Port of the Islands

COMMUNITY IMPROVEMENT DISTRICT

August 20, 2026

MEETING AGENDA

PORT OF THE ISLANDS COMMUNITY DEVELOPMENT DISTRICT
CONTINUATION OF PUBLIC HEARING

Agenda

Thursday, August 20, 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 who decides to appeal a decision of this Board will need a record of the proceeding pertaining there to and may need to ensure that a verbatim record of these proceedings is made at their expense.

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

1. Roll Call/Approval of the Agenda

2. Public Hearing and Approval of Proposed FY 2027 General and Utility Fund Budgets

    a. Resolution 2026-5 Adopting the Final General and Utility Fund Budgets for FY 2027

    b. Resolution 2026-6 Adopting the Levying of a Maintenance Assessment for FY 2027

3. Adjourn

RESOLUTION 2026-5

A RESOLUTION ADOPTING THE FINAL GENERAL BUDGET OF THE PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT FOR FISCAL YEAR 2027

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

WHEREAS, a public hearing has been held on this 20th day of August 2026, at which members of the general public were accorded the opportunity to speak prior to the adoption of the final budgets;

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

1. The General and Water/Sewer Fund Budgets heretofore submitted to be approved by the Board are hereby adopted as the final General Fund Budget of the District for Fiscal Year 2027.

2. A verified copy of said General Budget shall be attached as an exhibit to this Resolution in the District's "Official Record of Proceedings."

PASSED AND ADOPTED BY THE BOARD OF SUPERVISORS OF THE PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT THIS 20th DAY OF AUGUST 2026.

____

Anna-Lise Hansen, Chair

ATTEST:

____

W. Neil Dorrill, Secretary

RESOLUTION 2026-6

A RESOLUTION LEVYING MAINTENANCE ASSESSMENT WITHIN THE PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT FOR FISCAL YEAR 2027

WHEREAS, the Board of Supervisors of the Port of the Islands Community Improvement District finds that the assessment for operation and maintenance of the District during Fiscal Year 2027 will amount to **$805,006** (General Fund); and it is hereby determined that said maintenance is required within the District;

WHEREAS, the Board of Supervisors of the Port of the Islands Community Improvement District finds that the assessment for water and sewer of the District during Fiscal Year 2027 will amount to **$0** (Water and Sewer Fund) and it is hereby determined that said maintenance is required for the District;

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

1. The provision of the services, facilities, and operations by the District confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefited lands as shown on the Assessment Roll is fairly and reasonably apportioned across the lands located within the District.

2. That a maintenance assessment in the total sum amount of **$805,006** is adopted and the same is hereby levied upon each benefitted tract or parcel of land within the Port of the Islands Community Improvement District.

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

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

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

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

PASSED AND ADOPTED this 20th day of August 2026 by the Board of Supervisors of the Port of the Islands Community Improvement District, Collier County.

____

Anna-Lise Hansen, Chair

ATTEST:

____

W. Neil Dorrill, Secretary

Port of the Islands Community Improvement District

Fiscal Year 2027 Budget

Office of the District Manager					
General Fund	**2026 Adopted Budget**	**6-Months Actual 3/31/26**	**2026 Projected Year-End**	**2026 Budget vs Projected Year-End Variance**	**2027 Proposed Budget**
Revenue					
FEMA Reimbursement	-	79,305	-	-	-
Interest Income	160,000	69,471	138,942	21,058	140,000
Special Assessment - Tax Collector	815,105	657,156	770,000	45,105	805,006
Interest - Tax Collector	500	-	-	500	-
Special Assessment - District Collected	-	-	-	-	-
Special Assessmnet - Doubtful Collection	-	-	-	-	-
Non Ad Valorem Discount	(45,000)	-	-	(45,000)	(45,000)
Miscellaneous Revenues	-	1,177	2,354	(2,354)	-
Total Revenues	**930,605**	**807,109**	**911,296**	**19,309**	**900,006**
Expenses					
Administrative					
Board of Supervisors	6,000	3,000	6,000	-	6,000
Employment Taxes	450	230	460	(10)	450
Processing Fees	500	136	272	228	500
County Property Tax	26,080	9,001	18,002	8,078	10,000
Profserv - Engineering	40,000	14,986	29,972	10,028	40,000
Profserv - Legal Services	25,000	30,285	60,570	(35,570)	40,000
Profserv - Management Consulting Service	51,000	26,874	53,748	(2,748)	52,500
Proserv - Property Appraiser	2,700	16,014	32,028	(29,328)	2,700
Auditing Services	6,600	5,200	10,400	(3,800)	6,600
Rental & Leases	1,000	555	1,110	(110)	1,000
Postage & Freight	500	162	324	176	500
Insurance - General Liability	12,000	12,599	25,198	(13,198)	13,000

Office of the District Manager					
General Fund	**2026 Adopted Budget**	**6-Months Actual 3/31/26**	**2026 Projected Year-End**	**2026 Budget vs Projected Year-End Variance**	**2027 Proposed Budget**
Insurance - Workers Comp	2,000	-	-	2,000	2,000
Printing & Binding	200	2,000	4,000	(3,800)	500
Legal Advertising	5,000	1,153	2,306	2,694	5,000
Other Contractural Services	15,000	16,395	32,790	(17,790)	20,000
Assessment Administration/Tax Collector Fe	15,000	13,143	26,286	(11,286)	15,000
Misc. District Website	3,600	701	1,402	2,198	3,600
Annual District Filing Fee	175	-	-	175	175
Total Administrative	**212,805**	**152,434**	**304,868**	**(92,063)**	**219,525**
Operations & Maintenance					
Contacts - Field Services	6,500	3,658	7,316	(816)	8,000
Electricty - Streetlighting	30,000	17,414	34,828	(4,828)	30,000
R&M - Building	5,000	-	55,000	(50,000)	5,000
R&M - Grounds	25,000	17,734	35,468	(10,468)	27,000
Hurricane	-	-	4,190	(4,190)	-
R&M - Storm Water Drainage	5,000	-	-	5,000	5,000
Total Operations & Maintenance	**71,500**	**38,806**	**136,802**	**(65,302)**	**75,000**
Landscape & Irrigation					
Contracts - Landscape	97,000	48,845	97,690	(690)	97,000
Utility - Irrigation	15,000	6,560	13,120	1,880	15,000
R&M - Irrigation	12,000	8,007	16,014	(4,014)	12,000
Total Landscape & Irrigation	**124,000**	**63,412**	**126,824**	**(2,824)**	**124,000**
Lakes & Ponds					
Contracts - Lakes	2,000	1,045	2,090	(90)	2,500
Total Lakes & Ponds	**2,000**	**1,045**	**2,090**	**(90)**	**2,500**
Roads & Sidewalks					

Office of the District Manager					
General Fund	**2026 Adopted Budget**	**6-Months Actual 3/31/26**	**2026 Projected Year-End**	**2026 Budget vs Projected Year-End Variance**	**2027 Proposed Budget**
R&M - Signage	300	-	-	300	300
R&M - Roads & Sidewalks	10,000	-	-	10,000	10,000
Total Roads & Sidewalks	**10,300**	**-**	**-**	**10,300**	**10,300**
Capital Expenditures & Projects					
Capital Outlay - Landscape	25,000	-	15,000	10,000	25,000
Capital Outlay - Utility Meter Replacement	-	-	-	-	-
Contingency	125,000	-	-	125,000	93,681
Capital Reserve	350,000	-	-	350,000	350,000
Total Capital Expenditures & Projects	**500,000**	**-**	**15,000**	**485,000**	**468,681**
TOTAL EXPENDITURES	**920,605**	**255,697**	**585,584**	**335,021**	**900,006**
Other Financing Sources (User)					
Use of Fund Balance	-	-	-	-	-
Principle Debt Retirement	-	-	-	-	-
Interest Expense	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
General Fund - Revanue Over (Under) Ex	10,000	551,412	325,712	(315,712)	0
Summary		**FY 2026 Assessment**		**FY 2027 Assessment**	
ERU = 1130.11		721.26		712.33	

Port of the Islands Community Improvement District

Fiscal Year 2027 Budget

Office of the District Manager

Water & Sewer Fund	2026 Adopted Budget	6-Months Actual 3/31/26	2026 Projected Year-End	2026 Budget vs Projected Year-End	2027 PROPOSED Budget
Revenues					
Interest Income	50,000	25,145	50,290	(290)	50,100
Water Revenue	625,000	370,305	625,000	-	577,000
Sewer Revenue	675,000	383,740	675,000	-	598,000
Irrigation Fees	210,200	120,127	200,000	10,200	210,200
Meter Fees	3,000	2,400	4,800	(1,800)	3,000
Interest - Tax Collector	600	-	-	600	-
Other Miscellaneous Revenues	5,000	13,913	27,826	(22,826)	5,000
Total Revenues	**1,568,800**	**915,630**	**1,582,916**	**(14,116)**	**1,443,300**
Expenditures					
Personal & Administration					
Board of Supervisors	6,000	3,000	6,000	-	6,000
Employment Taxes	400	230	460	(60)	400
Payroll Fees	500	136	272	228	500
ProfServ - Engineering	50,000	24,069	48,138	1,862	50,000
ProfServ - Legal Services	25,000	30,218	60,436	(35,436)	25,000
ProfServ - Management Consulting Service	51,000	26,874	53,748	(2,748)	52,500
ProfServ - Property Appraiser	-	-	-	-	-
Auditing Services	5,100	5,200	5,200	(100)	5,100
Postage & Freight	200	27	54	146	200
Insurance - General Liability	12,000	13,350	13,350	(1,350)	15,000
Printing & Binding	200	-	-	200	200
Legal Advertisting	1,200	-	-	1,200	1,200
Special Services	-	582	1,164	(1,164)	-
Utility Printing & Postage	2,500	1,956	3,912	(1,412)	2,500

