

**Wentworth Estates  
Community Development District  
General Fund - Budget  
Fiscal Year 2025**

Description	Fiscal Year 2024 Adopted Budget	Actual at 06/10/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget	Notes
<b>Revenues and Other Sources</b>					
Carryforward	\$ -	\$ -	\$ -	\$ -	Cash from prior year to fund operations
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	
<b>Special Assessment Revenue</b>					
Special Assessment - On-Roll	\$ 1,400,266	\$ 1,344,830	\$ 1,400,266	\$ 1,680,164	Assessments from Resident Owners
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -	Not Applicable
<b>Miscellaneous Revenue</b>					
	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 1,400,266</b>	<b>\$ 1,344,830</b>	<b>\$ 1,400,266</b>	<b>\$ 1,680,164</b>	
<b>Expenditures and Other Uses</b>					
<b>Legislative</b>					
Board of Supervisor's Fees	\$ 6,000	\$ 1,400	\$ 6,000	\$ 6,000	Statutory Required Fees
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	FICA for Board Fees
<b>Executive</b>					
Professional Management	\$ 52,500	\$ 39,375	\$ 52,500	\$ 57,000	District Manager Contract
<b>Financial and Administrative</b>					
Audit Services	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,500	Statutory Required Audit Fees
Accounting Services	\$ 18,000	\$ 13,500	\$ 18,000	\$ 20,000	Accounting for all Funds - District Manager
Assessment Roll Preparation	\$ 10,000	\$ 7,500	\$ 10,000	\$ 12,500	Statutory required maintenance of owner's par debt outstanding and yearly work with property appraiser
Assessment Methodology Preparation	\$ -	\$ -	\$ -	\$ -	Included in District Manager
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 500	\$ 500	IRS Required Calculation to insure interest on bond funds does not exceed
<b>Other Contractual Services</b>					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	
Legal Advertising	\$ 2,900	\$ -	\$ 2,900	\$ 2,900	Statutory Legal Advertising
Trustee Services	\$ 8,400	\$ -	\$ 8,400	\$ 8,400	Trustee Fees for Bonds
Dissemination Agent Services	\$ -	\$ -	\$ -	\$ -	No Additional SEC Disclosure Required
Prop. App/Tax Collector Services	\$ 3,000	\$ 11,729	\$ 11,729	\$ 11,800	Fees to place assessment on the tax bills
Bank Service Fees	\$ 400	\$ -	\$ 250	\$ 250	Fees required to maintain bank account
<b>Travel and Per Diem</b>					
	\$ -	\$ -	\$ -	\$ -	
<b>Communications and Freight Services</b>					
Telephone	\$ -	\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 200	\$ 589	\$ 3,000	\$ 300	Mailing and postage
<b>Insurance</b>					
	\$ 55,000	\$ 70,519	\$ 70,519	\$ 72,000	Liability, D&O and Property Insurance
<b>Printing and Binding</b>					
	\$ 250	\$ 703	\$ 2,600	\$ 250	Agenda books and copies
<b>Web Site Maintenance</b>					
	\$ 1,750	\$ 300	\$ 1,750	\$ 1,750	Statutory Maintenance of District Web Site
<b>Office Supplies</b>					
	\$ -	\$ -	\$ -	\$ -	
<b>Subscriptions and Memberships</b>					
	\$ 175	\$ 175	\$ 175	\$ 175	Statutory fee to Department of Economic Oportunity
<b>Legal Services</b>					
General Counsel	\$ 10,000	\$ 5,695	\$ 6,000	\$ 10,000	District Attorney
Tax Counsel	\$ -	\$ -	\$ -	\$ -	Not Required for FY 2021
<b>Other General Government Services</b>					
Engineering Services - General	\$ 7,500	\$ 6,353	\$ 7,500	\$ 7,500	District Engineer
Engineering Services - Assets	\$ -	\$ -	\$ -	\$ -	Long Range Capial Asset Valuations/Reserve Analysis

