City Gate
Community Development District

3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817, 407-723-5900, FAX 407-723-5901
www.citygatecdd.com

The meeting of the Board of Supervisors of the **City Gate Community Development District** will be held **Thursday, September 17, 2026, at 4:30 p.m. at** Great Wolf Lodge, 3900 City Gate Boulevard North, Naples, FL 34117.

If you would like to attend the Board Meeting by phone, you may do so by dialing:

Phone: **1-844-621-3956**
Access Code: **2539 895 0958**
Join online: **https://pfmcdd.webex.com/meet/gaarlandtj**

BOARD OF SUPERVISORS' MEETING AGENDA

Call to Order & Roll Call

Public Comment Period

Administrative Matters

- **Tab 1** **Consideration of Resolution 2026-04, Designating Date, Time, and Location for Regular Meetings for FY27**
- **Tab 2** **Consideration of Resolution 2026-05, Amending Resolution 2026-03, to Reset the Date, Time, and Location of the Public Hearing on Adoption of the FY27 Budget, Ratifying the Actions of the District Manager and Chairman**
- **Tab 3** **Consideration of Resolution 2026-06, Designating Date, Time, and Location for Landowners Election**
- **Tab 4** **Consideration of Resolution 2026-07, Adopting Goals, Objectives and Performance Measures for FY27**
- **Tab 5** **Consideration of June 4, 2026, Board of Supervisors Meeting Minutes**
- **Tab 6** **Consideration of FY27 Insurance Renewal Proposal** *(provided under separate cover)*

Financial Matters

- **Tab 7** Public Hearing on the Adoption of the District's Fiscal Year 2026-2027 Budget
  - Proof of Publication
  - Affidavit of Mailing
  - Budget Letter to Collier County Manager

- Public Comments and Testimony
- Board Comments
- **Consideration of Resolution 2026-08, Relating to the Annual Appropriations and Adopting the FY26-27 Budget**
- **Consideration of Resolution 2026-09, Levying Non-Ad Valorem Operations and Maintenance Assessments for FY27**

- **Tab 8 Consideration of DM Fee Increase Letter**
- **Tab 9 Review and Acceptance of FY25 Audit Report**
- **Tab 10 Consideration of Financials Statements through August 31, 2026**

Operational Matters

- **Tab 11 Discussion regarding Reactivation of Pond Well Pump**
- **Tab 12 Discussion regarding Increasing Bird Control Hours**
- **Tab 13 Consideration of Agreement for Traffic Control Jurisdiction Between the District and Collier County Sheriff's Office**

Other Business

- **Staff Reports**
  - District Manager
  - District Legal Counsel
  - District Engineer

Supervisors' Requests

- City Gate Commerce Park

Public Comments

Adjournment

City Gate
Community Development District

Consideration of Resolution 2026-04,

Designating Date, Time, and Location for Regular Meetings for FY27

RESOLUTION 2026-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CITY GATE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATE, TIME, AND LOCATION FOR REGULAR MEETING FISCAL YEAR 2027

WHEREAS, the City Gate Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 2004-423, Laws of Florida; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time and location of the District's meetings; and

WHEREAS, the Board has proposed the Fiscal Year 2026-2027 annual meeting schedule as attached in **Exhibit A**;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF THE CITY GATE COMMUNITY DEVELOPMENT DISTRICT

1. The Fiscal Year 2026-2027 annual public meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and will be published in accordance with the requirements of Florida law.

2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 17TH OF SEPTEMBER 2026.

ATTEST:

CITY GATE COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chair/Vice Chair

EXHIBIT "A"

BOARD OF SUPERVISORS' MEETING DATES
CITY GATE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027

October 1, 2026
November 5, 2026
December 3, 2026
January 7, 2027
February 4, 2027
March 4, 2027
April 1, 2027
May 6, 2027
June 3, 2027
July 1, 2027
August 5, 2027
September 2, 2027

All meetings will convene at 4:30 p.m and rotate among the following three locations:

Great Wolf Lodge
3900 City Gate Boulevard North
Naples, FL 34117

Uline
3830 Uline Drive
Naples, FL 34117

Paradise Sports Park
3865 City Gate Boulevard South
Naples, FL 34117

City Gate
Community Development District

Consideration of Resolution 2026-05,

Amending Resolution 2026-03, to Reset the Date, Time, and Location of the Public Hearing on Adoption of the FY27 Budget, Ratifying the Actions of the District Manager and Chairman

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CITY GATE COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION 2026-03 TO RESET THE DATE OF THE PUBLIC HEARING TO CONSIDER AND HEAR COMMENTS ON THE ADOPTION OF THE FISCAL YEAR 2026/2027 PROPOSED BUDGET; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Gate Community Development District ("**District**") is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes,* for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure improvements; and

WHEREAS, on June 4, 2026, at a duly noticed public meeting, the District's Board of Supervisors ("**Board**") adopted Resolution 2026-03, setting a public hearing for consideration and approval of the District's proposed budget for Fiscal Year 2026/2027, for September 18, 2026; and

WHEREAS, due to a scheduling error, the Board now desires to reset the date of the public hearing in order to allow proper publication of notice in accordance with Chapter 120, *Florida Statutes*.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CITY GATE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. RATIFICATION OF PUBLIC HEARING DATE RESET. The actions of the District Manager in resetting the public hearing, and the District Secretary in publishing the notices of the public hearing are hereby ratified. Resolution 2026-03 is hereby amended to reflect that the public hearing as declared therein is reset to **September 17, 2026,** at 4:30 p.m.

SECTION 2. RESOLUTION 2026-03 OTHERWISE REMAINS IN FULL FORCE AND EFFECT. Except as otherwise provided herein, all of the provisions of Resolution 2026-03 continue in full force and effect.

SECTION 3. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect upon its passage and adoption by the Board.

PASSED AND ADOPTED this 17th day of September 2026.

ATTEST:

CITY GATE COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

_____
Chairperson, Board of Supervisors

City Gate
Community Development District

Consideration of Resolution 2026-06,

Designating Date, Time, and Location for Landowners Election

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CITY GATE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME, AND LOCATION FOR LANDOWNERS' MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNER ELECTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the City Gate Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Collier County, Florida; and

WHEREAS, pursuant to Section 190.006(1), Florida Statutes, the District's Board of Supervisors ("Board") "shall exercise the powers granted to the district pursuant to Chapter 190, Florida Statutes," and the Board shall consist of five members; and

WHEREAS, the District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing Board Supervisors for the District on the first Tuesday in November, which shall be noticed pursuant to Section 190.006(2), Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CITY GATE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. EXISTING BOARD SUPERVISORS; SEATS SUBJECT TO ELECTIONS. The Board is currently made up of the following individuals:

Seat Number	Supervisor	Term Expiration Date
1	Brad Heinser	November 2026
2	James Hanrahan	November 2026
3	Jake Stephens	November 2028
4	Vacant	November 2028
5	Roger Rice	November 2028

This year, Seat 1, currently held by Brad Heinser, and Seat 2, currently held by James Hanrahan are subject to election by landowners in November 2026. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The term of office for each successful candidate shall commence upon election.

SECTION 2. LANDOWNER'S ELECTION. In accordance with Section 190.006(2), Florida Statutes, the meeting of the landowners to elect Board Supervisor(s) of the District shall be held on the 5th day of November 2026, at 4:30 p.m., at 3830 Uline Drive, Naples, Florida, 34117.

SECTION 3. PUBLICATION. The District's Secretary is hereby directed to publish notice of the landowners' meeting and election in accordance with the requirements of Section 190.006(2), Florida Statutes.

SECTION 4. FORMS. Pursuant to Section 190.006(2)(b), Florida Statutes, the landowners' meeting and election have been announced by the Board at its September 17, 2026 meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as Exhibit A. Such documents are available for review and copying during normal business hours at the office of the District Manager, PFM Management Services LLC, located at 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817, Ph: (407) 723-5900.

SECTION 5. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 6. EFFECTIVE DATE. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 17th day of September 2026.

ATTEST**:**

CITY GATE COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chairperson, Board of Supervisors

Composite Exhibit A: Sample Notice of Landowners' Meeting and Election, Proxy, Ballot Form and Instructions

Composite Exhibit A

Sample Notice of Landowners' Meeting and Election, Proxy, Ballot Form and Instructions

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE CITY GATE COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within the City Gate Community Development District (the "District"), the location of which is generally described as comprising a parcel or parcels of land containing approximately 33.21 acres, located directly north of the intersection of Market Street and Davis Boulevard, west of the CR 951 and Interstate 75 intersection in unincorporated Collier County, Florida, advising that a meeting of landowners will be held for the purpose of electing two (2) people to the District's Board of Supervisors ("Board", and individually, "Supervisor"). Immediately following the landowners' meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: November 5, 2026
TIME: 4:30 p.m.
PLACE: 3830 Uline Drive, Naples, Florida 34117

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, c/o PFM Management Services LLC, 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817 ("District Office"). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners' meeting and the Board of Supervisors meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Office. There may be an occasion where one or more supervisors will participate by speaker telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Office at (407) 723-5900, at least forty-eight (48) hours before the hearing. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1 or (800) 955-8770 for aid in contacting the District Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that such person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

Jane Gaarlandt
District Manager
Run Date(s): _____ & _____

PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT

LANDOWNER PROXY
CITY GATE COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
LANDOWNERS' MEETING – NOVEMBER 5, 2026

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ **("Proxy Holder")** for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the City Gate Community Development District to be held at 3830 Uline Drive, Naples, Florida 34117, on November 5, 2026 at 4:30 p.m. and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners' meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners' meeting prior to the Proxy Holder's exercising the voting rights conferred herein.

_____
Printed Name of Legal Owner

_____ _____
Signature of Legal Owner Date

Parcel Description	**Acreage**	**Authorized Votes**
_____	_____	_____
_____	_____	_____
_____	_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: _____

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes* (2018), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT
CITY GATE COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
LANDOWNERS' MEETING – NOVEMBER 5, 2026

For Election (3 Supervisors): The two (2) candidates receiving the highest number of votes will each receive a four (4) year term, and the one (1) candidate receiving the next highest number of votes will receive a two (2) year term, with the term of office for the successful candidates commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the City Gate Community Development District and described as follows:

Description	**Acreage**
_____	_____
_____	_____
_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

Attach Proxy.

I, _____, as Landowner, or as the proxy holder of _____ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

NAME OF CANDIDATE	**NUMBER OF VOTES**
1. _____	_____
2. _____	_____
3. _____	_____

Date: _____ Signed: _____

Printed Name: _____

City Gate
Community Development District

Consideration of Resolution 2026-07,

Adopting Goals, Objectives and Performance Measures for FY27

RESOLUTION 2026-07

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

WHEREAS, the City Gate Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida ("HB 7013") and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2026, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District's achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District's Board of Supervisors ("Board") finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CITY GATE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A.** The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare an annual report regarding the District's success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

SECTION 3. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 17th day of September 2026.

ATTEST:	**CITY GATE COMMUNITY DEVELOPMENT DISTRICT**
Secretary/Assistant Secretary	Chairman, Board of Supervisors

Exhibit A: Performance Measures/Standards and Annual Reporting

Exhibit A

Exhibit A:

City Gate Community Development District

Goals, Objectives and Annual Reporting Form

Performance Measures/Standards &
Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least two regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of two board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and/or via electronic communication.
Standard: 100% of meetings were advertised with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, and/or electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

2. Financial Transparency and Accountability

Goal 2.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.
Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.
Achieved: Yes ☐ No ☐

Goal 2.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.
Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.
Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.
Achieved: Yes ☐ No ☐

Goal 2.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.
Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.
Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.
Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____ Date:_____

Print Name:_____

District Manager:_____ Date:_____

Print Name:_____

City Gate
Community Development District

Consideration of June 4, 2026, Board of Supervisors Meeting Minutes

CITY GATE COMMUNITY DEVELOPMENT DISTRICT
12051 Corporate Boulevard
Orlando, FL 32817

CITY GATE COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS' MEETING
Thursday, June 4, 2026
3830 Uline Drive, Naples, Florida 34117
4:30 p.m.

Board Members present at roll call:

Brad Heisner	Chairman	
Jake Stephens	Vice Chairman	
Roger B. Rice	Assistant Secretary	
James Hanrahan	Assistant Secretary	

Also present were:

Russ Weyer	Real Estate Econometrics, Inc.	
Jane Gaarlandt	PFM Management Services LLC	
Audrey Ryan	PFM Management Services LLC	(via phone)
Josh Fruth	Civilgear Engineering	
Ed Finn	Collier County	(via phone)

FIRST ORDER OF BUSINESS **Organizational Matters**

Call to Order and Roll Call

Mr. Weyer called the meeting of the City Gate Community Development District Board of Supervisors to order at 4:41 p.m. and roll call was initiated. A quorum was established with the attendance of Board Members outlined above. Others in attendance or via speaker phone are also listed above.

Public Comment Period

There were no public comments at this time.

SECOND ORDER OF BUSINESS **Administrative Matters**

Proof of Publication

Mr. Weyer reviewed the Affidavit of Publication and noted the District is now allowed to advertise on the Collier County Clerk of Courts website.

Acceptance of Supervisor Jennifer Belpedio Resignation

ON MOTION by Mr. Rice, seconded by Mr. Heisner, with all in favor, the Board accepted Ms. Belpedio's Resignation.

Appointment of James Hanrahan to fulfill Seat 2 Term

Ms. Gaarlandt administered the Oath of Office to Mr. Hanrahan.

Mr. Weyer gave an overview of the Form 1, Florida Sunshine law, and Public Records law.

ON MOTION by Mr. Heisner, seconded by Mr. Rice, with all in favor, the Board appointed Mr. Hanrahan to Seat 2.

Consideration of Resolution 2026-02, Designation of Officers

Mr. Weyer noted this Resolution will add Mr. Hanrahan and PFM employees.

ON MOTION by Mr. Stephens, seconded by Mr. Heisner, with all in favor, the Board approved Resolution 2026-02, Designation of Officers, with Mr. Heisner as Chair, Mr. Stephens as Vice Chair, Ms. Gaarlandt as Secretary, Mr. Rice, Mr. Hanrahan, and Mr. Weyer as Assistant Secretaries, Ms. Walden as Treasurer, and Mr. Montejano, Ms. Glasgow, Ms. Lane, and Ms. Champagne as Assistant Treasurers.

There was brief discussion regarding the address for meetings. Mr. Rice noted it needs to be updated to the current location.

Consideration of March 5, 2026, Board of Supervisors Meeting Minutes

The Board reviewed the minutes. There were no further changes or comments.

ON MOTION by Mr. Heisner, seconded by Mr. Stephens, with all in favor, the Board approved the March 5, 2026, Board of Supervisors Meeting Minutes.

THIRD ORDER OF BUSINESS **Financial Matters**

Consideration of Resolution 2026-03, Approving a Proposed Budget for Fiscal Year 2026-2027 and Setting a Public Hearing for Final Adoption

Mr. Weyer gave an overview of the budget timeline and the proposed budget. It was noted there is an increase in the budget.

There was brief discussion regarding the landscape line item.

It was noted the District Management fee will increase. The last increase was in 2020.

There was discussion regarding the District Management fee increase. The Board requested that there be no increase for two years and requested confirmation in writing.

There was lengthy discussion regarding the bird services and various deterrent options. It was noted the biggest issues are October through April. The Board requested adjustments to the man hours if possible, during the off season.

Mr. Weyer noted the budget can decrease but cannot increase once approved.

There was discussion regarding the difference between landscaping maintenance and lake landscaping maintenance. It was noted that re-mulching and replanting need to be included in the landscaping throughout the year.

Mr. Fruth gave an overview of the landscaping areas.

The Board reviewed the landscaping budget line item and requested other proposals for lake and landscape maintenance.

Mr. Weyer noted he will get a schedule for the mulch.

There was brief discussion regarding wayfinding signage. It was noted that within this fiscal year there will be no money spent on wayfinding signage. The current ones will need to be maintained. The Board agreed to put that line item at $5,000.00.

There was brief discussion regarding the streetlights. It was noted there is a streetlight pole that was damaged and has not been repaired by FPL.

Ms. Ryan noted that the Wayfinding Signage line item was reduced to $5,000.00, the Bird Services line item was increased to $136,000.00, and the Landscaping Maintenance and Material line item decreased to $180,000.00.

ON MOTION by Mr. Rice, seconded by Mr. Heisner, with all in favor, the Board approved Resolution 2026-03, Approving a Proposed Budget for Fiscal Year 2026-2027 and Setting a Public Hearing for Final Adoption for September 18, 2026, at 4:30 p.m. at Great Wolf Lodge, 3900 City Gate Boulevard North, Naples, FL 34117.

Consideration of Financials Statements through April 30, 2026

Ms. Ryan gave an overview of the financial statements. She noted that approximately 63% of the budget has been collected and about 52% of the budget has been spent. It was noted that any line items that went over budget will be reallocated at the end of the fiscal year.

There was brief discussion regarding the carry forward. It was noted that 25% of the carry forward funds the budget in the beginning of the fiscal year.

Mr. Weyer recommended starting a reserve line item.

Ms. Ryan noted the reserve is being rebuilt as the amount was used for the bird services that were not previously in the budget.

There was continued discussion regarding the carry forward and having a reserve line item.

Ms. Ryan noted that the end of the fiscal year will provide a better view of the amount that can go into a reserve account. The Board can choose to put this in an interest-bearing account.

ON MOTION by Mr. Heisner, seconded by Mr. Stephens, with all in favor, the Board accepted the Financial Statements through April 30, 2026.

FOURTH ORDER OF BUSINESS **Operational Matters**

Final Draft of Sheriff's Agreement for Submission to County – Josh Fruth

There was brief discussion regarding the agreement. It was noted that this is the final draft with all attachments.

This agreement allows the Sherrif to patrol the area.

There was brief discussion regarding the difference between the CDD roadway and County roadway.

ON MOTION by Mr. Rice, seconded by Mr. Heisner, with all in favor, the Board approved the Final Draft of Sherriff's Agreement for Submission to County.

Board Support for Wayfinding Sign Locations – Josh Fruth

Mr. Fruth gave an overview and noted the Board of County Commissioners has approved updating the Wayfinding signage and putting in permanent LED Boards. There will be increased locations for the signage.

Mr. Fruth will provide a map of the locations for the Board.

There was brief discussion regarding the locations for the signage.

ON MOTION by Mr. Stephens, seconded by Mr. Heisner, with all in favor, the Board approved the Support for Wayfinding Sign Locations and Authorized the Chair to write a letter in Favor.

Traffic Signal Update – Josh Fruth

Mr. Fruth noted this is a County project, and everything is moving forward. It is anticipated that the light will be active in about three months.

Predator Bird Update & Fiscal Year 2026-2027 Proposal

It was noted the proposal is in the amount of $136,600.00. The budget is currently allocating $113,000.00 for this line item.

This was discussed within the budget topic.

WLM Landscape Proposal for FY 2026-27

It was noted the proposal is in the amount of $160,000.00. This amount does not include the lake. The budget is currently allocating $190,000.00 for this line item.

This was discussed within the budget topic.

FIFTH ORDER OF BUSINESS **Other Business**

Staff Reports

District Manager –

i. Supervisor of Elections Letter, Number of Registered Voters
ii. Form 1 Electronic Filing, Submission Deadline July 1, 2026

Mr. Weyer noted that as of April 15, 2026, there are two registered voters within the District.

Mr. Weyer reminded the Board of the Form 1 deadline of July 1. The Board should receive email reminders. It was also noted the annual 4-hour Ethics Training is due December 31.

Mr. Weyer noted that a Landowner's Election Meeting will need to be held in November. Mr. Hanrahan, Mr. Rice, and Mr. Erol's Seats will be up during that election.

It was noted the Board does not have to be present at the Landowner's meeting, only the Landowner or proxy.

There was brief discussion regarding the meeting schedule. It was noted it can be adjusted at the September meeting.

ON MOTION by Mr. Heisner, seconded by Mr. Hanrahan, with all in favor, the Board approved the Landowner's Election Meeting for November 5, 2026, at 4:30 p.m., at 3830 Uline Drive, Naples, Florida 34117.

District Counsel – Not present.

District Engineer – Mr. Fruth noted the current location address is 3865 City Gate Blvd. S.

Mr. Fruth noted he contacted FPL regarding the streetlight pole.

Mr. Fruth will get an updated exhibit for the wayfinding signage.

Board Members' Comments/Requests

Mr. Rice noted the Chick-Fil-A is now open.

Mr. Rice noted that the two City Gate hotels were auctioned off at the end of April.

There was brief discussion regarding the hotel ground lease buyers. It was noted the hotels are in the POA, not the CDD.

Mr. Hanrahan gave an update on Paradise Coast. The County vote will take place in November.

There were no further comments or requests at this time.

Public Comments

There were no public comments at this time.

SEVENTH ORDER OF BUSINESS **Adjournment**

There was no further business to discuss.

On MOTION by Mr. Stephens, seconded by Mr. Heisner, with all in favor, the June 4, 2026, Board of Supervisors' Meeting of the City Gate Community Development District was adjourned at 6:20 p.m.

_____ _____

Secretary/Assistant Secretary Chairperson/Vice Chairperson

City Gate
Community Development District

Consideration of FY27 Insurance Renewal Proposal

(provided under separate cover)

City Gate
Community Development District

Public Hearing on the Adoption of the District's Fiscal Year 2026-2027 Budget

City Gate
Community Development District

Proof of Publication

Clerk of the Circuit Court and Comptroller - Crystal K. Kinzel
Collier County, Florida
3315 Tamiami Trail East, Ste. 102 - Naples, FL 34112-5324
Phone: (239) 252-2646

Affidavit of Publication

COLLIER COUNTY STATE OF FLORIDA

Before the undersigned authority personally appeared Yani Fernandez, who on oath says that he or she is a Deputy Clerk of the Circuit Court of Collier County, Florida; that the attached copy of advertisement, City Gate CDD Notice of FY2027 Budget Public Hearing was published on the publicly accessible website https://notices.collierclerk.com as designated by Collier County, Florida on 08/26/2026 until 08/27/2026.

Affiant further says that the website complies with all legal requirements for publication in chapter 50, Florida Statutes.

by: (Affiant Signature)

Yani Fernandez
(Affiant Printed Name)

Sworn to and subscribed before me this 08/27/2026

Crystal K. Kinzel, Clerk of the Circuit Court & Comptroller

By: (Deputy Clerk Signature)

Martha Vergara 8/27/2026
(Deputy Clerk Printed Name) Date

CITY GATE COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FY 2027 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors **("Board")** for the City Gate Community Development District **("District")** will hold the following public hearings and regular meeting:

DATE: September 17, 2026
TIME: 4:30 p.m.
LOCATION: Great Wolf Lodge
3900 City Gate boulevard North
Naples, FL 34117

The first public hearing is being held pursuant to Chapter 190, *Florida Statutes,* to receive public comment and objections on the District's proposed budget (**"Proposed Budget"**) for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"). The second public hearing is being held pursuant to Chapters 190, *Florida Statutes,* to consider the imposition of operations and maintenance special assessments ("**O&M Assessments**") upon the lands located within the District to fund the Proposed Budget for FY 2027; to consider the adoption of an assessment roll; and to provide for the levy, collection, and enforcement of O&M Assessments. At the conclusion of the public hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A regular Board meeting of the District will also be held where the Board may consider any other District business that may properly come before it.

