WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

JUNE 12, 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

June 5, 2025

Board of Supervisors

Wentworth Estates Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Wentworth Estates Community Development District will be held on Thursday, June 12, 2025, at 8:30 A.M. at the Treviso Bay Clubhouse, 9800 Treviso Bay Boulevard, Naples, Florida 34113.

The following Webex link and telephone number are provided to join/watch the meeting: https://districts.webex.com/districts/j.php?MTID=ma33255dfeae51a817d5c2c4f997954a6

Access Code: 2332 837 0887, Event password: Jpward

Or phone: 408-418-9388 access code 2332 837 0887, password Jpward to join the meeting.

The Public is provided two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.

Agenda

- 1. Call to Order & Roll Call.
- 2. Notice of Advertisement of Public Hearings and Regular Meeting.
- 3. Consideration of Minutes:
 - I. April 10, 2025 Regular Meeting.
- 4. PUBLIC HEARINGS
 - a. FISCAL YEAR 2026 BUDGET
 - I. Public Comment and Testimony.
 - a) Resident Email Response
 - II. Board Comment
 - III. Consideration of **Resolution 2025-2**, a Resolution of the Board of Supervisors adopting the annual appropriation and Budget for Fiscal Year 2026.

- b. FISCAL YEAR 2026 IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL; AND SETTING AN OPERATIONS AND MAINTENANCE CAP FOR NOTICE PURPOSES.
 - I. Public Comment and Testimony.
 - II. Board Comment.
 - III. Consideration of **Resolution 2025-3**, a Resolution of the Board of Supervisors Imposing Special Assessments, Certifying an Assessment Roll; providing a severability clause; providing for conflict and providing an effective date.
 - IV. Consideration of **Resolution 2025-4**, a Resolution of the Board of Supervisors of the Wentworth Estates Community Development District Establishing an Operation and Maintenance Assessment Cap for Notice Purposes only.
- 5. Consideration of **Resolution 2025-5**, a Resolution of the Board of Supervisors designating dates, time, and location for regular meetings of the Board of Supervisors for Fiscal Year 2026.
- 6. Staff Reports.
 - I. District Attorney.
 - II. District Engineer.
 - III. District Asset Manager.
 - IV. District Manager.
 - a. Supervisor of Elections Qualified Elector Report dated April 15, 2025.
 - b. Goals and objectives reporting requirements for CDD's 2025.
 - c. Important Meeting Dated for the remainder of Fiscal Year 2025:
 - 1. Public Hearing: Proposed Budget Fiscal Year 2026 Thursday, June 12, 2025.
 - 2. June/July Look for Commission on Ethics email (Form 1 Financial Disclosure).
 - d. Financial Statement for the period ending April 30, 2025 (unaudited).
 - e. Financial Statement for the period ending May 31, 2025 (unaudited).
- 7. Public Comments:

Public comment period is for items NOT listed on the agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes.

- 8. Supervisor's Requests.
- 9. Adjournment.

Staff Review

The first order of business is to call the meeting to order and conduct the roll call.

The second order of business is the Notice of Advertisement of Public Hearings and Regular Meeting.

The third order of business is the consideration of the Minutes from the Board of Supervisors regular meeting held on April 10, 2025.

The fourth order of business deals with the two (2) required Public Hearings to consider the adoption of the District's Fiscal Year 2026 Budget, Assessments, and General Fund Special Assessment Methodology. The first Public Hearing deals with the adoption of the Fiscal Year 2026 Budget which includes both the General Fund operations and the Debt Service Fund for the Series 2018 Refunding Bonds. At the conclusion of the hearing, will be consideration of **Resolution 2025-2** which adopts the Fiscal Year 2026 Budget.

This second Public Hearing is a consequence of the Budget Adoption process and sets in place the required documents that are all contained in the Fiscal Year 2026 Budget. **Resolution 2025-3** does essentially three (3) things (i) first, it imposes the special assessments for the general fund and the debt service fund; (ii) second, it arranges for the certification of an assessment roll by the Chairman or his designee, which in this case is the District Manager, to the Collier County Tax Collector and permits the District Manager to update the roll as it may be modified as limited by law subsequent to the adoption date of **Resolution 2025-3**.

The final resolution, **Resolution 2025-4**, is a resolution of the Board which establishes a cap rate for the general fund operations of the District. This resolution permits the District to establish an assessment rate which cannot be exceeded, without first sending mailed notice to the affected property owners in the District.

The fifth item is consideration of **Resolution 2025-5**, a resolution of the Board of Supervisors setting the proposed meeting schedule for Fiscal Year 2026. To the extent that the District has a regular meeting schedule the District is required to advertise this schedule (legal advertisement) on a periodic basis at the beginning of the Fiscal Year.

The proposed meeting schedule is the second **Thursday** of the month at **8:30 A.M.**, and which have been held at the **Treviso Bay Clubhouse**, **9800 Treviso Bay Boulevard**, **Naples**, **Florida 34113**.

The Fiscal Year 2026 schedule is as follows:

October 16, 2025	November 13, 2025
December 11, 2025	January 8, 2026
February 12, 2026	March 12, 2026
April 9, 2026	May 14, 2026
June 11, 2026	July 9, 2026
August 13, 2026	September 10, 2026

The fourth order of are Staff Reports by the District Attorney, District Engineer, and the District Manager. The District Manager shall report on the Financial Statements (unaudited) for the periods

The remainder of the agenda is standard in nature. In the meantime, if you have any questions and/or comments before the meeting, please do not hesitate to phone me directly at (954) 658-4900.

Sincerely,

Wentworth Estates Community Development District

ending April 30, 2025, and May 31, 2025.

mes P Ward

James P. Ward **District Manager**

The Fiscal Year 2025 schedule is as follows:

June 12, 2025	July 10, 2025
August 14, 2025	September 11, 2025

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026 BUDGETS; AND NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF MAINTENANCE AND OPERATION SPECIAL ASSESSMENTS; ADOPTION OF A CAP RATE FOR NOTICE PURPOSES ONLY; ADOPTION OF AN ASSESSMENT ROLL; USE OF THE UNIFORM METHOD OF COLLECTION; AND THE LEVY, COLLECTION AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors for the Wentworth Estates Community Development District will hold two public hearings and a regular meeting on **Thursday, June 12, 2025** at **8:30 a.m.** at the **Treviso Bay Clubhouse, 9800 Treviso Bay Boulevard, Naples, Florida 34212.** The meeting is being held for the necessary public purpose of considering such business as more fully identified in the meeting agenda, a copy of which will be posted on the District's website at www.Wentworthestatescdd.org.

The purpose of the first public hearing is to receive public comment and objections on the Fiscal Year 2026 Proposed Budgets. The first public hearing is being conducted pursuant to Chapter 190, Florida Statutes. The purpose of the second public hearing is to consider the imposition of special assessments to fund the District's proposed operation and maintenance budget for Fiscal Year 2026 upon the lands located within the District, a depiction of which lands is shown below, , consider the adoption of a cap rate for notice purposes only and to consider the adoption of an assessment roll, and to provide for the levy, collection, and enforcement of the assessments. The second public hearing is being conducted pursuant to Florida law including Chapters 190 and 197, Florida Statutes. At the conclusion of the public hearings, the Board will, by resolution, adopt the budgets and levy assessments to fund the operation and maintenance budget as finally approved by the Board. A regular board meeting of the District will also be held where the Board may consider any other business that may properly come before it.

A copy of the proposed budgets, preliminary assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, Phone (954) 658-4900, during normal business hours seven (7) days in advance of the meeting. In addition, you may obtain a copy of the proposed budget immediately on the District's website: www.Wentworthestatescdd.org

The special assessments are annually recurring assessments and are in addition to previously levied debt assessments. The table below presents the proposed schedule of operation and maintenance assessments for Fiscal Year 2026 and the cap rate. Amounts are preliminary and subject to change at the hearing and in any future year. The amounts are subject to early payment discount as afforded by law. Note that the operations and maintenance assessments stated below do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2026.

Proposed FY'2026 Schedule of Assessments

DESCRIPTION	FY 2026	CAP RATE
Operations and Mainte	nance Rate:	
Residential (Per unit)	\$1,500.00	\$1,800.00
Commercial (Total)	\$46,086.78	\$55,304.13

The tax collector will collect the assessments pursuant to the uniform method, the District may choose to collect the assessments for developer owned land not pursuant to the uniform method.

Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty

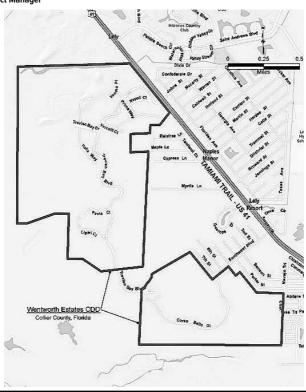
The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

Any person requiring special accommodation at this meeting because of a disability or physical impairment should contact the District Office at (954) 658-4900 at least forty-eight (48) hours prior to the 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

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.

Wentworth Estates Community Development District James P. Ward, District Manager

(20) days of publication of this notice.