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Engineering Services - Reserves	\$ -	\$ -	\$ -	\$ -	
<b>Sub-Total:</b>	<b>\$ 181,875</b>	<b>\$ 163,137</b>	<b>\$ 207,123</b>	<b>\$ 216,825</b>	
<b>Stormwater Management Services</b>					
Professional Services					
Asset Management	\$ 38,100	\$ 25,640	\$ 38,100	\$ 42,000	District Asset Manager
Mitigation Monitoring	\$ 4,800	\$ 4,100	\$ 4,800	\$ 4,800	SFWMD Permit Requirement - Panther Habitat Hendry County
NPDES Reporting	\$ 2,400	\$ -	\$ 2,400	\$ 2,400	Required Reporting
Utility Services					
Electric - Aeration System	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance					
Lake & Wetland System			\$ -		
Aquatic Weed Control	\$ 71,000	\$ 58,570	\$ 89,370	\$ 95,000	Periodic Spraying of Water Management System
Lake Bank Maintenance	\$ 2,300	\$ 5,797	\$ 6,000	\$ 2,000	Minor Repairs to Lake Banks
Water Quality Testing	\$ 14,500	\$ 4,450	\$ 14,500	\$ 14,500	Required Water Quality Testing
Water Control Structures	\$ 27,000	\$ 21,630	\$ 21,630	\$ 27,000	Periodic Maintenance
Aeration System	\$ -	\$ 1,470	\$ 1,470	\$ 1,000	Added to FY 2025
Cane Toad Removal	\$ -	\$ -	\$ 3,100	\$ 3,100	Added to FY 2025
Preserves/Wetland System					
Routine Maintenance	\$ 40,000	\$ 38,625	\$ 49,000	\$ 48,000	Permit Required Maintenance
Water Quality Testing	\$ -	\$ -	\$ -	\$ -	
Preserve Trail, Boardwalk and Lookout Maint.	\$ 18,000	\$ 10,260	\$ 10,500	\$ 9,000	Bi-Weekly Maint. (Spray, Blowoff, Pickup Palm Branches, Trim)
Pressure Clean Boardwalk and Lookout	\$ 22,000	\$ 1,500	\$ 14,500	\$ -	Pressure Clean and Waterproof Staining
Perserve Trail Material	\$ 4,000	\$ -	\$ -	\$ 4,000	Freshen Up Pathway Aggregate as Needed
Contingencies	\$ 14,910	\$ 3,021	\$ 5,000	\$ 15,270	7.50% of Repairs and Maintenance
Capital Outlay					
Aeration System	\$ -	\$ -	\$ -	\$ -	See CIP Program
Fountain/Aerators	\$ 40,000	\$ 14,516	\$ 58,516	\$ 35,000	See CIP Program
Lake Bank Restorations	\$ 144,880	\$ 86,750	\$ 140,000	\$ 59,360	See CIP Program
Littoral Shelf Planting	\$ 4,000	\$ -	\$ 4,000	\$ 8,000	See CIP Program
Stormwater Drainage Pipes	\$ 30,000	\$ 675	\$ 10,000	\$ 30,000	See CIP Program
Erosion Restoration	\$ -	\$ -	\$ -	\$ -	
Contingencies/Inspection Services	\$ -	\$ -	\$ -	\$ -	Included in CIP Program Budget
<b>Sub-Total:</b>	<b>\$ 477,890</b>	<b>\$ 277,003</b>	<b>\$ 472,886</b>	<b>\$ 400,430</b>	
<b>Community Wide Irrigation System</b>					
Professional Services					
Consumptive Use Permit Monitoring	\$ -	\$ 3,200	\$ 38,000	\$ 38,000	SFWMD Permit compliance Requirements
<b>Sub-Total:</b>	<b>\$ -</b>	<b>\$ 3,200</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>	
<b>Road and Street Services</b>					
Professional Management					
Asset Management	\$ 9,900	\$ 5,775	\$ 9,900	\$ 11,500	District Asset Manager
Utility Services					
Water Services	\$ -	\$ -	\$ -	\$ -	N/A for FY 2024
Electric					
Bridge Lighting	\$ -	\$ 613	\$ 1,227	\$ 1,000	Treviso Bay Blvd - Bridge Lighting
Str Lts Entrance/Fountains	\$ 12,000	\$ 5,268	\$ 10,537	\$ 8,300	Treviso Bay Blvd Ent. St. Lts. - to Guardhouse - Fountain Elec.
Pump Station	\$ -	\$ -	\$ -	\$ -	HOA Responsibility