Description of Assessments

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A description of the services to be funded by the O&M Assessments, and the properties to be improved and benefitted from the O&M Assessments, are all set forth in the Proposed Budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Lot #	Acres	Annual Assessment
1	3.64	$ 10,341.59
2	2.01	$ 5,710.60
3	2.00	$ 5,682.19
4	2.37	$ 6,733.39
Replat 1	5.07	$ 14,404.35

5	0.53	$ 1,505.78
5	9.56	$ 27,160.87
6	7.73	$ 21,961.66
Replat No. 4 Lot 7	15.30	$ 43,468.75
Replat No. 4 Lot 8	5.92	$ 16,819.28
Replat No. 4 Lot 9	61.28	$ 174,102.29
Replat No. 5 Lot 10	6.84	$ 19,433.09
Replat No. 5 Lot 10	13.34	$ 37,900.20
Replat No. 4 Lot 11	3.69	$ 10,483.64
Sports Complex Lot 26	67.93	$ 192,995.57

NOTE: THE DISTRICT RESERVES ALL RIGHTS TO CHANGE LOT NUMBERS, ACRES, AND O&M ASSESSMENT AMOUNTS AT THE PUBLIC HEARING, WITHOUT FURTHER NOTICE.

The proposed O&M Assessments as stated include collection costs. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no public hearing on O&M Assessments shall be held or notice provided in future years unless the O&M Assessments are proposed to be increased or another criterion within Section 197.3632(4), *Florida Statutes,* is met. Note, the O&M Assessments do not include debt service assessments previously levied by the District, if any.

For FY 2027, the District will directly collect on a quarterly basis the O&M Assessments imposed on certain developed property and on the remaining benefitted property, if any, by sending out a bill at least thirty (30) days prior to the first Assessment due date. It is important to pay your O&M Assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title or, for direct billed O&M Assessments, may result in a foreclosure action which also may result in a loss of title. The District's decision to directly collect O&M Assessments does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

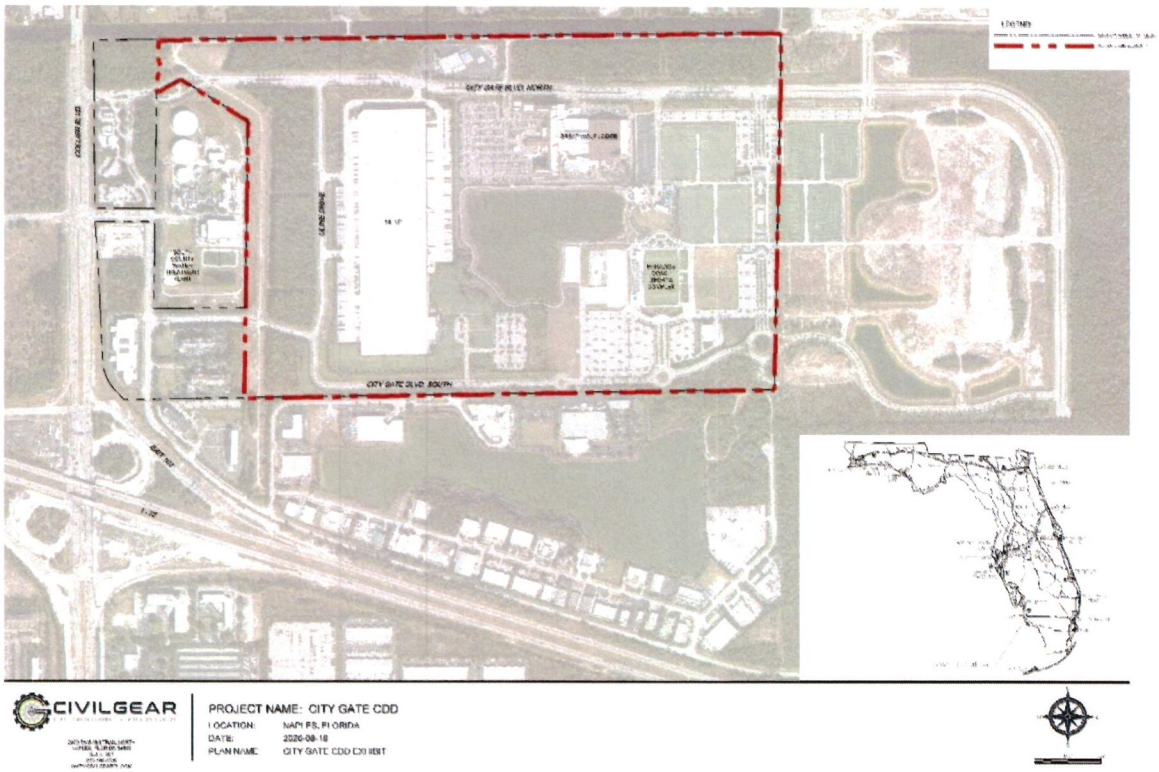
Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the public hearings and meeting may be obtained at the offices of the District Manager, PFM Management Services, LLC, 3501 Quadrangle Blvd., Suite 270, Orlando, Florida 32817, Ph: (407) 723-5900 (**"District Manager's Office"**), during normal business hours, or by visiting the District's website at https:// citygatecdd.com/. The public hearings and meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearings

or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at the public hearings or meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearings and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that, accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.



District Manager

[Run Date: 8/26/2026 & 9/2/2026]

Clerk of the Circuit Court and Comptroller - Crystal K. Kinzel
Collier County, Florida
3315 Tamiami Trail East, Ste. 102 - Naples, FL 34112-5324
Phone: (239) 252-2646

Affidavit of Publication

COLLIER COUNTY STATE OF FLORIDA

Before the undersigned authority personally appeared Yani Fernandez, who on oath says that he or she is a Deputy Clerk of the Circuit Court of Collier County, Florida; that the attached copy of advertisement, City Gate CDD Notice of FY2027 Budget Public Hearing was published on the publicly accessible website https://notices.collierclerk.com as designated by Collier County, Florida on 09/02/2026 until 09/03/2026.

Affiant further says that the website complies with all legal requirements for publication in chapter 50, Florida Statutes.

by: _____
(Affiant Signature)

_____
(Affiant Printed Name)
Sworn to and subscribed before me this 09/03/2026

Crystal K. Kinzel Clerk of the Circuit Court & Comptroller

_____
(Deputy Clerk Signature)

Martha Vergara 9/3/2026
(Deputy Clerk Printed Name) Date

CITY GATE COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FY 2027 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors **("Board")** for the City Gate Community Development District **("District")** will hold the following public hearings and regular meeting:

DATE: September 17, 2026
TIME: 4:30 p.m.
LOCATION: Great Wolf Lodge
3900 City Gate boulevard North
Naples, FL 34117

The first public hearing is being held pursuant to Chapter 190, *Florida Statutes,* to receive public comment and objections on the District's proposed budget (**"Proposed Budget"**) for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027"**). The second public hearing is being held pursuant to Chapters 190, *Florida Statutes,* to consider the imposition of operations and maintenance special assessments ("**O&M Assessments**") upon the lands located within the District to fund the Proposed Budget for FY 2027; to consider the adoption of an assessment roll; and to provide for the levy, collection, and enforcement of O&M Assessments. At the conclusion of the public hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A regular Board meeting of the District will also be held where the Board may consider any other District business that may properly come before it.

Description of Assessments

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A description of the services to be funded by the O&M Assessments, and the properties to be improved and benefitted from the O&M Assessments, are all set forth in the Proposed Budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Lot #	Acres	Annual Assessment
1	3.64	$ 10,341.59
2	2.01	$ 5,710.60
3	2.00	$ 5,682.19
4	2.37	$ 6,733.39
Replat 1	5.07	$ 14,404.35

5	0.53	$ 1,505.78
5	9.56	$ 27,160.87
6	7.73	$ 21,961.66
Replat No. 4 Lot 7	15.30	$ 43,468.75
Replat No. 4 Lot 8	5.92	$ 16,819.28
Replat No. 4 Lot 9	61.28	$ 174,102.29
Replat No. 5 Lot 10	6.84	$ 19,433.09
Replat No. 5 Lot 10	13.34	$ 37,900.20
Replat No. 4 Lot 11	3.69	$ 10,483.64
Sports Complex Lot 26	67.93	$ 192,995.57

NOTE: THE DISTRICT RESERVES ALL RIGHTS TO CHANGE LOT NUMBERS, ACRES, AND O&M ASSESSMENT AMOUNTS AT THE PUBLIC HEARING, WITHOUT FURTHER NOTICE.

The proposed O&M Assessments as stated include collection costs. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no public hearing on O&M Assessments shall be held or notice provided in future years unless the O&M Assessments are proposed to be increased or another criterion within Section 197.3632(4), *Florida Statutes,* is met. Note, the O&M Assessments do not include debt service assessments previously levied by the District, if any.

For FY 2027, the District will directly collect on a quarterly basis the O&M Assessments imposed on certain developed property and on the remaining benefitted property, if any, by sending out a bill at least thirty (30) days prior to the first Assessment due date. It is important to pay your O&M Assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title or, for direct billed O&M Assessments, may result in a foreclosure action which also may result in a loss of title. The District's decision to directly collect O&M Assessments does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

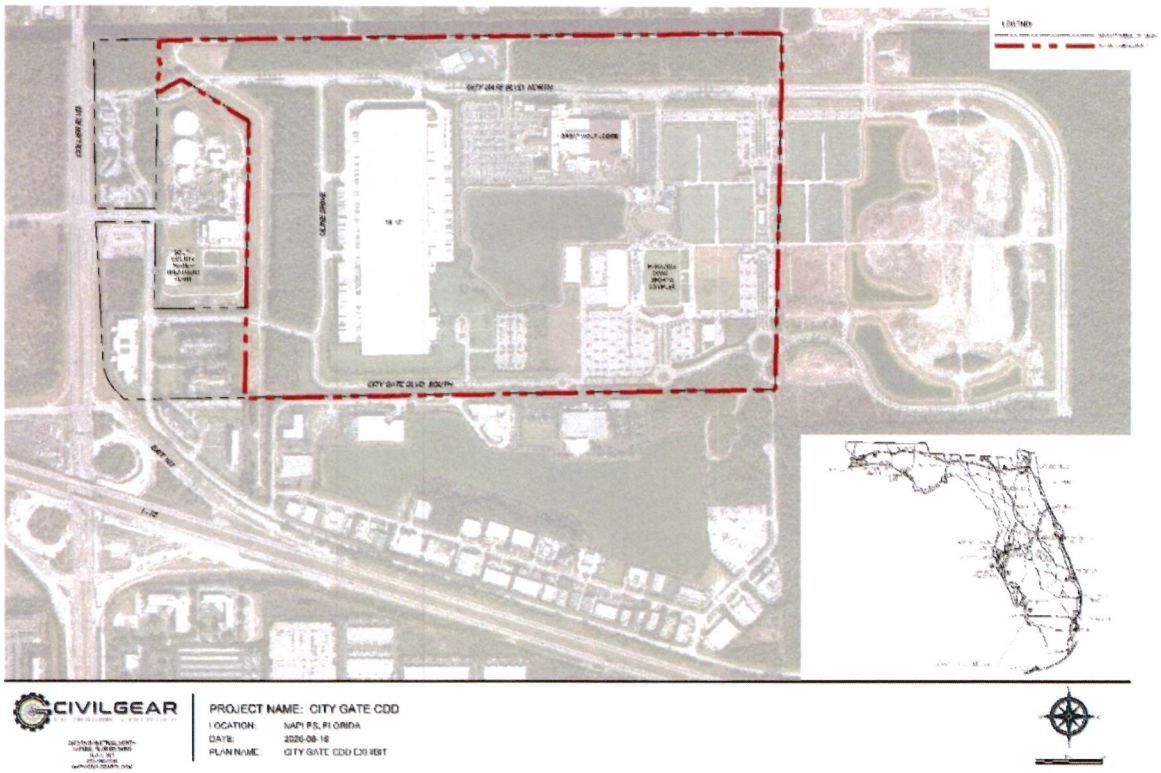
Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the public hearings and meeting may be obtained at the offices of the District Manager, PFM Management Services, LLC, 3501 Quadrangle Blvd., Suite 270, Orlando, Florida 32817, Ph: (407) 723-5900 (**"District Manager's Office"**), during normal business hours, or by visiting the District's website at https:// citygatecdd.com/. The public hearings and meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearings

or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at the public hearings or meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearings and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that, accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.



District Manager

[Run Date: 8/26/2026 & 9/2/2026]

City Gate
Community Development District

Affidavit of Mailing

STATE OF FLORIDA)
COUNTY OF COLLIER)

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, this day personally appeared Jane Gaarlandt, who by me first being duly sworn and deposed says:

1. I am over eighteen (18) years of age and am competent to testify as to the matters contained herein. I have personal knowledge of the matters stated herein.

2. I, Jane Gaarlandt, am employed by PFM Management Services LLC, and, in the course of that employment, serve as District Manager for the City Gate Community Development District.

3. Among other things, my duties include preparing and transmitting correspondence relating to the City Gate Community Development District.

4. I do hereby certify that on August 17, 2026, and in the regular course of business, I caused letters, in the forms attached hereto as **Exhibit A**, to be sent notifying affected landowner(s) in the City Gate Community Development District of their rights under Chapters 170, 190 and 197, *Florida Statutes*, with respect to the District's anticipated imposition of operations and maintenance assessments. I further certify that the letters were sent to the addressees identified in **Exhibit B** and in the manner identified in **Exhibit A.**

5. I have personal knowledge of having sent the letters to the addressees, and those records are kept in the course of the regular business activity for my office.

FURTHER AFFIANT SAYETH NOT.

By: Jane Gaarlandt

SWORN AND SUBSCRIBED before me by means of ☑ physical presence or ☐ online notarization this 17th day of August 2026, by Jane Gaarlandt, for PFM Management Servies LLC, who ☑ is personally known to me or ☐ has provided _____ as identification, and who ☑ did or ☐ did not take an oath.

BLAKE FIRTH
Notary Public
State of Florida
Comm# HH524937
Expires 5/8/2028

NOTARY PUBLIC
Print Name: Blake Firth
Notary Public, State of Florida
Commission No.: HH524937
My Commission Expires: 5/8/2028

EXHIBIT A: Copies of Forms of Mailed Notices
EXHIBIT B: List of Addressees

EXHIBIT A

Copies of Forms of Mailed Notices

City Gate
Community Development District

3501 Quadrangle Blvd., Orlando, FL 32817
Phone: 407-723-5900; Fax: 407-723-5901

THIS IS NOT A BILL – DO NOT PAY

August 17, 2026

VIA FIRST CLASS U.S. MAIL
850 NWN, LLC
c/o Mr. Joseph R. Weber
121 S. Main Street
Akron, OH 44308

PARCEL(S): 1, 2, 3, 4, Portion Lot 5

RE: City Gate Community Development District
FY 2027 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, Florida Statutes, City Gate Community Development District ("**District**") will be holding a meeting and public hearings for the purposes of (i) adopting the District's proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), and (ii) levying operations and maintenance assessments ("**O&M Assessments**") to fund the Proposed Budget as follows:

DATE: September 17, 2026
TIME: 4:30 PM
LOCATION: Great Wolf Lodge
3900 City Gate Boulevard North
Naples, FL 34114

The proposed O&M Assessment information for your property, schedule of assessments, and total revenue to be collected to fund the Proposed Budget for FY 2027 is set forth in **Exhibit A** attached hereto. The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget, assessment roll, and the agenda for the public hearings and meeting may be obtained by contacting the offices of the District Manager, PFM Management Services LLC, 3501 Quadrangle Blvd., Suite 270, Orlando, FL 32817, (407) 723-5900 (**"District Manager's Office"**), or by visiting the District's website at www.citygatecdd.com. The public hearings and meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone or other electronic means. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearings or meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District.

All affected property owners have the right to appear and comment at the public hearings and meeting and may file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the District's Board of Supervisors with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Sincerely,
District Manager

EXHIBIT A
Summary of O&M Assessments – FY 2027

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for FY 2027, the District expects to collect no more than **$588,703.00** in gross revenue which is an increase to the previous year's budget of **$26,219.00.**

2. **Unit of Measurement.** O&M Assessments are allocated on a per acre basis.

3. **Schedule of O&M Assessments:**

Lot #	Acres	Annual Assessment
1	3.64	$ 10,341.59
2	2.01	$ 5,710.60
3	2.00	$ 5,682.19
4	2.37	$ 6,733.39
Replat 1	5.07	$ 14,404.35
5	0.53	$ 1,505.78
5	9.56	$ 27,160.87
6	7.73	$ 21,961.66
Replat No. 4 Lot 7	15.30	$ 43,468.75
Replat No. 4 Lot 8	5.92	$ 16,819.28
Replat No. 4 Lot 9	61.28	$ 174,102.29
Replat No. 5 Lot 10	6.84	$ 19,433.09
Replat No. 5 Lot 10	13.34	$ 37,900.20
Replat No. 4 Lot 11	3.69	$ 10,483.64
Sports Complex Lot 26	67.93	$ 192,995.57

Note, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no public hearing on O&M Assessments shall be held or notice provided in future years unless the O&M Assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. **Proposed Annual O&M Assessments for Your Property.:**

Current Annual Net O&M Assessment (10/1/2025 – 09/30/2026)	Proposed Annual Net O&M Assessment (10/1/2026 – 09/30/2027)	Change in Annual Dollar Amount
$28,638.58	$29,973.55	$1,334.97

5. **Collection.** By operation of law, each year's O&M Assessment constitutes a lien against the property levied on, just as do each year's property taxes. For FY 2027, the District will directly collect on a quarterly basis the O&M Assessments imposed on certain developed property and on the remaining benefitted property, if any, by sending out a bill at least thirty (30) days prior to the first Assessment due date. For delinquent assessments initially billed directly by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's County tax bill. **IT IS IMPORTANT TO PAY YOUR O&M ASSESSMENT BECAUSE FAILURE TO PAY FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District's decision to collect O&M Assessments by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

City Gate
Community Development District

3501 Quadrangle Blvd., Orlando, FL 32817
Phone: 407-723-5900; Fax: 407-723-5901

THIS IS NOT A BILL – DO NOT PAY

August 17, 2026

VIA FIRST CLASS U.S. MAIL
City Gate Naples, LLC
c/o Mr. Brad Heisner, Branch Manager
Uline
3841 City Gate Boulevard south
Naples, FL 34117

PARCEL(S): Replat No. 4 Lots 7, 8, 9

RE: City Gate Community Development District
FY 2027 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, Florida Statutes, City Gate Community Development District ("**District**") will be holding a meeting and public hearings for the purposes of (i) adopting the District's proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), and (ii) levying operations and maintenance assessments ("**O&M Assessments**") to fund the Proposed Budget as follows:

DATE: September 17, 2026
TIME: 4:30 PM
LOCATION: Great Wolf Lodge
3900 City Gate Boulevard North
Naples, FL 34114

The proposed O&M Assessment information for your property, schedule of assessments, and total revenue to be collected to fund the Proposed Budget for FY 2027 is set forth in **Exhibit A** attached hereto. The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget, assessment roll, and the agenda for the public hearings and meeting may be obtained by contacting the offices of the District Manager, PFM Management Services LLC, 3501 Quadrangle Blvd., Suite 270, Orlando, FL 32817, (407) 723-5900 (**"District Manager's Office"**), or by visiting the District's website at www.citygatecdd.com. The public hearings and meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone or other electronic means. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearings or meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District.

All affected property owners have the right to appear and comment at the public hearings and meeting and may file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the District's Board of Supervisors with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Sincerely,
District Manager

EXHIBIT A

Summary of O&M Assessments – FY 2027

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for FY 2027, the District expects to collect no more than **$588,703.00** in gross revenue which is an increase to the previous year's budget of **$26,219.00.**

2. **Unit of Measurement.** O&M Assessments are allocated on a per acre basis.

3. **Schedule of O&M Assessments:**

Lot #	Acres	Annual Assessment
1	3.64	$ 10,341.59
2	2.01	$ 5,710.60
3	2.00	$ 5,682.19
4	2.37	$ 6,733.39
Replat 1	5.07	$ 14,404.35
5	0.53	$ 1,505.78
5	9.56	$ 27,160.87
6	7.73	$ 21,961.66
Replat No. 4 Lot 7	15.30	$ 43,468.75
Replat No. 4 Lot 8	5.92	$ 16,819.28
Replat No. 4 Lot 9	61.28	$ 174,102.29
Replat No. 5 Lot 10	6.84	$ 19,433.09
Replat No. 5 Lot 10	13.34	$ 37,900.20
Replat No. 4 Lot 11	3.69	$ 10,483.64
Sports Complex Lot 26	67.93	$ 192,995.57

Note, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no public hearing on O&M Assessments shall be held or notice provided in future years unless the O&M Assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. **Proposed Annual O&M Assessments for Your Property.:**

Current Annual Net O&M Assessment (10/1/2025 – 09/30/2026)	Proposed Annual Net O&M Assessment (10/1/2026 – 09/30/2027)	Change in Annual Dollar Amount
$223,951.01	$234,390.32	$10,439.31

5. **Collection.** By operation of law, each year's O&M Assessment constitutes a lien against the property levied on, just as do each year's property taxes. For FY 2027, the District will directly collect on a quarterly basis the O&M Assessments imposed on certain developed property and on the remaining benefitted property, if any, by sending out a bill at least thirty (30) days prior to the first Assessment due date. For delinquent assessments initially billed directly by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's County tax bill. **IT IS IMPORTANT TO PAY YOUR O&M ASSESSMENT BECAUSE FAILURE TO PAY FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District's decision to collect O&M Assessments by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

City Gate
Community Development District

3501 Quadrangle Blvd., Orlando, FL 32817
Phone: 407-723-5900; Fax: 407-723-5901

THIS IS NOT A BILL – DO NOT PAY

August 17, 2026

VIA FIRST CLASS U.S. MAIL
South Florida Water Management District
c/o Mr. Ray Willis
3875 City Gate Blvd. N
Naples, FL 34117

PARCEL(S): Replat 1

RE: City Gate Community Development District
FY 2027 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, Florida Statutes, City Gate Community Development District ("**District**") will be holding a meeting and public hearings for the purposes of (i) adopting the District's proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), and (ii) levying operations and maintenance assessments ("**O&M Assessments**") to fund the Proposed Budget as follows:

DATE: September 17, 2026
TIME: 4:30 PM
LOCATION: Great Wolf Lodge
3900 City Gate Boulevard North
Naples, FL 34114

The proposed O&M Assessment information for your property, schedule of assessments, and total revenue to be collected to fund the Proposed Budget for FY 2027 is set forth in **Exhibit A** attached hereto. The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget, assessment roll, and the agenda for the public hearings and meeting may be obtained by contacting the offices of the District Manager, PFM Management Services LLC, 3501 Quadrangle Blvd., Suite 270, Orlando, FL 32817, (407) 723-5900 (**"District Manager's Office"**), or by visiting the District's website at www.citygatecdd.com. The public hearings and meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone or other electronic means. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearings or meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District.

All affected property owners have the right to appear and comment at the public hearings and meeting and may file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the District's Board of Supervisors with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Sincerely,
District Manager

EXHIBIT A
Summary of O&M Assessments – FY 2027

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for FY 2027, the District expects to collect no more than **$588,703.00** in gross revenue which is an increase to the previous year's budget of **$26,219.00.**

2. **Unit of Measurement.** O&M Assessments are allocated on a per acre basis.