Office of the District Manager						
Water & Sewer Fund	**2026 Adopted Budget**	**6-Months Actual 3/31/26**	**2026 Projected Year-End**	**2026 Budget vs Projected Year-End**	**2027 PROPOSED Budget**	
Miscellaneous - Bank Charges	32,000	133	266	31,734	-	
Assessment Administration	30,000	-	-	30,000	30,000	
Office Supplies	700	634	1,268	(568)	700	
Telephone - Utility Operations	4,000	1,936	3,872	128	4,000	
Total Personal & Administrative	**220,800**	**108,345**	**198,140**	**22,660**	**193,300**	
Water & Sewer Combined Services						
Miscellaneous - Hurricane	-	4,190	8,380	(8,380)	-	
Utility - Electricty	100,000	50,889	101,778	(1,778)	105,000	
Contracts - Utility Operations	388,000	175,971	351,942	36,058	398,000	
Contracts - Utility Billing	40,000	19,188	38,376	1,624	42,000	
Contracts - Generator Maintenance	4,000	-	-	4,000	4,000	
R&M - Lift Station	10,000	33,045	66,090	(56,090)	10,000	
R&M - Potable Water Lines	12,000	12,920	25,840	(13,840)	12,000	
R&M - Water Plant	40,000	79,846	79,846	(39,846)	40,000	
R&M - Waste Water Plant	25,000	15,369	30,738	(5,738)	25,000	
R&M - Sewer Lines	5,000	78,006	80,000	(75,000)	5,000	
R&M - Instrumentation	5,000	4,166	4,166	834	5,000	
Miscellaneous - Licenses & Permits	1,000	-	-	1,000	1,000	
Compliance Sampling	20,000	6,958	13,916	6,084	20,000	
Chemicals - Water Operations	35,000	13,640	27,280	7,720	35,000	
Chemicals - Waste Water Operations	28,000	10,166	20,332	7,668	28,000	
Sludge Disposal	20,000	17,739	35,478	(15,478)	35,000	
Reserves - Water & Sewer System	240,000	-	-	240,000	240,000	
Total Water & Sewer Combined Services	**973,000**	**522,093**	**884,162**	**88,838**	**1,005,000**	
			-			
Capital Expenditures & Contingency						
Capital Outlay	250,000	-	-	250,000	125,000	
Capital Outlay - Utility Meter Replacement	-	11,585	11,585	(11,585)	-	

Office of the District Manager					
Water & Sewer Fund	**2026 Adopted Budget**	**6-Months Actual 3/31/26**	**2026 Projected Year-End**	**2026 Budget vs Projected Year-End**	**2027 PROPOSED Budget**
Contingency	125,000	-	-	125,000	120,000
Total Capital Expenditures & Projects	**375,000**	**11,585**	**11,585**	**363,415**	**245,000**
TOTAL EXPENDITURES	**1,568,800**	**642,023**	**1,093,887**	**474,913**	**1,443,300**
Other Financing Sources (Uses)					
Loan Proceeds	-	-	-	-	-
Total Other Financing Services (Uses)	-	-	-	-	-
Excess - Revenue / Expenditures	-	273,607	489,029	(489,029)	-
SUMMARY					
ERU = 742.22	**Assessment 26**				**Assessment 27**
	-				-

PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT
REGULAR BOARD MEETING
Board of Supervisors Agenda for August 20, 2026

Agenda

Thursday, August 20, 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 – July 2026
5. Utility Monthly Report
6. Manager's Report
    a. Utility Rate Adjustment & Resolution
    b. Utility Impact Fee/Methodology Adoption & Resolution
    c. Budget Amendment – Berquist FEMA & Resolution
    d. CID Building Update
    e. Orchid Cove Streetlight Update
7. Financials – June 2026
8. Attorney's Report
9. Engineer's Report
10. Old Business

11. New Business

12. Supervisors' Request

13. Public Comments

14. Adjourn – Next meeting will be on September 17, 2026, at 9:30 a.m.

PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT
NAPLES, FLORIDA
Public Hearing and Regular Meeting of the Board of Supervisors
July 16, 2026

The public hearing and regular meeting of the Port of the Islands Community Improvement District Board of Supervisors was held on Thursday, July 16, 2026, at 9:30 a.m. at the Port of the Islands Resort Main Dining Room, 25000 E. Tamiami Trail, Naples, Florida.

SUPERVISORS PRESENT

Anna-Lise Hansen, Chairman, Via Zoom

Dan Truckey, Vice Chairman

Russell Kish, Supervisor

Kevin Baird, Supervisor

Lisa Sager, Supervisor, Via Zoom

ALSO PRESENT

Neil Dorrill, Manager, Dorrill Management Group

Billy Sparacio, Manager, Dorrill Management Group

Zachary Lombardo, District Counsel

Matt Gillispie, Florida Utility Solutions

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited in unison.

ROLL CALL/APPROVAL OF THE AGENDA

Three supervisors were present in person, establishing a quorum. Ms. Hansen and Ms. Sager participated via Zoom.

The full participation of Ms. Hansen and Ms. Sager by Zoom was authorized, citing extraordinary circumstances, on a MOTION by Mr. Truckey, a second by Mr. Kish, and all in favor.

Mr. Dorrill stated that the meeting was both a public hearing and a regular meeting. He noted that an application for a Community Development Block Grant would be added to the regular meeting agenda at the appropriate time.

FISCAL YEAR 2027 BUDGET AND ASSESSMENT METHODOLOGY

Mr. Dorrill stated that, as part of opening the public hearing, he would first review where the District stood with the Fiscal Year 2027 budget and then walk through a separate handout from the most recent assessment methodology update to obtain Board direction on what, if any, methodology revisions should be incorporated into the final budget and assessment roll. He stated that the proposed budget did not increase the non-ad valorem assessment and had remained consistent with the budget first workshopped in May. The proposed general fund budget was $910,105, proposed special assessment revenue was $815,105, and the separate rate-driven utility fund budget, which did not include an assessment for the year, was $1,443,300.

Mr. Dorrill reviewed the categories the assessment consultant had been asked to evaluate, including split residential lots, both one-and-a-half lots and double lots that had historically received one ERU; the underlying commercial units-per-acre factor; liveaboard slips; recreational or water-only slips; a possible new commercial-slip category for uses such as eco tours and backcountry fishing charters; and the existing treatment of the hotel condominiums and gun club. He stated that the current total assessment base was 1,130.11 ERUs. The current and proposed Fiscal Year 2027 assessment remained $721.26 per ERU, generating $815,105 in general fund assessment revenue.

Mr. Dorrill then began walking through the recommended changes. There were eight split-lot conditions, consisting of two one-and-a-half lots and six double lots. Mr. Weyer recommended assigning 1.5 ERUs to the one-and-a-half lots and 2.0 ERUs to the double lots, which would increase the total ERU count by seven. Mr. Dorrill immediately continued into the dock analysis. Based on the original submittal and a technical memorandum he had located, the residential or water-only slips had initially been identified on Docks B and D. Reducing water-only slips from 1.0 ERU to 0.25 ERU would reduce the ERU count and corresponding general fund assessment revenue.

The Board immediately questioned the inclusion of Dock D as recreational or water-only because of commercial activity there. Mr. Dorrill stated that the dockmaster had initially identified approximately four major commercial entities, while subsequent research conducted with assistance from the Marina condominium indicated there could be approximately 15 commercial entities, including eco-tour operators, fishing guides, and a large sightseeing or pontoon-type vessel. Board members questioned whether the relevant number could instead be as many as 28 commercial slips and whether individual businesses controlled more than one slip. Using 15 commercial uses and the consultant's proposed 0.85 ERU factor, Mr. Dorrill calculated a $9,196 reduction in assessment revenue, which prompted further questions about why the calculation should use 15 rather than the potentially larger number of commercially occupied slips.

Mr. Lombardo advised that commercial status should be established from publicly verifiable records rather than District judgment calls. He identified Collier County local business tax receipts or similar business-license records as a potential source. He noted, however, that the County requires a business address but does not necessarily correlate a business license to a particular marina slip, so further research and reconciliation would be required. Until the District could verify which slips were commercial, he suggested leaving uncertain commercial slips at the current 1.0 ERU and issuing credits later if appropriate rather than reducing an assessment without a defensible source record.

Mr. McNamee stated that the figure of 15 had come from the dockmaster the prior day, while another source had produced a figure of 28, confirming that the information was not yet reconciled. The Board also questioned the proposed 0.85 commercial factor because one commercial slip served an approximately 80-passenger sightseeing or pontoon boat, while other fishing and eco-tour operations could bring several customers per trip. The concern was that those commercial operations could generate more traffic and impact than a liveaboard while being assessed at less than the proposed 1.0 ERU liveaboard factor.

Mr. Lombardo stated that if the Board intended to depart from Mr. Weyer's recommendation, the final hearing record should contain written technical support explaining the basis for doing so. He discussed trip-generation information, the Institute of Transportation Engineers manual, an engineer's analysis, or other supporting material as possible evidence. He recommended that Mr. Weyer attend the August hearing or an interim meeting so he could fully explain and defend or revise the methodology. The Board also discussed having the District Engineer participate because the engineering team was reviewing the District's unit, account, and system data. The Board expressed interest in holding a meeting a couple of weeks before the final hearing so the issues could be worked through in detail.

Before returning to the split-lot recommendation for action, the discussion shifted to whether liveaboards should remain at 1.0 ERU and whether the O&M methodology should be consistent with the utility-rate structure. Mr. Kish favored reducing liveaboards to 0.5 ERU and previewed concepts he intended to discuss later in the utility-rate discussion, including a 0.5 factor for units under 500 square feet and an approximately 0.8 factor for larger condominium units. He stated that he had reviewed prior water and wastewater materials showing a combined budget of approximately $1.9 million compared with the current utility budget of approximately $1.4 million and was concerned that the various analyses did not reconcile.

Mr. Kish described his own attempt to count and categorize the community's units. He referenced 13 hotel rooms, 72 smaller or "dorm" units, approximately 502 condominium or multifamily units, 120 liveaboard slips, 28 commercial slips, and 167 single-family residences, including two units he had added for the marina and fire department. He stated that his weighting calculations produced approximately 708 billable equivalents against a physical count of approximately 929 residences or units. He also referenced an online figure of 809 billable units but expressly questioned its reliability. Using his assumptions, including 0.25, 0.5, and 0.85 factors, he calculated a lowest utility base-rate figure of approximately $164 per month based on a $1.6 million revenue requirement.

Mr. Dorrill then deliberately returned the discussion to the split lots and asked whether the Board supported the consultant's recommendation to increase the one-and-a-half lots and double lots from their current 1.0 ERU treatment. Mr. Truckey stated that he did not object to the 1.5 and 2.0 O&M factors but questioned the historical utility ERCs associated with combined lots. He asked whether owners who had not paid for the additional utility capacity for years would effectively receive that capacity back merely because the O&M assessment was increased.

Mr. Lombardo repeatedly clarified that the discussion before the Board concerned general fund O&M ERUs, not utility ERCs or utility capacity. He explained that the Board annually determines how to allocate the O&M budget among properties receiving benefit and that the O&M assessment methodology had been decoupled from utility capacity. The Board discussed the confusion created by using similar terminology and referenced prior changes to boat-slip ERUs. Mr. Lombardo stated that changing an O&M ERU factor does not transfer, grant, or remove a utility ERC and noted that the District had previously been challenged over tying O&M benefit allocation directly to ERCs.

Steve McNamee - Port of the Islands - stated that ERCs originally assigned to properties would remain unless the Board had taken formal action to remove them and should not be assumed to have been taken back merely because they had not been billed in the manner being discussed. Mr. Lombardo agreed that the status of any utility ERC was distinct from the O&M allocation then before the Board.

