewater to the environment.

All of the groundwater in the vicinity of the District is reserved under State law for the natural environment other than what is permitted for withdrawal by the CID as long as it operates a system which maximizes water conservation through programs such as reuse of treated wastewater effluent. Therefore, the CID wastewater treatment facility is an integral part of an overall environmental protection and water conservation program. This facility was initially constructed in 1992 with substantial upgrades and modernization in 2012. This facility has the capacity to handle needs of the community during peak tourist season at build-out.

Irrigation/Fire Plant

Per the 2023 Technical Memorandum via HoleMontes, the existing fire-irrigation system normally utilizes a combination of irrigation quality reclaimed wastewater effluent, concentrate from the RO water treatment process, and supplemental raw water from its well field. These water sources are blended in two storage tanks at the Utility site. The District irrigation needs, and lower fire flows at build-out? can be met with the pumping facilities located at the Utility site.

The facilities located at the Utility site provide for the normal operation of the system. At the Utility site are the two fire-irrigation tanks that provide storage for the system. One tank is an open concrete tank (200,000 gallons) constructed in the early 1990s. The second tank is a glass lined steel facility (250,000 gallons) with a roof. In conjunction with the water storage tanks at the Utility site, there are pumping facilities. These pumping facilities include one 40 HP constant speed pump and one 75 HP variable frequency drive (VFD) pump.

1.2 Existing Systems Book Value

Based on the most recent data available, per the District Manager, the “book” value of the three (3) systems is provided in Table 1.

Table 1. Summary of District Systems “Book” Value

System Value	
System	"Book" Value
Water	\$6,283,000
Wastewater	\$7,727,000
Irrigation / Fire	<u>\$1,710,000</u>
Total	\$15,720,000

Source: District Manager



1.3 ERC History and Current ERC Estimates

Based on a review of the District's historical development plan and current development to date, the District estimated the development of a mixed of use development totaling 1,032.60 ERCs at buildout. Table 2 summarizes the projected ERCs and ERC Factors by real estate end use. Exhibit A provides additional historical context with respect to the ERCs planned and developed as well as the estimated of undeveloped ERCs.

Table 2. ERCs Planned and Summary of ERC Factors

Total Planned POI CDD ERCs	1,032.60
	ERC Factor
Residential SF Units (per unit)	1.00
Residential MF Units (per unit)	0.80
Hotel Rooms (per room)	0.60
Recreational Vehicle (per unit)	0.40
Restaurant Seats (per seat)	0.20
Bar/Lounge Seats (per seat)	0.08
Marina Slips (per slip)	0.08
Dorm Rooms (per rm)	0.20

Source: District

1.4 Summary of Report

In addition to Section 1, this report is subdivided into three (3) other sections. The following is a brief discussion of the remaining sections included in this report.

Section 2. Water Connection fee – This section details the analysis and assumptions used to calculate the water connection fee that will be charged to development requiring utility capacity and is based on data available and provided via the District and the District's engineer.

Section 3. Wastewater Connection fee – This section details the analysis and assumptions used to calculate the wastewater connection fee that will be charged to development requiring utility capacity and is based on data available and provided via the District and the District's engineer.

Section 4. Irrigation/Fire Connection fee – This section details the analysis and assumptions used to calculate the irrigation/fire connection fee that will be charged to development requiring utility capacity and is based on data available and provided via the District and the District's engineer.



2.0 Water Connection Fee

Water connection fees are one-time charges assessed against water customers or developers to recover a proportional share of the capital costs incurred by the District to provide water capacity for new customers or customers that redevelop and require system capacity and service. This capacity may be already constructed, funded, and available in existing facilities, and/or the service capacity may be planned and included as future capital projects in a capital improvement plan (“CIP”). Connection fees are an important funding mechanism to ensure reasonably justifiable cost recovery and to limit the burden of funding growth-related projects placed on water ratepayers.

This section of the report includes the updated calculation of the proposed connection fees.

2.1 Connection Fee Methodologies

There are numerous approaches to determining connection fees that have been adopted by water utilities across the state of Florida and the country. However, two approaches are most often used and are recognized in the industry as cost-justified by the American Water Works Association (AWWA) and Water Environmental Federation (WEF)¹. These two approaches are the System Buy-In method and the Incremental Cost method.

Under the System Buy-In method, connection fees are based upon the “buy-in” concept that existing users, through service charges and other up-front charges, have developed a valuable public capital facility. This method is appropriate for utility systems, or components of utility systems, with additional capacity already in place, and provides an estimate of the cost of providing a unit of capacity based upon the net equity of the existing assets. This method calculates a fee based upon the proportional cost of each user’s share of the existing system capacity available for new customers. The costs of the facilities are based on a review of fixed asset records and can be based on original asset costs or may include escalation of the original asset costs to current dollars. Excluded from the calculation are local service lines that are dedicated to serving only existing customers, vehicle and minor equipment costs, and assets contributed by or paid for by developers.