1	MINUTES OF MEETING							
2	WENTWORTH ESTATES							
3	COMMUNITY DEVELOPMENT DISTRICT							
4								
5	The Regular Meeting of the Board of Supervisors of Wentworth Estates Community Development							
6	District was held on Thursday, April 10, 2025, at 8:30 a.m., at the Treviso Bay Clubhouse, 9800 Treviso							
7	Bay Boulevard, Naples, Florida 34113.							
8								
9	Present and constituting a quorum:							
10	Joe Newcomb Chairperson							
11	Robert Cody Vice Chairperson							
12	Steve Barger Assistant Secretary							
13	Suzanne Sadowski Assistant Secretary							
14	Andrew Gasworth Assistant Secretary							
15								
16	Also present were:							
17	James P. Ward District Manager							
18	Greg Urbancic District counsel							
19	Richard Freeman Asset Manager							
20	Robert Adams Asset Manager							
	Audience:							
	minutes.							
	DODTIONS OF THIS MEETING WERE TRANSCRIPED VERRATINA, ALL VERRATINA DORTIONS WERE							
	TRANSCRIBED IN TTALICS.							
	9 Present and constituting a quorum: 10 Joe Newcomb Chairperson 11 Robert Cody Vice Chairperson 12 Steve Barger Assistant Secretary 13 Suzanne Sadowski Assistant Secretary 14 Andrew Gasworth Assistant Secretary 15 Also present were: 17 James P. Ward District Manager 18 Greg Urbancic District Counsel 19 Richard Freeman Asset Manager 20 Robert Adams Asset Manager 21 Audience: 22 Audience: 23 All residents' names were not included with the minutes. If a resident did not ide themselves or the audio file did not pick up the name, the name was not recorded in t minutes. 26 minutes. 27 PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERI TRANSCRIBED IN ITALICS. 31 FIRST ORDER OF BUSINESS Call to Order/Roll Call 34 District Manager James P. Ward called the meeting to order at approximately 8:30 a.m. He condurated roll call; all Members of the Board were present, constituting a quorum. 38 SECOND ORDER OF BUSINESS Consideration of Minutes 39 SECOND ORDER OF BUSINESS Consideration of Minutes 40 February 13, 2025 – Regular Meeting Minutes 41 February 13, 2025 – Regular Meeting Minutes 42 On MOTION made by Andrew Gasworth, seconded by Joe Newcomb,							
	Call to Order/Roll Call							
	District Manager James P. Ward called the meeting to order at approximately 9:20 a.m. He conducted							
	Toll call, all Wellbers of the Board were present, constituting a quorum.							
	Present and constituting a quorum: Joe Newcomb Robert Cody Steve Barger Suzanne Sadowski Andrew Gasworth Assistant Secretary Andrew Gasworth Assistant Secretary Andrew Gasworth Assistant Secretary Andrew Gasworth Assistant Secretary Assistant Secretary Also present were: James P. Ward Greg Urbancic Richard Freeman Robert Adams Asset Manager Asset Manager Audience: All residents' names were not included with the minutes. If a resident did not identit themselves or the audio file did not pick up the name, the name was not recorded in the minutes. PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE TRANSCRIBED IN ITALICS. EST ORDER OF BUSINESS Call to Order/Roll Call Strict Manager James P. Ward called the meeting to order at approximately 8:30 a.m. He conducted call; all Members of the Board were present, constituting a quorum. COND ORDER OF BUSINESS Consideration of Minutes Transcriber of Minutes COND ORDER OF BUSINESS Consideration of Minutes Transcriber of Minutes Transcriber of Minutes COND ORDER OF BUSINESS Consideration of Minutes Transcriber of Minute							
	SECOND ORDER OF RUSINESS Consideration of Minutes							
	Consideration of Minutes							
	February 13 2025 – Regular Meeting Minutes							
	residuity 13, 2023 Regulai Meeting Minutes							
	Mr. Ward asked if there were any changes, corrections or deletions to the Minutes: there were none							
	Will Ward asked if there were any changes, corrections of defections to the minutes, there were notice.							
	On MOTION made by Androw Gasworth, seconded by Ico Newsomb							
45 46								
46 47	FIRST ORDER OF BUSINESS Call to Order/Roll Call District Manager James P. Ward called the meeting to order at approximately 8:30 a.m. He conducted roll call; all Members of the Board were present, constituting a quorum. SECOND ORDER OF BUSINESS Consideration of Minutes February 13, 2025 – Regular Meeting Minutes Mr. Ward asked if there were any changes, corrections or deletions to the Minutes; there were none. On MOTION made by Andrew Gasworth, seconded by Joe Newcomb, and with all in favor, the February 13, 2025 Regular Meeting Minutes							
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THIRD ORDER OF BUSINESS

Consideration of Audited Financial Statements

Consideration of Resolution 2025-1, a Resolution of the Board of Supervisors of Wentworth Estates Community Development District Approving a Proposed Budget for Fiscal Year 2026 and setting a Public Hearing for Thursday, June 12, 2025, at 8:30 A.M. at the Treviso Bay Clubhouse, 9800 Treviso Bay Boulevard, Naples, Florida 34113

Mr. Ward indicated Resolution 2025-1 started the budgeting process for the District for fiscal year 2026. He reported the public hearing was scheduled for June 12, 2025 at 8:30 a.m. at the Treviso Bay Clubhouse. He noted the resolution would not bind the Board to anything within the budget but set forth the plan to adopt the budget at the public hearing and put into place the assessment rates. He stated the assessment rate was proposed to go up to \$1,377.69; the assessment rate was currently \$1,148.65. He stated the commercial rate would go up to \$42,328.86 and was currently \$35,291.85. He indicated this assessment rate was above the cap rate; therefore, a new cap rate would need to be set and mailed notice would be required. He stated from an operating perspective costs had not changed dramatically. He said some costs had increased, obviously, and some services had changed. He noted the biggest increase was in the capital projects for the roadway and bridge portion.

Mr. Gasworth: For the bridge, is the plan to continue to ad hoc make repairs as they pop up or is there a long term plan to redo (indecipherable)?

Mr. Ward: We did a two year program for redoing the bridge pavers and the CDD budgeted \$65,000 dollars in the current year and \$65,000 dollars in fiscal year 2026. This fall we will redo the pavers on the bridge prior to everybody getting here hopefully. That will redo all of the pavers themselves on the bridge. We are also scheduled to do the roadway pavers. Originally there was thought to replace them, but it was decided it would be better to sand them down, clean them, and seal them. The pavers themselves are a very Italian style paver and beyond the expense part of replacing them, I don't think they need to be replaced. I think we can clean them and seal them on a 5 year basis and keep them in good shape without having to take out all the pavers and replace them. Also, in the capital program, the painting of the perimeter wall and fencing is included in here. Part of the landscaping, the landscaping along the front 41, we did not have enough money to get through this year, so we do have money in next year's budget to handle that landscaping and any obvious landscaping along Treviso Bay that's needed. Although I think Treviso Bay Blvd is looking substantively better than it has. Those are the major elements of the budget changes.

Mr. Gasworth asked a question about Cane toad removal.

Mr. Ward: Cane toads and midge flies seem to be the new Florida thing. All of the CDDs I have are having this problem. The cane toads start in the water body as tadpoles which is where the CDD gets them, and once they grow and go on land, they become an HOA problem. We try to get them on a more proactive basis and get rid of them while they are in the water body. This is a new program for you, so we will have to see how it works. Midge flies are flies that start out in the water as well, and we have to treat them in the water body because they become a nuisance to the community.

Discussion ensued regarding the midge flies and cane toads.

96 Mr. Gasworth asked about the fountains.

Mr. Ward: We have one fountain on the books for lake 22. Richard does tell me that the one fountain in Trevi is probably not enough because that lake is so big. I did not put it in here because it's another \$30,000 dollars, and if we want to add that I'm fine with you doing that.

Discussion ensued regarding the fountains.

Mr. Freeman noted he was waiting for the meter can from FPL to turn on the fountain in the lake in Bella Firenze.

Discussion ensued regarding sending out mailed notice regarding the new budget and residents attending the public meeting.

Mr. Ward noted the lake bank restoration program was winding down and there was only one lake scheduled for restoration in fiscal year 2026. He discussed the lake bank restoration program noting the lakes would be reevaluated on an ongoing basis. He noted in another of his CDDs there was one lake bank which was damaged by the hurricane this year and it was going to cost \$100,000 dollars just to fix the one lake bank. He stated this really caught his attention and has made him reevaluate the importance of much larger reserve accounts for all his CDDs. He noted all the lake banks in the District looked very good at the moment.

Mr. Newcomb noted there were no fountains scheduled for (indecipherable) out to 30. He asked if the residents wanted to purchase the fountains themselves could the CDD help with the fountains.

Mr. Ward noted the fountains cost approximately \$30,000 dollars to purchase and install, but the CDD would be happy to take over and maintain the fountains after installation.

Mr. Steve Barger asked how much the District had going into the reserve this year.

Mr. Ward stated the CDD's total reserve balance should be at \$866,000 dollars by the end of this year; of that total the CDD needed \$340,000 dollars to operate the District for the first three months and then there would be \$526,000 dollars in capital reserves. He stated going into next year, in fiscal year 2026, the CDD should be able to add approximately \$160,000 dollars to that. He noted this was not a lot and he wished there were a way to put more away into the reserve account. He stated the Board may want to consider increasing the \$160,000 dollars to \$200,000 dollars or \$250,000 dollars.

Mr. Gasworth asked if money from the lake bank restoration program which was nearing completion could be shifted into the reserve fund.

Mr. Ward: The fiscal year 2026 budget has the program pretty much on a winding down basis, so there is not much money going into it on a going forward basis, other than one lake bank here or there, and we are going to try to budget \$40,000 dollars just to see if anything happens, but it's not much. Now that I've been focusing on the capital operation, you may want to have a conversation to see if we want to increase the \$160,000 dollars to some other number.

Mr. Barger: Have we ever done a reserve study?

Mr. Ward: We did one a couple of years ago. It wasn't particularly useful because the number was extraordinarily high, and I did not think it was representative of how a CDD needs to build a reserve. We have a lot of our assets which are horizontal infrastructure, and it wants you to build a reserve based upon restoring an entire lake, and that's just not realistic in this business. What I've tried to do recently is build reserves more to deal with only the vertical infrastructure: the roadways, streetlights, fountains, walls, landscaping elements, and enough money to deal with hurricane relief. Over the last couple of years, especially with the number of hurricanes coming to the state, I am seeing not a lot of major damage to infrastructure, but huge costs. As I said I have one District in Collier County for which it's going to cost \$100,000 dollars for one lake bank, and another District where it's going to cost \$335,000 dollars for hardly anything. I mean we had some playground equipment damaged and some pathways and some shell rock. Minor stuff. \$335,000 dollars. I used to say \$1 million dollars was a good number. I'm not so sure it's a good number anymore.

Mr. Barger: So, unlike our HOA, who is required to do a reserve study on an ongoing basis, we are not required to do that.

Mr. Ward: That is correct.

Discussion ensued regarding increasing the reserve amount in the fiscal year 2026 budget and raising the cap rate.