3. **Schedule of O&M Assessments:**

Lot #	Acres	Annual Assessment
1	3.64	$ 10,341.59
2	2.01	$ 5,710.60
3	2.00	$ 5,682.19
4	2.37	$ 6,733.39
Replat 1	5.07	$ 14,404.35
5	0.53	$ 1,505.78
5	9.56	$ 27,160.87
6	7.73	$ 21,961.66
Replat No. 4 Lot 7	15.30	$ 43,468.75
Replat No. 4 Lot 8	5.92	$ 16,819.28
Replat No. 4 Lot 9	61.28	$ 174,102.29
Replat No. 5 Lot 10	6.84	$ 19,433.09
Replat No. 5 Lot 10	13.34	$ 37,900.20
Replat No. 4 Lot 11	3.69	$ 10,483.64
Sports Complex Lot 26	67.93	$ 192,995.57

Note, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no public hearing on O&M Assessments shall be held or notice provided in future years unless the O&M Assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. **Proposed Annual O&M Assessments for Your Property.:**

Current Annual Net O&M Assessment (10/1/2025 – 09/30/2026)	Proposed Annual Net O&M Assessment (10/1/2026 – 09/30/2027)	Change in Annual Dollar Amount
$13,762.81	$14,404.35	$641.54

5. **Collection.** By operation of law, each year's O&M Assessment constitutes a lien against the property levied on, just as do each year's property taxes. For FY 2027, the District will directly collect on a quarterly basis the O&M Assessments imposed on certain developed property and on the remaining benefitted property, if any, by sending out a bill at least thirty (30) days prior to the first Assessment due date. For delinquent assessments initially billed directly by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's County tax bill. **IT IS IMPORTANT TO PAY YOUR O&M ASSESSMENT BECAUSE FAILURE TO PAY FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District's decision to collect O&M Assessments by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

City Gate
Community Development District

3501 Quadrangle Blvd., Orlando, FL 32817
Phone: 407-723-5900; Fax: 407-723-5901

THIS IS NOT A BILL – DO NOT PAY

August 17, 2026

VIA FIRST CLASS U.S. MAIL
GWR Naples, LLC
c/o Mr. Alp Erol, General Manager
3900 City Gate Boulevard North
Naples, FL 34117

PARCEL(S): Replat No. 5 Lot 10

RE: City Gate Community Development District
FY 2027 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, Florida Statutes, City Gate Community Development District ("**District**") will be holding a meeting and public hearings for the purposes of (i) adopting the District's proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), and (ii) levying operations and maintenance assessments ("**O&M Assessments**") to fund the Proposed Budget as follows:

DATE:	September 17, 2026
TIME:	4:30 PM
LOCATION:	Great Wolf Lodge 3900 City Gate Boulevard North Naples, FL 34114

The proposed O&M Assessment information for your property, schedule of assessments, and total revenue to be collected to fund the Proposed Budget for FY 2027 is set forth in **Exhibit A** attached hereto. The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget, assessment roll, and the agenda for the public hearings and meeting may be obtained by contacting the offices of the District Manager, PFM Management Services LLC, 3501 Quadrangle Blvd., Suite 270, Orlando, FL 32817, (407) 723-5900 (**"District Manager's Office"**), or by visiting the District's website at www.citygatecdd.com. The public hearings and meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone or other electronic means. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearings or meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District.

All affected property owners have the right to appear and comment at the public hearings and meeting and may file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the District's Board of Supervisors with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Sincerely,
District Manager

EXHIBIT A
Summary of O&M Assessments – FY 2027

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for FY 2027, the District expects to collect no more than **$588,703.00** in gross revenue which is an increase to the previous year's budget of **$26,219.00.**

2. **Unit of Measurement.** O&M Assessments are allocated on a per acre basis.

3. **Schedule of O&M Assessments:**

Lot #	Acres	Annual Assessment
1	3.64	$ 10,341.59
2	2.01	$ 5,710.60
3	2.00	$ 5,682.19
4	2.37	$ 6,733.39
Replat 1	5.07	$ 14,404.35
5	0.53	$ 1,505.78
5	9.56	$ 27,160.87
6	7.73	$ 21,961.66
Replat No. 4 Lot 7	15.30	$ 43,468.75
Replat No. 4 Lot 8	5.92	$ 16,819.28
Replat No. 4 Lot 9	61.28	$ 174,102.29
Replat No. 5 Lot 10	6.84	$ 19,433.09
Replat No. 5 Lot 10	13.34	$ 37,900.20
Replat No. 4 Lot 11	3.69	$ 10,483.64
Sports Complex Lot 26	67.93	$ 192,995.57

Note, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no public hearing on O&M Assessments shall be held or notice provided in future years unless the O&M Assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. **Proposed Annual O&M Assessments for Your Property.:**

Current Annual Net O&M Assessment (10/1/2025 – 09/30/2026)	Proposed Annual Net O&M Assessment (10/1/2026 – 09/30/2027)	Change in Annual Dollar Amount
$54,779.77	$57,333.29	$2,553.52

5. **Collection.** By operation of law, each year's O&M Assessment constitutes a lien against the property levied on, just as do each year's property taxes. For FY 2027, the District will directly collect on a quarterly basis the O&M Assessments imposed on certain developed property and on the remaining benefitted property, if any, by sending out a bill at least thirty (30) days prior to the first Assessment due date. For delinquent assessments initially billed directly by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's County tax bill. **IT IS IMPORTANT TO PAY YOUR O&M ASSESSMENT BECAUSE FAILURE TO PAY FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District's decision to collect O&M Assessments by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

City Gate
Community Development District

3501 Quadrangle Blvd., Orlando, FL 32817
Phone: 407-723-5900; Fax: 407-723-5901

THIS IS NOT A BILL – DO NOT PAY

August 17, 2026

VIA FIRST CLASS U.S. MAIL
Collier County Real Property Management
c/o Ms. Debra Windsor
3299 Tamiami Trail East, Suite 202
Naples, FL 34112

PARCEL(S): Collier County Sports Park

RE: City Gate Community Development District
FY 2027 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, Florida Statutes, City Gate Community Development District ("**District**") will be holding a meeting and public hearings for the purposes of (i) adopting the District's proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), and (ii) levying operations and maintenance assessments ("**O&M Assessments**") to fund the Proposed Budget as follows:

DATE: September 17, 2026
TIME: 4:30 PM
LOCATION: Great Wolf Lodge
3900 City Gate Boulevard North
Naples, FL 34114

The proposed O&M Assessment information for your property, schedule of assessments, and total revenue to be collected to fund the Proposed Budget for FY 2027 is set forth in **Exhibit A** attached hereto. The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget, assessment roll, and the agenda for the public hearings and meeting may be obtained by contacting the offices of the District Manager, PFM Management Services LLC, 3501 Quadrangle Blvd., Suite 270, Orlando, FL 32817, (407) 723-5900 (**"District Manager's Office"**), or by visiting the District's website at www.citygatecdd.com. The public hearings and meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone or other electronic means. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearings or meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District.

All affected property owners have the right to appear and comment at the public hearings and meeting and may file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the District's Board of Supervisors with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Sincerely,
District Manager

EXHIBIT A
Summary of O&M Assessments – FY 2027

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for FY 2027, the District expects to collect no more than **$588,703.00** in gross revenue which is an increase to the previous year's budget of **$26,219.00.**

2. **Unit of Measurement.** O&M Assessments are allocated on a per acre basis.

3. **Schedule of O&M Assessments:**

Lot #	Acres	Annual Assessment
1	3.64	$ 10,341.59
2	2.01	$ 5,710.60
3	2.00	$ 5,682.19
4	2.37	$ 6,733.39
Replat 1	5.07	$ 14,404.35
5	0.53	$ 1,505.78
5	9.56	$ 27,160.87
6	7.73	$ 21,961.66
Replat No. 4 Lot 7	15.30	$ 43,468.75
Replat No. 4 Lot 8	5.92	$ 16,819.28
Replat No. 4 Lot 9	61.28	$ 174,102.29
Replat No. 5 Lot 10	6.84	$ 19,433.09
Replat No. 5 Lot 10	13.34	$ 37,900.20
Replat No. 4 Lot 11	3.69	$ 10,483.64
Sports Complex Lot 26	67.93	$ 192,995.57

Note, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no public hearing on O&M Assessments shall be held or notice provided in future years unless the O&M Assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. **Proposed Annual O&M Assessments for Your Property.:**

Current Annual Net O&M Assessment (10/1/2025 – 09/30/2026)	Proposed Annual Net O&M Assessment (10/1/2026 – 09/30/2027)	Change in Annual Dollar Amount
$194,416.62	$203,479.21	$9,062.59

5. **Collection.** By operation of law, each year's O&M Assessment constitutes a lien against the property levied on, just as do each year's property taxes. For FY 2027, the District will directly collect on a quarterly basis the O&M Assessments imposed on certain developed property and on the remaining benefitted property, if any, by sending out a bill at least thirty (30) days prior to the first Assessment due date. For delinquent assessments initially billed directly by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's County tax bill. **IT IS IMPORTANT TO PAY YOUR O&M ASSESSMENT BECAUSE FAILURE TO PAY FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District's decision to collect O&M Assessments by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

City Gate
Community Development District

3501 Quadrangle Blvd., Orlando, FL 32817
Phone: 407-723-5900; Fax: 407-723-5901

THIS IS NOT A BILL – DO NOT PAY

August 17, 2026

VIA FIRST CLASS U.S. MAIL
CG II LLC
c/o Mr. Joseph R. Weber
121 S. Main Street
Akron, OH 44308

PARCEL(S): Portion Lot 5, 6

RE: City Gate Community Development District
FY 2027 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, Florida Statutes, City Gate Community Development District ("**District**") will be holding a meeting and public hearings for the purposes of (i) adopting the District's proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), and (ii) levying operations and maintenance assessments ("**O&M Assessments**") to fund the Proposed Budget as follows:

DATE: September 17, 2026
TIME: 4:30 PM
LOCATION: Great Wolf Lodge
3900 City Gate Boulevard North
Naples, FL 34114

The proposed O&M Assessment information for your property, schedule of assessments, and total revenue to be collected to fund the Proposed Budget for FY 2027 is set forth in **Exhibit A** attached hereto. The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget, assessment roll, and the agenda for the public hearings and meeting may be obtained by contacting the offices of the District Manager, PFM Management Services LLC, 3501 Quadrangle Blvd., Suite 270, Orlando, FL 32817, (407) 723-5900 (**"District Manager's Office"**), or by visiting the District's website at www.citygatecdd.com. The public hearings and meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone or other electronic means. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearings or meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District.

All affected property owners have the right to appear and comment at the public hearings and meeting and may file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the District's Board of Supervisors with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Sincerely,
District Manager

EXHIBIT A
Summary of O&M Assessments – FY 2027

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for FY 2027, the District expects to collect no more than **$588,703.00** in gross revenue which is an increase to the previous year's budget of **$26,219.00.**

2. **Unit of Measurement.** O&M Assessments are allocated on a per acre basis.

3. **Schedule of O&M Assessments:**

Lot #	Acres	Annual Assessment
1	3.64	$ 10,341.59
2	2.01	$ 5,710.60
3	2.00	$ 5,682.19
4	2.37	$ 6,733.39
Replat 1	5.07	$ 14,404.35
5	0.53	$ 1,505.78
5	9.56	$ 27,160.87
6	7.73	$ 21,961.66
Replat No. 4 Lot 7	15.30	$ 43,468.75
Replat No. 4 Lot 8	5.92	$ 16,819.28
Replat No. 4 Lot 9	61.28	$ 174,102.29
Replat No. 5 Lot 10	6.84	$ 19,433.09
Replat No. 5 Lot 10	13.34	$ 37,900.20
Replat No. 4 Lot 11	3.69	$ 10,483.64
Sports Complex Lot 26	67.93	$ 192,995.57

Note, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no public hearing on O&M Assessments shall be held or notice provided in future years unless the O&M Assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. **Proposed Annual O&M Assessments for Your Property.:**

Current Annual Net O&M Assessment (10/1/2025 – 09/30/2026)	Proposed Annual Net O&M Assessment (10/1/2026 – 09/30/2027)	Change in Annual Dollar Amount
$46,934.70	$49,122.53	$2,187.83

5. **Collection.** By operation of law, each year's O&M Assessment constitutes a lien against the property levied on, just as do each year's property taxes. For FY 2027, the District will directly collect on a quarterly basis the O&M Assessments imposed on certain developed property and on the remaining benefitted property, if any, by sending out a bill at least thirty (30) days prior to the first Assessment due date. For delinquent assessments initially billed directly by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's County tax bill. **IT IS IMPORTANT TO PAY YOUR O&M ASSESSMENT BECAUSE FAILURE TO PAY FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District's decision to collect O&M Assessments by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

City Gate
Community Development District

Budget Letter to Collier County Manager

City Gate
Community Development District

12051 Corporate Boulevard, Orlando, FL 32817
Phone: (407) 382-3256● Fax: (407) 382-3254

June 12, 2026

Ms. Debbie Windsor
Operations Coordinator
Collier County Government
Office of Management and Budget
3299 Tamiami Trail E, Ste 201
Naples, FL 34112-5746

RE: City Gate Community Development District – Collier County, Florida
Proposed Budget – Fiscal Year 2026-2027

Dear Ms. Windsor:

In accordance with Chapter 189 and 190.008(2)(b) of the Florida Statutes, the District is required to submit to the local governing authorities having jurisdiction over the area included in the City Gate Community Development District ("District"), for purposes of disclosure and information only, the proposed annual budget for the ensuing fiscal year.

As such, I am pleased to enclose the District's Proposed Budget for Fiscal Year 2026-2027, which was approved at a preliminary budget meeting on June 4, 2026. A public hearing on the final budget will be held on September 17, 2026.

If you have any questions regarding this matter, please call me at (239) 269-1341.

Sincerely,

G. Russell Weyer
President
Real Estate Econometrics, Inc.
For PFM Financial Advisors, LLC
District Manager

Resolution attached

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CITY GATE COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2026/2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the District Manager has prepared and submitted to the Board of Supervisors (the "Board") of the CITY GATE Community Development District (the "Board") a proposed operating budget for Fiscal Year 2026/2027, a copy of which is attached hereto as **Appendix 1** (the "Proposed Budget") ; and

WHEREAS, the Board has considered the proposed budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CITY GATE COMMUNITY DEVELOPMENT DISTRICT:

1. The Proposed Budget proposed by the District Manager for Fiscal Year 2026/2027, a copy of which is attached hereto as **Exhibit A,** is hereby approved and adopted.

2. A public hearing (the "Public Hearing") is hereby scheduled for the following date, hour and location for the purpose of receiving public comments on the Proposed Budget:

DATE: Thursday, September 17, 2026

HOUR: 4:30 p.m.

LOCATION: Great Wolf Lodge, 3900 City Gate Boulevard North, Naples, FL 34117.

3. The District Manager is hereby directed to submit a copy of the Proposed Budget to Collier County at least 60 days prior to the scheduled Public Hearing set forth above.

4. Notice of this scheduled Public Hearing shall be published in the manner prescribed in Florida law.

5. This Resolution shall take effect immediately upon adoption.

PASSED, ADOPTED AND EFFECTIVE THIS 4th DAY OF JUNE 2026.

ATTEST:

By: _____

Secretary/Assistant Secretary

THE CITY GATE COMMUNITY DEVELOPMENT DISTRICT

By: _____

Chairperson/Vice Chairperson

EXHIBIT A

City Gate Community Development District
General Fund Adopted Budget
Fiscal Year 2027 (Ending September 30, 2027)

Revenues		Adopted Budget FY 2026	Proposed Budget FY 2027
001-032-5200-00-02	Off-Roll Assessments	$ 562,483.50	$ 588,703.25
	Interest Income	-	-
		$ 562,483.50	$ 588,703.25
General & Administrative Expenses			
001-051-1000-45-01	POL Insurance	$ 3,327.50	$ 3,660.25
001-051-3000-31-02	Management	20,000.00	30,000.00
001-051-3000-31-04	Engineering	7,500.00	10,000.00
001-051-3000-31-08	District Counsel	2,500.00	2,500.00
001-051-3000-32-01	Audit	6,820.00	6,820.00
001-051-3000-42-01	Postage & Shipping	50.00	50.00
001-051-3000-47-01	Copies	400.00	400.00
001-051-3000-48-01	Legal Advertising	2,500.00	2,500.00
001-051-3000-49-02	Miscellaneous	200.00	200.00
001-051-3000-49-11	Website Maintenance	2,700.00	2,700.00
001-051-3000-54-01	Dues, Licenses and Fees	175.00	175.00
001-053-1000-43-01	Electric	4,000.00	4,000.00
001-053-9000-45-01	General Insurance	4,070.00	4,477.00
001-053-9000-46-06	Irrigation	8,000.00	8,000.00
001-053-9000-46-08	Lake Maintenance	9,000.00	9,000.00
001-053-9000-46-09	Landscaping Maintenance & Material	176,500.00	180,000.00
	Wayfinding Signage	55,000.00	5,000.00
001-053-9000-46-15	Contingency	10,000.00	10,000.00
	Upgrade Lake Landscaping Maintenance	80,000.00	80,000.00
001-054-1000-34-01	Sidewalk Cleaning	5,700.00	5,700.00
001-054-1000-43-02	Streetlights	62,500.00	62,500.00
	Bird Services	77,520.00	136,000.00
001-051-3000-32-03	Tax Preparation	21.00	21.00
001-054-1000-53-01	Road Repair	4,000.00	4,000.00
001-054-1000-53-01	Holiday Decorations	10,000.00	11,000.00
	Total O&M Expenditures	$ 552,483.50	$ 578,703.25
	O&M Net Income (Loss)	$ 10,000.00	$ 10,000.00
Capital Expenditures			
	General reserves	$ 10,000.00	$ 10,000.00
	Total Capital Expenditures	$ 10,000.00	$ 10,000.00
	Total Net Income (Loss)	**$ -**	**$ -**

City Gate
Community Development District

Consideration of Resolution 2026-08,

Relating to the Annual Appropriations and Adopting the FY26-27 Budget

RESOLUTION 2026-08
[FY 2027 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE CITY GATE COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the City Gate Community Development District (**"District"**) prior to June 15, 2026, proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statute*s; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local general-purpose government(s) having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing on the Proposed Budget and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website in accordance with Section 189.016, *Florida Statutes*; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CITY GATE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

a. The Proposed Budget, attached hereto as **Exhibit A,** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (**"Adopted Budget"**), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the City Gate Community Development District for the Fiscal Year Ending September 30, 2027."

c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2027, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A.**

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2027 or within 60 days following the end of the FY 2027 may amend its Adopted Budget for that fiscal year as follows:

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 17th DAY OF SEPTEMEBER 2026.

ATTEST:

CITY GATE COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2027 Budget

City Gate CDD

Proposed FY 2027 Budget

PFM Management Services LLC
3501 Quadrangle Blvd Suite 270
Orlando, FL 32817
407-723-5900

City Gate Community Development District
General Fund Adopted Budget
Fiscal Year 2027 (Ending September 30, 2027)

	Actuals Through 8/31/26	Anticipated Sept	Anticipated FY 2026	Adopted Budget FY 2026	Proposed Budget FY 2027
Off-Roll Assessments	$ 500,184.40	$ 62,299.10	$ 562,483.50	$ 562,483.50	$ 588,703.25
Interest Income	9,147.53	-	9,147.53	-	-
	$ 509,331.93	$ 62,299.10	$ 571,631.03	$ 562,483.50	$ 588,703.25
POL Insurance	$ 3,014.00	$ -	$ 3,014.00	$ 3,327.50	$ 3,660.25
Management	18,333.37	1,666.63	20,000.00	20,000.00	30,000.00
Engineering	14,935.00	3,733.75	18,668.75	7,500.00	10,000.00
District Counsel	212.50	208.33	420.83	2,500.00	2,500.00
Audit	5,750.00	-	5,750.00	6,820.00	6,820.00
Postage & Shipping	17.67	4.17	21.84	50.00	50.00
Copies	-	33.33	33.33	400.00	400.00
Legal Advertising	727.28	208.33	935.61	2,500.00	2,500.00
Miscellaneous	-	16.67	16.67	200.00	200.00
Website Maintenance	2,275.00	425.00	2,700.00	2,700.00	2,700.00
Dues, Licenses and Fees	175.00	-	175.00	175.00	175.00
Electric	3,136.26	333.33	3,469.59	4,000.00	4,000.00
General Insurance	3,685.00	-	3,685.00	4,070.00	4,477.00
Irrigation	5,253.04	666.67	5,919.71	8,000.00	8,000.00
Lake Maintenance	8,284.00	716.00	9,000.00	9,000.00	9,000.00
Landscaping Maintenance & Material	156,585.63	19,914.37	176,500.00	176,500.00	180,000.00
Wayfinding Signage	-	-	-	55,000.00	5,000.00
Contingency	-	833.33	833.33	10,000.00	10,000.00
Upgrade Lake Landscaping Maintenance	54,528.55	25,471.45	80,000.00	80,000.00	80,000.00
Sidewalk Cleaning	3,000.00	2,700.00	5,700.00	5,700.00	5,700.00
Streetlights	51,517.13	5,208.33	56,725.46	62,500.00	62,500.00
Bird Services	95,646.25	7,970.52	103,616.77	77,520.00	136,000.00
Tax Preparation	12.84	-	12.84	21.00	21.00
Road Repair	-	333.33	333.33	4,000.00	4,000.00
Holiday Decorations	12,050.00	-	12,050.00	10,000.00	11,000.00
Total O&M Expenditures	$ 439,138.52	$ 70,443.55	$ 509,582.07	$ 552,483.50	$ 578,703.25
O&M Net Income (Loss)	$ 70,193.41	$ (8,144.45)	$ 62,048.96	$ 10,000.00	$ 10,000.00
General reserves	$ -	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
Total Capital Expenditures	$ -	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
Total Net Income (Loss)	**$ 70,193.41**	**$ (18,144.45)**	**$ 52,048.96**	**$ -**	**$ -**

CITY GATE COMMUNITY DEVELOPMENT DISTRICT FY 2026-2027 GENERAL FUND ASSESSMENTS

Lot #	Owner	Acres inclusive of FPL Easement	Acres Net of FPL Easement	Percent of Assessed Acres	Annual Assessment Budget	Quarterly Assessment Budget
1	850 NWN LLC	5.00	3.64	1.76%	$ 10,341.59	$ 2,585.40
2	850 NWN LLC	2.01	2.01	0.97%	$ 5,710.60	$ 1,427.65
3	850 NWN LLC	2.00	2.00	0.97%	$ 5,682.19	$ 1,420.55
4	850 NWN LLC	2.37	2.37	1.14%	$ 6,733.39	$ 1,683.35
Replat 1	SFWMD	5.07	5.07	2.45%	$ 14,404.35	$ 3,601.09
5	850 NWN LLC	0.53	0.53	0.26%	$ 1,505.78	$ 376.45
5	CG II LLC	9.56	9.56	4.61%	$ 27,160.87	$ 6,790.22
6	CG II LLC	7.73	7.73	3.73%	$ 21,961.66	$ 5,490.42
Replat No. 4 Lot 7	City Gate Naples, LLC	22.90	15.30	7.38%	$ 43,468.75	$ 10,867.19
Replat No. 4 Lot 8	City Gate Naples, LLC	8.00	5.92	2.86%	$ 16,819.28	$ 4,204.82
Replat No. 4 Lot 9	City Gate Naples, LLC	61.28	61.28	29.57%	$ 174,102.29	$ 43,525.57
Replat No. 5 Lot 10	GWR Naples, LLC	6.84	6.84	3.30%	$ 19,433.09	$ 4,858.27
Replat No. 5 Lot 10	GWR Naples, LLC	13.34	13.34	6.44%	$ 37,900.20	$ 9,475.05
Replat No. 4 Lot 11	Collier County	3.69	3.69	1.78%	$ 10,483.64	$ 2,620.91
Sports Complex Lot 26	Collier County	67.93	67.93	32.78%	$ 192,995.57	$ 48,248.89
		218.25	207.21	100%	$ 588,703.25	$ 147,175.81
ROW Adjustment	ROW		**0.37**			
Tract RL-2	Lake Expansion		**6.38**			
			213.96			

City Gate Community Development District
O & M Budget Item Description FY 2027

Revenues:

Off-Roll Assessments

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. Assessments collected through direct billing are referred to as “Off-Roll Assessments.”