The Incremental Cost method focuses on the cost of adding additional facilities to serve new customers. It is most appropriate in situations where additional capacity and/or trunk line extensions/expansions to provide service to new customers and the costs of the capacity can be tied to an approved CIP or master plan. Under this method, it is important that any proposed capital projects required to address deficiencies in the existing facilities be excluded from the determination of the connection fee. This includes projects required to meet new or existing regulatory requirements and/or renewals and replacements of existing facilities.

The connection fee proposed in this report is based on the System Buy-In method as there is consideration that the District has a significant investment in existing assets but has not identified any specific required improvements over the next several years. To the extent that the District funds future capital improvements to the facilities, it is expected that any future capital improvement would be financed and repaid via special assessment to the District’s property owners.

¹ AWWA Manual M26 – Water Rates and Related Charges, Ch. 3: System Development Charges, pp. 19-33.



2.3 Design of Water Connection Fee

Two significant components need to be addressed in the design of the water connection fees: 1) the level of service to be apportioned to the applicants that request system capacity; and 2) the amount of capital costs to be recovered from a new customer requesting service. Both of these issues are related to the level of the connection fee expressed on an equivalent residential connection (“ERC”) basis which represents the average capacity required to service a typical individually metered single family residential account.

Given that the current Water Treatment Plant has no existing debt, the connection fees shall be used only for expansion of the District’s water utility system, including, but not limited to, the planning, design, permitting and construction of a capital expansion to the existing utility facilities or for new utility facilities, and associated planning, engineering, legal, and financing costs as well as debt service, incurred by the District for such capital costs. The revenues generated by such connection fees are expected to be kept in separate accounts segregated from all other District accounts.

LEVEL OF SERVICE REQUIREMENTS

Level of service (LOS) is an indicator of the amount of service provided by, or proposed to be provided by, a facility based on and related to the operational characteristics of the facility. LOS indicates the capacity per unit of demand for each public facility. The LOS commonly used for water service is the amount of flow (usually gallons) allocable to each ERC expressed on a daily basis. The LOS generally represents the amount of capacity allocable to an ERC, whether such capacity is actually used or not (commonly referred to as “readiness to serve”). An ERC is representative of the average capacity required to service a typical individually metered single family residential account. This class of users typically utilizes a 5/8” or 3/4” meter and represents the largest customer class served by a public utility and generally the lowest level of usage requirements for a specifically metered account. The LOS per ERC for the Water Treatment Plant is 445 gallons per day.

CAPITAL COSTS RECOVERED

Buy-In Value

Water connection fees typically include the growth-related infrastructure costs associated with water supply, treatment, and transmission. The District has made a substantial investment in these types of facilities with capacity available for its current and future users. Per information provided by the District, the District’s permitted Water Treatment Plant Capacity is 460,000 gallons per day.

As provided in Section 1.2, the estimated “book” value of the Water Treatment Plant assets is \$6,283,000.

2.4 Water Connection Fee Calculation

To determine the unit cost of capacity, the cost of the District’s water system assets is divided by the total annual average day capacity of 460,000 gallons. This calculation produces a unit cost expressed in gallons per day for District connections. The daily per gallon calculation of the water connection fee under the Buy-In approach is shown in Table 3 below:



Table 3. District Water Connection Fee Summary

System Capacity	
	Permitted Capacity (gallons per day)
Water Plant	460,000
Level of Service per ERC	
	(Gallons per day)
Water Plant	445
Unit Cost of System Capacity	
Water Plant (per gals/day)	\$13.66
Water Plant Connection Fee	\$6,084.64

Source: District and PFM Group Consulting LLC

The resulting water connection fee per ERC for the District is \$6,084.64. For context, the published Collier County water connection fee per ERC is \$6,470.00.

3.0 Wastewater Connection Fee

Wastewater connection fees are one-time charges assessed against new customers or developers to recover a proportional share of the capital costs incurred by the District to provide capacity for new customers or customers that redevelop and require system capacity and service. This capacity may be already constructed, funded, and available in existing facilities, or the service capacity may be planned and included as future capital projects in a CIP. Connection fees are an important funding mechanism to ensure justifiable cost recovery and to limit the burden of ratepayers funding growth-related projects.

This section of the report summarizes the basis for the District's calculated wastewater connection fees. Included is a discussion of the derivation of the proposed connection fees.

3.1 Connection Fee Methodologies

As mentioned in Section 2.0. Water Connection Fees, there are numerous approaches to determining connection fees that have been adopted by utilities across the state of Florida and the country. However, two approaches are most often used and are recognized in the industry as cost-justified by AWWA and WEF. These two approaches are the System Buy-In method and the Incremental Cost method. A brief description of these two approaches may be found in Section 2.0. The proposed wastewater connections fees discussed in this report are based on the System Buy-In method hybrid method as there is consideration that the District has a significant investment in existing assets but has not identified any specific required improvements over the next several years. To the extent that the District funds future capital improvements to the facilities, it is expected that any future capital improvement would be financed and repaid via special assessment to the District's property owners.