Mr. Greg Urbancic: The cap rate is a method to provide notice while essentially trying to save a little bit of money because it's such an intensive process we have to go through. The statute is a little old in that it requires newspaper published notice and also mailed notices. That becomes a little bit cumbersome to go through, especially with a community as large as yours. That's why we try to create a little bit of a buffer. I agree with Jim, we never want to go too high because of the legalities of it, but that's the reason that we do it. I can't tell you that there is a certain provision of the law that says – there is a weird provision in Chapter 197 of the Florida Statutes that talks about when you levy an O&M assessment and it talks about when you levy it for the first time, and there is an old case interpretation where the municipality had raised the rate by a de minimis amount and the court interpreted that to be the first time they levied the assessment, and since that time, everybody has taken a very conservative approach about raising assessments, so a lot of districts and special districts have taken the opinion of okay, we are going to notify everybody of what our maximum is going to potentially be, and so everybody is on notice that this is the rate. That's why this cap rate has developed and is used by many special districts, but we don't want to abuse it because it's an interpretation of the statute.

The Board decided to raise the assessment rate to \$1,500 dollars for fiscal year 2026 and put the additional funds into the reserve account.

Mr. Ward asked if there were any additional questions; hearing none, he called for a motion.

 On MOTION made by Robert Cody, seconded by Andrew Gasworth, and with all in favor, Resolution 2025-1 was adopted, and the Chair was authorized to sign.

FOURTH ORDER OF BUSINESS

Staff Reports

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I. District Attorney

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Mr. Greg Urbancic: I'm just monitoring the legislation. They are about a month in, and there are a lot of bills, and they haven't all been getting kicked out, so they are still in committees. At the next meeting I'll probably be able to give you a better update. It's a lot of the usual subjects, like public notice. There is one bill that would potentially allow Districts to use their own website for notice purposes which might simplify things a little bit. The newspaper lobby is probably going to come out really hard on that. There are some bills regarding changing the limits of sovereign immunity, to raise those over the next five years on a steppingstone sort of basis. I will update you more when I have more clarity about what's going to affect us.

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II. District Engineer

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No report.

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III. District Asset Manager

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Mr. Richard Freeman indicated he had no report but would answer any questions.

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Ms. Suzanne Sadowski asked if the CDD was responsible for anything between the lake and preserve area on Trevi. She noted there were a bunch of trees on the edge which were dying, and it looked like someone, or something, had been cutting at the bottom of the trees.

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Mr. Freeman asked if the damaged trees were planted or natural.

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Ms. Sadowski responded she believed the trees were natural.

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Mr. Freeman noted if the trees were natural, they were likely part of the preserve, and yes, the CDD was responsible for the preserve area.

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Mr. Ward asked if the CDD did any maintenance in that area.

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Mr. Freeman responded the only maintenance the CDD did in the preserve was to remove the exotics.

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Ms. Sadowski said she was concerned someone was damaging the trees.

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Mr. Freeman indicated he would look into the situation.

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Mr. Barger asked about Bob Adams.

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Mr. Freeman: Bob Adams and I are going to be working together as a team to manage the assets at Wentworth. Bob is on board. He started about a week ago and he is going to be a great asset to me and Wentworth Estates.

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237 238		Giordano. They retained him as a part of our overall on going lot of my operations throughout the entire State. He is a part of
239 240	that team.	
241 242	IV. District Manager	
243	a) Important Meeting Dates for the	remainder of Fiscal Year 2025:
244		lget Fiscal Year 2026 - Thursday, June 12, 2025
245	b) Financial Statements for period en	•
246	c) Financial Statements for period en	
247	·	
248	No report.	
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251	FIFTH ORDER OF BUSINESS	Public Comments
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253	Public Comments: - Public comment	period is for items NOT listed on the agenda, and comments are
254	limited to three (3) minutes per pers	son and assignment of speaking time is not permitted; however,
255	the Presiding Officer may extend or	reduce the time for the public comment period consistent with
256	Section 286.0114, Florida Statutes	
257		
258	Mr. Ward asked if there were any pub	lic comments; there were none.
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261	SIXTH ORDER OF BUSINESS	Supervisor's Requests and Audience Comments
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263	Mr. Ward asked if there were any Sup	ervisor's requests; there were none.
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266	SEVENTH ORDER OF BUSINESS	Adjournment
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268	Mr. Ward adjourned the meeting at a	pproximately 9:05 a.m.
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270	On MOTION made b	y Joe Newcomb, seconded by Robert Cody, and
271	with all in favor, the r	meeting was adjourned.
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273		Wentworth Estates Community Development District
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279	James P. Ward, Secretary	Joe Newcomb, Chairman

Cori Dissinger

From: James Ward

Sent: Wednesday, May 7, 2025 4:32 AM

To: Cori Dissinger

Subject: FW: ASSESSMENT RATES FOR FISCAL YEAR 2026

Cor

For the Agenda -WE – public hearing for budget.

J



James P. Ward Chief Operating Officer

Email: JimWard@JPWardAssociates.com

| Mobile: 954-658-4900

JPWard & Associates, LLC 2301 Northeast 37th Street Fort Lauderdale. Florida 33308

Committed to Excellence

Electronic Mail addresses are Public Records. If you do not want your e-mail address released in response to any request, please do not use email and contact our offices directly at the address or phone above.

Board Members: Do not use the "reply all" feature to e-mails where other Board Members that serve are in the e-mail transmission.

From: Gary Mann <garyvol@icloud.com> Sent: Tuesday, May 6, 2025 6:20 PM

To: James Ward <JimWard@JPWardAssociates.com>; bargpet@gmail.com

Cc: Lisa Zumstein lisazum@comcast.net>; Alan Zumstein <zumstein@windstream.net>

Subject: ASSESSMENT RATES FOR FISCAL YEAR 2026

Jim:

I'm writing in response to your of 5/8/25 letter about the 2026 Assessment and Budget, and the requirement that questions be sent within 21 days of 5/8.

I believe it would be helpful to all 1400+ members to receive a narrative written preview and explanation for significant line item increases before the June meeting. For example: Special Assessment \$300,000; Asset Mgmt \$11k to \$30k; Roadway/Bridge \$75k to \$191k; Landscaping District Mgr. \$14k to \$40k.

The notice indicates an increase of annual assessment from \$1,148 to \$1,500 (31%) or perhaps the amount shown in the Budget exhibit of \$1,148 to \$1,653 (43%). Please explain the difference.

Please provide the rationale for establishing a possible additional \$300,000 "CAP Rate per URU". That's 20% over a \$1,500 per unit assessment and 58 percent over the current year assessment.

Overall, I believe our members would appreciate a layman's explanation of the proposed budget line increases.

An added suggestion: Include the website link https://wentworthestatescdd.org/) in all communications to members and mention that the CDD meeting agendas and minutes as well as the proposed budget can be found on that website.

As an aside: the lower fountain on the left side of the main entrance needs to be serviced to raise the height of the water spray so it's visible like the right side fountain. And the last time I drove by at night, some lighting was not operational on the "Treviso Bay" name.

Much thanks. All the best.

Gary Mann 9826 Giaveno, 1515 860 899 6410

Cori Dissinger

From: James Ward

Sent: Wednesday, May 7, 2025 9:59 AM

To: Cori Dissinger

Subject: FW: Request for Information on Holiday Lighting Budget Inclusion - Treviso Bay

Cori – for inclusion in the June agenda for WE.

Jim



James P. Ward Chief Operating Officer

 ${\bf Email: JimWard@JPWardAssociates.com}$

| Mobile: 954-658-4900

JPWard & Associates, LLC 2301 Northeast 37th Street Fort Lauderdale. Florida 33308

Committed to Excellence

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Board Members: Do not use the "reply all" feature to e-mails where other Board Members that serve are in the e-mail transmission.

From: James Ward <Jimward@jpwardassociates.com>

Sent: Wednesday, May 7, 2025 9:58 AM **To:** Karin Ball khball2@yahoo.com

Subject: RE: Request for Information on Holiday Lighting Budget Inclusion - Treviso Bay

Good Morning

In the way of background, the front entrance is owned/maintained by the HOA, and holiday lighting was originally in the Master HOA for a number of years, an in October 2022 the holiday lighting was moved to the CDD for operations/maintenance.

The District Board (composed of residents) are responsible for the approval of the Budget each year – and the June meeting will be where the Board adopts the Budget.

If you have any additional questions, please let me know.

Jim



James P. Ward Chief Operating Officer

Email: <u>JimWard@JPWardAssociates.com</u>

| Mobile: 954-658-4900 JPWard & Associates, LLC

Committed to Excellence 2301 Northeast 37th Street Fort Lauderdale. Florida 33308

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Board Members: Do not use the "reply all" feature to e-mails where other Board Members that serve are in the e-mail transmission.

From: Karin Ball < khball2@yahoo.com Sent: Wednesday, May 7, 2025 8:21 AM

To: James Ward < Jimward@jpwardassociates.com>

Subject: Request for Information on Holiday Lighting Budget Inclusion - Treviso Bay

Dear Jim and Members of the Wentworth Estates CDD Board,

I am writing as a resident of Treviso Bay to respectfully request information regarding the inclusion of holiday lighting expenses in the CDD budget.

Specifically, I would like to know:

- The first year holiday lighting was added as a line item to the CDD budget; and the initial cost, current cost, and YoY increases
- Whether there was a formal vote or approval process recorded in meeting minutes for this expense
- Any supporting documentation or rationale provided to residents at the time of inclusion

Understanding how and when these types of community enhancements are adopted into the budget is important to me as a member of the community who values both transparency and fiscal stewardship.

Thank you in advance for your time and assistance. I look forward to your response and am happy to follow up or attend a future meeting if that would be more appropriate for discussing this topic.

Sincerely,

Karin Ball

9584 Trevi Court, Unit 5245

Naples, Fla 34113

THE ANNUAL APPROPRIATION RESOLUTION OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT RELATING TO ADOPTING THE BUDGET FOR THE FISCAL YEAR 2026 BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026.

RECITALS

WHEREAS, the District Manager has submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Wentworth Estates Community Development District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget (the "Proposed Budget"), the District filed a copy of the Proposed Budget with the local governing authorities 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 June 12, 2025, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the District 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; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET.