General & Administrative Expenses:

POL Insurance:

Supervisors' and Officers' liability insurance.

Management:

The District receives Management and Administrative services as part of a Management Agreement with PFM Group Consulting, LLC. These Services are further outlined in Exhibit "A" of the Management Agreement.

Engineering:

The District’s engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of invoices, and all other engineering services as requested by the District throughout the year.

District Counsel:

The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts, and all other legal services as requested by the District throughout the year.

Audit:

Chapter 218 of the Florida Statutes requires a District to conduct an annual financial audit by an Independent Certified Public Accounting firm. Some exceptions apply.

Postage & Shipping:

Mail, overnight deliveries, correspondence, etc.

Copies:

Printing and binding Board agenda packages, letterhead, envelopes, and copies.

City Gate Community Development District
O & M Budget Item Description FY 2027

Legal Advertising:

The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to monthly meetings, special meetings, and public hearings for the District.

Miscellaneous:

Other administrative and grounds expenses incurred throughout the year.

Website Maintenance:

Website maintenance fee.

Dues, Licenses, and Fees:

The District is required to pay an annual fee to the Department of Economic Opportunity.

Electric:

Districts' streetlights based on fees and consumption.

General Insurance:

General liability insurance.

Irrigation:

Inspection and repair of irrigation system.

Lake Maintenance:

Maintenance of lakes owned by District.

Landscaping Maintenance & Material:

Update landscaping and Common Area within the boundaries of the District.

Wayfinding Signage

Wayfinding Signs and Maintenance.

Contingency:

Other administrative and grounds expenses incurred throughout the year.

Upgrade Lake Landscaping Maintenance:

Maintenance of lakes owned by District.

City Gate Community Development District
O & M Budget Item Description FY 2027

Sidewalk Cleaning:

Cleaning of sidewalk owned by District.

Streetlights:

Streetlighting expenses within the District.

Bird Services:

Provide bird control services.

Tax Preparation:

The IRS requires the annual 1099 processing to be electronically filed. These are the fee association with the electronic filing using tax1099.com.

Road Repair:

Repair of road owned by District.

Holiday Decorations:

District decorations for the holidays.

Reserves:

Funds reserved for a specific expense.

City Gate
Community Development District

Consideration of Resolution 2026-09,

Levying Non-Ad Valorem Operations and Maintenance Assessments for FY27

RESOLUTION 2026-09

A RESOLUTION LEVYING A NON-AD VALOREM OPERATION AND MAINTENANCE ASSESSMENT FOR THE GENERAL FUND OF THE CITY GATE COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2026-2027

WHEREAS, certain costs of operation, repairs and maintenance for existing improvements within the City Gate Community Development District (the "District") are being incurred, including costs for the operation and administration of the District; and

WHEREAS, the Board of Supervisors of the District (the "District Board") finds that the District's total General Fund Special Assessment levy, taking into consideration other revenue sources during Fiscal Year 2025/2026, allocated in accordance with the 2026/2027 Operation and Maintenance Budget and Assessment Roll, attached hereto as **Exhibit "A"**, will amount to $588,703.25 and it is hereby determined that said special assessment levy is required within the District; and

WHEREAS, the District Board finds that the assessments on the affected parcels of property to pay for the special and peculiar benefits are and reasonably apportioned, in proportion to the benefits received as set forth in **Exhibit "A";**

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CITY GATE COMMUNITY DEVELOPMENT DISTRICT OF COLLIER COUNTY, FLORIDA:

Section 1. A special assessment for the operation and maintenance of the District and its improvements (hereinafter referred to as the "O&M Assessment") is hereby levied on the platted lots within that portion of the District described as City Gate Commerce Center Phase Two (the "Assessed Lots").

Section 2. That the collection and enforcement of the aforesaid assessments on the Assessed Lots shall be by the District through its authorized agents using all collection and enforcement procedures under Florida Law.

Section 3. The aforesaid assessments shall be payable as follows: Assessment payments shall be made on a quarterly basis at a minimum or can be paid all at once up front.

Section 4. This resolution shall be effective upon its adoption.

PASSED AND ADOPTED THIS 17th DAY OF SEPTEMBER 2026.

ATTEST:

CITY GATE COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

By:_____

Its:_____

Exhibit A:
Adopted Budget

City Gate Community Development District
General Fund Adopted Budget
Fiscal Year 2027 (Ending September 30, 2027)

	Actuals Through 8/31/26	Anticipated Sept	Anticipated FY 2026	Adopted Budget FY 2026	Proposed Budget FY 2027
Off-Roll Assessments	$ 500,184.40	$ 62,299.10	$ 562,483.50	$ 562,483.50	$ 588,703.25
Interest Income	9,147.53	-	9,147.53	-	-
	$ 509,331.93	$ 62,299.10	$ 571,631.03	$ 562,483.50	$ 588,703.25
POL Insurance	$ 3,014.00	$ -	$ 3,014.00	$ 3,327.50	$ 3,660.25
Management	18,333.37	1,666.63	20,000.00	20,000.00	30,000.00
Engineering	14,935.00	3,733.75	18,668.75	7,500.00	10,000.00
District Counsel	212.50	208.33	420.83	2,500.00	2,500.00
Audit	5,750.00	-	5,750.00	6,820.00	6,820.00
Postage & Shipping	17.67	4.17	21.84	50.00	50.00
Copies	-	33.33	33.33	400.00	400.00
Legal Advertising	727.28	208.33	935.61	2,500.00	2,500.00
Miscellaneous	-	16.67	16.67	200.00	200.00
Website Maintenance	2,275.00	425.00	2,700.00	2,700.00	2,700.00
Dues, Licenses and Fees	175.00	-	175.00	175.00	175.00
Electric	3,136.26	333.33	3,469.59	4,000.00	4,000.00
General Insurance	3,685.00	-	3,685.00	4,070.00	4,477.00
Irrigation	5,253.04	666.67	5,919.71	8,000.00	8,000.00
Lake Maintenance	8,284.00	716.00	9,000.00	9,000.00	9,000.00
Landscaping Maintenance & Material	156,585.63	19,914.37	176,500.00	176,500.00	180,000.00
Wayfinding Signage	-	-	-	55,000.00	5,000.00
Contingency	-	833.33	833.33	10,000.00	10,000.00
Upgrade Lake Landscaping Maintenance	54,528.55	25,471.45	80,000.00	80,000.00	80,000.00
Sidewalk Cleaning	3,000.00	2,700.00	5,700.00	5,700.00	5,700.00
Streetlights	51,517.13	5,208.33	56,725.46	62,500.00	62,500.00
Bird Services	95,646.25	7,970.52	103,616.77	77,520.00	136,000.00
Tax Preparation	12.84	-	12.84	21.00	21.00
Road Repair	-	333.33	333.33	4,000.00	4,000.00
Holiday Decorations	12,050.00	-	12,050.00	10,000.00	11,000.00
Total O&M Expenditures	$ 439,138.52	$ 70,443.55	$ 509,582.07	$ 552,483.50	$ 578,703.25
O&M Net Income (Loss)	$ 70,193.41	$ (8,144.45)	$ 62,048.96	$ 10,000.00	$ 10,000.00
General reserves	$ -	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
Total Capital Expenditures	$ -	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
Total Net Income (Loss)	**$ 70,193.41**	**$ (18,144.45)**	**$ 52,048.96**	**$ -**	**$ -**

CITY GATE COMMUNITY DEVELOPMENT DISTRICT FY 2026-2027 GENERAL FUND ASSESSMENTS

Lot #	Owner	Acres inclusive of FPL Easement	Acres Net of FPL Easement	Percent of Assessed Acres	Annual Assessment Budget	Quarterly Assessment Budget
1	850 NWN LLC	5.00	3.64	1.76%	$ 10,341.59	$ 2,585.40
2	850 NWN LLC	2.01	2.01	0.97%	$ 5,710.60	$ 1,427.65
3	850 NWN LLC	2.00	2.00	0.97%	$ 5,682.19	$ 1,420.55
4	850 NWN LLC	2.37	2.37	1.14%	$ 6,733.39	$ 1,683.35
Replat 1	SFWMD	5.07	5.07	2.45%	$ 14,404.35	$ 3,601.09
5	850 NWN LLC	0.53	0.53	0.26%	$ 1,505.78	$ 376.45
5	CG II LLC	9.56	9.56	4.61%	$ 27,160.87	$ 6,790.22
6	CG II LLC	7.73	7.73	3.73%	$ 21,961.66	$ 5,490.42
Replat No. 4 Lot 7	City Gate Naples, LLC	22.90	15.30	7.38%	$ 43,468.75	$ 10,867.19
Replat No. 4 Lot 8	City Gate Naples, LLC	8.00	5.92	2.86%	$ 16,819.28	$ 4,204.82
Replat No. 4 Lot 9	City Gate Naples, LLC	61.28	61.28	29.57%	$ 174,102.29	$ 43,525.57
Replat No. 5 Lot 10	GWR Naples, LLC	6.84	6.84	3.30%	$ 19,433.09	$ 4,858.27
Replat No. 5 Lot 10	GWR Naples, LLC	13.34	13.34	6.44%	$ 37,900.20	$ 9,475.05
Replat No. 4 Lot 11	Collier County	3.69	3.69	1.78%	$ 10,483.64	$ 2,620.91
Sports Complex Lot 26	Collier County	67.93	67.93	32.78%	$ 192,995.57	$ 48,248.89
		218.25	207.21	100%	$ 588,703.25	$ 147,175.81
ROW Adjustment	ROW		**0.37**			
Tract RL-2	Lake Expansion		**6.38**			
			213.96			

City Gate
Community Development District

Consideration of DM Fee Increase Letter

September 9, 2026

Board of Supervisors
City Gate Community Development District
Collier County, Florida

Re: Proposed Adjustment to Annual District Management Fee

Dear Members of the Board:

On behalf of my PFM Management Services ("PFM") colleagues, thank you for the opportunity to continue serving as District Manager to City Gate Community Development District (the "District"). As recently discussed with the Board of Supervisors, PFM and our consultant, Real Estate Econometrics, are respectfully requesting the Board's approval of an adjustment to the District's annual management fee from $20,000 to $30,000, effective with the coming fiscal year. The following summarizes the basis for the requested adjustment to the fee which has remained unchanged since 2021.

pfm
3501 Quadrangle Blvd.,
Suite 270
Orlando, FL 32817
407.723.5900
pfm.com

Inflation has eroded the value of the current fee. Applying annual CPI increases to the original $20,000 fee yields an inflation-adjusted equivalent of approximately $25,000 for 2026. In other words, roughly $5,000 of the requested $10,000 increase simply restores the purchasing power the fee held when it was originally established in 2021.

The scope of service has expanded materially. The balance of the fee adjustment reflects management responsibilities that did not exist, or were far narrower, in 2021. Landowner communications now require more robust website maintenance and accessibility compliance, notice distribution, and responses to increased landowner inquiries between meetings. Operational oversight has also grown, encompassing expanded state reporting and public records obligations, cybersecurity requirements, coordination of vendors and field services, and closer monitoring of operations and maintenance activity. These functions have increased staffing and technology costs beyond general inflation, along with higher liability insurance, software licensing, and personnel expense.

The proposed fee remains competitive with comparable districts in Collier County. Management fees vary depending on the size and complexity of the district, infrastructure maintained, meeting frequency, capital project activity, and administrative experience. Our research of over 25 professionally managed community development districts in Collier County and Southwest Florida indicates an average management fee of over $75,000 per year with a majority of districts in the $30,000 - $60,000 range. At $30,000, the District's management fee would remain among the lowest in the area. A district-by-district comparison is attached for the Board's reference.

Taken together, the requested fee adjustment reflects five years of inflationary impacts, funds a significantly broader scope of services, and ensures the District's fee remains very competitive relative to its peers. Going forward and assuming a similar scope of services, we would only anticipate annual cost of living adjustments linked to CPI or similar index.

We would be glad to review the supporting figures with the Board at its next meeting or answer any questions in advance. Thank you again for the opportunity to continue serving as your District Manager.

Respectfully submitted,

D. Brent Wilder, President
PFM Management Services LLC

Collier County CDDs Annual Management Fees

District Name	Management Fee	O&M Budget	% Mgt. Fee to Budget
Ave Maria Stewardship Community District	$377,423	$4,697,935	8.03%
Big Cypress Stewardship District	$55,000	$760,000	7.24%
Brightshore Community Development District	$48,000	$176,750	27.16%
Cedar Hammock Community Development District	$47,242	$563,917	8.38%
City Gate Community Development Distrct	$30,000	$625,703	4.79%
Currents Community Development District	$55,000	$770,452	7.14%
Fiddler's Creek Community Development District	$60,525	$685,250	8.83%
Fiddler's Creek Community Development District #2	$84,662	$2,147,913	3.94%
Flow Way Community Development District	$203,314	$2,296,427	8.85%
Fronterra Community Development District	$28,665	$95,685	29.96%
Hacienda Lakes Community Development District	$51,600	$418,160	12.34%
Hacienda North Community Development District	$48,000	$212,515	22.59%
Heritage Bay Community Development District	$68,000	$704,475	9.65%
Heritage Greens Community Development District	$57,500	$326,950	17.59%
Key Marco Community Development District	$55,000	$235,700	23.33%
Lely Community Development District	$165,000	$3,130,161	5.27%
Mediterra Community Development District	$49,973	$1,681,199	2.97%
Naples Heritage Community Development District	$27,818	$213,934	13.00%
Naples Reserve Community Development District	$48,960	$708,824	6.91%
Orange Blossom Ranch Community Development District	$48,000	$109,099	44.00%
Pelican Marsh Community Development District	$160,000	$4,415,800	3.62%
Port of the Islands Community Improvement District	$51,000	$9,360,605	0.54%
Talis Park Community Development District	$54,455	$677,332	8.04%
The Quarry Community Development District	$68,031	$602,390	11.29%
Verona Walk Community Development District	$52,752	$448,974	11.75%
Wentworth Estates Community Development District	$62,000	$1,616,964	3.83%
Winding Cypress Community Development District	$54,408	$608,951	8.93%
		Average =	11.85%

	Budget	Management Fee
City Gate @ 11.85% Avg.=	$625,703	$74,156.20

City Gate
Community Development District

Review and Acceptance of FY25 Audit Report

City Gate Community Development District

FINANCIAL STATEMENTS

September 30, 2025

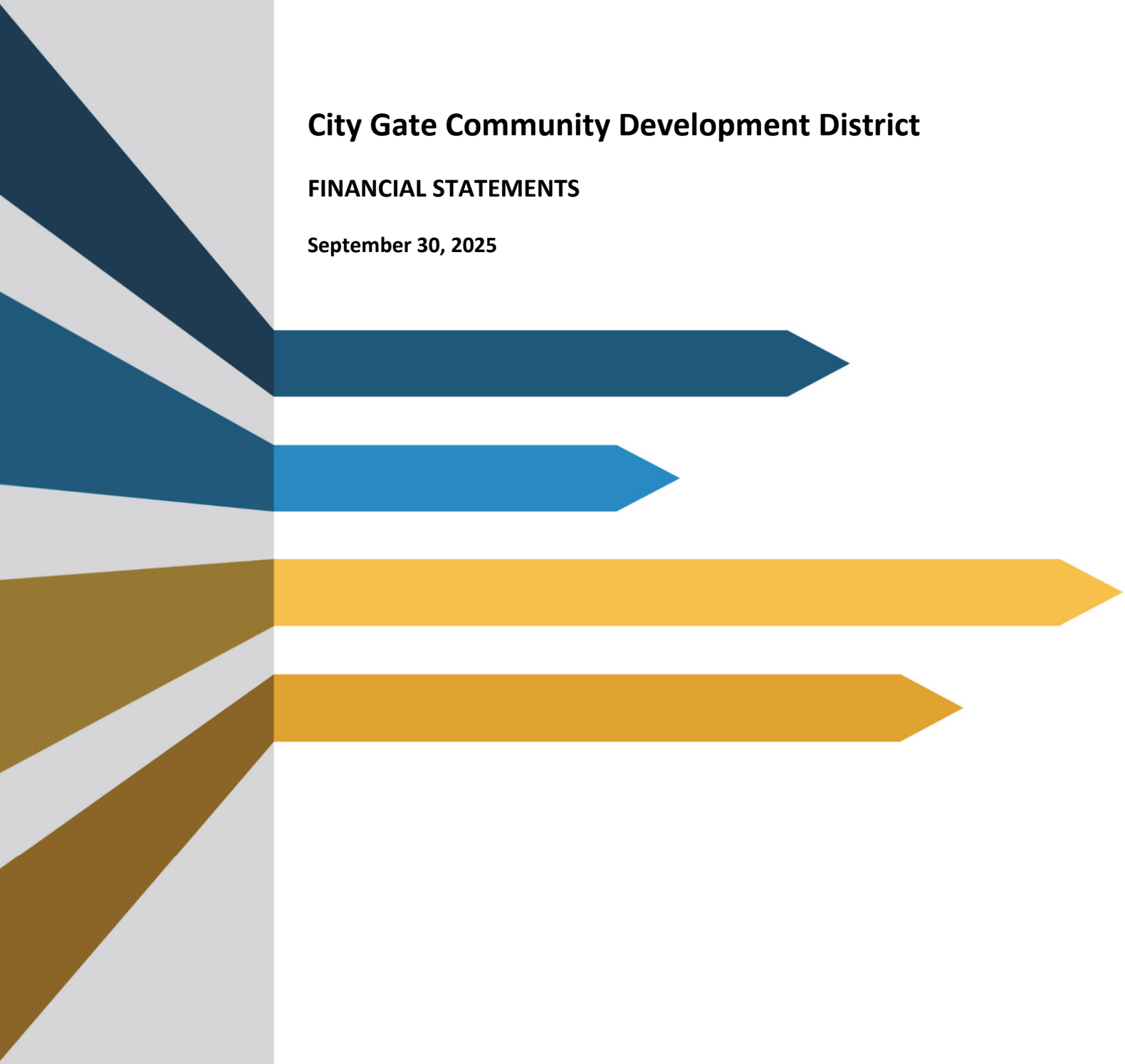


Table of Contents

	Page
REPORT	
Independent Auditor's Report	1
FINANCIAL STATEMENTS	
Management's Discussion and Analysis (required supplemental information)	4
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	9
Statement of Activities	10
Fund Financial Statements	
Balance Sheet – Governmental Funds	11
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	12
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	13
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	14
Notes to Financial Statements	15
Required Supplemental Information (other than MD&A)	
Budget to Actual Comparison Schedule - General Fund	22
Independent Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*	23
Management Letter	25
Independent Accountant's Report on Compliance with Section 218.415 Florida Statutes	28

CARR, RIGGS & INGRAM, L.L.C.

Carr, Riggs & Ingram, L.L.C.
500 Grand Boulevard
Suite 210
Miramar Beach, FL 32550

850.837.3141
850.654.4619 (fax)
CRIadv.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
City Gate Community Development District
Collier County, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of City Gate Community Development District (hereinafter referred to as "District"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budget to actual comparison information on pages 4 - 8 and 22 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our

inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 23, 2026, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
February 23, 2026

Management's Discussion And Analysis

Our discussion and analysis of the City Gate Community Development District's financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's financial statements, which begin on page 9.

FINANCIAL HIGHLIGHTS

- At September 30, 2025, the assets of the District exceeded its liabilities by approximately $277,000.

USING THE ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities on pages 9 – 10 provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 11. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

Reporting the District as a Whole

Our analysis of the District as a whole begins on page 5. One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and related changes during the current year. You can think of the District's net position – the difference between assets and liabilities – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position is one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors; however, such as changes in the District's assessment base and the condition of the District's infrastructure, to assess the overall health of the District.

Reporting the District's Most Significant Funds

Our analysis of the District's major funds begins on page 6. The fund financial statements begin on page 11 and provide detailed information about the most significant funds – not the District as a whole. Some funds are required to be established by State law and by bond covenants. All of the District's funds are governmental fund-types.

- *Governmental funds* – All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

THE DISTRICT AS A WHOLE

The following table reflects the condensed Statement of Net Position and is compared to the prior year.

September 30,	**2025**	**2024**	**Change**
Assets			
Current and other assets	$ 268,746	$ 228,749	$ 39,997
Capital assets, net	45,667	55,282	(9,615)
Total assets	$ 314,413	$ 284,031	$ 30,382
Liabilities			
Current liabilities	$ 37,535	$ 15,400	$ 22,135
Total liabilities	37,535	15,400	22,135
Deferred Inflows of Resources			
Deferred revenue	-	49,616	(49,616)
Total deferred inflows of resources	-	49,616	(49,616)
Net position			
Net investment in capital assets	45,667	55,282	(9,615)
Unrestricted	231,211	163,733	67,478
Total net position	276,878	219,015	57,863
Total liabilities, deferred inflows of resources and net position	$ 314,413	$ 284,031	$ 30,382

For more detailed information, see the accompanying Statement of Net Position.

During fiscal year ended September 30, 2025, total assets and liabilities increased by approximately $30,000 and $22,000, respectively, while deferred inflows of resources decreased by approximately $50,000. The increase in assets and liabilities are primarily related to the current year excess and the timing of payment to vendors, respectively, while the decrease in the deferred inflows of resources is primarily related to the advance collection of fiscal year 2025 assessment amounts during the prior year.

The following schedule compares the Statement of Activities for the current and previous fiscal year.

For the year ended September 30,	**2025**	**2024**	**Change**
Revenue:			
Program revenue:			
Charges for services	$ 498,470	$ 359,010	$ 139,460
General revenue:			
Interest and other revenue	21,452	8,117	13,335
Total revenue	519,922	367,127	152,795
Expenses:			
General government	50,120	40,070	10,050
Maintenance and operations	411,939	272,134	139,805
Total expenses	462,059	312,204	149,855
Change in net position	57,863	54,923	2,940
Net position, beginning of year	219,015	164,092	54,923
Net position, ending of year	$ 276,878	$ 219,015	$ 57,863

For more detailed information, see the accompanying Statement of Activities.

Revenue and expenses increased from the prior year by approximately $153,000 and $150,000, respectively. Revenue increased due to an increase in budgeted assessment rates and interest earnings. The increase in expenses occurred primarily due to increased landscaping and maintenance projects in the current year. The overall result was a $57,863 increase in net position for fiscal year 2025.

THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds (as presented in the balance sheet on page 11) reported a combined fund balance of approximately $231,000, which is an increase over last year's balance that totaled approximately $164,000.

CAPITAL ASSET ADMINISTRATION

Capital Assets

At September 30, 2025, the District had approximately $46,000 invested in capital assets, net of accumulated depreciation. This amount represents a decrease of approximately $10,000 from the fiscal year 2024 total.

A listing of capital assets by major category for the current and prior year follows:

September 30,	2025	2024	Change
Capital assets being depreciated	$ 96,146	$ 96,146	$ -
Accumulated depreciation	50,479	40,864	9,615
Net capital assets	$ 45,667	$ 55,282	$ (9,615)

More information about the District's capital assets is presented in Note 3 to the financial statements.

GOVERNMENTAL FUNDS BUDGETARY HIGHLIGHTS

An operating budget was established by the governing board for the District pursuant to the requirements of Florida Statutes. The budget to actual comparison for the General Fund, including the original budget and final adopted budget, is shown at page 22.

The District experienced a favorable variance in revenue and expenditures as compared to the budget in the amounts of $21,452 and $51,026, respectively. The variance in revenue occurred primarily due to interest income earned while the variance in expenditures occurred primarily due to less maintenance and operations expenses incurred than anticipated.