The use of 1.5 ERUs for the two one-and-a-half lots and 2.0 ERUs for the six double lots was authorized for preparation of the final assessment roll on a MOTION by Ms. Hansen, a second by Mr. Baird, and all in favor. Mr. Dorrill clarified before the vote that the action authorized preparation of the roll for the final hearing and was not final adoption of the Fiscal Year 2027 assessment methodology.

Mr. Dorrill then moved to the next assessment category. He stated that Mr. Weyer's current recommendation was to keep liveaboard slips at 1.0 ERU, reduce recreational or water-only slips to 0.25 ERU, and establish a new commercial-slip category at 0.85 ERU based on limited trip-generation assumptions. Mr. Truckey again opposed the 0.85 commercial factor. He stated that commercial boats could bring four, six, or eight customers on a typical trip, while the largest sightseeing boat could carry approximately 60 to 80 passengers and make repeated trips, which in his view generated substantially more activity than a residential unit or liveaboard.

Mr. Lombardo stated that he did not know the correct commercial factor but reiterated that any departure from the consultant's methodology should be supported in the record rather than based only on anecdotal information. He stated that Mr. Weyer should have sufficient time at the next meeting to explain the trip-generation source and that any contrary engineering or ITE information should also be placed in the record. At that point, the Board indicated there was no support for reducing the commercial factor from 1.0 ERU to 0.85 ERU without additional support.

The Board then returned to the liveaboard factor. Mr. Kish favored returning liveaboards to 0.5 ERU and argued that special assessments must be based on the benefit received by the property. He stated that a liveaboard does not receive the same stormwater, roadway, landscaping, and other O&M benefits as a single-family home and referred to a prior arrangement under which recreational slips were treated at 0.25 and liveaboards at 0.5. He expressed concern that leaving liveaboards at 1.0 could result in a challenge.

Mr. Truckey disagreed and compared liveaboards with seasonally occupied condominium units. He stated that many condominium owners also use their units only part of the year, while liveaboards have water and sewer service available and can be occupied as residential living units during the season. He opposed reducing the factor solely because the residence was a boat rather than a land-based condominium.

Mr. Lombardo advised the Board not to make the assessment decision simply from fear of litigation. He stated that the goal was to reach the most supportable allocation and, if the Board disagreed with its expert, to develop a clear record explaining why. The discussion included a rough estimate that reducing approximately 120 liveaboards from 1.0 to 0.5 ERU would change annual assessment revenue by approximately $42,000. Mr. Lombardo noted that the Board had previously challenged the consultant's split-lot analysis and obtained a revision, but the boat analysis had not been revised, reinforcing the need for another substantive discussion with Mr. Weyer. The Board also briefly noted that some liveaboards could be related to the unresolved marina ERC issue dating to 2018, which would be addressed separately.

The Board discussed scheduling Mr. Weyer for an interim meeting and the availability of Board members. Mr. Dorrill emphasized that the final Fiscal Year 2027 budget hearing had a hard tax-roll deadline and that at least three Board members needed to be physically present for the August 19, 2026 hearing so the final assessment roll could be transmitted electronically to the Property Appraiser in time to appear on the tax bill. Board members discussed their anticipated August availability and remote participation.

Mr. Dorrill then asked for the Board's direction on reducing recreational water-only slips on Docks B and D to 0.25 ERU. Board members corrected the description and stated that the recreational water-only category at issue was Dock B only. Mr. Dorrill stated that if bona fide commercial uses were later verified on Dock D, those slips could be addressed accordingly.

The recreational water-only slips on Dock B were authorized to be recalculated at 0.25 ERU for preparation of the final assessment roll on a MOTION by Ms. Hansen, a second by Mr. Kish, and all in favor.

After the Dock B action, Mr. Dorrill stated that there were no other proposed changes from Mr. Weyer's analysis that the Board was then prepared to make and that he would determine Mr. Weyer's availability for a follow-up meeting. The Board and Mr. Lombardo discussed whether the current hearing could simply be continued or whether an interim meeting should be separately noticed. Mr. Lombardo stated that separately noticing an interim meeting would also allow the Board to take up the utility base-rate adjustment before the next bills were issued. He noted that the utility-rate action required approximately 10 days' notice and discussed July 30 or July 31 as possible dates. Dock D would remain at its current 1.0 ERU treatment unless the District could verify its commercial uses from reliable records.

Mr. Dorrill summarized the working assumptions for recalculation at that point: liveaboards would remain at 1.0 ERU, Dock B recreational water-only slips would be reduced to 0.25 ERU, and commercial slips would remain at 1.0 ERU unless further documented analysis supported another factor. He then raised the utility base-rate matter, which had also appeared on the regular meeting agenda. He stated that he had recalculated the utility budget to reduce the base rate to $100 per month, consistent with what he understood to be the Board's prior direction, and asked for consensus to make the adjustment retroactive to June 1.

Mr. Dorrill explained that meter readings would occur in approximately two weeks and the next bills would be issued on August 15, so he needed to give the billing company direction in advance. The Board agreed by consensus to apply the reduced rate retroactive to June 1 for the billing cycle in question, subject to the required notice and later formal action.

Mr. Lombardo then returned immediately to the O&M notice issue. He stated that increases for the one-and-a-half lots and double lots carried additional notice requirements and that any later decision to increase commercial slips above their current 1.0 ERU treatment would likewise require prompt additional notice. Slips that remained the same or were reduced did not present the same issue. Mr. Dorrill stated that an off-roll assessment could potentially be considered if a commercial increase were later justified after the tax-roll deadline and emphasized that the Board should not be rushed into an unsupported decision merely because of the tax-bill timetable.

The discussion then shifted to the Marina ERC matter. Mr. Lombardo stated that Collier County had been notified that utility ERCs associated with a prior marina site plan had not been purchased. County information indicated that the site plan attached to the prior utility availability documentation may not have been fully completed, and the marina appeared to be involved in a code-enforcement or site-plan-modification process. Board members questioned that explanation because liveaboards were present, spaces had been enlarged or modified, and the assessment roll reflected marina improvements.

Mr. Lombardo stated that if improvements had actually been completed without the required notification or ERC purchase, there could be a code-enforcement issue and the District could pursue recovery if it could establish when the build-out occurred and what was owed. The Board stated that the marina had expanded to approximately 118 liveaboards and modified spaces and questioned how the site could remain characterized as incomplete. Mr. Dorrill confirmed that 175 docks were on the assessment roll, were current, and were paying O&M assessments. Board members cited that fact as evidence that the improvements had been built and expressed frustration that the ERC issue had remained unresolved for more than a year.

The preparation of a complaint to pursue recovery of ERCs from the Marina, including amounts associated with the failure to purchase ERCs dating back to 2018, was authorized on a MOTION by Mr. Kish, a second by Mr. Baird, and all in favor.

Mr. Dorrill stated that the public hearing discussion was concluded and that the final budget public hearing would be re-advertised and continued to August 19, 2026. Mr. Lombardo then presented a corrective resolution because the final budget hearing had previously been noticed for the sales center. He explained that the resolution would correct the hearing location to the District's current temporary meeting location.

The corrective resolution 2026-2 establishing the corrected location for the August 19, 2026 final budget hearing was approved on a MOTION by Mr. Truckey, a second by Mr. Kish, and all in favor.

The Fiscal Year 2027 budget public hearing was continued to August 19, 2026 so that the Board could complete the methodology review, satisfy any required notices, and take final budget and assessment action after the additional consultant and engineering review.

REGULAR BOARD MEETING

ROLL CALL/APPROVAL OF THE AGENDA

The regular meeting agenda was considered. Mr. Dorrill requested adding item 6D2 for authorization relating to a Community Development Block Grant application. The agenda was approved as amended on a MOTION by Mr. Kish, a second by Mr. Truckey, and all in favor.

PUBLIC COMMENTS

Yolanda Debartolo - A&Y Cam Duo Services, property manager for the Port of the Islands Condo Hotel Resort - commented on commercial slips at the marina. She stated that, based on her 32 years in the community and her prior experience as a business owner, she had always understood that only two commercial entities or commercial slips were allowed at the marina. She asked whether that had changed and whether zoning or land-use approvals had been modified to allow additional commercial operations. Mr. Dorrill responded that the District does not have land-use authority and that any zoning or land-use changes would be handled through Collier County, not the District.

Ms. Debartolo also addressed mosquito spraying. She stated that mosquito conditions had become extremely bad and asked whether the District could help bring back the former private mosquito-control company or share costs with associations. Mr. Dorrill explained that the residents voted to be annexed into the Collier Mosquito Control District, which is a separate unit of local government funded through its own taxes. He advised that residents should direct complaints and service requests to the Collier Mosquito Control District because that entity is now the responsible governing body. Mr. Dorrill stated that Mosquito Control tracks complaints through its website and that complaints can drive additional ground-level service using trucks or backpack sprayers.

Mr. Truckey stated that he had spoken with mosquito-control representatives in the community and encouraged residents to submit complaints through the Mosquito Control website. Mr. Kish explained the prior private spraying and the current governmental service used different products and coverage approaches, and that the community was now paying through the Mosquito Control District tax rather than the prior District service model.

Ms. Debartolo also stated that the Port of the Islands Condo Hotel Resort continued to work with Mr. Kish on utility-billing issues but that a water and sewer expense approaching $200,000 per year would exceed the association's budget and was not affordable. She stated that the issue would have to be resolved because the association could not absorb that level of cost.

Mr. Dorrill cautioned the condo-hotel representative that doing nothing in response to the utility bills would create risk under the District's utility policies, including shutoff notices. Ms. Debartolo objected to the magnitude of the bills and stated that the community had waited many years for County takeover of the utility system. Mr. Dorrill stated that he could not waive bills administratively unless the Board changed the applicable rates or policies.

APPROVAL OF MINUTES - JUNE 2026

A correction was requested to the standard header location reference because the meeting was held at the current meeting location rather than the location shown in the draft header.

The June 18, 2026 minutes were approved as amended to correct the meeting-location header on a MOTION by Mr. Truckey a second by Mr. Baird, and all in favor.

UTILITY MONTHLY REPORT

Mr. Gillispie of Florida Utility Solutions presented the monthly utility report. He first reported on a water issue under review that morning and stated that staff had determined the issue appeared to involve reuse water rather than potable water.

Mr. Gillispie reported that operations at the facilities during the month were in accordance with contract and regulatory requirements. All wastewater plant requirements were met, and all water distribution requirements were met. The reuse system functioned properly for outgoing pressure. There had been no change in the canal pump station condition.

The wastewater plant received 2.034 million gallons of wastewater in June, and the water plant produced 2.652 million gallons in June. Mr. Gillispie stated that the wastewater plant flow meter had been corrected, so the current wastewater flow readings were accurate. The reuse system distributed 9.231 million gallons in June. The facilities used 430 gallons of chlorine during the month.