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, and hereby approves the Proposed Budget, subject to certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager's Proposed Budget, attached hereto as Exhibit "A", as amended by the Board pursuant to the adoption of this Resolution (and as amended by the District Manager, as permitted), is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently

THE ANNUAL APPROPRIATION RESOLUTION OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT RELATING TO ADOPTING THE BUDGET FOR THE FISCAL YEAR 2026 BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026.

revised as deemed necessary by the District Manager to reflect actual revenues and expenditures and/or revised projections.

c. That the adopted budget, as amended, shall be maintained by the District Manager and identified as "The Budget for Wentworth Estates Community Development District for the Fiscal Year Ending September 30, 2026, as adopted by the Board of Supervisors on June 12, 2025.

SECTION 2. APPROPRIATIONS. There is hereby appropriated out of the revenues of the Wentworth Estates Community Development District, for the fiscal year beginning October 1, 2025, and ending September 30, 2026, the sum of \$4,013,010.00 to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND \$ 2,194,086.00

DEBT SERVICE FUND – SERIES 2021 \$ 1,818,924.00

TOTAL ALL FUNDS \$ 4,013,010.00

SECTION 3. SUPPLEMENTAL APPROPRIATIONS. Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2025/2026 or within 60 days following the end of the Fiscal Year 2025/2026 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 the Board approving the expenditure.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation within a fund so long as it does not exceed \$15,000 previously approved transfers included, to the original budget appropriation for the receiving program.
- 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 paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. 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.

THE ANNUAL APPROPRIATION RESOLUTION OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT RELATING TO ADOPTING THE BUDGET FOR THE FISCAL YEAR 2026 BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026.

SECTION 5. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Wentworth Estates Community Development District.

PASSED AND ADOPTED by the Board of Supervisors of the Wentworth Estates Community Development District, Collier County, Florida, this 12th day of June 2025.

ATTEST:	WENTWORTH ESTATES COMMUNITY DEVELOPME DISTRICT	:N7
James P. Ward, Secretary	Joe Newcomb, Chairperson	

Exhibit A: Fiscal Year 2026 Proposed Budget

Exhibit A

Fiscal Year 2026 Proposed Budget

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2026

PREPARED BY:

Description		Fiscal Year 2025 Adopted Budget		Actual at 03/26/2025		Anticipated Year End 09/30/2025		cal Year 2026 Budget	Notes
Revenues and Other Sources									
Carryforward	\$	-	\$	-	\$	-	\$	-	Cash from prior year to fund operations
Miscellaneous Revenue	\$	-	\$	-	\$	-	\$	-	
Interest Income - General Account	\$	-	\$	-	\$	-	\$	-	
Special Assessment Revenue									
Special Assessment - On-Roll	\$	1,680,164	\$	1,554,464	\$	1,680,164	\$	2,194,086	Assessments from Resident Owners
Special Assessment - Off-Roll	Ś	_	\$	_	\$	_	\$	_	Not Applicable
Miscellaneous Revenue	¢	_	\$	_	\$	_	Ś	_	Troc Applicable
Total Revenue & Other Sources	\$	1,680,164	\$	1,554,464	\$	1,680,164	\$	2,194,086	-
expenditures and Other Uses									•
Legislative		6 000		4 000		5 000		6 000	C
Board of Supervisor's Fees	\$	6,000	\$	1,000	\$	6,000	\$	6,000	Statutory Required Fees
Executive Professional Management	<u> </u>	F7 000	,	20 500	4	F7 000	4	FO 8F0	District Manager Contract
Professional Management Financial and Administrative	\$	57,000	\$	28,500	\$	57,000	\$	59,850	District Manager Contract
Audit Services	\$	5,500	\$	5,500	\$	5,500	\$	5,700	Statutory Required Audit Fees
Accounting Services	۶ \$	20,000	\$ \$	10,000	\$	20,000	۶ \$	21,000	Accounting for all Funds - District Manager
Accounting Services	Ş	20,000	Ş	10,000	Ş	20,000	Ş	21,000	Statutory required maintenance of owner's par debt outstanding ar
Assessment Roll Preparation	\$	12,500	\$	6,250	\$	12,500	\$	13,125	yearly work with property appraiser
Assessment Methodology Preparation	Ś	_	Ś	_	\$	_	\$	_	Included in District Manager
Arbitrage Rebate Fees	\$	500	Ś	_	\$	500	\$		9
Other Contractual Services	Ψ.	300	Ψ.		Ψ.	300	*	300	mo negative calculation to modify interest on bond rands does not
Recording and Transcription	Ś	_	Ś	_	\$	_	\$	_	
Legal Advertising	Ś	2,900	\$	_	\$	2,900	\$	2,900	Statutory Legal Advertising
Trustee Services	Ś	8,400	\$	_	\$	4,041	\$	•	Trustee Fees for Bonds
Dissemination Agent Services	\$	-	\$	-	\$	-	\$	•	No Additional SEC Disclosure Required
Prop. App/Tax Collector Services	\$	11,800	\$	6,711	\$	6,711	\$	11,800	Fees to place assessment on the tax bills
Bank Service Fees	\$	250	\$, <u>-</u>	\$	250	\$	250	Fees required to maintain bank account
Travel and Per Diem	\$	-	\$	_	\$	-	\$	-	·
Communications and Freight Services									
Telephone	\$	-	\$	-	\$	-	\$	-	
Postage, Freight & Messenger	\$	300	\$	118	\$	500	\$	750	Mailing and postage
Insurance	\$	72,000	\$	73,266	\$	73,266	\$	73,966	Liability, D&O and Property Insurance
Printing and Binding	\$	250	\$	388	\$	1,000	\$	1,000	Agenda books and copies
Web Site Maintenance	\$	1,750	\$	300	\$	1,800	\$	2,400	Statutory Maintenance of District Web Site
Office Supplies	\$	-	\$	-	\$	-	\$	-	
Subscriptions and Memberships	\$	175	\$	175	\$	175	\$	175	Statutory fee to Department of Economic Opportunity
Legal Services									
General Counsel	\$	10,000	\$	5,795	\$	10,000	\$	10,000	District Attorney
Other General Government Services									
Engineering Services - General	\$	7,500	\$	7,990	\$	10,990	\$	10,000	District Engineer
Engineering Services - Assets	\$	-	\$	-	Ś	, -	\$	-	Long Range Capital Asset Valuations/Reserve Analysis
Sub-Total:		216,825	\$	145,993	\$	213,133	\$	223,457	

escription			Fiscal Year 2025 Adopted Budget		Actual at 03/26/2025		Anticipated Year End 09/30/2025		al Year 2026 Budget	Notes	
Emergency & Disaster Relief Services											
Hurricane Milton		\$	-	\$	31,509	\$	31,509	\$	_	-	
	b-Total:	Ş	-	\$	31,509	\$	31,509	\$	-		
Community Wide Irrigation System											
Professional Services											
Consumptive Use Permit Monitoring		\$	38,000	\$	9,600	\$	19,200	\$		SFWMD Permit compliance Requirements	
	b-Total:	Ş	38,000	\$	9,600	\$	19,200	\$	20,160		
Stormwater Management Services											
Professional Services											
Asset Management		\$	42,000	\$	14,000	\$	42,000	\$	50,000	District Asset Manager	
Mitigation Monitoring		\$	4,800	\$	-	\$	4,800	\$	4,800	SFWMD Permit Requirement - Panther Habitat Hendry County	
NPDES Reporting		\$	2,400	\$	-	\$	-	\$	-	Not Required	
Utility Services											
Electric - Aeration System		\$	-	\$	-	\$	-	\$	-		
Repairs & Maintenance											
Lake & Wetland System						\$	-				
Aquatic Weed Control		\$	95,000	\$	43,769	\$	87,000	\$	87,000	Periodic Spraying of Water Management System	
Lake Bank Maintenance		\$	2,000	\$	-	\$	2,000	\$	2,000	Minor Repairs to Lake Banks	
Water Quality Testing		\$	14,500	\$	-	\$	14,500	\$	14,500	Required Water Quality Testing	
Water Control Structures		\$	27,000	\$	-	\$	34,000	\$	34,000		
Aeration System		\$	1,000	\$	600	\$	2,496	\$	2,496	Quarterly PM on fountain and aeration systems	
Midge fly Treatment		\$	· -	\$	-	\$, -	\$	10,000	·	
Cane Toad Removal		Ś	3,100	\$	-	\$	12,000	\$	36,000	Skimming and removal of Cane Toads	
Preserves/Wetland System		•	-,	•			,		,	g	
Routine Maintenance		Ś	48,000	\$	21,580	\$	43,000	\$	48.000	Permit Required Maintenance	
Preserve Trail, Boardwalk and Lookout Maint.		Ś	9,000	\$,	\$	-	\$	-	Bi-Weekly Maint. (Spray, Blowoff, Pickup Palm Branch's, Trim)	
Pressure Clean Boardwalk and Lookout		Ś	-	\$	_	\$	_	\$		Pressure Clean and Waterproof Staining	
Preserve Trail Material		Ś	4,000	\$	_	\$	2,000	\$		Freshen Up Pathway Aggregate as Needed	
Contingencies		Ś	15,270	\$	420	\$	5,000	\$	-	5.0% of Repairs and Maintenance	
Capital Outlay		7	13,210	Y	720	Y	3,000	Y	11,000	5.575 5. Repulls and Manifestation	
Fountain/Aerators		\$	35,000	\$	44,905	\$	68,000	\$	30 000	See CIP Program	
Littoral Shelf Planting		۶ \$	8,000	۶ \$	6,380	۶ \$	8,000	۶ \$	-	See CIP Program	
Stormwater Drainage Pipes		ş S	30,000	۶ \$	0,360	\$ \$	20,000	۶ \$	-	See CIP Program	
Lake Bank Restorations		ې د		۶ \$	-	\$		۶ \$	-	•	
	b-Total:	\$	59,360 400,430	\$ \$	131,654	\$ \$	83,000 427,796	\$ \$	458,846	See CIP Program	
Road and Street Services Professional Management	u-Tutal:	Þ	400,430	Þ	131,034	Þ	427,790	Þ	438,846		
Asset Management		\$	11,500	\$	3,833	\$	11,500	\$	30,000	District Asset Manager	
Utility Services		Y	11,500	Y	3,033	Y	11,500	Y	30,000	District / Siste Manager	
Water Services		\$	_	\$	_	\$	_	\$	_	N/A for FY 2026	
Electric		ب	-	ب	-	ب	-	ڔ	-	19/2 101 1 1 2020	
Bridge Lighting		\$	1,000	\$	1,148	\$	2,754	\$	າ ໑ດາ	Treviso Bay Blvd - Bridge Lighting	
Str Lts Entrance/Fountains		\$ \$	8,300	۶ \$	-	\$ \$	2,734 7,791	۶ \$	-	Treviso Bay Blvd - Bridge Lighting Treviso Bay Blvd Ent. St. Lts to Guardhouse - Fountain Elec.	
		\$ \$			3,246 178	\$ \$	7,791 427	\$ \$	-	•	
SW Blvd Street Lights		Ş	650	\$	1/8	>	427	Ş	449	Street Lights - SW Boulevard	