FUTURE FINANCIAL FACTORS

City Gate Community Development District is an independent special district that operates under the provisions of Chapter 190, Florida Statutes. The District operates under an elected Board of Supervisors, which establishes policy and sets assessment rates. Assessments are anticipated for fiscal year 2026 to provide for the operations of the District.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances. If you have questions about this report or need additional financial information, contact the City Gate Community Development District's management company at 3501 Quadrangle Blvd., Suite 270, Orlando, Florida 32817.

Basic Financial Statements

City Gate Community Development District
Statement of Net Position

September 30,	2025 Governmental Activities
Assets	
Cash and cash equivalents	$ 261,577
Accounts receivable	420
Deposits	50
Prepaid expenses	6,699
Capital assets:	
Depreciable, net	45,667
Total assets	314,413
Liabilities	
Accounts payable	37,535
Total liabilities	37,535
Net Position	
Invested in capital assets	45,667
Unrestricted	231,211
Total net position	$ 276,878

The accompanying notes are an integral part of these financial statements.

City Gate Community Development District
Statement of Activities

For the year ended September 30, **2025**

Functions/Programs	Expenses	Program Revenue: Charges for Services	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Primary government:			
Governmental activities:			
General government	$ (50,120)	$ 55,219	$ 5,099
Maintenance and operations	(411,939)	443,251	31,312
Total governmental activities	$ (462,059)	$ 498,470	36,411
General revenue			
Interest and other revenue			21,452
Total general revenue			21,452
Change in net position			57,863
Net position - beginning of year			219,015
Net position - end of year			$ 276,878

The accompanying notes are an integral part of these financial statements.

City Gate Community Development District
Balance Sheet – Governmental Funds

September 30,		**2025**
		General Fund
Assets		
Cash and cash equivalents	$	261,577
Accounts receivable		420
Deposits		50
Prepaid expenditures		6,699
Total assets	$	268,746
Liabilities and Fund Balance		
Liabilities		
Accounts payable	$	37,535
Total liabilities		37,535
Fund balances		
Nonspendable		6,749
Unassigned		224,462
Total fund balances		231,211
Total liabilities and fund balances	$	268,746

The accompanying notes are an integral part of these financial statements.

City Gate Community Development District
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

September 30,		**2025**
Total fund balances, governmental funds	$	231,211
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund financial statements.		45,667
Total net position - governmental activities	$	276,878

The accompanying notes are an integral part of these financial statements.

City Gate Community Development District
Statement of Revenue, Expenditures and Changes in Fund Balances – Governmental Funds

For the year ended September 30, **2025**

		General Fund
Revenue		
Assessments	$	498,470
Interest and other revenue		21,452
Total revenue		519,922
Expenditures		
Current:		
General government		50,120
Maintenance and operations		402,324
Total expenditures		452,444
Excess of revenue over expenditures		67,478
Fund balance, beginning of year		163,733
Fund balance, end of year	$	231,211

The accompanying notes are an integral part of these financial statements.

City Gate Community Development District
Reconciliation of the Statement of Revenue, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the year ended September 30,		**2025**
Net change in fund balances - governmental funds	$	67,478
Depreciation on capital assets is not recognized in the fund financial statements but is reported as an expense in the Statement of Activities.		(9,615)
Change in net position of governmental activities	$	57,863

The accompanying notes are an integral part of these financial statements.

NOTE 1: NATURE OF ORGANIZATION

The City Gate Community Development District (the "District") was established on December 1, 2009 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Collier County Ordinance No. 09-68. The Act provides, among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance, and operation of a portion of the infrastructure necessary for community development within the District. The District has not commenced any significant infrastructure activity as of the date of this report.

The District is governed by a Board of Supervisors ("Board"), which is comprised of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. Certain supervisors are affiliated with 850 NWN, LLC (the "Developer"). The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include or exclude a potential component unit in the reporting entity was made by applying the criteria set forth by Generally Accepted Accounting Principles (GAAP) as defined by the Governmental Accounting Standards Board (GASB). Based on the criteria identified therein, no potential component units were found.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the District conform to GAAP as applicable to governments in accordance with those promulgated by GASB. The following is a summary of the more significant policies:

Government-wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the non-fiduciary activities of the primary government.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental activities, which normally are supported by assessments, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The business-type activities are reported separately in government-wide financial statements; however, at September 30, 2025, the District did not have any significant business-type activities. Therefore, no business-type activities are reported. Assessments and other items not properly included as program revenues (i.e., charges to customers or applicants who purchase, use, or directly benefit from goods or services) are reported as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and other similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental fund:

General Fund – The General Fund is the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds.

For the year ended September 30, 2025, the District does not report any proprietary funds.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use in the governmental fund financial statements, it is the government's policy to use committed resources first, followed by assigned resources, then unassigned resources as needed.

Cash, Deposits and Investments

The District maintains deposits with "Qualified Public Depositories" as defined in Chapter 280, Florida Statutes. All Qualified Public Depositories must place with the Treasurer of the State of Florida securities in accordance with collateral requirements determined by the State's Chief Financial Officer. In the event of default by a Qualified Public Depository, the State Treasurer will pay public depositors all losses. Losses in excess of insurance and collateral will be paid through assessments between all Qualified Public Depositories.

Under this method, all the District's deposits are fully insured or collateralized at the highest level of security as defined by GASB, Statement Number 40*, Deposits and Investment Disclosures (An Amendment of GASB, Statement Number 3).*

The District is authorized to invest in financial instruments as established by Section 218.415, Florida Statutes. The authorized investments include among others negotiable direct or indirect obligations which are secured by the United States Government; the Local Government Surplus Trust Funds as created by Section 218.405, Florida Statutes; SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency; and interest-bearing time deposits or savings accounts in authorized financial institutions.

Capital Assets

Capital assets, which include primarily infrastructure assets (e.g., roads, sidewalks, water management systems and similar items), are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial/individual cost of more than $5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost and estimated historical cost if purchased or constructed. Donated assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property, plant and equipment of the primary government are depreciated using the straight-line method over the estimated useful lives. Estimated useful lives for financial reporting purposes are as follows: Infrastructure: 10 years.

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line or effective interest method. Bonds payable are reported net of these premiums or discounts. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as current period expenses.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position and Balance Sheet – Governmental Funds will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District does not have any of this type of item at September 30, 2025.

In addition to liabilities, the Statement of Net Position and Balance Sheet – Governmental Funds will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District does not have any of this type of item at September 30, 2025.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the U.S. requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Equity

Net position in the government-wide financial statements is categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment, net of any related debt. Restricted net position represents net position restricted by outside entities. At September 30, 2025, all of the District's net position is classified as unrestricted.

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned, or unassigned. Nonspendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by creditors, grantors, or contributors or by enabling legislation or constitutional provisions. Committed fund balance is a limitation imposed by the District board through approval of resolutions. Assigned fund balance is a limitation imposed by a designee of the District board. Unassigned fund balance in the General Fund is the net resources in excess of what can be properly classified in one of the above four categories. Negative unassigned fund balance in other governmental funds represents excess expenditures incurred over the amounts restricted, committed, or assigned to those purposes.

Budgets

The District is required to establish a budgetary system and an approved annual budget. Annual budgets are legally adopted on a basis consistent with GAAP for the General Fund. Any revision to the budget must be approved by the District Board. The budgets are compared to actual expenditures. In instances where budget appropriations and estimated revenues have been revised during the year, budget data presented in the financial statements represent final authorization amounts.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

A. Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
B. A public hearing is conducted to obtain comments.
C. Prior to October 1, the budget is legally adopted by the District Board.
D. All budget changes must be approved by the District Board.
E. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

Subsequent Events

Management has evaluated subsequent events through the date the financial statements were available to be issued, February 23, 2026, and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

NOTE 3: CAPITAL ASSETS

The following is a summary of changes in the capital assets of the year ended September 30, 2025:

	Beginning Balance	Additions	Subtractions	Ending Balance
Governmental Activities:				
Capital assets being depreciated				
Infrastructure	$ 96,146	$ -	$ -	$ 96,146
Total capital assets, being depreciated	96,146	-	-	96,146
Less accumulated depreciation				
Infrastructure	40,864	9,615	-	50,479
Total accumulated depreciation	40,864	9,615	-	50,479
Total capital assets, being depreciated, net	55,282	(9,615)	-	45,667
Governmental activities capital assets, net	$ 55,282	$ (9,615)	$ -	$ 45,667

NOTE 4: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District maintains commercial insurance coverage to mitigate the risk of loss. Coverage may not extend to all situations. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in the previous three years.

NOTE 5: MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 6: RELATED PARTY TRANSACTIONS

A significant portion of the District's activity is dependent upon the continued involvement of the Developer, 850 NWN, LLC, the loss of which could have a material adverse effect on the District's operations. During the year ended September 30, 2025, the District directly assessed the Developer $66,973 for operations and maintenance on property owned within the District's boundaries.

NOTE 7: CONCENTRATIONS

A significant portion of the District's activity is dependent upon the continued involvement of two landowners, ULINE and Great Wolf Resorts, the loss of which could have a material adverse effect on the District's operations. During the year ended September 30, 2025, the District directly assessed the landowners $247,010 for operations and maintenance on property owned within the District's boundaries. These assessments comprise approximately 50% of the District's total revenue for the year ended September 30, 2025.

Required Supplemental Information
(Other Than MD&A)

City Gate Community Development District
Budget to Actual Comparison Schedule – General Fund

For the year ended September 30,	2025		
	Original and Final Budget	**Actual Amounts**	**Variance with Final Budget**
Revenue			
Assessments	$ 498,470	$ 498,470	$ -
Interest and other revenue	-	21,452	21,452
Total revenue	498,470	519,922	21,452
Expenditures			
General government	44,070	50,120	(6,050)
Maintenance and operations	459,400	402,324	57,076
Total expenditures	503,470	452,444	51,026
Excess (deficit) of revenue over expenditures	$ (5,000)	$ 67,478	$ 72,478

CARR, RIGGS & INGRAM, L.L.C.

Carr, Riggs & Ingram, L.L.C.
500 Grand Boulevard
Suite 210
Miramar Beach, FL 32550

850.837.3141
850.654.4619 (fax)
CRIadv.com

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Supervisors
City Gate Community Development District
Collier County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of City Gate Community Development District (hereinafter referred to as the "District"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 23, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
February 23, 2026

CARR, RIGGS & INGRAM, L.L.C.

Carr, Riggs & Ingram, L.L.C.
500 Grand Boulevard
Suite 210
Miramar Beach, FL 32550

850.837.3141
850.654.4619 (fax)
CRIadv.com

MANAGEMENT LETTER

To the Board of Supervisors
City Gate Community Development District
Collier County, Florida

Report on the Financial Statements

We have audited the financial statements of City Gate Community Development District ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated February 23, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 23, 2026 should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to communicate whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the City Gate Community Development District reported:

a. The total number of district employees compensated in the last pay period of the district's fiscal year as 0.

b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 0.

c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $0.

d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $0.

e. The District does not have any construction projects with a total cost of at least $65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.

f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the City Gate Community Development District reported:

a. The rate or rates of non ad-valorem special assessments imposed by the District as ranging from $3,049 to $49,616 per quarter.

b. The total amount of special assessments collected by or on behalf of the District as $498,470.

c. The District has no outstanding bonds.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
February 23, 2026

CARR, RIGGS & INGRAM, L.L.C.

Carr, Riggs & Ingram, L.L.C.
500 Grand Boulevard
Suite 210
Miramar Beach, FL 32550

850.837.3141
850.654.4619 (fax)
CRIadv.com

INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Supervisors
City Gate Community Development District
Collier County, Florida

We have examined City Gate Community Development District's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2025. Management of the District is responsible for the District's compliance with the specified requirements. Our responsibility is to express an opinion on the District's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirement relating to the engagement.

Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2025.

This report is intended solely for the information and use of management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
February 23, 2026

City Gate
Community Development District

Consideration of Financial Statements
through August 31, 2026

City Gate CDD

August 2026 Financial Package

August 31, 2026

PFM Management Services LLC
3501 Quadrangle Blvd
Suite 270
Orlando, FL 32817
407-723-5900

City Gate CDD
Statement of Financial Position
As of 8/31/2026

		General Fund
Assets		
Current Assets		
General Checking Account	$	312,364.34
Accounts Receivable - POA		839.14
Prepaid Expenses		4,250.00
Deposits		50.00
Total Current Assets	$	317,503.48
Total Assets	$	317,503.48
Liabilities and Net Assets		
Current Liabilities		
Accounts Payable	$	16,100.16
Total Current Liabilities	$	16,100.16
Total Liabilities	$	16,100.16
Net Assets		
Net Assets, Unrestricted	$	(144,523.04)
Net Assets - General Government		375,732.95
Current Year Net Assets - General Government		70,193.41
Total Net Assets	$	301,403.32
Total Liabilities and Net Assets	$	317,503.48

City Gate CDD
Statement of Activities
As of 8/31/2026

	General Fund
Revenues	
Off-Roll Assessments	$ 500,184.40
Total Revenues	$ 500,184.40
Expenses	
POL Insurance	$ 3,014.00
Management	18,333.37
Engineering	14,935.00
District Counsel	212.50
Audit	5,750.00
Tax Preparation	12.84
Postage & Shipping	17.67
Legal Advertising	727.28
Bird Services	95,646.25
Web Site Maintenance	2,275.00
Holiday Decorations	12,050.00
Dues, Licenses, and Fees	175.00
Electric	3,136.26
General Insurance	3,685.00
Irrigation - Repair	5,253.04
Lake Landscaping Maintenance	54,528.55
Lake Maintenance	8,284.00
Landscaping Maintenance & Material	156,585.63
Sidewalk Cleaning	3,000.00
Streetlights	51,517.13
Total Expenses	$ 439,138.52
Other Revenues (Expenses) & Gains (Losses)	
Interest Income	$ 9,147.53
Total Other Revenues (Expenses) & Gains (Losses)	$ 9,147.53
Change In Net Assets	$ 70,193.41
Net Assets At Beginning Of Year	$ 231,209.91
Net Assets At End Of Year	$ 301,403.32

City Gate CDD
Budget to Actual
For the Month Ending 08/31/2026

	Year To Date				
	Actual	Budget	Variance	FY 2026 Adopted Budget	Percentage Spent
Revenues					
Off-Roll Assessments	$ 500,184.40	$ 515,609.88	$ (15,425.48)	$ 562,483.50	88.92%
Net Revenues	**$ 500,184.40**	**$ 515,609.88**	**$ (15,425.48)**	**$ 562,483.50**	**88.92%**
General & Administrative Expenses					
POL Insurance	$ 3,014.00	$ 3,050.21	$ (36.21)	$ 3,327.50	90.58%
Management	18,333.37	18,333.33	0.04	20,000.00	91.67%
Engineering	14,935.00	6,875.00	8,060.00	7,500.00	199.13%
District Counsel	212.50	2,291.67	(2,079.17)	2,500.00	8.50%
Audit	5,750.00	6,251.67	(501.67)	6,820.00	84.31%
Postage & Shipping	17.67	45.83	(28.16)	50.00	35.34%
Copies	-	366.67	(366.67)	400.00	0.00%
Legal Advertising	727.28	2,291.67	(1,564.39)	2,500.00	29.09%
Miscellaneous	-	183.33	(183.33)	200.00	0.00%
Web Site Maintenance	2,275.00	2,475.00	(200.00)	2,700.00	84.26%
Dues, Licenses, and Fees	175.00	160.42	14.58	175.00	100.00%
Reserves	-	9,166.67	(9,166.67)	10,000.00	0.00%
Electric	3,136.26	3,666.67	(530.41)	4,000.00	78.41%
General Insurance	3,685.00	3,730.83	(45.83)	4,070.00	90.54%
Irrigation - Repair	5,253.04	7,333.33	(2,080.29)	8,000.00	65.66%
Lake Maintenance	8,284.00	8,250.00	34.00	9,000.00	92.04%
Landscaping Maintenance & Material	156,585.63	161,791.67	(5,206.04)	176,500.00	88.72%
Wayfinding Signage	-	50,416.67	(50,416.67)	55,000.00	0.00%
Contingency	-	9,166.67	(9,166.67)	10,000.00	0.00%
Upgrade Lake Landscaping Maintenance	54,528.55	73,333.33	(18,804.78)	80,000.00	68.16%
Sidewalk Cleaning	3,000.00	5,225.00	(2,225.00)	5,700.00	52.63%
Streetlights	51,517.13	57,291.67	(5,774.54)	62,500.00	82.43%
Bird Services	95,646.25	71,060.00	24,586.25	77,520.00	123.38%
Tax Preparation	12.84	19.25	(6.41)	21.00	61.14%
Holiday Decorations	12,050.00	9,166.67	2,883.33	10,000.00	120.50%
Road Repair	-	3,666.67	(3,666.67)	4,000.00	0.00%
Total General & Administrative Expenses	**$ 439,138.52**	**$ 515,609.88**	**$ (76,471.36)**	**$ 562,483.50**	**78.07%**
Total Expenses	**$ 439,138.52**	**$ 515,609.88**	**$ (76,471.36)**	**$ 562,483.50**	
Net Income (Loss)	**$ 61,045.88**	**$ -**	**$ 61,045.88**	**$ -**	
Other Income (Expense)					
Interest Income	$ 9,147.53	$ -	$ 9,147.53	$ -	
Total Other Income (Expense)	**$ 9,147.53**	**$ -**	**$ 9,147.53**	**$ -**	
Net Income (Loss)	**$ 70,193.41**	**$ -**	**$ 70,193.41**	**$ -**	

City Gate
Community Development District

Discussion regarding Reactivation of Pond Well Pump

From: Russ Weyer <Rweyer@ree-i.com>
Sent: Wednesday, August 5, 2026 8:35 AM
To: Brad Heisner <BHeisner@uline.com>
Cc: Jane Gaarlandt <gaarlandtj@pfm.com>
Subject: RE: Pond Well Pump Usage

ALERT: This message is from an external source.BE CAUTIOUS before clicking any link or attachment

Good morning Brad,

Yes we can discuss at the next meeting. I will make sure this gets on the agenda.

Regards,

Russ Weyer
President
Real Estate Econometrics, Inc.
Suite 100
707 Orchid Drive
Naples, FL 34102

(239) 269-1341

Rweyer@ree-i.com

REAL ESTATE ECONOMETRICS, INC

HTTP//WWW.REE-I.COM

From: Brad Heisner <BHeisner@uline.com>
Sent: Wednesday, August 5, 2026 8:15 AM
To: Russ Weyer <Rweyer@ree-i.com>
Subject: FW: Pond Well Pump Usage

Russ –

We are interested in reactivating the well pump in the City Gate CDD pond area. It is currently inactive due to needing a repair.

Is this something we can discuss during our next board meeting?

Thanks!

Brad Heisner
ULINE Florida Branch Manager
(239) 316-5930 x85603

From: Josh Fruth <jfruth@civilgearfl.com>
Sent: Tuesday, August 4, 2026 3:38 PM
To: James Mullett <James.Mullett@uline.com>
Cc: Pat Schultz <pschultz@uline.com>; Brad Heisner <BHeisner@uline.com>
Subject: [EXTERNAL] RE: Pond Well Pump Usage

That well is permitted for the irrigation around the lake and is functional with an active water use permit. There are issues with the pump house that are being repaired (waiting on estimate), but nothing to stop it from being used (damaged housing is causing a breaker issue). This pump and system match what is on-site at Uline, so WLM should be able to operate.

This pump is currently maintained by the CDD.

Brad – you can add this to the next agenda topics if there needs to be a transition of any kind, but you already have permission with WLM as the landscaper to proceed.

Thank you,

Josh Fruth |
President
CIVILGEAR
CIVIL ENGINEERING · GEARED TO EVOLVE

O: 239.799.3200
D: 239.799.3202
C: 239.877.3480
2950 TAMIAMI TR N | STE 202
Naples, FL 34103
www.civilgearfl.com

Only current, signed, and sealed plans shall be considered valid construction documents. It is the recipient's responsibility to request the latest documents from CIVILGEAR. This includes permission to forward documents. All other documents shall be considered draft only.

From: James Mullett <James.Mullett@uline.com>
Sent: Tuesday, August 4, 2026 3:26 PM
To: Josh Fruth <jfruth@civilgearfl.com>
Cc: Pat Schultz <pschultz@uline.com>; Brad Heisner <BHeisner@uline.com>
Subject: Pond Well Pump Usage

Josh
We are looking to use the existing well pump to support irrigation around the pond. Can you confirm whether this well is owned by CDC or the County?

James Mullett
ULINE Florida Facilities Manager
Office (239) 316-5930 x81003
Cell Phone (407) 319-8114
3830 Uline Dr
Naples, FL 34117

City Gate
Community Development District

Discussion regarding Increasing
Bird Control Hours

See below. The CDD board needs to vote on increasing hours at the next meeting. Below is a summary from the recent activity.

Thank you,

Josh Fruth | President

CIVILGEAR
CIVIL ENGINEERING · GEARED TO EVOLVE

O: 239.799.3200
D: 239.799.3202
C: 239.877.3480
2950 TAMIAMI TR N | STE 202
Naples, FL 34103
www.civilgearfl.com

Only current, signed, and sealed plans shall be considered valid construction documents. It is the recipient's responsibility to request the latest documents from CIVILGEAR. This includes permission to forward documents. All other documents shall be considered draft only.

From: Robin Churchill <robin@predbird.com>
Sent: Tuesday, September 1, 2026 3:30 PM
To: Josh Fruth <jfruth@civilgearfl.com>
Subject: Re: Bird Control Hrs

Hi Josh,

Here is breakdown of the latest at City Gate:

Bird Activity

Bird activity increased noticeably at City Gate throughout August, which is typical for this time of year in Southwest Florida. Over the past several weeks, we have observed significant increases in fish crows, laughing gulls, and boat-tailed grackles throughout the property and surrounding areas.

Laughing gull activity has been concentrated primarily around the Uline building and the pond immediately east of the building. The gulls are regularly utilizing the roof of the Uline building as a loafing and overnight roosting location. Uline staff have reported finding hundreds of discarded chicken bones on the roof on an almost daily basis, indicating substantial and consistent bird use.

We recommend coordinating with Uline to obtain roof access for our technicians. Direct access would allow us to apply abatement pressure at the birds' primary roosting location rather than attempting to move them solely from ground level. This should significantly improve our ability to discourage the gulls from continuing to use the building.

Fish Crow Activity

Fish crow activity has also increased substantially, particularly around the sports complex, Great Wolf Lodge, and the tree line immediately north of the lodge. At times, dozens of fish crows can be observed congregating on the slides, rooftops, and surrounding structures at Great Wolf Lodge.

Our observations during August indicate that falconry has been particularly effective against the fish crows. While pyrotechnics and other hazing techniques can successfully move the birds, the presence and active use of a trained hawk produced a much stronger response and was more effective at pushing the crows completely away from the site.

Based on these observations, we recommend maintaining consistent pressure along the northern tree line and around Great Wolf Lodge. Making these areas less comfortable and predictable as resting and staging locations should help reduce the number of crows utilizing the sports complex.

Site Maintenance

The maintenance staff at the sports complex have done an excellent job improving waste management throughout the property. We have noticed the installation of new trash receptacles that are significantly more difficult for birds to access.

This appears to be having a positive effect. We have not observed birds actively feeding from dumpsters or trash receptacles for quite some time. Continuing these waste-management practices will remain an important component of the overall bird-management program.

Recommendations for September

Based on the increased activity observed in August, we recommend increasing the falconry presence at City Gate, particularly during periods when bird activity is highest.

We would prioritize hawk work around Great Wolf Lodge, the northern tree line, and other areas where fish crows are congregating. Obtaining access to the Uline roof would also allow us to more effectively address the growing laughing gull population and discourage continued roosting on the building.