3.2 Design of Wastewater Connection Fee

With respect to designing wastewater connection fees, generally there are two significant components that need to be addressed: 1) the level of service to be apportioned to the applicants that request system capacity; and 2) the amount of capital costs to be recovered from a new customer requesting service. Both of these issues are related to the level of the connection fee expressed on an ERC basis.

The connection fees shall be used only for expansion of the District's wastewater utility system, including, but not limited to, the planning, design, permitting and construction of a capital expansion to the existing utility facilities or for new utility facilities, and associated planning, engineering, legal, and financing costs as well as debt service, incurred by the District for such capital costs. The revenues generated by such connection fees are expected to be kept in separate accounts segregated from all other District accounts.

LEVEL OF SERVICE REQUIREMENTS

The previous Water Connection Fee section discusses LOS standards for water. A similar approach applies for wastewater connection fees. The LOS per ERC is 194 gallons per day.

CAPITAL COSTS RECOVERED

Buy-In Value

Wastewater connection fees typically include the growth-related infrastructure costs associated with wastewater supply, treatment, and transmission. The District has made a substantial investment in these types of facilities with capacity available for its current and future users. Per information provided by the District, the District's permitted Wastewater Treatment Plant Capacity is 200,000 gallons per day.

As provided in Section 1.2, the estimated "book" value of the Water Treatment Plant assets is \$7,727,000.

3.3 Wastewater Connection Fee Calculation

To determine the unit cost of capacity, the cost of the District's wastewater system assets is divided by the total annual average day capacity of 200,000 gallons. This calculation produces a unit cost expressed in gallons per day for District connections. Table 4 illustrates the calculation of the wastewater connection fee under the Buy-In approach:



Table 4. District Wastewater Connection Fee Summary

System Capacity	
	Permitted Capacity (gallons per day)
Wastewater Plant	200,000
Level of Service per ERC	
	(Gallons per day)
Wastewater Plant	194
Unit Cost of System Capacity	
Wastewater Plant (gals/day)	\$38.64
Water Plant Connection Fee	\$7,483.05

Source: District and PFM Group Consulting LLC

The resulting wastewater connection fee for the District is \$7,483.05. For context, the published Collier County wastewater connection fee is \$5,614.00.

4.0 Irrigation/Fire Connection Fee

Irrigation/Fire connection fees are one-time charges assessed against new customers or developers to recover a proportional share of the capital costs incurred by the District to provide capacity for new customers or customers that redevelop and require system capacity and service. This capacity may be already constructed, funded, and available in existing facilities, or the service capacity may be planned and included as future capital projects in a CIP. Connection fees are an important funding mechanism to ensure justifiable cost recovery and to limit the burden of ratepayers funding growth-related projects.

This section of the report summarizes the basis for the District's calculated irrigation/fire connection fees. Included is a discussion of the derivation of the proposed connection fees.

4.1 Connection Fee Methodologies

As mentioned in Section 2.0. Water Connection Fees, there are numerous approaches to determining connection fees that have been adopted by utilities across the state of Florida and the country. However, two approaches are most often used and are recognized in the industry as cost-justified by AWWA and WEF. These two approaches are the System Buy-In method and the Incremental Cost method. A brief description of these two approaches may be found in Section 2.0. The proposed irrigation/fire connections fees discussed in this report are based on the System Buy-In method hybrid method as there is consideration that the District has a significant investment in existing assets but has not identified any specific required improvements over the next several years. To the extent that the District funds future capital improvements to the facilities, it is expected that any future capital improvement would be financed and repaid via special assessment to the District's property owners.



4.2 Design of Irrigation/Fire Connection Fee

With respect to designing irrigation/fire connection fees, generally there are two significant components that need to be addressed: 1) the level of service to be apportioned to the applicants that request system capacity; and 2) the amount of capital costs to be recovered from a new customer requesting service. Both of these issues are related to the level of the connection fee expressed on an ERC basis.

The connection fees shall be used only for expansion of the District's irrigation/fire utility system, including, but not limited to, the planning, design, permitting and construction of a capital expansion to the existing utility facilities or for new utility facilities, and associated planning, engineering, legal, and financing costs as well as debt service, incurred by the District for such capital costs. The revenues generated by such connection fees are expected to be kept in separate accounts segregated from all other District accounts.

LEVEL OF SERVICE REQUIREMENTS

The previous Water Connection Fee section discusses LOS standards for water. A similar approach applies for irrigation/fire connection fees. The LOS per ERC is 0.73 gallons per minute.

CAPITAL COSTS RECOVERED

Buy-In Value

Irrigation/Fire connection fees typically include the growth-related infrastructure costs associated with supply, treatment, and transmission. The District has made a substantial investment in these types of facilities with capacity available for its current and future users. Per information provided by the District, the District's permitted Irrigation/Fire System requirement is 750 gallons per minute.

As provided in Section 1.2, the estimated "book" value of the Water Treatment Plant assets is \$1,710,000.