cription		Fiscal Year 2025 Adopted Budget		Actual at 03/26/2025		Anticipated Year End 09/30/2025		cal Year 2026 Budget	Notes	
Bridge - Treviso Bay Blvd										
Maintenance Services										
Sidewalk Repairs		\$ 1,000	\$	305	\$	1,000	\$	1,000	Misc Repairs	
Treviso Bay - Bridge		\$ 8,000	\$	-	\$	8,000	\$	8,000	Pressure Washing	
Striping & Pavement Marking		\$ 3,500	\$	3,700	\$	3,700	\$	3,700	Reflective Pavement Markers	
Entry Monuments										
Pressure Washing, Cleaning & Painting		\$ 10,000	\$	3,488	\$	3,000	\$	5,000	Pressure Washing/Painting	
Electrical Equipment		\$ 7,000	\$	2,540	\$	6,000	\$		Electrical Equipment and Panal Upgrades	
Fence for Access Road		\$ -	\$	-	\$	-	\$	•	Chain Link Fence for Access Road	
Brick Paver Repairs - Bridge		\$ 8,000	\$	5,000	\$	8,000	\$	3,000	Misc Repairs as Needed	
Miscellaneous Repairs		\$ 8,000	\$	2,501	\$	3,000	\$	8,000	As Needed Maintenance	
Southwest Boulevard										
Street Lighting		\$ -	\$	-	\$	-	\$,	Repairs as needed	
Contingencies		\$ 4,913	\$	-	\$	-	\$	4,085	5.0% of Maintenance Services	
Capital Outlay										
Roadway and Bridge		\$ 75,000	\$	-	\$	75,000	\$	191,250	See CIP for Detail	
	Sub-Total:	\$ 146,863	\$	25,939	\$	130,173	\$	318,556		
Landscaping Services										
Professional Management										
Asset Management		\$ 14,000	\$	4,667	\$	14,000	\$	40,000	District Asset Manager	
Utility Services										
Electric - Landscape Lighting		\$ -	\$	139	\$	332	\$	349	Landscape lighting - Entrance	
Electric - Irrigation System		\$ -	\$	424	\$	1,017	\$	1,068	Water for Landscaping from the Master Irrigation System	
Potable Water - Fountain		\$ 4,500	\$	2,689	\$	6,453	\$	6,776	Monthly County Water Charges	
Repairs & Maintenance										
Public Area Landscaping										
Treviso Bay Blvd - Entrance		\$ 165,000	\$	49,847	\$	158,100	\$	-	Treviso Bay Boulevard	
Southwest Boulevard		\$ 26,000	\$	7,822	\$	27,900	\$	42,000	Development Order Requirement for Maintenance	
Irrigation System		\$ 5,200	\$	4,049	\$	8,000	\$	8,000	Landscaping Irrigation - Treviso Bay Blvd.	
Aeration and Top dress		\$ -	\$	-	\$	-	\$	65,000	Entrance Zoysia	
Plant Replacement and Annuals		\$ 30,000	\$	17,396	\$	42,000	\$	54,000	Plantings Replacement	
Tree Trimming		\$ 25,000	\$	15,440	\$	25,000	\$	26,250	Annual Thinning of Trees	
Fountains		\$ 18,000	\$	10,593	\$	36,293	\$	25,000	Weekly Service & Repairs	
Annual Holiday Decorations		\$ 20,000	\$	35,920	\$	35,920	\$	42,000	Holiday Decorations	
Mulch		\$ 22,000	\$	9,262	\$	18,524	\$	19,451	Entrance Mulch - twice a year and once/year Touchup	
Contingencies		\$ 21,840	\$	1,103	\$	2,000	\$	34,171	7.5% of Repairs and Maintenance	
Capital Outlay										
Treviso Bay Blvd/US 41 Buffer - Landscaping	3	\$ 182,000	\$	187,129	\$	200,929	\$	100,000	See CIP for Detail	
Treviso Bay Blvd/US 41 Buffer - Lighting		\$ 50,000	\$	74,318	\$	80,318	\$	10,000	See CIP for Detail	
Trevise Bay Blvd Bridge - Planters							\$	-	See CIP for Detail	
Fountain and Perimeter Wall - Painting		\$ 48,000	\$	51,930	\$	51,930	\$	-	See CIP for Detail	
Diamond Brite/Replace Tile in Fountains		\$ -	\$	-	\$	-	\$	81,000	See CIP for Detail	
Contingencies/CEI Services		\$ 21,300	\$	800	\$	800	\$	47,750	See CIP for Detail	
	Sub-Total:	\$ 652,840	\$	473,526	\$	709,516	\$	776,724	=	

Description		cal Year 2025 opted Budget			Anticipated Year End 09/30/2025		scal Year 2026 Budget	Notes			
Reserves									Lang Tang Cooks Diagram and a second state of the diagram and		
Extraordinary Capital/Operations	\$	158,000	\$	-	\$	51,000	\$	308,580	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.		
Sub-total:	\$	158,000	\$	-	\$	51,000	\$	308,580	Cleanup/Nestoration.		
Other Fees and Charges Discount for Early Payment	\$	67,207	Ś	_	Ś	67,207	Ś	87,763			
Sub-Total:		67,207	\$	-	\$	67,207	\$	87,763	·		
Total Expenditures and Other Uses	\$	1,680,164	\$	818,222	\$	1,649,534	\$	2,194,086	•		
Fund Balances: Change from Current Year Operations	Ś		Ś	736,242	\$	30,630	\$	0	Cash Over (Short) at Fiscal Year End		
Fund Balance - Beginning	Ś	815,006	7	750,242	\$	815,006	\$	896,636	Cash Over (Short) at Fiscar real End		
Current Year Reserve Additions	\$	158,000			\$	51,000	\$	-	Budgeted Funds for Long Term Capital Planning		
Total Fund Balance	\$	973,006			\$	896,636	\$	1,205,216			
Fund Balance - Allocations		655.000				562.600		042.402			
Extraordinary Capital/Operations Reserve Operations Reserve	\$ \$	655,888 317,118			\$	563,608 333,028	\$ \$		Long Term Capital Planning - Balance of Funds Required to meet Cash Needs until Assessment Received		
Total Fund Balance	\$	973,006			\$	896,636	\$	1,205,216	·		
Ass	essn	nent Compariso	n								
Description Number of Units		FY 2025 Rate/Unit						FY 2026 Rate/Unit			
Residential 1432	\$	1,148.65					\$	1,500.00	Three 75' lots were combined to create 2 lots, 60581265346 and		
Commercial N/A	\$	35,291.85					\$	46,086.78	60581265304, and are assessed as 1.5 units each.		
CAP Rate (Residential) (Current and Proposed)	\$	1,148.76					\$	1,800.00	- Cap Rate (Residential)		
CAP Rate (Commercial) (Current and Proposed)	\$	35,295.10					\$		Cap Rate (Commercial)		

General Fund - Budget Fiscal Year 2026

Capital Improvement Plan - Fiscal Year 2026 through FY 2030

Description of Capital Items		2025	2026	2027	2028	2029	2030
Water Management System							
Fountain/Aerator/Bubbler Program for Lake System							
Lake 12 Avellino		\$ -	\$ -	\$ 30,000	\$ -	Fountain, Ae	rator
Lake 15 Trevi		\$ -	\$ -	\$ 30,000	\$ -	Program	is
Lake 22 Aqua/Liparri		\$ 24,000	\$ 30,000	\$ -	\$ -	Anticipate	
Lake 20 Bella Firenze		\$ -	\$ -	\$ 30,000	\$ -	Completed k	
Lake 4 Via Vento		\$ 25,000	\$ -	\$ -		2028	,,,,,
Lake 7 Napoli		\$ -	\$ -	\$ -	\$ -	2020	
Lake 24 Aqua		\$ -	\$ -	\$ -	\$ -		
Lake 18		\$ -	\$ -	\$ 25,000	\$ -		
Lake 42 (2) Peninsula		\$ -	\$ -	\$ -	\$ 40,000		
Lake 21 Cavia		\$ -	\$ -	\$ -	\$ -		
Improvements for Water Quality		\$ -	\$ -	\$ -	\$ -		
Littoral Shelf Plantings		\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000	\$10,000	\$10,000
-	Sub-Total	\$ 57,000	\$ 40,000	\$ 125,000	\$ 50,000	\$10,000	\$10,000

Preserves - Boardwalk and Lookout

Evaluation of Boardwalk and Lookout will be completed in a future year for a long term needs determination to be incorporated into future years budgets.