As football and soccer activities increase and more members of the public are present at the sports complex, we recommend reducing active hawk flights during the busiest public periods. During those times, technicians can transition to appropriate non-falconry hazing methods, including pyrotechnics and other dispersal techniques, and resume more intensive falconry work when conditions are suitable.

Thanks

Robin Churchill
Vice-President
Predator Bird Services Inc.

C.519-619-3225
www.predatorbirdservices.com

City Gate
Community Development District

Consideration of Agreement for Traffic Control Jurisdiction Between the District and Collier County

AGREEMENT APPROVING AND PROVIDING FOR COUNTY TRAFFIC CONTROL JURISDICTION OVER ROADS WITHIN THE COMMUNITY DEVELOPMENT DISTRICT OF

City Gate Community Development District

THIS AGREEMENT is made and entered into this _____ day of _____, 20____, by and among the following three parties: City Gate Community Development District, C/O PFM Management Services, 3501 Quadrangle Boulevard, Suite 270 | Orlando, FL 32817 (hereafter the "Community Development District"); the Collier County Sheriff's Office, 3319 East Tamiami Trail, Naples, Florida 34112; and the Board of County Commissioners of Collier County, Florida, 3299 East Tamiami Trail, Suite 303, Naples, Florida 34112.

WHEREAS, all roads within the Community Development District, (in unincorporated Collier County) are private roads that are not owned or maintained by Collier County; and

WHEREAS, the Community Development District, which is responsible for maintaining and controlling the Community Development District, has tendered to the Sheriff of Collier County a letter dated June 1, 2026, attached hereto as Exhibit "A," requesting that the Collier County Sheriff's Office patrol the private roads within the Community Development District and exercise jurisdiction over those private roads by enforcement of State and County traffic laws; and

WHEREAS, Subsection 316.006(3)(a), *Florida Statutes*, provides that each Florida County may exercise jurisdiction over private road(s) located within the unincorporated area in its boundaries provided the respective County and other parties owning or controlling such roads provide, by written agreement approved by the governing body of the county for county traffic control jurisdiction over the road(s) covered by the agreement; and

WHEREAS, representatives of the Collier County Sheriff's Office have monitored traffic on private roads within the Community Development District and have affirmed that traffic enforcement by the Collier County Sheriff's Office is appropriate, and has agreed to provide traffic control enforcement in the geographic areas requested; and

WHEREAS, a private engineering firm representing the Community Development District, has provided the Sheriff of Collier County with notice that the signage for the Community Development District appears to be in completed and in substantial accordance with the approved Community Development District constructions (see Exhibit "B"); and

WHEREAS, the Board of County Commissioners has reviewed these written requests and has determined that it is in the interest of the public health, safety and welfare to enter into this Agreement pursuant to Subsection 316.006(3)(b), *Florida Statutes*.

NOW, THEREFORE, the parties hereto agree as follows:

1. The recitals and Exhibits referenced herein above are restated and made a part of this Agreement.
2. Collier County, by action of its Board of County Commissioners, hereby determines to exercise traffic control jurisdiction over all private roads located within the geographic area of the Community Development District as described in Exhibit "C" pursuant to this Agreement entered into pursuant to Subsection 316.006(3)(b), *Florida Statutes*.
3. Pursuant to Subsection 316.006(3)(b)(2), *Florida Statutes*, the Collier County Sheriff's Office hereby expressly waives the statutory requirement concerning the effective date of this Agreement relating to the beginning of our next County fiscal year and agrees to the effective date of this Agreement.
4. The Collier County Sheriff's Office shall, commencing on the date of final approval by the Board of County Commissioners and thereafter until this Agreement is terminated, include as part of its duties, patrol and

enforcement of all County and State traffic control regulations and laws on or over private roads within the Community Development District, including such additional roads, if any, that may hereafter come into existence within the Community Development District.

5. The parties recognize that all private roads within the Community Development District (as such roads are described herein) are not public roads, not County-owned, and neither the County nor the Sheriff's Office has any duty or responsibility for construction and/or repair of any of the same, including signage, and this Agreement does not impose any such responsibilities upon the County or the Sheriff's Office. Signage maintenance, repair and adequacy on and along the roads within the Community Development District is the responsibility of the Community Development District and/or other private property interests within said Community Development District.
6. For purposes of identification and geographic specificity, the Community Development District is composed of the platted area described in Exhibit "C" attached hereto.
7. The Collier County Sheriff's Office hereby reserves the authority under this contract to enter into negotiations with Community Development District for the purpose of allocating costs pursuant to Subsection 316.006(3)(b)(1), *Florida Statutes*, as condition to enforcement.
8. This Agreement may be changed, amended or modified only by means of a written document executed with the same formality as this Agreement. This Agreement may be terminated unilaterally by the Board of County Commissioners (by adoption of a Resolution at a public meeting of the Board of County Commissioners providing that this Agreement be terminated), or by the Community Development District.
9. The Community Development District shall hold harmless and defend Collier County and the Collier County Sheriff, and their agents and employees from all suits and actions, including attorneys' fees and all

costs of litigation and judgments of any name and description arising out of or incidental to performance under the terms of this Agreement.

IN WITNESS WHEREOF, the Community Development District, the Sheriff, and the County have executed this agreement.

City Gate Community Development District

WITNESSES:

Signature of First Witness

Print Name of First Witness

Signature of Second Witness

Print Name of Second Witness

By: _____
Mr. Brad Heisner, Chairman

Notary Public State of Florida
Kristin Long
My Commission HH 506978
Expires 5/12/2028

WITNESSES:

Signature of First Witness

Print Name of First Witness

Signature of Second Witness

Print Name of Second Witness

COLLIER COUNTY SHERIFF'S OFFICE

By: _____
KEVIN J. RAMBOSK, Sheriff

ATTEST:
CRYSTAL KINZEL, Clerk

BOARD OF COUNTY COMMISSIONERS
COLLIER COUNTY, FLORIDA

_____
Deputy Clerk

By:_____
, Chairman

Approved as to form and
legality:

_____
Assistant County Attorney

EXHIBIT A

City Gate
Community Development District

12051 Corporate Boulevard, Orlando, FL 32817
Phone: (407) 382-3256● Fax: (407) 382-3254

September 4, 2026

Collier County Sheriff Kevin Rambosk
3319 Tamiami Trail E, Bldg. J
Naples, FL 34112

RE: Traffic Law Enforcement - City Gate Community Development District

Dear Sheriff Rambosk:

Please accept this letter as the City Gate Community Development District's official request that your department begin to enforce the traffic laws of the State and County on any and all private roadways located within and on the District's property.

On behalf of the Board of Supervisors.

Sincerely,

Brad Heisner
Chairman
City Gate Community Development District

EXHIBIT B

CIVILGEAR
CIVIL ENGINEERING · GEARED TO EVOLVE

EXHIBIT B

June 1, 2026

Mr. Russ Weyer, President
Real Estate Econometrics, Inc.
707 Orchid Drive
Suite 707
Naples, FL. 34102

Re: City Gate CDD
Traffic Signs

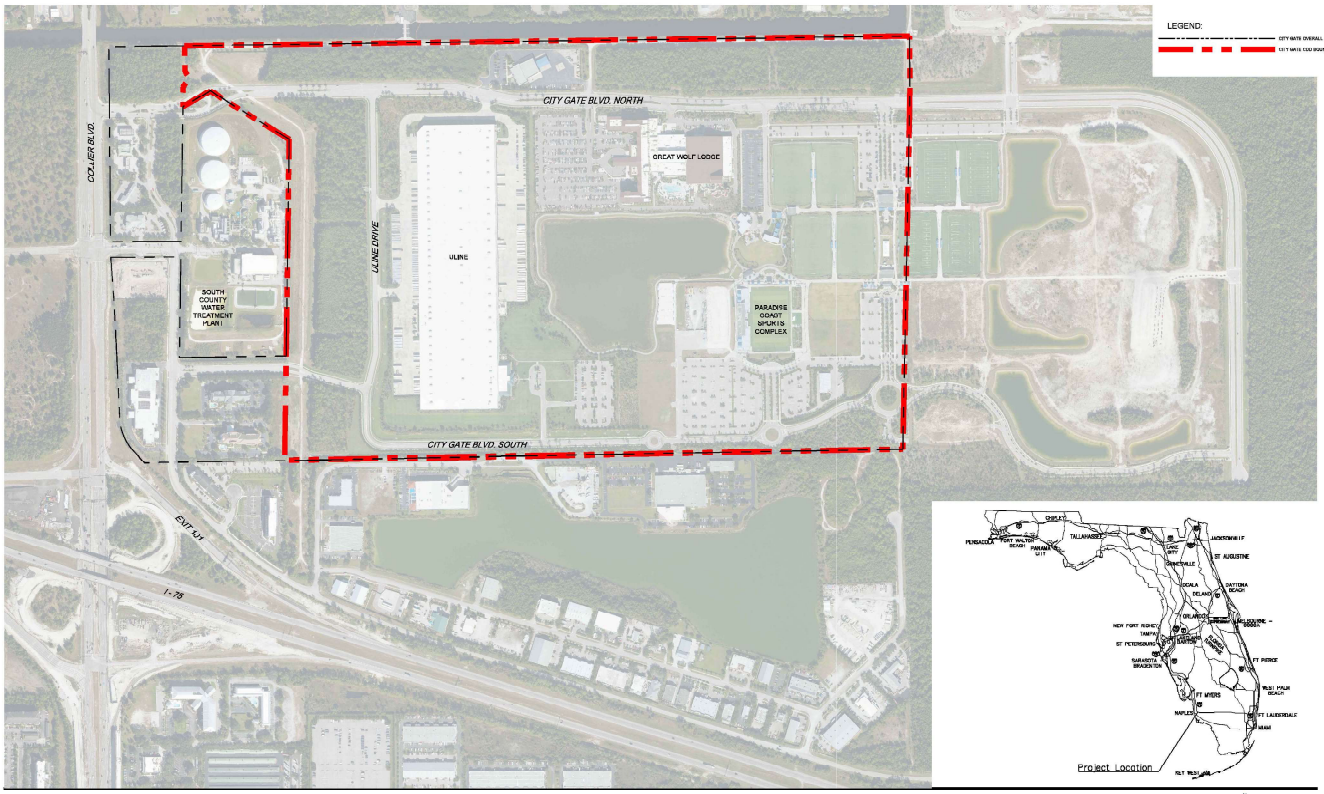
Dear Mr. Weyer:

This letter is to confirm that all traffic signs are consistent with the county-approved plans for the project signs are in accordance with the Manual on Uniform Traffic Control Devices (MUTCD).

Should you have any questions or need additional information, please contact our office.

Sincerely,

Josh Fruth,
President



CIVILGEAR
CIVIL ENGINEERING - GEARED TO EVOLVE

2950 TAMIAMI TRAIL NORTH
NAPLES, FLORIDA 34103
SUITE 202
239.799.5200
WWW.CIVILGEARFL.COM

PROJECT NAME: CITY GATE CDD
LOCATION: NAPLES, FLORIDA
DATE: 2026 08 18
PLAN NAME: CITY GATE CDD EXHIBIT

EXHIBIT C

DEDICATIONS/RESERVATIONS

STATE OF FLORIDA
COUNTY OF COLLIER

KNOW ALL MEN BY THESE PRESENTS THAT:
CG II, LLC, A FLORIDA LIMITED LIABILITY COMPANY
850 NWN, LLC, A FLORIDA LIMITED LIABILITY COMPANY
CITY GATE NAPLES, LLC, A DELAWARE LIMITED LIABILITY COMPANY

THE OWNERS OF THE LAND DESCRIBED HEREON HAVE CAUSED THIS PLAT ENTITLED CITY GATE COMMERCE PARK, PHASE THREE REPLAT NO. 4, TO BE MADE AND DO HEREBY:

A. DEDICATE TO COLLIER COUNTY:
1. AN ACCESS EASEMENT (A.E.) OVER AND ACROSS TRACT "R-3", TRACT "R-4", AND THE "TURN-AROUND" ACCESS EASEMENT LYING AT THE EAST END OF TRACT "R-4" FOR USE BY GOVERNMENTAL VEHICLES IN THE EXECUTION OF THEIR DUTIES, INCLUDING, BUT NOT LIMITED TO EMERGENCY MEDICAL SERVICE, FIRE DEPARTMENT SERVICE, AND HEREON (C.U.E., P.U.E., I.E., D.E.) WITHOUT THE RESPONSIBILITY FOR MAINTENANCE.
2. TRACT "R-3", TRACT "R-4", AND THE "TURN AROUND" ACCESS EASEMENT LYING AT THE EAST END OF TRACT "R-4" AS PRIVATE ROAD RIGHT OF WAY, BUT OPEN TO TRAVEL BY THE PUBLIC, SUBJECT TO EASEMENTS DEPICTED HEREON WITHOUT RESPONSIBILITY FOR MAINTENANCE.
3. THE TURN LANE ACCESS EASEMENT (A.E.) LYING WITHIN LOT 10 FOR PUBLIC ACCESS PURPOSES WITHOUT THE RESPONSIBILITY FOR MAINTENANCE.
4. ALL DRAINAGE EASEMENTS (D.E.) AND LAKE MAINTENANCE EASEMENTS (L.M.E.) WITHOUT THE RESPONSIBILITY FOR MAINTENANCE.
5. TRACT "RL-2" FOR DRAINAGE, MAINTENANCE, RECREATION AND ACCESS, WITHOUT THE RESPONSIBILITY FOR MAINTENANCE.

B. DEDICATE TO COLLIER COUNTY WATER-SEWER DISTRICT:
1. AN ACCESS EASEMENT OVER AND ACROSS TRACT "R-3" AND TRACT "R-4" FOR ACCESS PURPOSES WITHOUT THE RESPONSIBILITY FOR MAINTENANCE.
2. THAT ALL COUNTY UTILITY EASEMENTS (C.U.E.) FOR POTABLE WATER, NON-POTABLE IRRIGATION WATER AND/OR WASTEWATER SYSTEM(S) OR PORTION(S) THEREOF AND INGRESS AND EGRESS RIGHTS, WHERE APPROPRIATE, ARE PROVIDED TO THE COLLIER COUNTY WATER-SEWER DISTRICT TO OPERATE AND MAINTAIN POTABLE WATER, NON-POTABLE IRRIGATION WATER AND/OR WASTEWATER UTILITY SYSTEMS OR PORTION(S) THEREOF WITHIN THE PLATTED AREA AFTER FINAL CONVEYANCE TO THE CCWSD AND, WHERE APPLICABLE, TO INSTALL THE CCWSD'S CONNECTING UTILITY FACILITIES WITHIN SUCH EASEMENT(S), WITH NO RESPONSIBILITY FOR MAINTENANCE OF THE SURFACE EASEMENT AREA.
3. APPLICABLE POTABLE WATER, NON-POTABLE IRRIGATION WATER AND/OR WASTEWATER SYSTEM(S) OR PORTION(S) THEREOF CONSTRUCTED WITHIN THIS PLATTED AREA IN COMPLIANCE WITH THE REQUIREMENTS SET FORTH IN THE COLLIER COUNTY UTILITIES STANDARDS AND PROCEDURES ORDINANCE (2004-31), AS AMENDED, SHALL BE CONVEYED TO THE BOARD AS THE EX-OFFICIO GOVERNING BOARD OF THE WATER SEWER DISTRICT UPON ACCEPTANCE OF THE ADDITIONS, EXTENSIONS AND/OR IMPROVEMENTS REQUIRED BY THE PLAT.

C. DEDICATE A NON-EXCLUSIVE PUBLIC UTILITY EASEMENT (P.U.E.) TO ALL LICENSED OR FRANCHISED PUBLIC OR PRIVATE UTILITIES FOR PUBLIC UTILITY PURPOSES:
1. ALL PLATTED PUBLIC UTILITY EASEMENTS (P.U.E.) SHALL ALSO BE EASEMENTS FOR THE CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION OF CABLE TELEVISION SERVICES PROVIDED, HOWEVER, NO SUCH CONSTRUCTION, INSTALLATION, MAINTENANCE AND OPERATION OF CABLE TELEVISION SERVICES SHALL INTERFERE WITH THE FACILITIES AND SERVICES OF AN ELECTRIC, TELEPHONE, GAS, OR OTHER PUBLIC UTILITY. IN THE EVENT A CABLE TELEVISION COMPANY DAMAGES THE FACILITIES OF A PUBLIC UTILITY, IT SHALL BE SOLELY RESPONSIBLE FOR THE DAMAGES. THIS SECTION SHALL NOT APPLY TO THOSE PRIVATE EASEMENTS GRANTED TO OR OBTAINED BY A PARTICULAR ELECTRIC, TELEPHONE, GAS, OR OTHER PUBLIC UTILITY. SUCH CONSTRUCTION, INSTALLATION, MAINTENANCE AND OPERATION SHALL COMPLY WITH THE NATIONAL ELECTRIC SAFETY CODE AS ADOPTED BY THE FLORIDA PUBLIC SERVICE COMMISSION.

D. DEDICATE TO CITY GATE COMMERCE PARK MASTER PROPERTY OWNERS ASSOCIATION, INC., A FLORIDA NOT FOR PROFIT CORPORATION, ("ASSOCIATION"), ITS SUCCESSORS OR ASSIGNS:
1. ALL DRAINAGE EASEMENTS (D.E.) FOR STORMWATER MANAGEMENT PURPOSES WITH RESPONSIBILITY FOR MAINTENANCE.
2. ALL LAKE MAINTENANCE EASEMENTS (L.M.E.) WITH RESPONSIBILITY FOR MAINTENANCE.
3. TRACT "R-3" AND TRACT "R-4" AS A PRIVATE ROAD RIGHT-OF-WAY BUT OPEN TO TRAVEL BY THE PUBLIC, SUBJECT TO EASEMENTS DEPICTED HEREON, WITHOUT RESPONSIBILITY FOR MAINTENANCE.
4. AN ACCESS EASEMENT (A.E.) OVER AND ACROSS TRACT "R-3" AND TRACT "R-4" FOR ACCESS PURPOSES WITHOUT RESPONSIBILITY FOR MAINTENANCE.
5. "TURN-AROUND" ACCESS EASEMENT (A.E.) LYING AT THE EAST END OF TRACT "R-4" AND TURN LANE ACCESS EASEMENT (A.E.) LYING WITHIN LOT 10 FOR PUBLIC ACCESS PURPOSES WITHOUT RESPONSIBILITY FOR MAINTENANCE.
6. ALL IRRIGATION EASEMENTS (IE) FOR THE PURPOSE OF INSTALLATION AND MAINTENANCE OF IRRIGATION FACILITIES, PROVIDED THIS USE BY THE ASSOCIATION OR ITS SUCCESSOR OR ASSIGNS SHALL BE SUBJECT TO AND NOT INCONSISTENT WITH THE USE OF TRACT "R-3" AND TRACT "R-4" BY COLLIER COUNTY OR ANY C.U.E. BY THE COLLIER COUNTY WATER-SEWER DISTRICT, WITHOUT RESPONSIBILITY FOR MAINTENANCE OF THE IRRIGATION FACILITIES.
7. TRACT "RL-2" FOR DRAINAGE, MAINTENANCE, RECREATION AND ACCESS, WITH RESPONSIBILITY FOR MAINTENANCE.
8. LANDSCAPE BUFFER EASEMENTS (L.B.E.) WITHOUT THE RESPONSIBILITY FOR MAINTENANCE.

E. DEDICATE TO CITY GATE COMMUNITY DEVELOPMENT DISTRICT ("CDD"):
1. ALL DRAINAGE EASEMENTS (D.E.) FOR STORMWATER MANAGEMENT PURPOSES WITH RESPONSIBILITY FOR MAINTENANCE.
2. ALL LAKE MAINTENANCE EASEMENTS (L.M.E.) WITH RESPONSIBILITY FOR MAINTENANCE.
3. TRACT "R-3" AND TRACT "R-4" AS A PRIVATE ROAD RIGHT-OF-WAY BUT OPEN TO TRAVEL BY THE PUBLIC, SUBJECT TO EASEMENTS DEPICTED HEREON, WITH RESPONSIBILITY FOR MAINTENANCE.
4. AN ACCESS EASEMENT (A.E.) OVER AND ACROSS TRACT "R-3" AND TRACT "R-4" FOR ACCESS PURPOSES WITH RESPONSIBILITY FOR MAINTENANCE.
5. "TURN-AROUND" ACCESS EASEMENT (A.E.) LYING AT THE EAST END OF TRACT "R-4" AND TURN LANE ACCESS EASEMENT (A.E.) LYING WITHIN LOT 10 FOR PUBLIC ACCESS PURPOSES WITH RESPONSIBILITY FOR MAINTENANCE.
6. ALL IRRIGATION EASEMENTS (IE) FOR THE PURPOSE OF INSTALLATION AND MAINTENANCE OF IRRIGATION FACILITIES, PROVIDED THIS USE BY THE ASSOCIATION OR ITS SUCCESSOR OR ASSIGNS SHALL BE SUBJECT TO AND NOT INCONSISTENT WITH THE USE OF TRACT "R-3" AND TRACT "R-4" BY COLLIER COUNTY OR ANY C.U.E. BY THE COLLIER COUNTY WATER-SEWER DISTRICT, WITH RESPONSIBILITY FOR MAINTENANCE OF THE IRRIGATION FACILITIES.
7. TRACT "RL-2" FOR DRAINAGE, MAINTENANCE, RECREATION AND ACCESS, WITH RESPONSIBILITY FOR MAINTENANCE.
8. LANDSCAPE BUFFER EASEMENTS (L.B.E.) WITH RESPONSIBILITY FOR MAINTENANCE.

F. DEDICATE TO THE GREATER NAPLES FIRE RESCUE DISTRICT:
1. A NON-EXCLUSIVE EMERGENCY ACCESS EASEMENT (A.E.) OVER AND ACROSS ALL OF TRACT "R-3", TRACT "R-4", "TURN AROUND" ACCESS EASEMENT LYING AT THE EAST END OF TRACT "R-4" AND TURN LANE ACCESS EASEMENT LYING WITHIN LOT 10, WITHOUT RESPONSIBILITY FOR MAINTENANCE.

IN WITNESS THEREOF, THE UNDERSIGNED OWNER HAVE CAUSED THESE PRESENTS TO BE EXECUTED IN ITS NAME [redacted] THIS 10th DAY OF December, 2020.

CG II, LLC
A FLORIDA LIMITED LIABILITY COMPANY
Joseph R Weber
JOSEPH R. WEBER, VICE PRESIDENT

WITNESS: John Steinhauer
PRINTED NAME: John S Steinhauer
WITNESS: Michelle A Varisco
PRINTED NAME: Michelle A Varisco

850 NWN, LLC
A FLORIDA LIMITED LIABILITY COMPANY
Joseph R Weber
JOSEPH R. WEBER, VICE PRESIDENT

WITNESS: John Steinhauer
PRINTED NAME: John S Steinhauer
WITNESS: Michelle A Varisco
PRINTED NAME: Michelle A Varisco

CITY GATE NAPLES, LLC
A DELAWARE LIMITED LIABILITY COMPANY
Laurence A Barry
LAURENCE BARRY, AUTHORIZED REP.