4.3 Irrigation/Fire Connection Fee Calculation

To determine the unit cost of capacity, the cost of the District's irrigation/fire system assets is divided by the total requirement of 750 gallons per minute. This calculation produces a unit cost expressed in gallons per minute for District connections. Table 5 illustrates the calculation of the irrigation/fire connection fee under the Buy-In approach:



Table 5. District Irrigation/Fire Connection Fee Summary

System Capacity	
	Required Flow/Capacity (gallons per min)
Irrigation/Fire Plant	750
Level of Service per ERC	
	(Gallons per min)
Irrigation/Fire Plant	0.73
Unit Cost of System Flow/Capacity	
Irrigation/Fire (gals/min)	\$2,280.00
Irrigation/Fire Plant Connection Fee	\$1,656.01

Source: District and PFM Group Consulting LLC

5.0 Summary of Findings

Based on the information provided by the District and PFM's analysis, Table 6 summarizes the connection fee per ERC. Table 8 summarizes the connection fee per real estate development category ERC and Table 9 summarizes the estimated connection fees paid to date compared to the estimated remaining connection fees to be collected based on the undeveloped ERCs within the District. Table 7 provides a comparison of the District's connection fees to published Collier County connection fees for water and wastewater services. As the data show, the District's connection fees are generally consistent with Collier County.

Table 6. Connection Fee per Equivalent Residential Connection ("ERC")

Connection Fee (per ERC)	
Water	\$6,084.64
Wastewater	\$7,483.05
Irrigation / Fire	<u>\$1,656.01</u>
Total ERC Connection Fee	\$15,223.70

Source: PFM Group Consulting LLC

Table 7. Connection Fee Comparison – District to Collier County

Category	Connection Fees	
	POI CID	Collier County
Water	\$6,084.64	\$6,470.00
Wastewater	<u>\$7,483.05</u>	<u>\$5,614.00</u>
Total	\$13,567.69	\$12,084.00

Source: Collier County and PFM Group Consulting LLC



Table 8. Connection Fee per Real Estate Development Category ERC

Category	ERC Factor	Water	Wastewater	Irrigation / Fire	Total
Residential SF Units (per unit)	1.00	\$6,084.64	\$7,483.05	\$1,656.01	\$15,223.70
Residential MF Units (per unit)	0.80	\$4,867.71	\$5,986.44	\$1,324.81	\$12,178.96
Hotel Rooms (per rm)	0.60	\$3,650.78	\$4,489.83	\$993.61	\$9,134.22
Recreational Vehicle (per unit)	0.40	\$2,433.86	\$2,993.22	\$662.41	\$6,089.49
Restaurant Seats (per seat)	0.20	\$1,216.93	\$1,496.61	\$331.20	\$3,044.74
Bar/Lounge Seats (per seat)	0.08	\$486.77	\$598.64	\$132.48	\$1,217.89
Marina Slips (per slip)	0.08	\$486.77	\$598.64	\$132.48	\$1,217.89
Dorm Rooms (per rm)	0.20	\$1,216.93	\$1,496.61	\$331.20	\$3,044.74

Source: PFM Group Consulting LLC

Table 9. Summary of Connection Fees Collected and Connection Fees Remaining to be Collected

	ERCs	Water	Wastewater	Irrigation / Fire	Total
Developed (Connections and Fees Paid)	700.50	\$4,262,291	\$5,241,878	\$1,160,038	\$10,664,207
Undeveloped (Connections and Fees Remaining)	<u>332.10</u>	<u>\$2,020,709</u>	<u>\$2,485,122</u>	<u>\$549,962</u>	<u>\$5,055,793</u>
	1032.60	\$6,283,000	\$7,727,000	\$1,710,000	\$15,720,000

Source: PFM Group Consulting LLC



Exhibit A

ID No.	Name	Description	2021 ERCs
I-A-1	The Retreat	86 hotel rooms 96 rest. seats 34 bar seats	51.6 19.2 2.72
I-A-2	The Retreat (future buildings)	held in reserve	33
IV-B-1	The Retreat	parking	0
I-B-2	Marina	101 slips (w only) 33 slips (w & s) 41 slips (large)	8.08 5.6 16.4
IV-A	SW Commercial - Marina	undeveloped	5.52
VIII-A	SE Commercial	undeveloped	10
VIII-B	SE Commercial	undeveloped	10
XII	Gun Club	restrooms	2
I-B-1	Collier County	Parks & Recreation / Fire Station	0
IV-B-2	Collier County	undeveloped	0
II	Sunrise Cay	68 multi-family	54.4
IV-C	Sunset Cay Lakes	52 multifamily	41.5
V	Sunset Cay Villas	140 multifamily	112
IX-A-1	Stella Maris	50 multi-family	40
IX	Villages of Stella Maris	84 multi-family	67.2
XI-A-1	Orchid Cove	117 multi-family	93.6
XI-A-2	Lake Huron (Orchid Cove)	27 multifamily	21.6
XI-A-3	Lake Lincoln (Orchid Cove)	undeveloped	1.8
III	Evening Star Cav	38 single family	36.5
VI & VII	Port of the Islands Phase 1	37 single family	37
X-A	The Cays	89 single family	89
IX-A-2	Stella Maris Lot 72	1 single family	1
X-B	Tract G - Wilderness Cay	undeveloped	0
XIV-B	Old Dorm 2.67 acres	Redevelopment	4.8
XIV-A	Collier County owned 6.86 acres	Redevelopment	0
XIII	CID owned 48.87 acres currently available	Redevelopment	0
TOTAL			286.98
			1,032.60