Televise System/Repairs for damage		\$	30,000	\$	35,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
	Sub-total	\$	30,000	\$	35,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Lakes Banks Erosion Restoration									
Giaveno		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Venezia		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Ponziane		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Acqua		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Lipari		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Bella Firenze		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Vercelli		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Dinapoli		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Via Veneto		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Piacere		\$_	÷.	\$	-	\$ -		\$ -	\$ -
		Р	repared l	oy:					

General Fund - Budget Fiscal Year 2026

Capital Improvement Plan - Fiscal Year 2026 through FY 2030

Description of Capital Items		2025	2026	2027	2028	2029	2030
italiz	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Ponte Rialto	\$	20,000	\$ -	\$ -	\$ -	\$ -	\$ -
Avellino	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Casoria	\$	20,000	\$ -	\$ -	\$ -	\$ -	\$ -
Trevi	\$	-	\$ -	\$ -	\$ 40,000	\$ -	\$ -
Siracusa	\$	13,000	\$ -	\$ -	\$ -	\$ -	\$ -
Pavia	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Course	\$	-	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Overall Project Lake Bank Restoration	\$	-	\$ -	\$ 40,000	\$ 15,000	\$ 40,000	\$ 40,000
Contingencies/CEI Services	\$	6,360	\$ 31,250	\$ 48,750	\$ 33,750	\$ 20,000	\$ 20,000
Sub-Tota	al: <u>\$</u>	59,360	\$ 81,250	\$ 88,750	\$ 88,750	\$ 60,000	\$ 60,000
Total: Stormwater Management Syste	m \$	146,360	\$ 156,250	\$ 243,750	\$ 168,750	\$ 100,000	\$ 100,000

General Fund - Budget Fiscal Year 2026

Capital Improvement Plan - Fiscal Year 2026 through FY 2030

escription of Capital Items		2025	2026		2027	2028			2029		2030	
Treviso Bay Boulevard - Entrance Fountain, Roadway, Lighting, S	ignag	e										
Roadway and Bridge												
Brick Paver Replacement - Bridge	\$	65,000	\$	65,000	\$	-	\$	-	\$	-	\$	-
Brick Paver - Roadways (Sand, Clean, Seal - Every 5 Years)	\$	-	\$	88,000	\$	- 17,000	\$	-	\$	-		
Street Lights/Fencing/Railing - Painting	\$	-	\$	-			\$	-	\$	-	\$	-
Bridge - Painting	\$	-	\$	-	\$	-	\$	25,000	\$	-	\$	-
Bridge - Inspection (every Three years)	\$	10,000	\$	-	\$	-	\$	-	\$	10,000	\$	-
Bridge Repairs Allowance	\$	-	\$	-	\$	20,000	\$	20,000	\$	20,000	\$	20,000
Contingencies/CEI Services			\$	38,250	\$	9,250	\$	11,250	\$	7,500	\$	5,000
Sub-Total Sub-Total			\$	191,250	\$	46,250	\$	56,250	\$	37,500	\$	25,000
Treviso Bay Blvd/US 41 Buffer - Lighting Trevise Bay Blvd Bridge - Planters Fountain and Perimeter Wall - Painting Diamond Brite/Replace Tile in Fountains Fountain - Motor and Impeller Replacement	\$ \$ \$ \$	50,000 - 48,000 - -	\$ \$ \$ \$	10,000 - - 81,000	\$ \$ \$ \$	10,000 20,000 - -	\$ \$ \$ \$	10,000 - - - -	\$ \$ \$ \$	10,000 - - - -	\$ \$ \$ \$	10,000 - - - 30,000
Contingencies/CEI Services	\$	21,300	\$	47,750	\$	26,250	\$	21,250	\$	21,250	\$	28,750
Sub-Total		·	\$	238,750	\$	131,250	\$	106,250	\$	106,250	\$	143,750
Total: Treviso Bay Boulevard Entranc	e \$	376,300	\$	430,000	\$	177,500	\$	162,500	\$	143,750	\$	168,750
Total Capital Improvement	s: \$	609,660	\$	586,250	\$	576,250	\$	411,250	\$	283,750	\$	308,750
Estimated Cost Per Residential Uni	t: \$	455.54	Ś	438.05	Ś	430.58	Ś	307.29	Ś	212.02	Ś	230.70

Prepared by:

Debt Service Fund - Series 2021 Refunding Bonds (Amended Budget) Fiscal Year 2026

Description		Fiscal Year 25 Adopted Budget	0	Actual at 3/26/2025		anticipated Year End 9/30/2025	Fisc	cal Year 2026 Budget
Revenues and Other Sources								
Carryforward	\$	-	\$	-	\$	-	\$	-
Special Assessment Revenue								-
Special Assessment - On-Roll	\$	1,783,584	\$	1,606,300	\$	1,783,584		1,783,584
Special Assessment - Off-Roll								
Special Assessment - Prepayment	\$	-	\$	-	\$	-	\$	-
Interest Income								
Sinking Fund	\$	-			\$	-	\$	-
Interest Account-Series A	\$	-	\$	-	\$	-	\$	-
Reserve Account-Series A	\$	-	\$	-	\$	-	\$	-
Prepayment Account			\$	-	\$	-		
Revenue Account	\$	35,000	\$	18,600	\$	37,200	\$	35,340
Intragovernmental Transfers In								
Debt Service Fund - Series 2006 Bonds		-	\$	-		-	\$	-
Debt Proceeds								
Series 2017 Refunding Bonds	\$	-	\$	-	\$	-	\$	-
Total Revenue & Other Sources	\$	1,818,584	\$	1,624,900	\$	1,820,784	\$	1,818,924
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series A Bonds	\$	1,278,000	\$	_	\$	1,278,000	\$	1,298,000
Principal Debt Service - Early Redemptions	7	1,270,000	7		7	1,270,000	7	1,230,000
Series A Bonds	\$	_			\$	_	\$	_
Interest Expense	7				7		7	
Series A Bonds	\$	397,534	\$	198,661	Ś	397,534	\$	378,151
Other Fees and Charges	Ψ.	337,33	Ψ.	250,002	Ψ.	037,00	Ψ.	0,0,101
Discounts/Fees and Charges	\$	116,683	\$	_	\$	116,683	Ś	116,683
Operating Transfers Out	Ψ.	220,000	\$	6,647	\$	6,647	Ψ.	110,000
	\$	1,792,217	\$	205,308	\$	1,798,864	\$	1,792,834
Net Increase/(Decrease) in Fund Balance	\$	26,368	\$	1,419,593	\$	21,920	\$	26,090
Fund Balance - Beginning	\$	349,040	\$	349,040	\$	349,040	\$	370,961
Fund Balance - Ending	\$	375,408	\$	1,768,633	\$	370,961	\$	397,051

Restricted Fund Balance:

Reserve Account Requirement
Restricted for November 1, 2026 Interest Payment

Total - Restricted Fund Balance:

NONE
\$ 178,529

Total - Restricted Fund Balance:
\$ 178,529

		Assessment Rates	
Description	Number of Units	FY 2025	FY 2026
50' Lot	111	\$ 1,653.89	\$ 1,653.89
50' Lot partial	1	\$ 1,200.10	\$ 1,200.10
60' Lot	75	\$ 1,754.52	\$ 1,754.52
60' Lot partial	1	\$ 1,327.19	\$ 1,327.19
75' Lot	205	\$ 2,112.87	\$ 2,112.87
100' Lot	17	\$ 3,006.43	\$ 3,006.43
100' Lot partial	10	\$ 2,552.90	\$ 2,552.90
150' Lot	10	\$ 3,606.25	\$ 3,606.25
150' Lot partial	1	\$ 3,152.72	\$ 3,152.72
Coach Homes	194	\$ 1,103.11	\$ 1,103.11
2 Story Condominiums	203	\$ 942.54	\$ 942.54
4 Story Condominiums	600	\$ 789.60	\$ 789.60
Commercial	1	\$ 37,782.00	\$ 37,782.00
Golf Course	0		
To	otal: 1429		

Debt Service Fund - Series 2021 Amortization Schedule Fiscal Year 2026

Description	Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	C	Par Debt Outstanding
Par Amount Issued	\$	22,485,000	Varies				
11/1/2021				\$ 74,885.02	\$ 74,885.02	\$	22,485,000
5/1/2022	\$	1,231,000	1.0625%	\$ 220,972.19			
11/1/2022				\$ 214,432.50	\$ 1,666,404.69	\$	21,254,000
5/1/2023	\$	1,245,000	1.1250%	\$ 214,432.50			
11/1/2023				\$ 207,429.38	\$ 1,666,861.88	\$	20,009,000
5/1/2024	10000 \$	1,260,000	1.3750%	\$ 207,429.38			
11/1/2024				\$ 198,660.63	\$ 1,676,090.01	\$	18,739,000
5/1/2025	\$	1,278,000	1.5000%	\$ 198,660.63			
11/1/2025				\$ 189,075.63	\$ 1,665,736.26	\$	17,461,000
5/1/2026	\$	1,298,000	1.6250%	\$ 189,075.63			
11/1/2026				\$ 178,529.38	\$ 1,665,605.01	\$	16,163,000
5/1/2027	\$	1,320,000	1.7500%	\$ 178,529.38			
11/1/2027				\$ 166,979.38	\$ 1,665,508.76	\$	14,843,000
5/1/2028	\$	1,344,000	1.8750%	\$ 166,979.38			
11/1/2028				\$ 154,379.38	\$ 1,665,358.76	\$	13,499,000
5/1/2029	\$	1,371,000	2.0000%	\$ 154,379.38			
11/1/2029				\$ 140,669.38	\$ 1,666,048.76	\$	12,128,000
5/1/2030	\$	1,399,000	2.1250%	\$ 140,669.38			
11/1/2030				\$ 125,805.00	\$ 1,665,474.38	\$	10,729,000
5/1/2031	\$	1,429,000	2.1250%	\$ 125,805.00			
11/1/2031				\$ 110,621.88	\$ 1,665,426.88	\$	9,300,000
5/1/2032	\$	1,461,000	2.2500%	\$ 110,621.88			
11/1/2032				\$ 94,185.63	\$ 1,665,807.51	\$	7,839,000
5/1/2033	\$	1,494,000	2.2500%	\$ 94,185.63			
11/1/2033				\$ 77,378.13	\$ 1,665,563.76	\$	6,345,000
5/1/2034	\$	1,529,000	2.3750%	\$ 77,378.13			
11/1/2034				\$ 59,221.25	\$ 1,665,599.38	\$	4,816,000
5/1/2035	\$	1,566,000	2.3750%	\$ 59,221.25			
11/1/2035				\$ 40,625.00	\$ 1,665,846.25	\$	3,250,000
5/1/2036	\$	1,605,000	2.5000%	\$ 40,625.00			
11/1/2036				\$ 20,562.50	\$ 1,666,187.50	\$	1,645,000
5/1/2037	\$	1,645,000	2.5000%	\$ 20,562.50			
11/1/2037					\$ 1,665,562.50		

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Wentworth Estates Community Development District (the "District") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Collier County, Florida (the "County"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors (the "Board") of the District hereby determines to undertake various operations and maintenance activities described in the District's budget for Fiscal Year 2026 ("Operations and Maintenance Budget"), attached hereto as Exhibit "A" and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District's budget for Fiscal Year 2026; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the district; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("Uniform Method") and the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for platted lots pursuant to the Uniform Method and which is also indicated on Exhibit "A" the Budget; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance on platted lots in the amount contained in the budget; and

WHEREAS, the District desires to levy and directly collect on the certain lands special assessments reflecting their portion of the District's operations and maintenance budget; and

WHEREAS, the District Manager is authorized to prepare, certify and/or amend the Assessment Roll of the District to the County Tax Collector pursuant to the Uniform Method as authorized by Florida Law; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT:

- **SECTION 1. BENEFIT.** The provision of the services, facilities, and operations as described in Exhibit "A" the Budget confers a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in the Assessment Roll as certified to the Tax Collector, as may be amended from time to time is hereby found to be fair and reasonable.
- **SECTION 2. ASSESSMENT IMPOSITION.** A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibit "A" the Budget. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.
- **SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** The collection of the previously levied debt service assessments and operation and maintenance special assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method.