WITNESS: Marcia Kester Sperber
PRINTED NAME: Marcia Kester-Sperber
WITNESS: Patrick Milne
PRINTED NAME: Patrick Milne

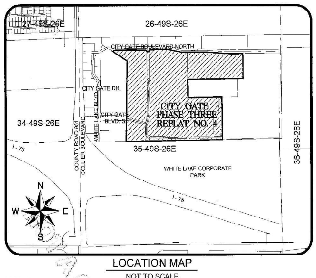
CITY GATE COMMERCE PARK PHASE THREE REPLAT NO. 4

PLAT BOOK 68, *PAGE* 69

SHEET 1 OF 5

ALL OF LOTS 11 THROUGH 20, INCLUSIVE, LOT 24 AND TRACT R-3 OF CITY GATE COMMERCE PARK PHASE THREE AS RECORDED IN PLAT BOOK 63, PAGES 84 THROUGH 90, ALL OF LOT 25 AND TRACT R-4 OF CITY GATE COMMERCE PARK PHASE THREE REPLAT AS RECORDED IN PLAT BOOK 65, PAGES 94 THROUGH 97, ALL OF LOT 9 OF CITY GATE COMMERCE PARK PHASE THREE REPLAT NO. 2 AS RECORDED IN PLAT BOOK 67, PAGES 6 THROUGH 8, AND ALL OF TRACTS 1 AND 2 OF CITY GATE COMMERCE PARK PHASE THREE REPLAT NO. 3 AS RECORDED IN PLAT BOOK 68 PAGES 59 AND 60, ALL OF THE PUBLIC RECORDS OF COLLIER COUNTY, FLORIDA LOCATED IN SECTION 35, TOWNSHIP 49 SOUTH, RANGE 26 EAST, COLLIER COUNTY, FLORIDA

EXHIBIT C



LOCATION MAP
NOT TO SCALE

GENERAL NOTES

1. □ = SET 4" X 4" CONCRETE MONUMENT STAMPED PRM CEC LB 2464.
2. ■ = FOUND 4" X 4" CONCRETE MONUMENT STAMPED PRM 642.
3. ▲ = FOUND PK NAIL AND DISC STAMPED PCP T&A LB 3694
4. ⊗ = SET PK NAIL AND DISC STAMPED PCP CEC LB 2464
5. BEARINGS SHOWN HEREON ARE BASED ON THE STATE PLANE COORDINATE SYSTEM ESTABLISHED BY THE NATIONAL GEODETIC SURVEY FOR FLORIDA EAST ZONE, 1983 DATUM WITH 1990 ADJUSTMENT AND REFER TO THE SOUTH LINE OF CITY GATE COMMERCE PARK PHASE THREE, BEARING S89°00'01"W.
6. ALL DISTANCES ARE IN FEET AND DECIMALS THEREOF.
7. RESERVATIONS, RESTRICTIONS AND COVENANTS OF RECORD FOR CITY GATE COMMERCE PARK ARE RECORDED IN OFFICIAL RECORDS BOOK 3525, PAGE 2931, AS AMENDED, ALL OF THE PUBLIC RECORDS OF COLLIER COUNTY, FLORIDA.
8. DESCRIBED PROPERTY LIES WITHIN THE CITY GATE COMMERCE PARK P.U.D., ORDINANCE 88-93, AS AMENDED.

OWNER ACKNOWLEDGEMENTS

STATE OF OHIO
COUNTY OF SUMMIT
THE FOREGOING DEDICATION WAS ACKNOWLEDGED BEFORE ME BY MEANS OF [X] PHYSICAL PRESENCE OR ONLINE NOTARIZATION THIS 10 DAY OF December, 2020, BY JOSEPH R. WEBER, VICE PRESIDENT OF CG II, LLC, A FLORIDA LIMITED LIABILITY COMPANY, WHO [X] IS PERSONALLY KNOWN TO ME OR [ ] HAS PRODUCED ______ AS IDENTIFICATION.
Michelle A Varisco
NOTARY PUBLIC - STATE OF OHIO
Michelle A Varisco
NAME - PRINTED
2019-RE-782086
COMMISSION #
April 21, 2024
MY COMMISSION EXPIRES

MICHELLE A. VARISCO
NOTARY PUBLIC - STATE OF OHIO
Recorded in Summit County
My commission expires Apr. 21, 2024

STATE OF OHIO
COUNTY OF SUMMIT
THE FOREGOING DEDICATION WAS ACKNOWLEDGED BEFORE ME BY MEANS OF [X] PHYSICAL PRESENCE OR ONLINE NOTARIZATION THIS 10 DAY OF December, 2020, BY JOSEPH R. WEBER, VICE PRESIDENT OF 850 NWN, LLC, A FLORIDA LIMITED LIABILITY COMPANY, WHO [X] IS PERSONALLY KNOWN TO ME OR [ ] HAS PRODUCED ______ AS IDENTIFICATION.
Michelle A Varisco
NOTARY PUBLIC - STATE OF OHIO
Michelle A Varisco
NAME - PRINTED
2019-RE-782086
COMMISSION #
April 21, 2024
MY COMMISSION EXPIRES

MICHELLE A. VARISCO
NOTARY PUBLIC - STATE OF OHIO
Recorded in Summit County
My commission expires Apr. 21, 2024

STATE OF WISCONSIN
COUNTY OF KENOSHA
THE FOREGOING DEDICATION WAS ACKNOWLEDGED BEFORE ME BY MEANS OF PHYSICAL PRESENCE OR ONLINE NOTARIZATION THIS 9 DAY OF December, 2020, BY LAURENCE BARRY, AUTHORIZED REPRESENTATIVE OF CITY GATE NAPLES, LLC, A DELAWARE LIMITED LIABILITY COMPANY, WHO IS PERSONALLY KNOWN TO ME OR HAS PRODUCED State ID AS IDENTIFICATION.
Angela J. Byers
NOTARY PUBLIC - STATE OF WISCONSIN
Angela J. Byers
NAME - PRINTED
233948
COMMISSION #
November 21, 2023
MY COMMISSION EXPIRES

Angela J Byers
NOTARY PUBLIC
STATE OF WISCONSIN

DESCRIPTION OF LANDS PLATTED

ALL OF LOTS 11 THROUGH 20, INCLUSIVE. LOT 24 AND TRACT R-3 OF CITY GATE COMMERCE PARK PHASE THREE AS RECORDED IN PLAT BOOK 63, PAGES 84 THROUGH 90, ALL OF LOT 25 AND TRACT R-4 OF CITY GATE COMMERCE PARK PHASE THREE REPLAT AS RECORDED IN PLAT BOOK 65, PAGES 94 THROUGH 97, ALL OF LOT 9 OF CITY GATE COMMERCE PARK PHASE THREE REPLAT NO 2 AS RECORDED IN PLAT BOOK 67, PAGES 6 THROUGH 8, AND ALL OF TRACTS 1 AND 2 OF CITY GATE COMMERCE PARK PHASE THREE REPLAT NO.3 AS RECORDED IN PLAT BOOK 68 PAGES 59 AND 60, ALL OF THE PUBLIC RECORDS OF COLLIER COUNTY, FLORIDA, BEING DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SAID CITY GATE COMMERCE PARK PHASE THREE RUN N00°47'14"E ALONG THE WESTERLY LINE OF SAID SUBDIVISION FOR A DISTANCE OF 2,072.70 FEET;
THENCE N58°30'03"W FOR A DISTANCE OF 452.45 FEET TO THE SOUTHERLY LINE OF TRACT R-1 OF SAID CITY GATE COMMERCE PARK PHASE THREE SUBDIVISION;
THENCE ALONG SAID LINE N61°09'57"E FOR A DISTANCE OF 10.82 FEET TO A POINT OF CURVATURE;
THENCE 95.96 FEET ALONG THE ARC OF A CURVE TO THE RIGHT HAVING A RADIUS OF 196.00 FEET, A CENTRAL ANGLE OF 28°03'01" AND A CHORD DISTANCE OF 95.00 FEET, BEARING N75°11'54"E TO A POINT OF TANGENCY;
THENCE N89°13'01"E FOR A DISTANCE OF 525.64 FEET;
THENCE S77°17'14"E FOR A DISTANCE OF 42.85 FEET;
THENCE N89°13'00"E FOR A DISTANCE OF 186.78 FEET TO A POINT OF CURVATURE;
THENCE 62.83 FEET ALONG THE ARC OF A CURVE TO THE RIGHT HAVING A RADIUS OF 40.00 FEET, A CENTRAL ANGLE OF 90°00'00" AND A CHORD DISTANCE OF 56.57 FEET. BEARING S45°46'59"E TO A POINT OF NON-TANGENCY;
THENCE N89°13'01"E FOR A DISTANCE OF 60.00 FEET;
THENCE N00°46'59"W FOR A DISTANCE OF 10.00 FEET TO A POINT OF CURVATURE;
THENCE 62.83 FEET ALONG THE ARC OF A CURVE TO THE RIGHT HAVING A RADIUS OF 40.00 FEET, A CENTRAL ANGLE OF 00°00'00" AND A CHORD DISTANCE OF 66.67 FEET, BEARING N44°13'01"E TO A POINT OF TANGENCY;
THENCE N89°13'01"E FOR A DISTANCE OF 404.40 FEET TO A POINT OF CURVATURE;
THENCE 80.64 FEET ALONG THE ARC OF A CURVE TO THE RIGHT HAVING A RADIUS OF 394.00 FEET, A CENTRAL ANGLE OF 11°43'38" AND A CHORD DISTANCE OF 80.50 FEET, BEARING S84°55'10"E TO A POINT OF TANGENCY;
THENCE S79°03'21"E FOR A DISTANCE OF 303.22 FEET TO A POINT OF CURVATURE;
THENCE 99.47 FEET ALONG THE ARC OF A CURVE TO THE LEFT HAVING A RADIUS OF 486.00 FEET, A CENTRAL ANGLE OF 11°43'38" AND A CHORD DISTANCE OF 99.30 FEET, BEARING S84°55'10"E TO A POINT OF TANGENCY;
THENCE N89°13'00"E FOR A DISTANCE OF 354.03 FEET TO THE SOUTHWEST CORNER OF TRACT R-2 OF SAID CITY GATE COMMERCE PARK PHASE THREE SUBDIVISION AND A POINT OF CURVATURE;
THENCE 486.04 FEET ALONG THE SOUTHERLY LINE OF SAID TRACT R-2 AND THE ARC OF A CURVE TO THE RIGHT, HAVING A RADIUS OF 4,915.00 FEET, A CENTRAL ANGLE OF 05°39'57" AND A CHORD DISTANCE OF 485.84 FEET, BEARING S87°57'00"E TO A POINT OF REVERSE CURVATURE;
THENCE 510.46 FEET ALONG THE ARC OF A CURVE HAVING A RADIUS OF 5,162.00 FEET. A CENTRAL ANGLE OF 05°39'57" AND A CHORD DISTANCE OF 510.25 FEET, BEARING S87°57'00"E TO A POINT OF TANGENCY;
THENCE N89°13'01"E FOR A DISTANCE OF 177.12 FEET TO THE NORTHEAST CORNER OF SAID LOT 9;
THENCE ALONG THE EAST LINE OF SAID LOT 9 S00°46'59"E FOR A DISTANCE OF 633.97 FEET TO THE SOUTHEAST CORNER OF SAID LOT 9;
THENCE ALONG THE SOUTH LINE OF SAID LOT 9 S89°13'01"W FOR A DISTANCE OF 1,446.51 FEET TO AN INTERSECTION WITH THE BOUNDARY OF SAID TRACT 1;
THENCE ALONG SAID BOUNDARY S00°54'49"E FOR A DISTANCE OF 465.70 FEET;
THENCE N89°13'05"E FOR A DISTANCE OF 882.65 FEET;
THENCE S00°46'37"E FOR A DISTANCE OF 1,103.26 FEET TO THE SOUTH LINE OF SAID CITY GATE COMMERCE PARK PHASE THREE SUBDIVISION;
THENCE ALONG SAID LINE S89°00'01"W FOR A DISTANCE OF 2,513.37 FEET TO THE POINT OF BEGINNING.

THE ABOVE DESCRIBES APPROXIMATELY 5,692,780 SQUARE FEET OR 130.69 ACRES OF LAND.

NOTICE

THIS PLAT, AS RECORDED IN ITS GRAPHIC FORM, IS THE OFFICIAL DEPICTION OF THE SUBDIVIDED LANDS DESCRIBED HEREIN AND WILL IN NO CIRCUMSTANCES BE SUPPLANTED IN AUTHORITY BY ANY OTHER GRAPHIC OR DIGITAL FORM OF THE PLAT. THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAT THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.

COUNTY APPROVALS

COUNTY ENGINEER

THIS PLAT APPROVED BY THE GROWTH MANAGEMENT DEPARTMENT OF COLLIER COUNTY, FLORIDA, THIS 11TH DAY OF DECEMBER 2020, A.D.
Jack McKenna
JACK MCKENNA, P.E.
COLLIER COUNTY ENGINEER

COUNTY SURVEYOR

THIS PLAT REVIEWED BY THE COLLIER COUNTY SURVEYOR THIS 11TH DAY OF DECEMBER 2020, A.D.
Marcus L Berman
MARCUS L. BERMAN, P.S.M. NO. 5086
COLLIER COUNTY SURVEYOR

COUNTY ATTORNEY

THIS PLAT APPROVED BY THE COLLIER COUNTY ATTORNEY THIS 14TH DAY OF DECEMBER 2020, A.D.
Derek D. Perry
DEREK D. PERRY
ASSISTANT COUNTY ATTORNEY

COUNTY COMMISSION APPROVAL

THIS PLAT APPROVED FOR RECORDING IN A REGULAR OPEN MEETING BY THE BOARD OF COUNTY COMMISSIONERS OF COLLIER COUNTY, FLORIDA, THIS ____ DAY OF ________, 2020, A.D. PROVIDED THAT THE PLAT IS FILED IN THE OFFICE OF THE CLERK OF CIRCUIT COURT OF COLLIER COUNTY, FLORIDA.

ATTEST: Attest as to Chairman's signature only.
CRYSTAL K. KINZEL, CLERK OF CIRCUIT COURT & COMPTROLLER IN AND FOR COLLIER COUNTY, FLORIDA.

Burt L. Saunders
BURT L. SAUNDERS, CHAIRMAN
BOARD OF COUNTY COMMISSIONERS
COLLIER COUNTY, FLORIDA

FILING RECORD

I HEREBY CERTIFY THAT THIS PLAT HAS BEEN EXAMINED BY ME AND THAT IT COMPLIES IN FORM WITH THE REQUIREMENTS OF CHAPTER 177, FLORIDA STATUTES. I FURTHER CERTIFY THAT SAID PLAT WAS FILED FOR RECORD AT 12:31 (A.M. OR P.M) THIS 14th DAY OF December, 2020 A.D., AND DULY RECORDED IN PLAT BOOK 68, PAGE(S) 69 THROUGH 73, INCLUSIVE, OF THE PUBLIC RECORDS OF COLLIER COUNTY, FLORIDA.

Jessica Miller D.C.
CRYSTAL K. KINZEL, CLERK OF CIRCUIT COURT & COMPTROLLER IN AND FOR COLLIER COUNTY, FLORIDA.

SURVEYORS CERTIFICATE

I HEREBY CERTIFY THAT THIS PLAT WAS PREPARED FROM A BOUNDARY SURVEY PERFORMED BY ME, OR UNDER MY SUPERVISION, AS PROVIDED IN CHAPTER 177.041, FLORIDA STATUTES AND THAT THIS PLAT COMPLIES WITH ALL THE REQUIREMENTS OF CHAPTER 177, PART 1, AS AMENDED, FLORIDA STATUTES.
IT IS FURTHER CERTIFIED THAT ALL PERMANENT REFERENCE MONUMENTS WILL BE SET PRIOR TO RECORDING OF THIS PLAT AND THAT ALL PERMANENT CONTROL POINTS AND LOT CORNERS WILL BE SET PRIOR TO FINAL ACCEPTANCE OF THE REQUIRED IMPROVEMENTS.

COASTAL ENGINEERING CONSULTANTS, INC.
FLORIDA BUSINESS AUTHORIZATION NO. LB 2464

RICHARD J. EWING, V.P., PSM NO. 5295
(SEAL)

12-7-2020
DATED

THIS INSTRUMENT PREPARED BY:
RICHARD J. EWING, V.P.
PROFESSIONAL SURVEYOR AND MAPPER
COASTAL ENGINEERING CONSULTANTS, INC.
PROFESSIONAL ENGINEERS AND LAND SURVEYORS
28421 BONITA CROSSINGS BLVD., BONITA SPRINGS, FL 34135
PHONE NO. (239)643-2324 FAX NO. (239)643-1143

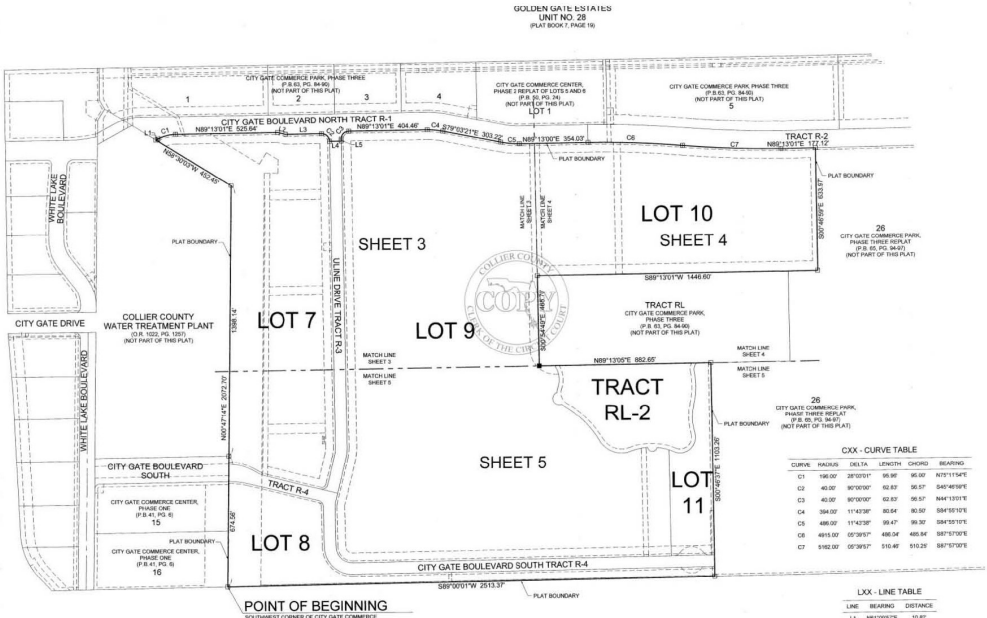
ACAD DWG NO: 20.200
C.E.C. FILE NO: 20.200 REPLAT

CITY GATE COMMERCE PARK PHASE THREE REPLAT NO. 4

PLAT BOOK 68, PAGE 70

SHEET 2 OF 5

ALL OF LOTS 11 THROUGH 20, INCLUSIVE, LOT 24 AND TRACT R-3 OF CITY GATE COMMERCE PARK PHASE THREE AS RECORDED IN PLAT BOOK 63, PAGES 84 THROUGH 90, ALL OF LOT 25 AND TRACT R-4 OF CITY GATE COMMERCE PARK PHASE THREE REPLAT AS RECORDED IN PLAT BOOK 65, PAGES 94 THROUGH 97, ALL OF LOT 9 OF CITY GATE COMMERCE PARK PHASE THREE REPLAT NO. 2 AS RECORDED IN PLAT BOOK 67, PAGES 6 THROUGH 8, AND ALL OF TRACTS 1 AND 2 OF CITY GATE COMMERCE PARK PHASE THREE REPLAT NO. 3 AS RECORDED IN PLAT BOOK 68 PAGES 59 AND 60, ALL OF THE PUBLIC RECORDS OF COLLIER COUNTY, FLORIDA LOCATED IN SECTION 35, TOWNSHIP 49 SOUTH, RANGE 26 EAST, COLLIER COUNTY, FLORIDA



LEGEND

P.B. = PLAT BOOK
PG. = PAGE
(TYP.) = TYPICAL
P.U.E. = P.U.E.
L.M.E.= LAKE MAINTENANCE EASEMENT
C.U.E. = COUNTY U.E.
D.E. = DRAINAGE EASEMENT
A.E. = ACCESS EASEMENT
L.M.E.= LANDSCAPE BUFFER EASEMENT
U.E. = UTILITY EASEMENT
I.E. = IRRIGATION EASEMENT

CXX - CURVE TABLE

CURVE	RADIUS	DELTA	LENGTH	CHORD	BEARING
C1	196.00'	28°02'01"	95.96'	95.00'	N75°11'54"E
C2	40.00'	90°00'00"	62.83'	56.57'	S45°46'59"E
C3	40.00'	90°00'00"	62.83'	56.57'	N44°13'01"E
C4	394.00'	11°43'38"	80.64'	80.50'	S84°55'10"E
C5	486.00'	11°43'38"	99.47'	99.30'	S84°55'10"E
C6	4915.00'	05°39'57"	486.04'	485.84'	S87°57'00"E
C7	5182.00'	05°39'57"	510.46'	510.25'	S87°57'00"E

LXX - LINE TABLE

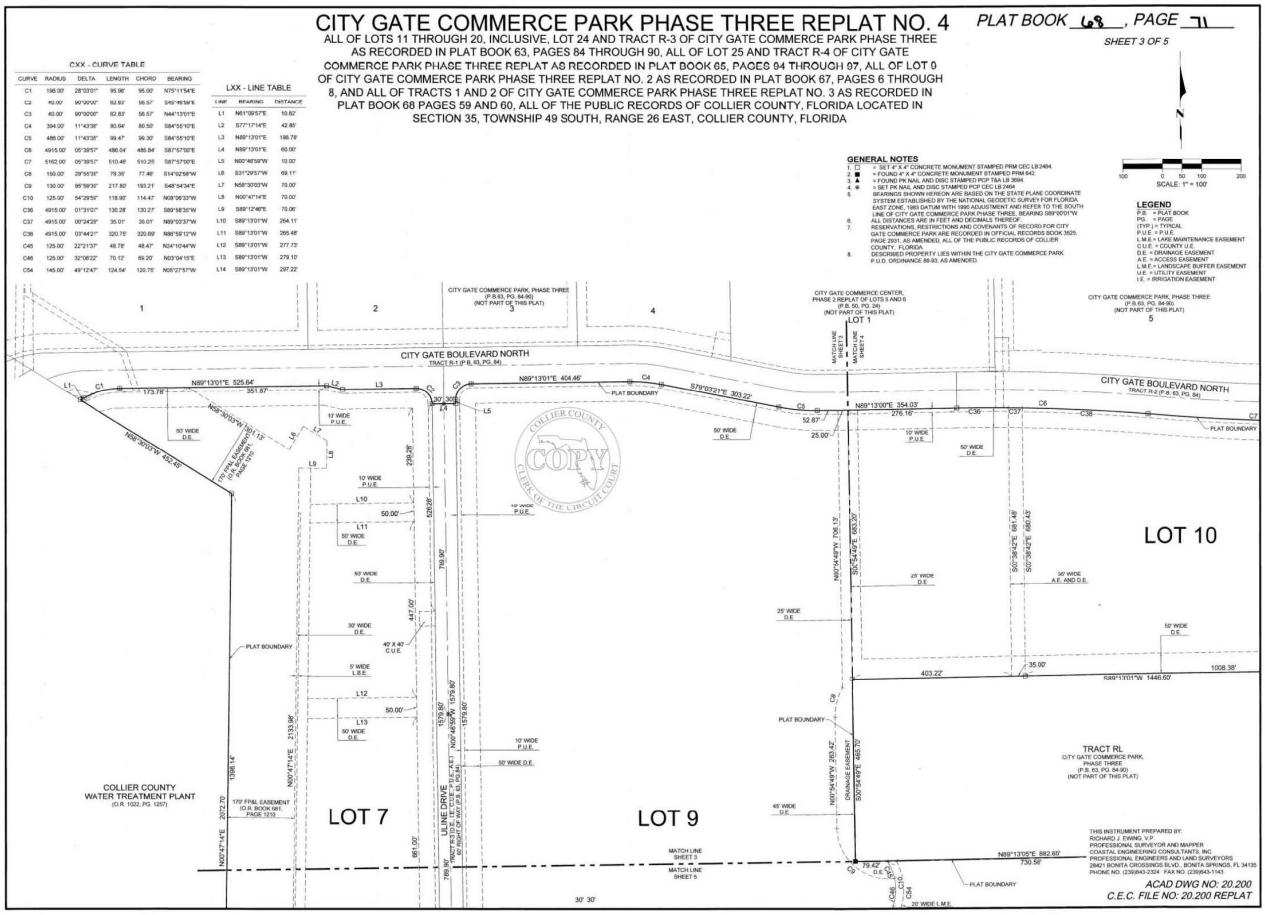
LINE	BEARING	DISTANCE
L1	N81°09'57"E	10.82'
L2	S77°11'14"E	42.85'
L3	N89°13'01"E	186.79'
L4	N89°13'01"E	60.00'
L5	N00°46'59"W	10.00'