Developed 700.50
Undeveloped 332.10
Total 1032.60

ID No	Name - Description	1993 ERCs	2009 ERCs	2011 ERCs
I	South Hotel and Marina purchase one-half of Tract IV purchase excess ERCs from Sunset Cay Lakes	100.5 24.0 1.4		102.7 18.8 0.0 4.4
I-A	South Hotel		102.7	18.8
I-B	Marina		18.8	0.0
I-C	Collier County Government Commercial lot on US41		0.0	4.4
IV-A	Commercial lot on US41	54.4	54.4	54.4
II	Sunrise Cay	38.0	38.0	38.0
111	Evening Star Cav	48.0		
IV	Southwest Commercial - Tract IV sell one-half of Tract IV sell excess ERCs to Marina Transfer ERCs from Tract IX Sunset Cay Lakes	(24.0) (1.4) 19.0		
IV-C	Sunset Cay Villas	112.0	41.6	0.0
V	Newport Cay	19.0	112.0	153.6
VI	Morning Star Cay	18.0	19.0	18.0
VII	Southeast Commercial	20.0	18.0	20.0
IX	Tract M-1 and M-2 Transfer ERCs to Tract IV Stella Maris - Phase 1 Stella Maris - Phase 2 Stella Maris - Phase 3 lot 72 Stella Maris remainder ERCs	144.0 (19.0)	40.0 27.2 40.0 1.0 16.8	40.0 27.2 40.0 1.0 0.0
IX-A	The Cays	89.0	89.0	89.0
X	RV Park Orchid Cove	390.0		
XI	Orchid Cove		117.0	117.0
XII	BRH Enterprises		175.0	175.0
XIII	Gun Club		2.0	2.0
XIV	CID acquisition of 1.116 acres from BRH North Hotel and dormitory	89.7	6.0	
XIV-A	North Hotel		84.9	84.9
XIV-B	Dormitory		4.8	4.8
**	Reserve Owned by CDD			22.8
	Total North of US 41	1,032.6	1,032.6	1,032.6

**Port of the Islands CID
General Ledger - Separate Debits and Credits**

October 1, 2025 - May 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
11-546080.0000	R&M-Building			0.00			
03/11/26	31126		Robert W. Filer		2,400.00		
03/24/26	032426		Robert W. Filer		2,400.00		
04/01/26	38510-1-1J		J P Brett & Sons, Inc.		22,682.00		
04/02/26	334		Honchar Remodeling		3,000.00		
04/10/26	1116		Quantum Roofing Solutions, LLC		16,500.00		
04/17/26	41726 REIMB		Frank Lee		599.68		
04/23/26	042326 REIMB		Steve McNamee		1,795.50		
04/24/26	042426		Alan Barlow Electrician		2,710.00		
05/08/26	0026		Arma Concepts, LLC		2,200.00		
05/18/26	051826		SLA Cleaning, LLC		150.00		
05/20/26	052026 REIMB		Frank Lee		19.90		
05/20/26	052026 REIMB		Steve McNamee		466.93		
			Totals for 11-546080.0000		<u>54,924.01</u>	<u>0.00</u>	<u>54,924.01</u>
			Report Total				<u>54,924.01</u>

Net Profit/(Loss)

Current Period	<u>(2,836.83)</u>
Year-to-Date	<u>(54,924.01)</u>

Distribution count = 12

JBE Enterprises, Inc.
 Acunto Landscape and Design
 P.O. Box 2190
 Marco Island, FL 34146



Invoice

DATE	INVOICE #
6/5/2026	8337

BILL TO
PORT OF THE ISLAND

LOCATION

TERMS
DUE UPON RECEIPT

DESCRIPTION	QUANTITY	RATE	AMOUNT
GENERAL CONTRACT FEE		3,000.00	3,000.00
ENGINEER FEE		3,000.00	3,000.00
ADDITIONAL FEES WILL BE CHARGED AS FOLLOWS: NEW PERMIT FEES AND PERMIT SERVICE ANY FINES			
Total			\$6,000.00

FW: Invoice 8337 from JBE Enterprises, Inc.

From Neil Dorrill <Neil@dmgfl.com>
Date Thu 6/11/2026 11:12 AM
To Office <Office@dmgfl.com>

 1 attachment (63 KB)

Inv_8337_from_JBE_Enterprises_Inc_12496.pdf;

From: Neil Dorrill
Sent: Monday, June 8, 2026 12:01 PM
To: Leigh Briant <Leigh@dmgfl.com>
Subject: FW: Invoice 8337 from JBE Enterprises, Inc.

Approved for paymer against our R&M Bldgs cost items.