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SW Blvd Street Lights	\$ 1,800	\$ 297	\$ 600	\$ 650	Street Lights - SW Boulevard
Repairs and Maintenance					
Bridge - Treviso Bay Blvd					
Bridge Inspection Report	\$ -	\$ -	\$ -	\$ -	Inspection Scheduled in 2027
Maintenance Services					
Sidewalk Repairs	\$ -	\$ 950	\$ 1,500	\$ 1,000	Misc Repairs
Bridge	\$ 8,000	\$ -	\$ -	\$ 8,000	Pressure Washing
Striping & Pavement Marking	\$ -	\$ -	\$ -	\$ 3,500	Added to FY 2025 worksheet
Entry Monuments	\$ 6,000	\$ -	\$ 2,000	\$ 5,000	Pressure Washing/Painting
Entry Wall	\$ 5,000	\$ 1,888	\$ 5,000	\$ 5,000	Pressure Washing/Painting
Street Lights/Directional Signs	\$ 7,000	\$ 6,198	\$ 10,700	\$ 7,000	Misc Repairs and Bulb Replacements
Brick Paver Repairs	\$ 8,000	\$ 3,400	\$ 4,900	\$ 8,000	Misc Repairs as Needed
Annual Holiday Decorations	\$ 20,000	\$ 18,900	\$ 18,900	\$ 20,000	Holiday Decorations
Miscellaneous Repairs	\$ 8,000	\$ 888	\$ 20,000	\$ 8,000	As Needed Maintenance
Contingencies	\$ 4,650	\$ 16,805	\$ 16,805	\$ 4,913	7.50% of Maintenance Services
Capital Outlay					
Roadway and Bridge	\$ -	\$ 17,684	\$ 17,684	\$ 75,000	See CIP for Detail
Southwest Boulevard					
Maintenance Services					
Street Light Repairs	\$ -	\$ -	\$ -	\$ -	As needed (Specialty Poles/Lights)
<b>Sub-Total:</b>	<b>\$ 90,350</b>	<b>\$ 78,667</b>	<b>\$ 119,753</b>	<b>\$ 166,863</b>	
<b>Landscaping Services</b>					
Professional Management					
Asset Management	\$ 12,000	\$ 7,000	\$ 12,000	\$ 14,000	District Asset Manager
Water Quality Monitoring	\$ 10,000	\$ 9,250	\$ 10,000	\$ -	Regulatory Permit Monitoring for Water Withdrawal )Moved to CUP)
Utility Services					
Electric - Landscape Lighting	\$ -	\$ -	\$ -	\$ -	N/A for FY 2024
Irrigation Water - Landscaping	\$ -	\$ -	\$ -	\$ -	Water for Landscaping from the Master Irrigation System
Potable Water - Meter (Entry Fountain)	\$ -	\$ -	\$ -	\$ -	Installation of Water Meter for Fountain
Potable Water - Fountain	\$ 6,000	\$ 6,364	\$ 12,727	\$ 4,500	Monthly County Water Charges
Repairs & Maintenance					
Public Area Landscaping					
Treviso Bay Blvd - Entrance	\$ 90,000	\$ 82,921	\$ 126,921	\$ 165,000	Treviso Bay Boulevard
Southwest Boulevard	\$ 26,000	\$ 18,930	\$ 26,000	\$ 26,000	Development Order Requirement for Maintenance
Irrigation System	\$ 5,200	\$ 1,720	\$ 3,800	\$ 5,200	Landscaping Irrigation - Treviso Bay Blvd.
Well System	\$ -	\$ -	\$ -	\$ -	N/A
Plant Replacement and Annuals	\$ 55,000	\$ 13,489	\$ 19,489	\$ 30,000	Plantings Replacement
Tree Trimming	\$ 10,000	\$ 30,440	\$ 30,440	\$ 25,000	Annual Thinning of Trees
Fountains	\$ 18,000	\$ 41,596	\$ 46,396	\$ 18,000	Weekly Service & Repairs
Other Current Charges	\$ -	\$ -	\$ -	\$ -	<b>NO ACCOUNT N</b>
Operating Supplies					
Mulch	\$ 27,000	\$ 17,845	\$ 20,000	\$ 22,000	Entrance Mulch - twice a year and once/year Touchup
Contingencies	\$ 17,340	\$ -	\$ -	\$ 21,840	7.5% of Repairs and Maintenance
Capital Outlay					
Fountain Pump House Const. & Landscaping	\$ 77,600	\$ 49,092	\$ 49,092	\$ -	N/A FY 2025
Treviso Bay Blvd/US 41 Buffer - Landscaping	\$ -	\$ -	\$ -	\$ 182,000	See CIP for Detail