Assessments directly collected by the District, if any due, may be paid in several partial, deferred payments as may be determined by the District Manager.

General Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Collier County Property Appraiser.

Debt Service Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Collier County Property Appraiser.

Direct Bill Assessments. Any operations and maintenance assessments, and debt service assessments, not being collected on the Tax Roll, if any, shall be collected directly by the District. Assessments directly collected by the District are due in full on December 1, 2025; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to a schedule to be established by the District Manager and set forth in the direct

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

collection invoice. In the event that an assessment payment is not timely made, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2025/2026, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

Future Collection Methods. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

- **SECTION 4. ASSESSMENT ROLL.** The District's Assessment Roll, as authorized to be prepared by the District Manager is hereby certified. That portion of the District's Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Wentworth Estates Community Development District.
- **SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.
- **SECTION 6. CONFLICT.** That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.
- **SECTION 7. 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 8. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Wentworth Estates Community Development District.

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

PASSED AND ADOPTED by the Board of Supervisors of the Wentworth Estates Community Development District, Collier County, Florida, this 12th day of June 2025.

ATTEST:	WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
James P. Ward, Secretary	Joe Newcomb, Chairperson
Tables F. Walu, Secretary	Joe Newcomb, Chairperson

Exhibit A: Fiscal Year 2026 Proposed Budget

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2026

PREPARED BY:

Description		Year 2025 ted Budget	0	Actual at 3/26/2025		Anticipated Year End 19/30/2025	Fis	cal Year 2026 Budget	Notes			
Revenues and Other Sources	_		_									
Carryforward	\$	-	\$	-	\$	-	\$	-	Cash from prior year to fund operations			
Miscellaneous Revenue	\$	-	\$	-	\$	-	\$	-				
Interest Income - General Account	\$	-	\$	-	\$	-	\$	-				
Special Assessment Revenue												
Special Assessment - On-Roll	\$	1,680,164	\$	1,554,464	\$	1,680,164	\$	2,194,086	Assessments from Resident Owners			
Special Assessment - Off-Roll	Ś	_	\$	_	\$	_	\$	_	Not Applicable			
Miscellaneous Revenue	¢		\$		\$		\$		Troc replicable			
Total Revenue & Other Sources	\$	1,680,164	\$	1,554,464	ب \$	1,680,164	ب \$	2,194,086				
Total Nevenue & Other Sources	,	1,000,104	,	1,334,404	,	1,000,104	7	2,134,000	•			
Expenditures and Other Uses												
Legislative												
Board of Supervisor's Fees	\$	6,000	\$	1,000	\$	6,000	\$	6,000	Statutory Required Fees			
Executive												
Professional Management	\$	57,000	\$	28,500	\$	57,000	\$	59,850	District Manager Contract			
Financial and Administrative												
Audit Services	\$	5,500	\$	5,500	\$	5,500	\$	5,700	Statutory Required Audit Fees			
Accounting Services	\$	20,000	\$	10,000	\$	20,000	\$	21,000	Accounting for all Funds - District Manager			
Assessment Roll Preparation	\$	12,500	\$	6,250	\$	12,500	\$	13,125	Statutory required maintenance of owner's par debt outstanding and			
Assessment Markhadalam, Duranantian	<u> </u>		<u>,</u>						yearly work with property appraiser			
Assessment Methodology Preparation	\$ \$	500	\$ \$	-	\$ \$	500	\$ \$		Included in District Manager			
Arbitrage Rebate Fees	Þ	500	Ş	-	Þ	500	Ş	500	IRS Required Calculation to insure interest on bond funds does not			
Other Contractual Services	Ś		Ś		Ś		\$					
Recording and Transcription Legal Advertising	۶ \$	2,900	\$ \$	-	\$ \$	2,900	۶ \$	2,900	Statutory Legal Advertising			
Trustee Services	۶ \$	2, 3 00 8,400	\$	-	\$	4,041	۶ \$,	Trustee Fees for Bonds			
Dissemination Agent Services	۶ \$	8,400	\$	-	\$	4,041	\$		No Additional SEC Disclosure Required			
Prop. App/Tax Collector Services	\$	11,800	\$	6,711	\$	6,711	\$		Fees to place assessment on the tax bills			
Bank Service Fees	\$	250	\$	0,711	\$	250	\$	250	Fees required to maintain bank account			
Travel and Per Diem	\$	230	\$		\$	230	\$	230	rees required to maintain bank account			
Communications and Freight Services	Ą	_	Ļ	_	Ą	_	۲	_				
Telephone	\$		\$	_	\$	_	\$	_				
Postage, Freight & Messenger	\$	300	\$	118	\$	500	\$	750	Mailing and postage			
Insurance	۶ \$	72,000	\$	73,266	\$	73,266	\$	73,966				
Printing and Binding	Ś	250	\$	388	\$	1,000	۶ \$	1,000	Agenda books and copies			
Web Site Maintenance	۶ \$	1,750	\$	300	\$	1,800	۶ \$	2,400	Statutory Maintenance of District Web Site			
Office Supplies	Ś		\$	-	\$	-,550	\$	2,400	Statutory maintenance or District Web Site			
Subscriptions and Memberships	\$	175	\$	175	\$	175	\$	175	Statutory fee to Department of Economic Opportunity			
Legal Services	Ψ.	1,3	Y	1/3	Y	1/3	Ţ	1/3	statuto. 7 rec to bepartment of Economic Opportunity			
General Counsel	\$	10,000	\$	5,795	\$	10,000	\$	10,000	District Attorney			
Other General Government Services	Ψ.	_0,000	7	3,,33	7	_5,000	Ψ.	10,000				
Engineering Services - General	\$	7,500	\$	7,990	\$	10,990	\$	10,000	District Engineer			
		7,300		7,550		10,550		10,000				
Engineering Services - Assets	\$		\$	-	\$	-	\$		Long Range Capital Asset Valuations/Reserve Analysis			
Sub-Total:	: Ş	216,825	\$	145,993	\$	213,133	\$	223,457				

Description			Year 2025 ed Budget		Actual at /26/2025	١	nticipated Year End 9/30/2025		al Year 2026 Budget	Notes
Emergency & Disaster Relief Services										
Hurricane Milton		\$	-	\$	31,509	\$	31,509	\$	_	-
	b-Total:	Ş	-	\$	31,509	\$	31,509	\$	-	
Community Wide Irrigation System										
Professional Services										
Consumptive Use Permit Monitoring		\$	38,000	\$	9,600	\$	19,200	\$		SFWMD Permit compliance Requirements
	b-Total:	Ş	38,000	\$	9,600	\$	19,200	\$	20,160	
Stormwater Management Services										
Professional Services										
Asset Management		\$	42,000	\$	14,000	\$	42,000	\$	50,000	District Asset Manager
Mitigation Monitoring		\$	4,800	\$	-	\$	4,800	\$	4,800	SFWMD Permit Requirement - Panther Habitat Hendry County
NPDES Reporting		\$	2,400	\$	-	\$	-	\$	-	Not Required
Utility Services										
Electric - Aeration System		\$	-	\$	-	\$	-	\$	-	
Repairs & Maintenance										
Lake & Wetland System						\$	-			
Aquatic Weed Control		\$	95,000	\$	43,769	\$	87,000	\$	87,000	Periodic Spraying of Water Management System
Lake Bank Maintenance		\$	2,000	\$	-	\$	2,000	\$	2,000	Minor Repairs to Lake Banks
Water Quality Testing		\$	14,500	\$	-	\$	14,500	\$	14,500	Required Water Quality Testing
Water Control Structures		\$	27,000	\$	-	\$	34,000	\$	34,000	
Aeration System		\$	1,000	\$	600	\$	2,496	\$	2,496	Quarterly PM on fountain and aeration systems
Midge fly Treatment		\$	· -	\$	-	\$, -	\$	10,000	·
Cane Toad Removal		Ś	3,100	\$	-	\$	12,000	\$	36,000	Skimming and removal of Cane Toads
Preserves/Wetland System		•	-,	•			,		,	g
Routine Maintenance		Ś	48,000	\$	21,580	\$	43,000	\$	48.000	Permit Required Maintenance
Preserve Trail, Boardwalk and Lookout Maint.		Ś	9,000	\$,	\$	-	\$	-	Bi-Weekly Maint. (Spray, Blowoff, Pickup Palm Branch's, Trim)
Pressure Clean Boardwalk and Lookout		Ś	-	\$	_	\$	_	\$		Pressure Clean and Waterproof Staining
Preserve Trail Material		Ś	4,000	\$	_	\$	2,000	\$		Freshen Up Pathway Aggregate as Needed
Contingencies		Ś	15,270	\$	420	\$	5,000	\$	-	5.0% of Repairs and Maintenance
Capital Outlay		7	13,210	Y	720	Y	3,000	Y	11,000	5.575 5. Repulls and Manifestation
Fountain/Aerators		\$	35,000	\$	44,905	\$	68,000	\$	30 000	See CIP Program
Littoral Shelf Planting		۶ \$	8,000	۶ \$	6,380	\$	8,000	۶ \$	-	See CIP Program
Stormwater Drainage Pipes		ş S	30,000	۶ \$	0,360	\$ \$	20,000	۶ \$	-	See CIP Program
Lake Bank Restorations		ې د		۶ \$	-	\$		۶ \$	-	•
	b-Total:	\$	59,360 400,430	\$ \$	131,654	\$ \$	83,000 427,796	\$ \$	458,846	See CIP Program
Road and Street Services Professional Management	u-Tutal:	Þ	400,430	Þ	131,034	Þ	427,790	Þ	438,846	
Asset Management		\$	11,500	\$	3,833	\$	11,500	\$	30,000	District Asset Manager
Utility Services		Y	11,500	Y	3,033	Y	11,500	Y	30,000	District / Siste Manager
Water Services		\$	_	\$	_	\$	_	\$	_	N/A for FY 2026
Electric		ب	-	ب	-	ب	-	ڔ	-	19/2 101 1 1 2020
Bridge Lighting		\$	1,000	\$	1,148	\$	2,754	\$	າ ໑ດາ	Treviso Bay Blvd - Bridge Lighting
Str Lts Entrance/Fountains		\$ \$	8,300	۶ \$	-	\$ \$	2,734 7,791	۶ \$	-	Treviso Bay Blvd - Bridge Lighting Treviso Bay Blvd Ent. St. Lts to Guardhouse - Fountain Elec.
·		\$ \$			3,246 178	\$ \$	7,791 427	\$ \$	-	•
SW Blvd Street Lights		Ş	650	\$	1/8	>	427	Ş	449	Street Lights - SW Boulevard