Florida Utility Solutions completed weekly pump station inspections, odor-control checks, generator and automatic transfer switch load tests, lubrication of pumps and motors as needed, and cleaning and calibration of inline effluent analyzers. Staff replaced the reverse-osmosis cartridge filters on Train 2, which act as prefilters before the RO system and remove sand, grit, and larger material from the well water. Staff installed two backflow repair kits because of leaks and repaired a leaking backflow on Newport Drive.

Mr. Gillispie reported that, following the Board's request from the prior meeting, he contacted the water meter vendor regarding networking the District's water meters back to the plant. The vendor sent a form, which he completed, and the vendor will conduct a survey to determine the equipment locations, configuration, and cost required for a networked system. Real-time meter communications could help identify leaks and that the immediate need was also to determine which meters correspond to which units, particularly in the multi-unit hotel and condominium areas.

The Board discussed the need for clear meter-account information. Mr. Dorrill stated that the District maintains a separate schedule showing serial numbers for meters, including larger meters serving the hotel and condominium areas, and that he would provide the schedule. Mr. Kish requested the schedule for the account numbers he had previously identified and asked that it be sent to his personal email address.

Mr. Truckey also reported that South Florida Water Management District had approved a fourth well for fire-protection purposes and that the project was moving to the engineering and County permit process. He stated that if eligible grant funds can be repurposed, the fourth well could be incorporated into the raw water main and wellfield improvements to increase fire-flow capability because saltwater intrusion in the canal has limited the canal pump station as a reliable fire-flow source.

Mr. Dorrill stated that the original bids for the wellfield improvements and new raw water main were based on earlier pricing and that Florida Utility Solutions was not in a position to sign the prior contract because of approximately a 40% increase in high-density polyethylene pipe costs. He stated that the contract did not contain a mechanism to increase the bid solely for material escalation, so the work would need to be rebid.

The Utility Monthly Report was accepted on a MOTION by Mr. Baird, a second by Ms. Hansen and all in favor. Mr. Gillispie remained available after the report to answer additional utility-budget and billing questions.

MANAGER'S REPORT

Mr. Dorrill stated that the first two Manager's Report items had already been addressed during the budget discussion and proceeded to Item C.

C. CID Building Update

Mr. Dorrill reported on the CID building and after-the-fact permit process. He stated that the District had not incurred additional costs since the prior meeting. He had been advised that personnel were on site that morning, although it was later clarified that the individual was not there for the building matter. The remaining items were to certify the roof repair and address a plan or inspection item related to an improvement made to the circuit breaker panel. The District had not yet received the certificate of occupancy. Mr.

Dorrill referred the Board to an email from Mr. Bodner in the agenda materials summarizing the work and stated that he would share additional information or inspection scheduling when received.

D. FEMA Award Notification/Contract

Mr. Dorrill discussed the first FEMA mitigation grant contract. He noted that the agenda packet was large because the grant contract was approximately 54 pages and included numerous federal requirements. He stated that the grant included many strings, including office-access requirements, Davis-Bacon federal wage provisions, wage certifications for laborers and mechanics, and extensive documentation requirements. He had requested a waiver of the requirement that the District maintain an office open 11 hours per day without closing for lunch. As a fallback, the District could designate the District Engineer of Record's office, which is closer and staffed during the required hours.

Mr. Dorrill described the FEMA grant as a major win for the community. The grant contract was for approximately $2.3 million. Mr. Truckey then reviewed the related match-grant application. He explained that the FEMA grant would pay 75% of eligible costs and that the separate match grant, administered through another government program, could fund the remaining 25%. He estimated the match grant at approximately $750,000, which would avoid a local share of that amount if awarded and approved.

Mr. Truckey stated that the District's grant consultant compensation was structured at 10% because the Board chose to have the consultant compensated from grant success rather than paying hourly throughout the multi-year process. He stated that FEMA may reimburse approximately 5% of eligible grant administration costs, and the District would be responsible for approximately 5%. Mr. Dorrill reported that the consultant had submitted a $300,000 invoice tied to the $3 million grant scope, but both he and Mr. Truckey indicated the District should not process that invoice until the grant funds and reimbursement structure were in hand.

The Board discussed the projects supported by the grant process, including the storage tank, new raw water pipeline from the wells, raising well components and electrical equipment to reduce flood vulnerability, addressing prior generator and electrical damage from Hurricane Ian, hardening infrastructure, and potentially incorporating a fourth well. Mr. Truckey stated that some funds may be eligible to be repurposed within the grant pools if the projects meet FEMA criteria. Mr. Dorrill stated that the grants are reimbursement based, so the District must advance funds and then seek reimbursement through the state and federal process.

Mr. Dorrill stated that the District had a kickoff meeting with a project manager that works for the state, Rita Knapp, who was helpful and supportive of Port of the Islands. Mr. Truckey stated that the grant process required a team effort, including staff, consultants, the grant manager, and Board members, and that these were the first grants obtained by Port of the Islands, reaching into the millions of dollars.

The Chairman was authorized to execute the FEMA mitigation grant contract on a MOTION by Mr. Kish a second by Mr. Truckey, and all in favor.

The Chairman was authorized to execute the Florida Department of Commerce Community Development Block Grant match application on a MOTION by Mr. Kish, a second by Ms. Sager, and all in favor.

FINANCIALS - MAY 2026

Mr. Dorrill presented the financials as of May 31, 2026. He reported combined cash on hand of $5.3 million. Additional receivables included outstanding utility bills of $82,000. Prepaid items, primarily insurance premiums, were also shown in current assets. Total current assets were $5,700,871. Outstanding payables totaled $56,000 on the liability portion of the balance sheet.

On the income statement, Mr. Dorrill noted that approximately $12,000 in non-ad valorem assessments were received during May after the tax auction. He stated that the amount likely reflected late payments with penalties immediately before certificate sale or tax certificates purchased by investors at the auction. Year-to-date revenues were $876,227 against an annual budget of $930,000, which was close to 90% and slightly more than expected for the period.

Mr. Dorrill stated that, looking through the general fund and capital items, total expenditures were $208,933 below budget year to date. Some of that favorable variance reflected untapped contingency and capital reserve funds. In the interest of time, he offered to answer any specific questions.

The financials were accepted on a MOTION by Mr. Truckey, a second by Mr. Kish, and all in favor.

ATTORNEY'S REPORT

A. CH 2026-169, Laws of Florida; Accepting Certain Forms of Payment

Mr. Lombardo reported that new legislation will require local governments to allow residents and customers to pay local government accounts by credit card or debit card. He stated that the District already has mechanisms in place to accept such payments. Compliance will be required beginning in January 2027.

B. Prep Mac Litigation and Related Matters

Mr. Lombardo reported that the hearing on entitlement to attorney's fees in the Prep Mac matter had been held and that the District was waiting on the court's ruling. He stated that he would report the ruling when received. He also stated that another lawsuit was moving forward positively but avoided detailed public discussion because of active litigation. He expected to have a substantive update for the Board at the next hearing.

Mr. Lombardo stated that, based on the Board's earlier direction during the meeting, he would prepare and bring forward a complaint relating to the Marina's failure to purchase ERCs if the claim is supportable.

C. Orchid Cove Agreements and Street-Light Charges

Mr. Lombardo then discussed Orchid Cove. He stated that he had exchanged correspondence with Orchid Cove's attorney but could not obtain an acknowledgement that the District's obligation to pay the heightened amount for upgraded street-light facilities had an endpoint. Orchid Cove's counsel appeared to take the position that the District should continue paying indefinitely. Mr. Lombardo stated that he could not advise the Board to agree to an interpretation requiring payment forever where the original dispute involved approximately $45,000. Him and Mr. Baird had tried to meet with Orchid Cove but they would not meet and refused to talk to them. He noted that the prior agreement was not drafted clearly and that the District may need either to send a termination and calculation letter or file a declaratory action to determine the meaning of the agreement.

The Board discussed that the District pays the LCEC bill for electricity and ordinary pole service while the dispute concerns the decorative or upgraded pole costs. Mr. Truckey stated that the District pays the electric bill for streetlights throughout the community, but Orchid Cove has a greater number of upgraded decorative poles than other areas. Mr. Lombardo stated that the District needed to determine how much had been paid toward the $45,000 settlement amount and that it may already have paid more than the settlement amount.

Mr. Lombardo stated that he would prepare correspondence explaining the District's calculation, stating that the District would continue payment only through the end of the fiscal year, September 30, 2026, and requesting that the account be converted to Orchid Cove effective October 1, 2026, if LCEC will permit the change. He stated that if LCEC will not change the account without Orchid Cove's agreement, the District may need to bill Orchid Cove for the upgraded portion or take further legal action. The Board expressed consensus for Mr. Lombardo to send the letter and continue attempting to resolve the matter without litigation if possible.

SUPERVISORS' REQUEST

A. Orchid Cove Roads and Parcels

Mr. Baird asked whether, in fairness to all taxpayers, the District should consider taking over all Orchid Cove roads if it had previously taken over certain roads in 2011. Mr. Lombardo explained that road transfers require cooperation from the current owners and, depending on ownership and public or private status, may require agreements, easements, County participation, or other legal steps. He noted that associations may have reasons to retain private roads, including standards, landscaping, repaving control, and access-control rights. He will review the issue further.

The Board discussed stormwater responsibilities in the same context because swales, drainage systems, and roads are often connected. Mr. Lombardo stated that multi-developer communities often have inconsistent arrangements because infrastructure was built and transferred in phases by different entities. Mr. Kish also asked staff and counsel to review the potential acquisition of approximately eleven undeveloped Orchid Cove building parcels he believed were owned by Collier County. Mr. Lombardo discussed the property-appraiser records and indicated they would look into ownership and acquisition options.

B. Former North Hotel Site

The Board discussed the former north hotel site. Mr. Dorrill stated that Collier County intends to issue a competitive invitation to negotiate during the first quarter of 2027 for interested parties seeking to acquire the parcel. Mr. Lombardo stated that the District had submitted the Board's prior offer and that the County's response indicated it would proceed through an invitation-to-negotiate process. He stated that prospective private developers may propose affordable or workforce housing, likely based on area median income parameters, and the District may need to submit not only a purchase proposal but also an intended use or development concept if it wishes to compete.

C. Utility Rates, Multi-Unit Metering, and Condo-Hotel Billing

Mr. Kish then returned to the utility-rate discussion and reviewed the condo-hotel and multi-unit utility bills. He stated that the current bills showed one-inch and two-inch meter classifications, base charges, and wastewater charges that did not appear internally consistent. He compared the District's approach to Collier County and City of Naples practices for master-metered multi-unit properties and stated that, in those systems, the base rate is generally tied to pipe and then submeter charges cannot exceed the base rate assigned to that meter size.