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Treviso Bay Blvd/US 41 Buffer - Lighting	\$ -	\$ -	\$ -	\$ 50,000	See CIP for Detail
Fountain and Perimeter Wall - Painting	\$ -	\$ -	\$ -	\$ 48,000	See CIP for Detail
Contingencies/CEI Services	\$ -	\$ -	\$ -	\$ 21,300	See CIP for Detail
Landscaping Renewal & Replacement	\$ 40,000	\$ 1,887	\$ 2,000	\$ -	Item removed in FY 2025
<b>Sub-Total:</b>	<b>\$ 394,140</b>	<b>\$ 280,533</b>	<b>\$ 358,865</b>	<b>\$ 632,840</b>	
<b>Reserves</b>					
Extraordinary Capital/Operations	\$ 200,000	\$ -	\$ -	\$ 158,000	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and to create a stable fund for Hurricane Cleanup/Restoration.
Storm Events/Unforeseen Capital /Reserves	\$ -	\$ -	\$ -	\$ -	Line Item Removed for FY 2024
<b>Sub-total:</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 158,000</b>	
<b>Other Fees and Charges</b>					
Discount for Early Payment	\$ 56,011	\$ -	\$ 56,011	\$ 67,207	
<b>Sub-Total:</b>	<b>\$ 56,011</b>	<b>\$ -</b>	<b>\$ 56,011</b>	<b>\$ 67,207</b>	
<b>Total Expenditures and Other Uses</b>	<b>\$ 1,400,266</b>	<b>\$ 802,540</b>	<b>\$ 1,252,637</b>	<b>\$ 1,680,164</b>	

**Fund Balances:**

<b>Change from Current Year Operations</b>	\$ -	\$ 542,290	\$ 147,629	N/A	Cash Over (Short) at Fiscal Year End
<b>Fund Balance - Beginning</b>					
Extraordinary Capital/Operations	\$ 409,403		\$ 535,343	\$ 693,343	Long Term Capital Planning - Balance of Funds
1st Three (3) Months of Operations	\$ 270,060		\$ 270,060	\$ 291,748	Required to meet Cash Needs until Assessment Received
<b>Total Fund Balance</b>	<b>\$ 679,463</b>		<b>\$ 827,092</b>	<b>\$ 985,092</b>	

Description	Number of Units	Assessment Comparison	
		FY 2024 Rate/Unit	FY 2025 Rate/Unit
Residential	1432	\$ 957.30	\$ 1,148.65
Commercial	N/A	\$ 35,295.10	\$ 35,291.85
<b>CAP Rate (Residential)</b>		<b>\$ 1,148.76</b>	<b>\$ 1,148.76</b>
<b>CAP Rate (Commercial)</b>		<b>\$ 35,295.10</b>	<b>\$ 35,295.10</b>

Three 75' lots were combined to create 2 lots, 60581265346 and 60581265304, and are assessed as 1.5 units each.