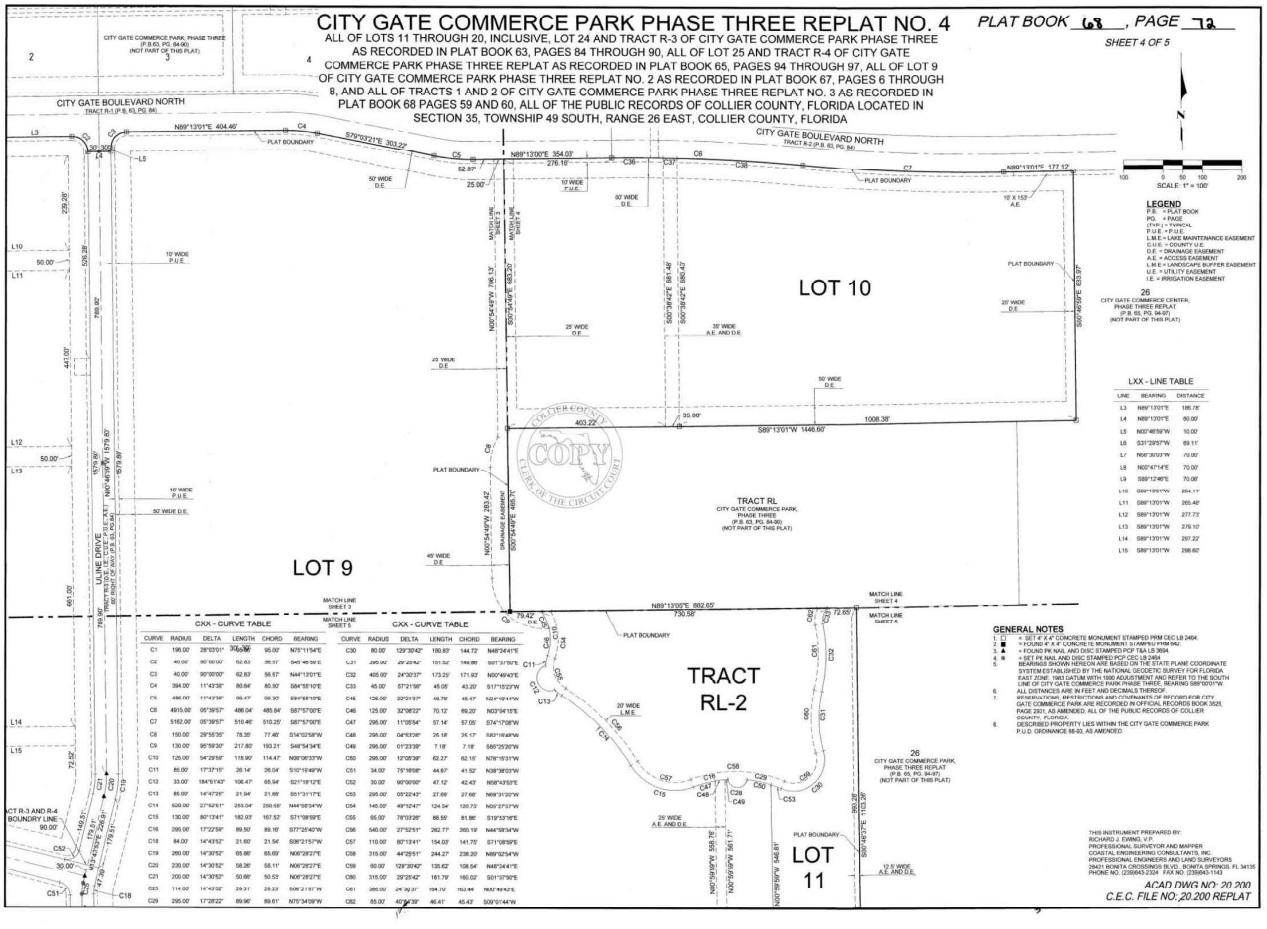
GENERAL NOTES

1. ○ = SET 4" X 4" CONCRETE MONUMENT STAMPED PRM CEC LB 2464.
2. ■ = FOUND 4" X 4" CONCRETE MONUMENT STAMPED PRM 642.
3. ▲ = FOUND PK NAIL AND DISC STAMPED PCP T&A LB 3894.
4. ⊕ = SET PK NAIL AND DISC STAMPED PCP CEC LB 2464.
5. BEARINGS ARE BASED UPON THE NORTH LINE OF THE STATE PLANE COORDINATE SYSTEM ESTABLISHED BY THE NATIONAL GEODETIC SURVEY FOR FLORIDA EAST ZONE, 1983 DATUM WITH 1990 ADJUSTMENT AND REFER TO THE SOUTH LINE OF CITY GATE COMMERCE PARK PHASE THREE, BEARING S89°00'01"W.
6. ALL DISTANCES ARE IN FEET AND DECIMALS THEREOF.
7. RESERVATIONS, RESTRICTIONS AND COVENANTS OF RECORD FOR CITY GATE COMMERCE PARK ARE RECORDED IN OFFICIAL RECORDS BOOK 3525, PAGE 2931, AS AMENDED, ALL OF THE PUBLIC RECORDS OF COLLIER COUNTY, FLORIDA.
8. DESCRIBED PROPERTY LIES WITHIN THE CITY GATE COMMERCE PARK P.U.D., ORDINANCE 88-93, AS AMENDED.

THIS INSTRUMENT PREPARED BY:
RICHARD J. EWING, V.P.
PROFESSIONAL SURVEYOR AND MAPPER
COASTAL ENGINEERING CONSULTANTS, INC.
PROFESSIONAL ENGINEERS AND LAND SURVEYORS
28421 BONITA CROSSINGS BLVD., BONITA SPRINGS, FL 34135
PHONE NO. (239)643-2324 FAX NO. (239)643-1143

ACAD DWG NO: 20.200
C.E.C. FILE NO: 20.200 REPLAT


CITY GATE COMMERCE PARK PHASE THREE REPLAT NO. 4
PLAT BOOK 68 , PAGE 71
SHEET 3 OF 5
ALL OF LOTS 11 THROUGH 20, INCLUSIVE, LOT 24 AND TRACT R-3 OF CITY GATE COMMERCE PARK PHASE THREE AS RECORDED IN PLAT BOOK 63, PAGES 84 THROUGH 90, ALL OF LOT 25 AND TRACT R-4 OF CITY GATE COMMERCE PARK PHASE THREE REPLAT AS RECORDED IN PLAT BOOK 65, PAGES 94 THROUGH 97, ALL OF LOT 9 OF CITY GATE COMMERCE PARK PHASE THREE REPLAT NO. 2 AS RECORDED IN PLAT BOOK 67, PAGES 6 THROUGH 8, AND ALL OF TRACTS 1 AND 2 OF CITY GATE COMMERCE PARK PHASE THREE REPLAT NO. 3 AS RECORDED IN PLAT BOOK 68 PAGES 59 AND 60, ALL OF THE PUBLIC RECORDS OF COLLIER COUNTY, FLORIDA LOCATED IN SECTION 35, TOWNSHIP 49 SOUTH, RANGE 26 EAST, COLLIER COUNTY, FLORIDA
CXX - CURVE TABLE
LXX - LINE TABLE
GENERAL NOTES
LEGEND
CITY GATE BOULEVARD NORTH
LOT 1
LOT 10
LOT 7
LOT 9
TRACT RL
CITY GATE COMMERCE PARK, PHASE THREE
(P.B. 63, PG. 84-90)
(NOT PART OF THIS PLAT)
CITY GATE COMMERCE CENTER, PHASE 2 REPLAT OF LOTS 5 AND 6
(P.B. 50, PG. 24)
COLLIER COUNTY WATER TREATMENT PLANT
(O.R. 1022, PG. 1257)
ULINE DRIVE
PLAT BOOK 63, PG. 84
PLAT BOUNDARY
MATCH LINE SHEET 3
MATCH LINE SHEET 4
MATCH LINE SHEET 5
N89°13'01"E 525.64'
N89°13'01"E 404.46'
S78°03'21"E 303.22'
N89°13'00"E 354.03'
N89°13'01"E 882.65'
S00°54'48"E 1320.87'
N00°47'14"E 2153.98'
N00°47'14"E 2072.70'
N89°13'01"W 1446.60'
THIS INSTRUMENT PREPARED BY:
RICHARD J. EWING, V.P.
PROFESSIONAL SURVEYOR AND MAPPER
COASTAL ENGINEERING CONSULTANTS, INC.
PROFESSIONAL ENGINEERS AND LAND SURVEYORS
ACAD DWG NO: 20.200
C.E.C. FILE NO: 20.200 REPLAT



CITY GATE COMMERCE PARK PHASE THREE REPLAT NO. 4

ALL OF LOTS 11 THROUGH 20, INCLUSIVE, LOT 24 AND TRACT R-3 OF CITY GATE COMMERCE PARK PHASE THREE AS RECORDED IN PLAT BOOK 63, PAGES 84 THROUGH 90, ALL OF LOT 25 AND TRACT R-4 OF CITY GATE COMMERCE PARK PHASE THREE REPLAT AS RECORDED IN PLAT BOOK 65, PAGES 94 THROUGH 97, ALL OF LOT 9 OF CITY GATE COMMERCE PARK PHASE THREE REPLAT NO. 2 AS RECORDED IN PLAT BOOK 67, PAGES 6 THROUGH 8, AND ALL OF TRACTS 1 AND 2 OF CITY GATE COMMERCE PARK PHASE THREE REPLAT NO. 3 AS RECORDED IN PLAT BOOK 68 PAGES 59 AND 60, ALL OF THE PUBLIC RECORDS OF COLLIER COUNTY, FLORIDA LOCATED IN SECTION 35, TOWNSHIP 49 SOUTH, RANGE 26 EAST, COLLIER COUNTY, FLORIDA

PLAT BOOK 63, PAGE 72

SHEET 4 OF 5

LXX - LINE TABLE		
LINE	BEARING	DISTANCE
L3	N89°13'01"E	186.78'
L4	N89°13'01"E	80.00'
L5	N00°46'59"W	10.00'
L6	S31°29'57"W	69.11'
L7	N56°30'03"W	70.00'
L8	N00°47'14"E	70.00'
L9	S89°12'46"E	70.06'
L10	S89°13'01"W	854.11'
L11	S89°13'01"W	265.46'
L12	S89°13'01"W	277.73'
L13	S89°13'01"W	279.10'
L14	S89°13'01"W	257.22'
L15	S89°13'01"W	258.80'

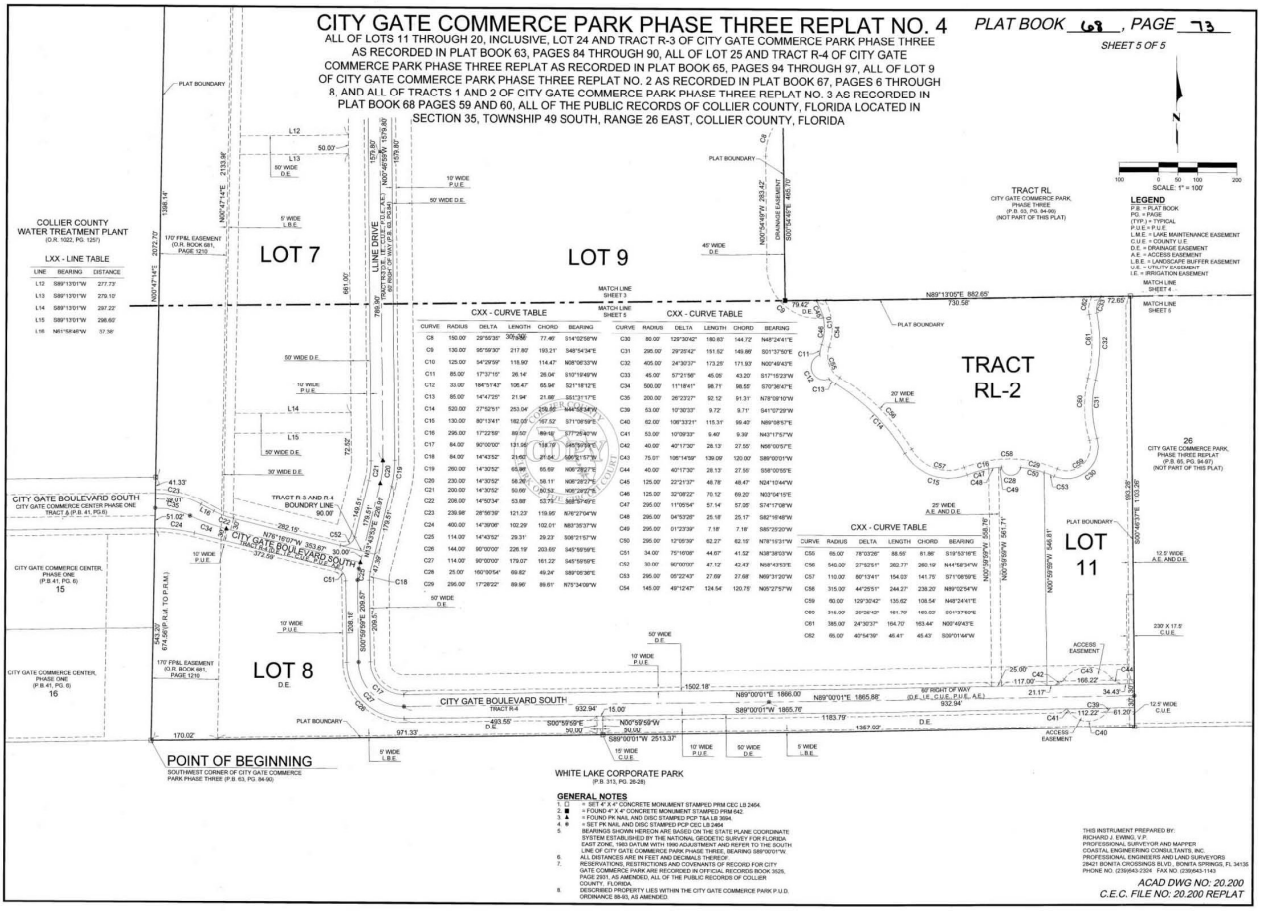
CXX - CURVE TABLE						CXX - CURVE TABLE					
CURVE	RADIUS	DELTA	LENGTH	CHORD	BEARING	CURVE	RADIUS	DELTA	LENGTH	CHORD	BEARING
C1	196.00'	28°03'01"	95.97'	95.00'	N75°11'54"E	C30	80.00'	129°30'42"	180.83'	144.72'	N48°34'41"E
C2	40.00'	90°00'00"	62.83'	56.57'	N44°13'01"E	C31	295.00'	25°23'42"	130.76'	129.72'	S01°31'50"E
C3	40.00'	90°00'00"	62.83'	56.57'	N44°13'01"E	C32	405.00'	24°30'37"	173.23'	171.92'	N00°46'43"E
C4	394.00'	11°43'38"	80.64'	80.50'	S84°55'10"E	C33	45.00'	57°21'56"	45.05'	43.20'	S17°15'23"W
C5	486.00'	11°43'38"	99.47'	99.30'	S84°55'10"E	C46	126.00'	20°31'57"	45.16'	44.91'	N24°19'41"W
C6	4915.00'	05°39'57"	486.04'	485.84'	S87°57'00"E	C46	125.00'	32°98'22"	70.12'	69.20'	N03°54'15"E
C7	5182.00'	05°39'57"	510.46'	510.25'	S87°57'00"E	C47	295.00'	11°05'54"	57.14'	57.05'	S74°17'08"W
C8	150.00'	29°56'35"	78.35'	77.46'	S14°07'58"W	C48	295.00'	04°63'36"	26.18'	26.17'	S80°19'48"W
C9	130.00'	95°59'30"	217.80'	193.21'	S48°54'34"E	C49	295.00'	01°23'39"	7.18'	7.18'	S86°25'20"W
C10	125.00'	54°29'59"	118.90'	114.47'	N38°06'33"W	C50	295.00'	12°05'39"	62.27'	62.15'	N78°15'31"W
C11	85.00'	17°37'15"	26.14'	26.04'	S10°19'49"W	C51	34.00'	75°16'58"	44.67'	41.52'	N38°38'03"W
C12	33.00'	184°51'43"	106.47'	65.94'	S21°18'12"E	C52	30.00'	90°00'00"	47.12'	42.43'	N56°43'53"E
C13	85.00'	14°47'25"	21.94'	21.88'	S51°31'17"E	C53	295.00'	05°22'43"	27.69'	27.68'	N69°31'20"W
C14	626.00'	27°52'51"	253.04'	250.55'	N44°58'34"W	C54	145.00'	49°12'47"	124.54'	120.73'	N03°27'57"W
C15	130.00'	80°13'41"	182.03'	167.52'	S71°08'59"E	C55	55.00'	78°03'26"	88.55'	81.86'	S19°53'16"E
C16	295.00'	17°22'59"	89.50'	89.16'	S77°25'45"W	C56	540.00'	27°52'51"	262.77'	260.19'	N44°58'34"W
C18	84.00'	14°43'52"	21.60'	21.54'	S06°21'57"W	C57	110.00'	80°13'41"	154.03'	141.75'	S71°08'59"E
C19	260.00'	14°30'52"	65.86'	65.69'	N06°28'27"E	C58	315.00'	44°25'51"	244.27'	238.20'	N89°52'54"W
C20	230.00'	14°30'52"	58.26'	58.11'	N06°28'27"E	C59	60.00'	129°30'42"	135.62'	108.54'	N48°34'41"E
C21	200.00'	14°30'52"	50.66'	50.53'	N06°28'27"E	C60	315.00'	29°25'42"	161.79'	160.02'	S01°37'50"E
C23	114.00'	14°43'52"	29.31'	29.23'	S06°21'57"W	C61	265.00'	24°30'37"	113.33'	112.48'	N00°46'43"E
C29	295.00'	17°28'22"	89.96'	89.61'	N75°34'09"W	C62	65.00'	40°56'39"	46.41'	45.43'	S09°01'44"W

GENERAL NOTES

1. □ = SET 4" X 4" CONCRETE MONUMENT STAMPED PRM CEC LB 2454.
2. ■ = FOUND 4" X 4" CONCRETE MONUMENT W/ AMPTEC PRM 942.
3. ▲ = FOUND PK NAIL AND DISC STAMPED PCP T&A LB 2654.
4. ⊕ = SET PK NAIL AND DISC STAMPED PCP CEC LB 2454.
5. BEARINGS ARE BASED ON THE NORTH LINE OF TRACT R-1 STATE PLANE COORDINATE SYSTEM ESTABLISHED BY THE NATIONAL GEODETIC SURVEY FOR FLORIDA EAST ZONE 1983 DATUM WITH 1990 ADJUSTMENT AND REFER TO THE SOUTH LINE OF CITY GATE COMMERCE PARK PHASE THREE, BEARING S89°13'01"W.
6. ALL DISTANCES ARE IN FEET AND DECIMALS THEREOF.
7. RESTRICTIONS, RESTRICTIONS AND COVENANTS OF RECORD FOR CITY GATE COMMERCE PARK ARE RECORDED IN OFFICIAL RECORDS BOOK 3525, PAGE 2301, AS AMENDED, ALL OF THE PUBLIC RECORDS OF COLLIER COUNTY, FLORIDA.
8. DESCRIBED PROPERTY LIES WITHIN THE CITY GATE COMMERCE PARK P.U.D. ORDINANCE 86-93, AS AMENDED.

THIS INSTRUMENT PREPARED BY:
RICHARD J. EWING, P.S.
PROFESSIONAL SURVEYOR AND MAPPER
COASTAL ENGINEERING CONSULTANTS, INC.
PROFESSIONAL ENGINEERS AND LAND SURVEYORS
3940 BONITA BEACH ROAD, BONITA SPRINGS, FL 34135
PHONE NO. (239)643-2324 FAX NO. (239)643-1143

ACAD DWG NO: 20.200
C.E.C. FILE NO: 20.200 REPLAT


CITY GATE COMMERCE PARK PHASE THREE REPLAT NO. 4
PLAT BOOK 63 , PAGE 73
SHEET 5 OF 5
ALL OF LOTS 11 THROUGH 20, INCLUSIVE, LOT 24 AND TRACT R-3 OF CITY GATE COMMERCE PARK PHASE THREE AS RECORDED IN PLAT BOOK 63, PAGES 84 THROUGH 90, ALL OF LOT 25 AND TRACT R-4 OF CITY GATE COMMERCE PARK PHASE THREE REPLAT AS RECORDED IN PLAT BOOK 65, PAGES 94 THROUGH 97, ALL OF LOT 9 OF CITY GATE COMMERCE PARK PHASE THREE REPLAT NO. 2 AS RECORDED IN PLAT BOOK 67, PAGES 6 THROUGH 8, AND ALL OF TRACTS 1 AND 2 OF CITY GATE COMMERCE PARK PHASE THREE REPLAT NO. 3 AS RECORDED IN PLAT BOOK 68 PAGES 59 AND 60, ALL OF THE PUBLIC RECORDS OF COLLIER COUNTY, FLORIDA LOCATED IN SECTION 35, TOWNSHIP 49 SOUTH, RANGE 26 EAST, COLLIER COUNTY, FLORIDA
LOT 7
LOT 8
LOT 9
LOT 11
TRACT RL-2
TRACT RL
CITY GATE COMMERCE PARK, PHASE THREE (P.B. 63, PG. 84-90) (NOT PART OF THIS PLAT)
COLLIER COUNTY WATER TREATMENT PLANT (O.R. 1022, PG. 125')
CITY GATE BOULEVARD SOUTH
CITY GATE COMMERCE CENTER PHASE ONE TRACT A (P.B. 41, PG 6)
CITY GATE COMMERCE CENTER, PHASE ONE (P.B 41, PG. 6) 15
CITY GATE COMMERCE CENTER, PHASE ONE (P.B. 41, PG. 6) 16
CITY GATE COMMERCE CENTER PHASE THREE REPLAT (P.B. 65, PG. 94-97) (NOT PART OF THIS PLAT) 26
WHITE LAKE CORPORATE PARK (P.B. 313, PG. 28-29)
LINE DRIVE
TRACT R-3 AND R-4 BOUNDRY LINE
TRACT R-4
POINT OF BEGINNING
SOUTHWEST CORNER OF CITY GATE COMMERCE PARK PHASE THREE (P.B. 63, PG. 84-90)
PLAT BOUNDARY
MATCH LINE SHEET 3
MATCH LINE SHEET 4
MATCH LINE SHEET 5
CXX - LINE TABLE
CXX - CURVE TABLE
CXX - CURVE TABLE
LEGEND
GENERAL NOTES
THIS INSTRUMENT PREPARED BY:
RICHARD J. EWING, V.P.
PROFESSIONAL SURVEYOR AND MAPPER
COASTAL ENGINEERING CONSULTANTS, INC.
PROFESSIONAL ENGINEERS AND LAND SURVEYORS
ACAD DWG NO: 20.200
C.E.C. FILE NO: 20.200 REPLAT