Mr. Kish stated that the District appeared to be taking a two-inch or one-inch master meter and multiplying the residential base rate by the number of rooms or units behind the meter, which resulted in very large base-rate bills. He stated that a 500-square-foot or smaller unit should not be treated the same as a large single-family house for water and wastewater base charges. He stated that he had reviewed hotel and multi-unit examples outside the District, including local hotel facilities, where the per-room base-rate equivalent was far lower than the current District bills.

Mr. Dorrill stated that the prior utility-rate study included a meter-equivalency base-rate factor based on meter size. He explained that the consultant recommendation treated a two-inch meter as an equivalent number of base rates, but the Board previously adopted a motion focused on the hotel and marina to bill the actual number of units served by a meter rather than only the meter-equivalency factor. He stated that if a two-inch meter served 20 units, the current billing treated that meter as serving 20 base rates, not the lower meter-equivalency count. Mr. Lombardo stated that his advice remained to follow the consultant unless the Board has support in the record for a different policy choice. Mr. Kish reiterated that he does not understand how it is appropriate that they are receiving a $6,000 bill instead of a $600 bill plus usage.

The Board discussed whether the hotel/condo, condominium buildings, and single-family homes were being treated consistently. Mr. Kish stated that he wanted the rates to be defensible and consistent and suggested that condos greater than 500 square feet could be treated at 0.8 and smaller units under 500 square feet at 0.5, similar to the prior approach to smaller units or RV-type units. Ms. Hansen was in favor of considering this. Mr. Kish stated that if the District charged by door or unit, the master-meter size should not also be used to impose a larger meter-size charge, while other Board members discussed whether individually owned units should be distinguished from a commercial hotel or apartment building.

Mr. Lombardo stated that the immediate issue was how to move forward. He said the Board needed to determine whether a majority wanted the matter re-evaluated, and the Board expressed agreement that the issue should be reviewed. He recommended re-engaging Raftelis, the utility-rate consultant, to review the discussion, address the competing points, and provide a defensible recommendation. He stated that moving more costs into volumetric gallonage charges and reducing reliance on the base rate may resolve many equity concerns because system cost and actual gallons used are the two clearest data points. The Board discussed that shifting more of the cost to usage would also incentivize conservation and better match cost to consumption.

Mr. Dorrill cautioned that re-engaging the consultant should not create wishful thinking because the consultant may again recommend the industry-standard meter-equivalency approach. Mr. Lombardo nevertheless stated that the consultant should address why the condo hotel is billed one way while other condominium buildings are billed another way and should evaluate whether the base-rate and gallonage structure should be adjusted.

The Board expressed consensus to re-engage Raftelis to review the utility billing and rate issues, including multi-unit meter equivalency, base rates, volumetric rates, condo-hotel billing, and comparability to other condominium or multi-unit properties in the District. Mr. Lombardo stated that the consultant should review the meeting discussion.

The Board also discussed the status of the condo-hotel account while the review is pending. Ms. Hansen asked what the District would do to avoid shutting off the condo-hotel water while the issue was under review. The Board agreed that the District should not shut off water service while staff and the consultant evaluate the account, the payment status, and any necessary adjustments. Mr. Dorrill stated that he would confirm the account status, that the June and July bills would reflect the reduction of the base rate to the $200 bimonthly combined base amount, and that staff would continue working through the issue before any shutoff action.

ADJOURNMENT - NEXT MEETING: AUGUST 20, 2026, AT 9:30 A.M.

Mr. Dorrill stated that once Mr. Kish left the meeting, the Board would no longer have a quorum. Staff discussed noticing an additional meeting near the end of July, if needed. The next regular meeting will be August 20, 2026, at 9:30 a.m.

The meeting was adjourned at 12:26 p.m. on a MOTION by Mr. Truckey, a second by Mr. Kish, and all in favor.

Florida Utility Solutions

PORT OF THE ISLANDS CID

JULY 2026

MONTHLY PLANT OPERATIONS REPORT

AUGUST 20TH, 2026 BOARD MEETING

Wastewater Plant

Received 2.55 million gallons in July

Water Plant

Produced and distributed 2.73 million gallons in July

REUSE

Distributed 7.83 million gallons in July

FLORIDA UTILITY SOLUTIONS

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

239-513-0445

www.floridautilitysolutions.com

Summary

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

Items Requiring Approval

We would ask your consideration and approval of the following:

Request	Impact	Est. Cost

Operations

- **Compliance**

  All Wastewater Plant requirements were met.

  All Water distribution requirements were met.

- **Reuse Pump Station Status:**

  Reuse Pump System functioning properly for outgoing pressure at plant.

  Station on canal operating on 1 pump and not communicating. Generator does not run.

- **Performance metrics:**

  Wastewater Treatment Plant

  - 2.55 million gallons of wastewater received

  Water Treatment

  - Produced and distributed 2.73 million gallons

  Reuse

  - Distributed 7.83 million gallons

Performance Metrics	Current Month July 2026	Prior Month June 2026
Wastewater treated	2,549,019	2,033,527
Sludge disposed - gallons	12,000	0
Reuse Water Pumped	7,828,183	9,231,853
Odor Complaints	0	0
Number of line breaks	1	0
Auto Flushers Flushed	9	9
Meters Read	0	0
Meters Re-read	0	0
Consumables	**Current Month**	**Current Month**
Chlorine Usage	545	430
Water Usage Complaints	0	0

Maintenance and Repair

Preventive Maintenance

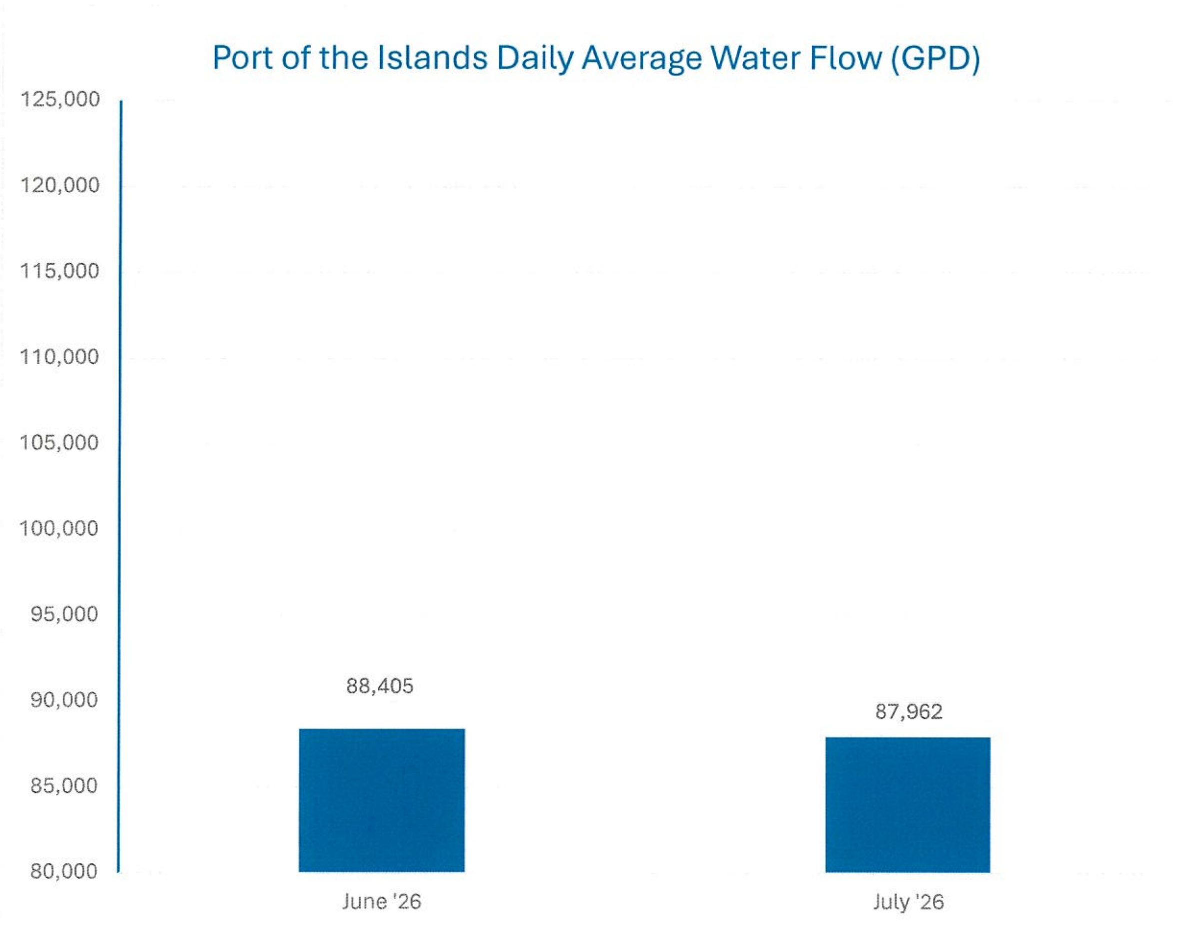
- Performed all weekly pump station inspections.
- Performed weekly odor control check.
- Performed generator and automatic transfer switch load test weekly.
- Greased pumps and motors as necessary
- Plant mixer timers operating in auto for optimal treatment