From: Kevin Baird <kbaird@poicid.com>
Sent: Friday, June 5, 2026 3:03 PM
To: Neil Dorrill <Neil@dmgfl.com>
Subject: Fwd: Invoice 8337 from JBE Enterprises, Inc.

Sent from my iPhone

Begin forwarded message:

From: William Bodnar <wbodnars57@outlook.com>
Date: June 5, 2026 at 14:35:42 EDT
To: Waits Susan <jacunto@comcast.net>, Kevin Baird <kbaird@poicid.com>
Subject: Fwd: Invoice 8337 from JBE Enterprises, Inc.

Here you go
Sent from my iPhone

Begin forwarded message:

From: William Bodnar <wbodnars57@outlook.com>
Date: June 5, 2026 at 1:05:35 PM EDT
To: Susan Waits <jacunto@comcast.net>, kevdi4ever@outlook.com
Subject: Fwd: Invoice 8337 from JBE Enterprises, Inc.

Sent from my iPhone

Begin forwarded message:

From: jacunto@comcast.net
Date: June 5, 2026 at 12:19:45 PM EDT
To: Bill Bodnar <wbodnars57@outlook.com>
Subject: Invoice 8337 from JBE Enterprises, Inc.

**BILL PLEASE REVIEW AND SEND TO HIM IF OK, OTHERWISE LET ME
KNOW WHAT CHANGES NEED TO BE MADE**

JBE Enterprises, Inc.

Invoice *Due:06/05/2026*
8337

Amount Due: **\$6,000.00**

Dear Customer:

Your invoice-8337 for 6,000.00 is attached. Please remit payment at your earliest convenience.

Thank you for your business - we appreciate it very much.

Sincerely,
JBE Enterprises, Inc.
P.O. BOX 2190
MARCO ISLAND, FL 34146

239-642-9911

Port of the Islands CID

FINANCIAL STATEMENTS

April 30, 2026
(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 April 30, 2026**

Assets

	Operating	Water and Sewer	Total
Current Assets			
Checking	\$ 3,836,840.86	\$ 0.00	\$ 3,836,840.86
Checking - Water/Sewer	0.00	1,700,530.31	1,700,530.31
Undeposited Cash (WS)	0.00	56,773.25	56,773.25
Accounts Receivable	0.00	244,776.69	244,776.69
Due To/From 001/202	0.00	(518,401.28)	(518,401.28)
Due To/From 001/202	518,401.28	0.00	518,401.28
Prepaid Items	<u>34,076.75</u>	<u>34,076.75</u>	<u>68,153.50</u>
Total Current Assets	<u>4,389,318.89</u>	<u>1,517,755.72</u>	<u>5,907,074.61</u>
Property and Equipment			
Land	0.00	599,674.85	599,674.85
Irrigation	0.00	7,970,665.43	7,970,665.43
Equipment	0.00	500,979.06	500,979.06
Improvements - W/WS	0.00	7,727,885.60	7,727,885.60
Less Accumulated Depreciation	<u>0.00</u>	<u>(9,882,064.33)</u>	<u>(9,882,064.33)</u>
Net Property and Equipment	<u>0.00</u>	<u>6,917,140.61</u>	<u>6,917,140.61</u>
Total Assets	<u>\$ 4,389,318.89</u>	<u>\$ 8,434,896.33</u>	<u>\$ 12,824,215.22</u>

Liabilities and Fund Balance

	Operating	Water and Sewer	Total
Current Liabilities			
Accounts Payable	\$ 205,232.62	\$ 0.00	\$ 205,232.62
Other Current Liabilities	0.00	12,662.89	12,662.89
Utility Customer Deposits	<u>0.00</u>	<u>15,750.00</u>	<u>15,750.00</u>
Total Current Liabilities	<u>205,232.62</u>	<u>28,412.89</u>	<u>233,645.51</u>
Long-Term Liabilities			
Total Long-Term Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>205,232.62</u>	<u>28,412.89</u>	<u>233,645.51</u>
Fund Balances			
Unreserved Fund Balance	3,719,156.98	8,312,816.15	12,031,973.13
Retained Earnings	<u>464,929.29</u>	<u>93,667.29</u>	<u>558,596.58</u>
Total Fund Balance	<u>4,184,086.27</u>	<u>8,406,483.44</u>	<u>12,590,569.71</u>
Total Liabilities and Fund Balance	<u>\$ 4,389,318.89</u>	<u>\$ 8,434,896.33</u>	<u>\$ 12,824,215.22</u>