Additional Maintenance

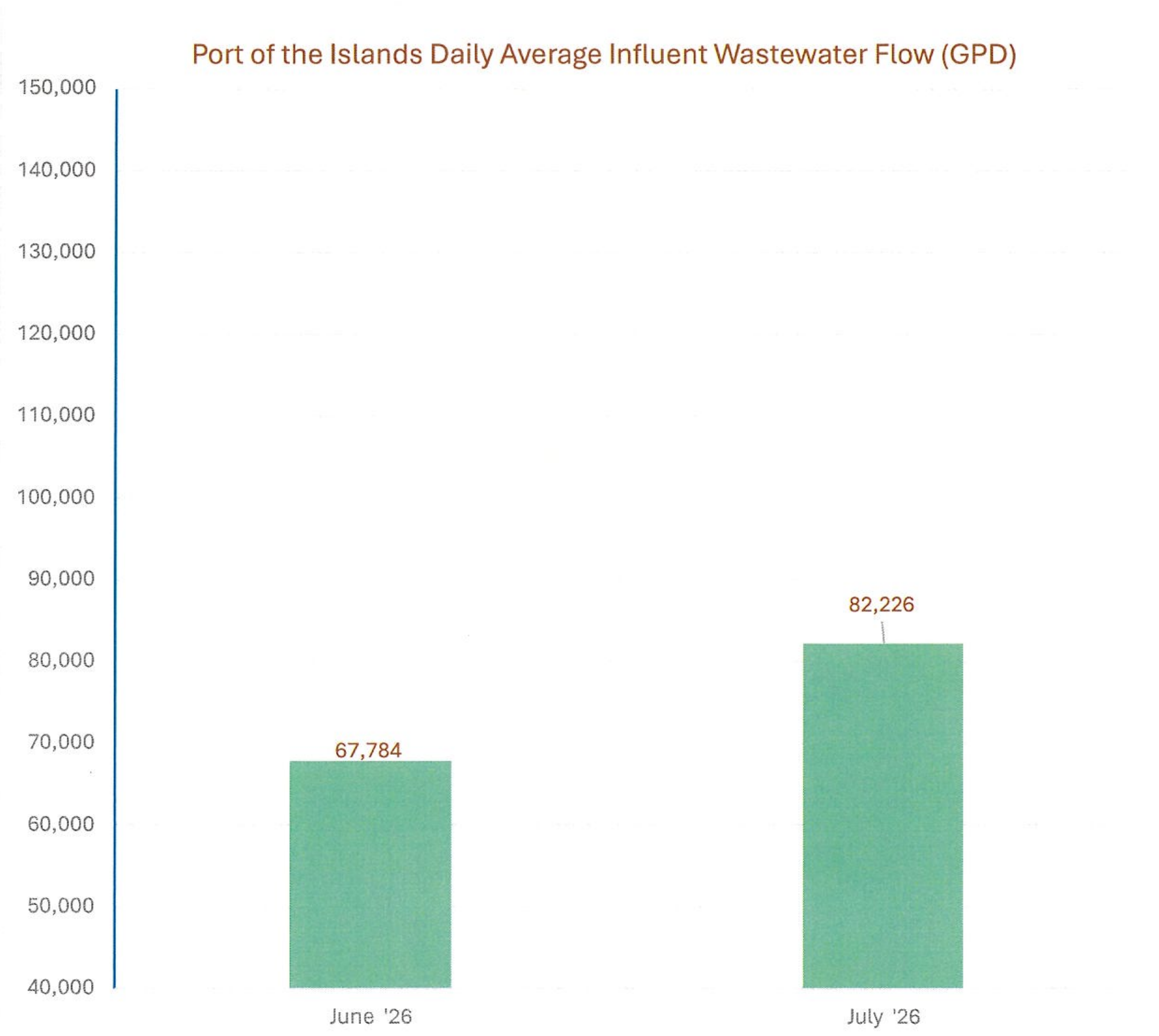
- LCEC replaced transformer to correct power interruption at the plant.
- Replaced faulty RO actuating flush valve to ensure both trains are functioning per manufacturer recommendation.
- Repaired leaking backflow preventor at 278 Newport Dr.
- Replaced leaking backflow with a new one (975 XL ¾") at 25069 Peacock Ln.
- Repaired 2" broken irrigation pipe at hotel. Backfilled area and pressurized pipe to ensure no further leaks were presented.
- Lift station on Newport Dr was in high alarm. Phase legs amped poorly leading to pump needing to be replaced. Replaced 3 phase, 5hp Flyght pump.
- New construction meter and backflow install at 140 Wilderness Cay. Built new backflow manifold as well.

Health & Safety

- 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.

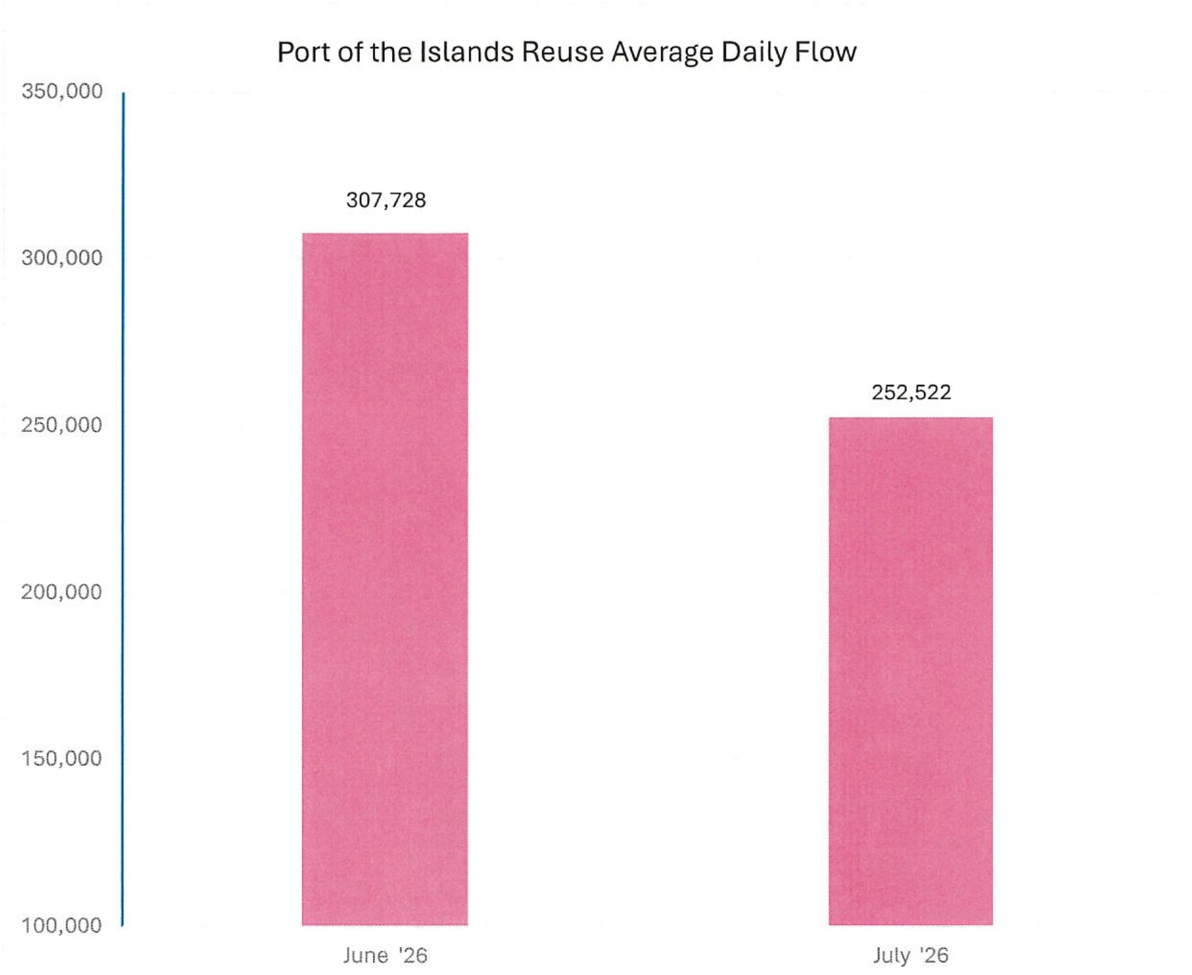


Port of the Islands Drinking Water Monthly Flow Average



Port of the Islands Wastewater Monthly Flow Average

Port of the Islands Reuse Monthly Flow Average



RESOLUTION NO. 2026-7

A RESOLUTION OF THE BOARD OF SUPERVISORS (THE "BOARD") OF THE PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT (THE "DISTRICT") AMENDING SCHEDULE "A" TO THE RULES OF THE PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT RELATING TO ITS WATER, WASTEWATER, AND IRRIGATION FEES; WATER AND WASTEWATER CONNECTION CHARGES; UTILITY FEES AND CHARGES [Meter Fees]; WATER AND WASTEWATER INSPECTION FEES AND WATER MANAGEMENT PERMIT FEES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 190.035, Florida Statutes authorizes the Board of Supervisors of the Port of the Islands Community Improvement District, hereinafter referred to as the "District," to prescribe, fix, establish and collect rates, fees, rentals or other charges and to revise the same from time to time for the facilities and services provided by the District to include among other things, water treatment and distribution and wastewater collection, treatment and disposal facilities and water management facilities and systems; and

WHEREAS, Section 190.035, Florida Statutes requires the District to conduct a public hearing and to advertise the same for the purpose of hearing comments and objections to the proposed adoption and amendment to the schedules for rates, fees, rentals and charges.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT, COLLIER COUNTY, FLORIDA AS FOLLOWS:

1. Schedule "A" to the Rules of the Port of The Islands Community Improvement District Relative To: WATER and WASTEWATER FEES establishing certain rates, fees and charges, for the District's provision of water, wastewater and

irrigation service are hereby adopted and amended as shown on the attached **Exhibit "1"**, (hereinafter Adopted/Amended Schedule "A").

2. The Adopted/Amended Schedule "A" to the Rules of the District attached as **Exhibit "1"** to this Resolution, shall become effective as of June 1, 2026.

3. This Resolution is adopted on August 20, 2026 at a duly noticed public meeting and hearing of the Board of Supervisors of the Port of The Islands Community Improvement District, which public meeting and hearing was duly and properly noticed as evidenced by the Affidavit of Publication, attached hereto as **Exhibit "2"**.

PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT

____

By:
Its: Chairman

ATTEST:

____

By:

Its: Secretary/Asst. Secretary

SCHEDULE A

BI-MONTHLY ALTERNATIVE RATES FOR SERVICE – METER EQUIVALENT BASIS OR ACTUAL UNITS SERVED [1]

SINGLE FAMILY RESIDENTIAL SERVICE

Base Facility Charge Per Meter:	Water Rates	Wastewater Rates
¾ inch	$100.00	$100.00
1 inch	$164.18	$100.00
1 ½ inch	$292.56	$100.00
2 inch	$613.52	$100.00
Consumption Charge – per 1,000 gallons		
All Metered Potable Water Gallons	$3.65	$7.50

MASTER RESIDENTIAL AND COMMERCIAL

Base Facility Charge Per Meter:	Water Rates	Wastewater Rates
¾ inch	$100.00	$100.00
1 inch	$164.18	$164.18
1 ½ inch	$292.56	$292.56
2 inch	$613.52	$613.52
3 inch	$998.65	$998.65
4 inch	$1,897.30	$1,897.30
6 inch	$3,181.09	$3,181.09
Consumption Charge – per 1,000 gallons		
All Metered Potable Water Gallons	$3.65	$7.50

[1] For meters larger than 1 inch the base rate may be adjusted to reflect the actual number of units served.

SCHEDULE B
WATER, WASTEWATER, AND IRRIGATION RATES, FEES AND CHARGES

POTABLE WATER	
Commodity Rates *per 1,000 gallons*	$3.38
WASTEWATER	
Commodity Rates *per 1,000 gallons [at 75% of potable water usage]*	$6.94
IRRIGATION WATER	
Single Family Residential Irrigation Rate	
BI-Monthly Consumption Tiers (per 1,000 gallons)	
0 to 20,000 gallons	$1.87
20,001 to 40,000 gallons	$1.87
40,001 to 60,000 gallons	$1.87
60,001 to 80,000 gallons	$1.87
Greater than 80,000 gallons	$1.87
Multi-Family Residential Irrigation Rate	
BI-Monthly Consumption Tiers (per 1,000 gallons)	
0 to 12,000 gallons	$1.87
12,001 to 24,000 gallons	$1.87
24,001 to 36,000 gallons	$1.87
36,001 to 48,000 gallons	$1.87
Greater than 48,000 gallons	$1.87

HOTEL, COMMERCIAL, AND RV CUSTOMER CLASS IRRIGATION RATE

0 to 12,000 gallons	$1.87
12,001 to 24,000 gallons	$1.87
24,001 to 36,000 gallons	$1.87
36,001 to 48,000 gallons	$1.87
Greater than 48,000 gallons	$1.87

SCHEDULE C
NEW METER INSTALLATION AND CONNECTION FEES

METER SIZE	WATER	SEWER	WATER BACKFLOW	IRRIGATION
3/4" *(single-family detached dwelling)*	$750	$900	$500	$250
3/4" *(multi-family dwelling)*	$450	$550	$500	$250
1"	$1,750	$1,450	Cost + $200	Cost + $200
1 1/2"	$3,500	$2,920	Cost + $200	Cost + $200
2"	$6,000	$5,000	Cost + $200	Cost + $200
3"	$14,000	$11,700	Cost + $200	Cost + $200
4"	$21,000	$17,500	Cost + $200	Cost + $200
5"	$21,000	$17,500	Cost + $200	Cost + $200
6"	$45,000	$37,900	Cost + $200	Cost + $200

METER SIZING TABLE

Demand Range (GPM)	0 to 24	24.1 to 40	40.1 to 80	80.1 to 144	144.1 to 405	405.1 to 800
Meter Size	3/4"	1"	1 1/2"	2"	3"	4"

SCHEDULE D
PERMIT REVIEW FEES

Sanitary Sewer Collection Systems		
Gravity and Force Mains	$0.05	per linear foot
Manholes	$8.00	each
Pump Station and Lift Station Wetwells	$20.00	each plus
Motor Horsepower		
0 to 5	$25.00	per pump
5.1 to 14.9	$50.00	per pump
15.0 to 44.9	$75.00	per pump
45.0 to 64.9	$100.00	per pump
65.0 to 124.9	$125.00	per pump
125.0 to 199.9	$150.00	per pump
200.0 and Greater	$200.00	per pump

Water & Irrigation/Fire Distribution Systems		
Mains 6" diameter or larger	$0.03	per linear foot
Mains less than 6" diameter	$0.01	per linear foot
Fire Hydrants	$25.00	per hydrant
Minimum Fee	$250.00	

SCHEDULE E
MISCELLANEOUS UTILITY FEES AND CHARGES

Description	Amount
Late Payment Fee	$50
Meter Re-Read Fee	$25
Turn-On (new account)	$25
Turn-On (non-payment)	$10
Turn-On/Off (existing account - greater than one annually)	$10
Meter Reinstallation Fee	$50
Reconnection Fee	$25
Non-Owner Deposit	$150
Returned Check Fee (declined payment)	$50
Meter Tampering Fee	$50
Replace or Repair Damaged Meter	$150 + Costs
Special Trip Fee (normal business hours)	$50
Special Trip Fee (after hours)	$100
Temporary Meter / Backflow Deposit	$500 (3/4" or smaller) $1,000 (greater than 3/4")
Meter Accuracy Testing Fee (field) Refundable if meter is not within standards	$200
Meter Accuracy Testing Fee (manufacturer) Refundable if meter is not within standards	$350

RESOLUTION 2026-8

A RESOLUTION OF THE BOARD OF SUPERVISORS (THE "BOARD") OF THE PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT (THE "DISTRICT") APPROVING THE 2026 OPERATIONS AND MAINTENANCE ASSESSMENT METHODOLOGY REPORT PREPARED BY PFM Group Consulting LLC ("PFM") DATED MAY 21, 2026 TO BE UTILIZED BY THE BOARD IN ADOPTING THE DISTRICT'S FY2026/2027 BUDGET AND THE LEVYING AND IMPOSING OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS ON LANDS WITHIN THE BOUNDARIES OF THE DISTRICT; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

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

SECTION 1. AUTHORITY FOR THIS RESOLUTION. This Resolution is adopted pursuant to Chapters 170, 189, 190 and 197, Florida Statutes.

SECTION 2. FINDINGS. The Board hereby finds and determines as follows:

a) The Port of The Islands Community Improvement District (the "District") is a local unit of special purpose government organized and existing under and pursuant to Chapter 190, Florida Statutes, as amended.

b) The Board has acquired or constructed certain public infrastructure and public improvements (collectively the "Improvements"), pursuant to provisions of Chapter 190, Florida Statutes and other applicable law.

c) The District is empowered by Chapters 170, 189, 190 and 197, Florida Statutes, to levy operations and maintenance special assessments (the "O&M Assessments") upon the lots and property located in the District which are specifically benefited by the operation and maintenance of the Improvements to fund and pay the cost and expenses associated with the operation and maintenance of the Improvements ("O&M Assessments").

d) The District has historically imposed O&M Assessments.

e) Since 1990, the District has utilized an assessment methodology that encompassed an Equivalent Residential Unit ("ERU") calculation and factor as the most appropriate and effective measure of determining the benefit(s) received by properties within the District from the Improvements.

f) In 2026, the District enlisted the services of PFM, to review the District's current and historical operations and maintenance special assessment methodology ("O&M Master Methodology") and, if and as appropriate, recommend revisions to the District's O&M Master Methodology associated with the O&M Assessments.

g) PFM performed a two (2) step approach to calculating the O&M Assessments within the District:

1. Reviewed and allocated the operations and maintenance budgets in preparation for the apportionment of assessments to each property within the District receiving benefit from the Improvements and the expenditures in the annual Operations & Maintenance Budget ("O&M Budget").

2. Reviewed all of the assessable properties within the District to determine their assessment measurements.

3. Calculated assessments based on benefit received for all the residential and commercial properties in the District.

h) After engaging in the above-noted approach, PFM prepared and presented a draft 2026 Master Operations and Maintenance Special Assessment Methodology Report for consideration by the Board of Supervisors ("Board") for the annual O&M Budget for the District, beginning with the District's Fiscal Year 2026/2027.

i) The Board reviewed the draft report at its public meeting on April 16, 2026. The draft report was amended and a May 21, 2026, Report ("05/21/2026 Report") was presented for consideration by the Board at its May 21, 2026, meeting, and subsequently, the Board authorized the setting of a public hearing on August 20, 2026 for the purpose of approving the use of the 05/21/2026 Report in the preparation of the District's FY 2026/2027 O&M Budget and the associated levying and imposing of O&M Assessments. The August 20, 2026 public hearing was noticed and advertised in the Naples Daily News on July 31, 2026, and August 7, 2026, for consideration of the 05/21/2026 Report. See attached **Exhibit "A".**

SECTION 3. The Board deems it desirable to establish a revised and updated method for allocating the total O&M Assessments among the various properties that will benefit from the O&M Assessments. If approved as a basis for levying and imposing O&M Assessments, the Board will use the 05/21/2026 Report as the basis for reviewing and approving the FY 2026/2027 Budget and the O&M Assessments for the Fiscal Year 2026/2027 and subsequent years.

SECTION 4. If approved as a basis for levying and imposing O&M Assessments, the Board will, at the time the Board adopts the FY 2026/2027 O&M Budget, also adopt further required resolutions; and, prior to such adoption, will provide such notice(s) and publication(s) as required by Chapters 170, 189, 190 and 197, Florida Statutes, and the O&M Assessment will then be determined, levied and imposed in accordance with the methodology described in the adopted 05/21/2026 Report.

SECTION 5.

A. the Board hereby adopts the 05/21/2026 Report, a copy of which is attached hereto as **Exhibit "B".**

B. the Board approves the use of the 05/21/2026 Report in the preparation of the District's FY 2026/2027 O&M Budget and the associated levying and imposing of O&M Assessments.

C. The Board will use the 05/21/2026 Report as the basis for reviewing and approving the FY 2026/2027 Budget and the O&M Assessments for the Fiscal Year 2026/2027 and subsequent years.

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

SECTION 7. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 8. EFFECTIVE DATE. This resolution shall become effective upon its passage and adoption.

PASSED AND ADOPTED THIS 20th DAY OF AUGUST, 2026.

Secretary/Asst. Secretary

Anna-Lise Hansen, Chairwoman

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	$1,656.01
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)	332.10	$2,020,709	$2,485,122	$549,962	$5,055,793
	1032.60	$6,283,000	$7,727,000	$1,710,000	$15,720,000

Source: PFM Group Consulting LLC

RESOLUTION 2026-9

A RESOLUTION AUTHORIZING THE AMENDMENT OF THE 2025-2026 BUDGET

WHEREAS the Board of Supervisors of the Port of the Islands Community Improvement District desires to amend the 2025-2026 **Water/Sewer Fund** budget.

NOW, THERFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT:

Under the "Administration" cost center, the line item "Profserv-Other Contractual Services" will be increased in the amount of $150,000 to reflect the Phase 1 cost of the Berquist Recovery Consultants, LLC/FEMA Award contract.

That these costs will be offset by "Capital Expenditures & Projects" cost center, the line item "Contingency" in the amount of $125,000 and "Capital Outlay" in the amount of $25,000.

PASSED AND ADOPTED this 20th day of August 2026, by the Board of Supervisors of the Port of the Islands Community Improvement District.