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

April 30, 2026

General Fund

	Current Period		YTD		YTD		Variance	Annual Budget
	Actual	Budget	Actual	Budget	Budget			
Revenue								
FEMA Reimbursement	\$ 0	\$ 0	\$ 79,305	\$ 0	\$ 79,305	\$ 0	79,305	0
Interest Income	11,099	13,333	80,570	93,333	(12,763)	160,000	(12,763)	160,000
Special Assmnts- Tax Collector	34,343	67,925	691,499	475,478	216,021	815,105	216,021	815,105
Interest - Tax Collector	0	42	0	292	(292)	500	(292)	500
Special Assmnts-Discounts	0	(3,750)	0	(26,250)	26,250	(45,000)	26,250	(45,000)
Other Miscellaneous Revenues	1,038	0	2,214	0	2,214	0	2,214	0
Total Revenue	46,480	77,550	853,588	542,853	310,735	930,605	310,735	930,605
Expenses								
Administrative								
P/R-Board Of Supervisors	400	500	3,400	3,500	(100)	6,000	(100)	6,000
Employment Taxes	31	38	260	263	(3)	450	(3)	450
P/R - Processing Fees	44	42	180	292	(112)	500	(112)	500
County Property Tax	0	2,173	9,001	15,213	(6,212)	26,080	(6,212)	26,080
Profserv-Engineering	39,607	3,333	54,593	23,333	31,260	40,000	31,260	40,000
Profserv-Legal Services	672	2,083	30,957	14,583	16,374	25,000	16,374	25,000
Profserv-Mgmt Consulting Serv	4,479	4,250	31,353	29,750	1,603	51,000	1,603	51,000
Profserv-Property Appraiser	0	225	16,014	1,575	14,439	2,700	14,439	2,700
Auditing Services	500	550	5,700	3,850	1,850	6,600	1,850	6,600
Rentals & Leases	105	83	765	583	182	1,000	182	1,000
Postage And Freight	5	42	167	292	(125)	500	(125)	500
Insurance - General Liability	0	1,000	12,599	7,000	5,599	12,000	5,599	12,000
Insurance - Worker's Compensation	0	167	2,000	1,167	833	2,000	833	2,000
Printing & Binding	0	17	239	117	122	200	122	200
Legal Advertising	1,368	417	4,047	2,917	1,130	5,000	1,130	5,000
Special Services	1,436	1,250	17,830	8,750	9,080	15,000	9,080	15,000
Misc-Assessmnt Collection Cost	687	0	687	0	687	0	687	0
Tax Collector Fee	0	1,250	13,143	8,750	4,393	15,000	4,393	15,000
Misc-District Website	55	300	756	2,100	(1,344)	3,600	(1,344)	3,600
Annual District Filing Fee	0	15	0	102	(102)	175	(102)	175
Total Administrative	49,389	17,735	203,691	124,137	79,554	212,805	79,554	212,805

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

April 30, 2026

General Fund

	Current Period		YTD		YTD		Variance	Annual Budget
	Actual	Budget	Actual	Budget	Budget			
<u>Operations & Maintenance</u>								
Contracts-Field Services	1,678	542	5,335	3,792	1,543	6,500		
Electricity-Streetlighting	2,960	2,500	20,375	17,500	2,875	30,000		
R&M-Renewal & Replacement	0	417	0	2,917	(2,917)	5,000		
R&M-Grounds	4,773	2,083	27,457	14,583	12,874	25,000		
R&M-Building	47,287	0	52,087	0	52,087	0		
Misc-Hurricane	0	0	4,190	0	4,190	0		
R&M-Storm Water Drainage	0	417	0	2,917	(2,917)	5,000		
Total Operations & Maintenance	56,698	5,959	109,444	41,709	67,735	71,500		
<u>Landscape & Irrigation</u>								
Contracts-Landscape	8,261	8,083	57,106	56,583	523	97,000		
Utility-Irrigation	0	1,250	6,560	8,750	(2,190)	15,000		
R&M-Irrigation	2,355	1,000	10,363	7,000	3,363	12,000		
Total Landscape & Irrigation	10,616	10,333	74,029	72,333	1,696	124,000		
<u>Lakes & Ponds</u>								
Contracts-Lakes	450	167	1,495	1,167	328	2,000		
Total Lakes & Ponds	450	167	1,495	1,167	328	2,000		
<u>Roads & Sidewalks</u>								
R&M-Signage	0	25	0	175	(175)	300		
R&M-Roads & Alleyways	0	833	0	5,833	(5,833)	10,000		
Total Roads & Sidewalks	0	858	0	6,008	-6,008	10,300		
<u>Mosquito Control</u>								
Contracts-Mosquito Spray	0	833	0	5,833	(5,833)	10,000		
Total Mosquito Control	0	833	0	5,833	-5,833	10,000		

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

April 30, 2026

General Fund

	Current Period		YTD		YTD	Annual Budget
	Actual	Budget	Actual	Budget		
<u>Capital Expenditures & Projects</u>						
Capital Outlay - Landscape	0	2,083	0	14,583	(14,583)	25,000
Contingency	0	10,417	0	72,917	(72,917)	125,000
Capital Reserve	0	29,167	0	204,167	(204,167)	350,000
Total Capital Expenditures & Projects		41,667		291,667	-291,667	500,000
Total Expenditures	117,153	77,552	388,659	542,854	(154,195)	930,605

Other Financing Sources (Uses)

Other Sources

Other Financing Sources (Uses)

Other Sources

Other Uses

Revenue (Over) Under Expenses	\$ (70,673)	\$ (2)	\$ 464,929	\$ (1)	\$ 464,930	\$ 0
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Port of the Islands CID
Statement of Revenues & Expenses
For the Period Ending