____
Chair

____
Secretary

____
Date

Port of the Islands CID

FINANCIAL STATEMENTS

June 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 June 30, 2026

Assets

	Operating	Water and Sewer	Total
Current Assets			
Checking	$ 3,571,250.49	$ 0.00	$ 3,571,250.49
Checking - Water/Sewer	0.00	1,986,762.57	1,986,762.57
Undeposited Cash (WS)	0.00	44,622.98	44,622.98
Accounts Receivable	0.00	285,592.66	285,592.66
Due To/From 001/202	0.00	(681,724.47)	(681,724.47)
Due To/From 001/202	681,724.47	0.00	681,724.47
Prepaid Items	29,037.25	29,037.25	58,074.50
Total Current Assets	4,282,012.21	1,664,290.99	5,946,303.20
Property and Equipment			
Land	10.00	599,674.85	599,684.85
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	0.00	(9,882,064.33)	(9,882,064.33)
Net Property and Equipment	10.00	6,917,140.61	6,917,150.61
Total Assets	$ 4,282,022.21	$ 8,581,431.60	$ 12,863,453.81

Liabilities and Fund Balance

	Operating	Water and Sewer	Total
Current Liabilities			
Accounts Payable	$ 76,333.59	$ 0.00	$ 76,333.59
Other Current Liabilities	0.00	10,956.14	10,956.14
Utility Customer Deposits	0.00	15,750.00	15,750.00
Total Current Liabilities	76,333.59	26,706.14	103,039.73
Long-Term Liabilities			
Total Long-Term Liabilities	0.00	0.00	0.00
Total Liabilities	76,333.59	26,706.14	103,039.73
Fund Balances			
Unreserved Fund Balance	3,719,156.98	8,312,816.15	12,031,973.13
Retained Earnings	486,531.64	241,909.31	728,440.95
Total Fund Balance	4,205,688.62	8,554,725.46	12,760,414.08
Total Liabilities and Fund Balance	$ 4,282,022.21	$ 8,581,431.60	$ 12,863,453.81

Port of the Islands CID
Statement of Revenues & Expenses - OPERATIONS & MAINTENANCE
For the Period Ending
June 30, 2026

General Fund

	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Variance	Annual Budget
Revenue						
FEMA Reimbursement	$ 0	$ 0	$ 79,305	$ 0	$ 79,305	$ 0
Interest Income	10,109	13,333	101,475	120,000	(18,525)	160,000
Special Assmnts- Tax Collector	88,526	67,925	791,868	611,329	180,539	815,105
Interest - Tax Collector	0	42	0	375	(375)	500
Special Assmnts-Discounts	0	(3,750)	0	(33,750)	33,750	(45,000)
Other Miscellaneous Revenues	438	0	2,653	0	2,653	0
Total Revenue	**99,073**	**77,550**	**975,301**	**697,954**	**277,347**	**930,605**
Expenses						
Administrative						
P/R-Board Of Supervisors	500	500	5,369	4,500	869	6,000
Employment Taxes	38	38	383	338	45	450
P/R - Processing Fees	19	42	234	375	(141)	500
County Property Tax	0	2,173	9,001	19,560	(10,559)	26,080
Profserv-Engineering	31,728	3,333	86,591	30,000	56,591	40,000
Profserv-Legal Services	1,994	2,083	29,672	18,750	10,922	25,000
Profserv-Mgmt Consulting Serv	4,800	4,250	41,143	38,250	2,893	51,000
Profserv-Property Appraiser	0	225	16,014	2,025	13,989	2,700
Auditing Services	0	550	5,700	4,950	750	6,600
Rentals & Leases	0	83	974	750	224	1,000
Postage And Freight	69	42	236	375	(139)	500
Insurance - General Liability	2,520	1,000	17,638	9,000	8,638	12,000
Insurance - Worker's Compensation	0	167	2,000	1,500	500	2,000
Printing & Binding	0	17	239	150	89	200
Legal Advertising	1,215	417	5,690	3,750	1,940	5,000
Special Services	1,598	1,250	21,122	11,250	9,872	15,000
Misc-Assessmnt Collection Cost	0	0	687	0	687	0
Tax Collector Fee	1,771	1,250	15,150	11,250	3,900	15,000
Misc-District Website	26	300	809	2,700	(1,891)	3,600
Annual District Filing Fee	0	15	0	131	(131)	175
Total Administrative	**46,278**	**17,735**	**258,652**	**159,604**	**99,048**	**212,805**

Port of the Islands CID
Statement of Revenues & Expenses - OPERATIONS & MAINTENANCE
For the Period Ending
June 30, 2026

General Fund

	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Variance	Annual Budget
Operations & Maintenance						
Contracts-Field Services	138	542	6,508	4,875	1,633	6,500
Electricity-Streetlighting	2,934	2,500	26,326	22,500	3,826	30,000
R&M-Renewal & Replacement	0	417	0	3,750	(3,750)	5,000
R&M-Grounds	5,305	2,083	34,357	18,750	15,607	25,000
R&M-Building	9,747	0	64,932	0	64,932	0
Misc-Hurricane	0	0	4,190	0	4,190	0
R&M-Storm Water Drainage	0	417	0	3,750	(3,750)	5,000
Total Operations & Maintenance	**18,124**	**5,959**	**136,313**	**53,625**	**82,688**	**71,500**
Landscape & Irrigation						
Contracts-Landscape	8,261	8,083	73,629	72,750	879	97,000
Utility-Irrigation	0	1,250	6,560	11,250	(4,690)	15,000
R&M-Irrigation	94	1,000	10,740	9,000	1,740	12,000
Total Landscape & Irrigation	**8,355**	**10,333**	**90,929**	**93,000**	**-2,071**	**124,000**
Lakes & Ponds						
Contracts-Lakes	225	167	1,945	1,500	445	2,000
Total Lakes & Ponds	**225**	**167**	**1,945**	**1,500**	**445**	**2,000**
Roads & Sidewalks						
R&M-Signage	0	25	0	225	(225)	300
R&M-Roads & Alleyways	0	833	0	7,500	(7,500)	10,000
Total Roads & Sidewalks		**858**		**7,725**	**-7,725**	**10,300**
Mosquito Control						
Contracts-Mosquito Spray	0	833	0	7,500	(7,500)	10,000
Total Mosquito Control		**833**		**7,500**	**-7,500**	**10,000**

Port of the Islands CID
Statement of Revenues & Expenses - OPERATIONS & MAINTENANCE
For the Period Ending
June 30, 2026

General Fund

	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Variance	Annual Budget
Capital Expenditures & Projects						
Capital Outlay - Landscape	932	2,083	932	18,750	(17,818)	25,000
Contingency	0	10,417	0	93,750	(93,750)	125,000
Capital Reserve	0	29,167	0	262,500	(262,500)	350,000
Total Capital Expenditures & Projects	**932**	**41,667**	**932**	**375,000**	**-374,068**	**500,000**
Total Expenditures	**73,914**	**77,552**	**488,771**	**697,954**	**(209,183)**	**930,605**
Other Financing Sources (Uses)						
Other Sources						
Other Financing Sources (Uses)						
Other Sources						
Other Uses						
Revenue (Over) Under Expenses	**$ 25,159**	**$ (2)**	**$ 486,530**	**$ 0**	**$ 486,530**	**$ 0**

Port of the Islands CID
Statement of Revenues & Expenses
For the Period Ending
June 30, 2026

Water/Sewer

	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Variance	Annual Budget
Revenue						
Interest Income	$ 5,387	$ 4,167	$ 40,421	$ 37,500	$ 2,921	$ 50,000
Water Revenue	139,672	52,083	504,444	468,750	35,694	625,000
Sewer Revenue	127,131	56,250	502,827	506,250	(3,423)	675,000
Irrigation Fees	35,111	17,517	153,952	157,650	(3,698)	210,200
Meter Fees	0	250	2,400	2,250	150	3,000
Interest - Tax Collector	0	50	0	450	(450)	600
Other Miscellaneous Revenues	500	417	19,583	3,750	15,833	5,000
Total Revenue	**307,801**	**130,734**	**1,223,627**	**1,176,600**	**47,027**	**1,568,800**
Expenses						
Administrative						
P/R-Board Of Supervisors	500	500	5,000	4,500	500	6,000
Employment Taxes	38	33	383	300	83	400
P/R - Processing Fees	19	42	234	375	(141)	500
Profserv-Engineering	1,008	4,167	28,302	37,500	(9,198)	50,000
Profserv-Legal Services	1,994	2,083	32,407	18,750	13,657	25,000
Profserv-Mgmt Consulting Serv	4,800	4,250	41,143	38,250	2,893	51,000
Auditing Services	0	425	5,200	3,825	1,375	5,100
Postage And Freight	0	17	27	150	(123)	200
Insurance - General Liability	2,520	1,000	18,390	9,000	9,390	12,000
Printing & Binding	0	17	0	150	(150)	200
Legal Advertising	0	100	0	900	(900)	1,200
Special Services	220	0	1,142	0	1,142	0
Utility Billing Postage & Supplies	637	208	3,555	1,875	1,680	2,500
Miscellaneous - Bank Charges	0	2,667	133	24,000	(23,867)	32,000
Assessment Administration	0	2,500	0	22,500	(22,500)	30,000
Office Supplies	20	58	1,683	525	1,158	700
Telephone - Utility Operations	322	333	2,901	3,000	(99)	4,000
Total Administrative	**12,078**	**18,400**	**140,500**	**165,600**	**-25,100**	**220,800**

Port of the Islands CID
Statement of Revenues & Expenses
For the Period Ending
June 30, 2026

Water/Sewer

	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Variance	Annual Budget
Water-Sewer Comb Services						
Misc-Hurricane	0	0	4,190	0	4,190	0
Utility - Electricity	8,794	8,333	79,640	75,000	4,640	100,000
Contracts-Utility Operations	29,329	32,333	263,957	291,000	(27,043)	388,000
Contracts-Utility Billing	4,028	3,333	31,780	30,000	1,780	40,000
Contracts-Generator Maint	23,500	333	23,500	3,000	20,500	4,000
R&M-Lift Station	1,305	833	110,545	7,500	103,045	10,000
R&M-Potable Water Lines	1,493	1,000	28,151	9,000	19,151	12,000
R&M-Water Plant	534	3,333	80,380	30,000	50,380	40,000
R&M-Waste Water Plant	0	2,083	15,369	18,750	(3,381)	25,000
R&M-Sewer Lines	0	417	78,516	3,750	74,766	5,000
R&M-Instrumentation	0	417	24,333	3,750	20,583	5,000
Misc-Licenses & Permits	0	83	0	750	(750)	1,000
Compliance Sampling	1,392	1,667	11,133	15,000	(3,867)	20,000
Chemicals-Water Operations	2,122	2,917	22,838	26,250	(3,412)	35,000
Chemicals-Wastewater Operations	1,259	2,333	15,749	21,000	(5,251)	28,000
Sludge Disposal	0	1,667	23,012	15,000	8,012	20,000
Reserves - Water & Sewer System	0	20,000	0	180,000	(180,000)	240,000
Total Water-Sewer Comb Services	**73,756**	**81,082**	**813,093**	**729,750**	**83,343**	**973,000**
Capital Expenditures & Projects						
Capital Outlay	0	20,833	16,541	187,500	(170,959)	250,000
Capital Outlay-WWTP	0	0	11,585	0	11,585	0
Contingency	0	10,417	0	93,750	(93,750)	125,000
Total Capital Expenditures & Projects		**31,250**	**28,126**	**281,250**	**-253,124**	**375,000**
Total Expenditures	**85,834**	**130,732**	**981,719**	**1,176,600**	**(194,881)**	**1,568,800**
Revenue (Over) Under Expenses	**$ 221,967**	**$ 2**	**$ 241,908**	**$ 0**	**$ 241,908**	**$ 0**