April 30, 2026

Water/Sewer

	Current Period Actual	Current Period		YTD Actual	YTD		Variance	Annual Budget
		Budget			Budget			
Revenue								
Interest Income	4,595 \$	4,167 \$		29,740 \$	29,167 \$	573 \$		50,000
Water Revenue	141,997	52,083		364,231	364,583	(352)		625,000
Sewer Revenue	134,188	56,250		375,131	393,750	(18,619)		675,000
Irrigation Fees	33,049	17,517		118,800	122,617	(3,817)		210,200
Meter Fees	0	250		2,400	1,750	650		3,000
Interest - Tax Collector	0	50		0	350	(350)		600
Other Miscellaneous Revenues	2,694	417		16,608	2,917	13,691		5,000
Total Revenue	316,523	130,734		906,910	915,134	(8,224)		1,568,800
Expenses								
Administrative								
P/R-Board Of Supervisors	400	500		3,400	3,500	(100)		6,000
Employment Taxes	31	33		260	233	27		400
P/R - Processing Fees	44	42		180	292	(112)		500
Profserv-Engineering	3,225	4,167		27,294	29,167	(1,873)		50,000
Profserv-Legal Services	3,474	2,083		33,692	14,583	19,109		25,000
Profserv-Mgmt Consulting Serv	4,479	4,250		31,353	29,750	1,603		51,000
Auditing Services	0	425		5,200	2,975	2,225		5,100
Postage And Freight	0	17		27	117	(90)		200
Insurance - General Liability	0	1,000		13,350	7,000	6,350		12,000
Printing & Binding	0	17		0	117	(117)		200
Legal Advertising	0	100		0	700	(700)		1,200
Special Services	120	0		702	0	702		0
Utility Billing Postage & Supplies	846	208		2,802	1,458	1,344		2,500
Miscellaneous - Bank Charges	0	2,667		133	18,667	(18,534)		32,000
Assessment Administration	0	2,500		0	17,500	(17,500)		30,000
Office Supplies	127	58		762	408	354		700
Telephone - Utility Operations	322	333		2,258	2,333	(75)		4,000
Total Administrative	13,068	18,400		121,413	128,800	-7,387		220,800

Unaudited

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

April 30, 2026

Water/Sewer

	Current Period		YTD		YTD		Variance	Annual Budget
	Actual	Budget	Actual	Budget	Budget			
<u>Water-Sewer Comb Services</u>								
Misc-Hurricane	0	0	4,190	0	0	4,190	0	0
Utility - Electricity	9,687	8,333	60,577	58,333	58,333	2,244	100,000	100,000
Contracts-Utility Operations	29,329	32,333	205,300	226,333	226,333	(21,033)	388,000	388,000
Contracts-Utility Billing	4,489	3,333	23,677	23,333	23,333	344	40,000	40,000
Contracts-Generator Maint	0	333	0	2,333	2,333	(2,333)	4,000	4,000
R&M-Lift Station	75,610	833	108,655	5,833	5,833	102,822	10,000	10,000
R&M-Potable Water Lines	12,519	1,000	25,439	7,000	7,000	18,439	12,000	12,000
R&M-Water Plant	0	3,333	79,846	23,333	23,333	56,513	40,000	40,000
R&M-Waste Water Plant	0	2,083	15,369	14,583	14,583	786	25,000	25,000
R&M-Sewer Lines	0	417	78,006	2,917	2,917	75,089	5,000	5,000
R&M-Instrumentation	0	417	4,166	2,917	2,917	1,249	5,000	5,000
Misc-Licenses & Permits	0	83	0	583	583	(583)	1,000	1,000
Compliance Sampling	1,392	1,667	8,350	11,667	11,667	(3,317)	20,000	20,000
Chemicals-Water Operations	1,356	2,917	14,996	20,417	20,417	(5,421)	35,000	35,000
Chemicals-Wastewater Operations	1,955	2,333	12,122	16,333	16,333	(4,211)	28,000	28,000
Sludge Disposal	5,272	1,667	23,012	11,667	11,667	11,345	20,000	20,000
Reserves - Water & Sewer System	0	20,000	0	140,000	140,000	(140,000)	240,000	240,000
Total Water-Sewer Comb Services	141,609	81,082	663,705	567,582	567,582	96,123	973,000	973,000
<u>Capital Expenditures & Projects</u>								
Capital Outlay	16,541	20,833	16,541	145,833	145,833	(129,292)	250,000	250,000
Capital Outlay-WWTP	0	0	11,585	0	0	11,585	0	0
Contingency	0	10,417	0	72,917	72,917	(72,917)	125,000	125,000
Total Capital Expenditures & Projects	16,541	31,250	28,126	218,750	218,750	-190,624	375,000	375,000
Total Expenditures	171,218	130,732	813,244	915,132	915,132	(101,888)	1,568,800	1,568,800
Revenue (Over) Under Expenses	\$ 145,305	\$ 2	\$ 93,666	\$ 2	\$ 93,666	\$ 93,664	\$ 0	\$ 0