Description		Fiscal Year 2025 Adopted Budget	Actual at 3/26/2025	anticipated Year End 9/30/2025	Fise	cal Year 2026 Budget	Notes
Bridge - Treviso Bay Blvd							
Maintenance Services							
Sidewalk Repairs		\$ 1,000	\$ 305	\$ 1,000	\$	1,000	Misc Repairs
Treviso Bay - Bridge		\$ 8,000	\$ -	\$ 8,000	\$	8,000	Pressure Washing
Striping & Pavement Marking		\$ 3,500	\$ 3,700	\$ 3,700	\$	3,700	Reflective Pavement Markers
Entry Monuments							
Pressure Washing, Cleaning & Painting		\$ 10,000	\$ 3,488	\$ 3,000	\$	5,000	Pressure Washing/Painting
Electrical Equipment		\$ 7,000	\$ 2,540	\$ 6,000	\$		Electrical Equipment and Panal Upgrades
Fence for Access Road		\$ -	\$ -	\$ -	\$	•	Chain Link Fence for Access Road
Brick Paver Repairs - Bridge		\$ 8,000	\$ 5,000	\$ 8,000	\$	3,000	Misc Repairs as Needed
Miscellaneous Repairs		\$ 8,000	\$ 2,501	\$ 3,000	\$	8,000	As Needed Maintenance
Southwest Boulevard							
Street Lighting		\$ -	\$ -	\$ -	\$,	Repairs as needed
Contingencies		\$ 4,913	\$ -	\$ -	\$	4,085	5.0% of Maintenance Services
Capital Outlay							
Roadway and Bridge		\$ 75,000	\$ -	\$ 75,000	\$	191,250	See CIP for Detail
	Sub-Total:	\$ 146,863	\$ 25,939	\$ 130,173	\$	318,556	
Landscaping Services							
Professional Management							
Asset Management		\$ 14,000	\$ 4,667	\$ 14,000	\$	40,000	District Asset Manager
Utility Services							
Electric - Landscape Lighting		\$ -	\$ 139	\$ 332	\$	349	Landscape lighting - Entrance
Electric - Irrigation System		\$ -	\$ 424	\$ 1,017	\$	1,068	Water for Landscaping from the Master Irrigation System
Potable Water - Fountain		\$ 4,500	\$ 2,689	\$ 6,453	\$	6,776	Monthly County Water Charges
Repairs & Maintenance							
Public Area Landscaping							
Treviso Bay Blvd - Entrance		\$ 165,000	\$ 49,847	\$ 158,100	\$	-	Treviso Bay Boulevard
Southwest Boulevard		\$ 26,000	\$ 7,822	\$ 27,900	\$	42,000	Development Order Requirement for Maintenance
Irrigation System		\$ 5,200	\$ 4,049	\$ 8,000	\$	8,000	Landscaping Irrigation - Treviso Bay Blvd.
Aeration and Top dress		\$ -	\$ -	\$ -	\$	65,000	Entrance Zoysia
Plant Replacement and Annuals		\$ 30,000	\$ 17,396	\$ 42,000	\$	54,000	Plantings Replacement
Tree Trimming		\$ 25,000	\$ 15,440	\$ 25,000	\$	26,250	Annual Thinning of Trees
Fountains		\$ 18,000	\$ 10,593	\$ 36,293	\$	25,000	Weekly Service & Repairs
Annual Holiday Decorations		\$ 20,000	\$ 35,920	\$ 35,920	\$	42,000	Holiday Decorations
Mulch		\$ 22,000	\$ 9,262	\$ 18,524	\$	19,451	Entrance Mulch - twice a year and once/year Touchup
Contingencies		\$ 21,840	\$ 1,103	\$ 2,000	\$	34,171	7.5% of Repairs and Maintenance
Capital Outlay							
Treviso Bay Blvd/US 41 Buffer - Landscaping	3	\$ 182,000	\$ 187,129	\$ 200,929	\$	100,000	See CIP for Detail
Treviso Bay Blvd/US 41 Buffer - Lighting		\$ 50,000	\$ 74,318	\$ 80,318	\$	10,000	See CIP for Detail
Trevise Bay Blvd Bridge - Planters					\$	-	See CIP for Detail
Fountain and Perimeter Wall - Painting		\$ 48,000	\$ 51,930	\$ 51,930	\$	-	See CIP for Detail
Diamond Brite/Replace Tile in Fountains		\$ -	\$ -	\$ -	\$	81,000	See CIP for Detail
Contingencies/CEI Services		\$ 21,300	\$ 800	\$ 800	\$	47,750	See CIP for Detail
	Sub-Total:	\$ 652,840	\$ 473,526	\$ 709,516	\$	776,724	=

Description		cal Year 2025 opted Budget		Actual at /26/2025		Anticipated Year End 19/30/2025	Fis	scal Year 2026 Budget	Notes
Reserves									Lang Tang Cooks Diagram and a second state of the diagram and
Extraordinary Capital/Operations	\$	158,000	\$	-	\$	51,000	\$	308,580	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.
Sub-total:	\$	158,000	\$	-	\$	51,000	\$	308,580	Cleanup/Nestoration.
Other Fees and Charges Discount for Early Payment	\$	67,207	Ś	_	Ś	67,207	Ś	87,763	
Sub-Total:		67,207	\$	-	\$	67,207	\$	87,763	·
Total Expenditures and Other Uses	\$	1,680,164	\$	818,222	\$	1,649,534	\$	2,194,086	•
Fund Balances: Change from Current Year Operations	Ś		Ś	736,242	\$	30,630	\$	0	Cash Over (Short) at Fiscal Year End
Fund Balance - Beginning	Ś	815,006	7	750,242	\$	815,006	\$	896,636	cash over (short) at risear rear End
Current Year Reserve Additions	\$	158,000			\$	51,000	\$	-	Budgeted Funds for Long Term Capital Planning
Total Fund Balance	\$	973,006			\$	896,636	\$	1,205,216	
Fund Balance - Allocations		655.000				562.600		042.402	
Extraordinary Capital/Operations Reserve Operations Reserve	\$ \$	655,888 317,118			\$	563,608 333,028	\$ \$		Long Term Capital Planning - Balance of Funds Required to meet Cash Needs until Assessment Received
Total Fund Balance	\$	973,006			\$	896,636	\$	1,205,216	·
Ass	essn	nent Compariso	n						
Description Number of Units		FY 2025 Rate/Unit						FY 2026 Rate/Unit	
Residential 1432	\$	1,148.65					\$	1,500.00	Three 75' lots were combined to create 2 lots, 60581265346 and
Commercial N/A	\$	35,291.85					\$	46,086.78	60581265304, and are assessed as 1.5 units each.
CAP Rate (Residential) (Current and Proposed)	\$	1,148.76					\$	1,800.00	- Cap Rate (Residential)
CAP Rate (Commercial) (Current and Proposed)	\$	35,295.10					\$		Cap Rate (Commercial)

General Fund - Budget Fiscal Year 2026

Capital Improvement Plan - Fiscal Year 2026 through FY 2030

Description of Capital Items		2025	2026	2027	2028	2029	2030
Water Management System							
Fountain/Aerator/Bubbler Program for Lake System							
Lake 12 Avellino		\$ -	\$ -	\$ 30,000	\$ -	Fountain, Ae	rator
Lake 15 Trevi		\$ -	\$ -	\$ 30,000	\$ -	Program	is
Lake 22 Aqua/Liparri		\$ 24,000	\$ 30,000	\$ -	\$ -	Anticipate	
Lake 20 Bella Firenze		\$ -	\$ -	\$ 30,000	\$ -	Completed k	
Lake 4 Via Vento		\$ 25,000	\$ -	\$ -		2028	,,,,,
Lake 7 Napoli		\$ -	\$ -	\$ -	\$ -	2020	
Lake 24 Aqua		\$ -	\$ -	\$ -	\$ -		
Lake 18		\$ -	\$ -	\$ 25,000	\$ -		
Lake 42 (2) Peninsula		\$ -	\$ -	\$ -	\$ 40,000		
Lake 21 Cavia		\$ -	\$ -	\$ -	\$ -		
Improvements for Water Quality		\$ -	\$ -	\$ -	\$ -		
Littoral Shelf Plantings		\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000	\$10,000	\$10,000
-	Sub-Total	\$ 57,000	\$ 40,000	\$ 125,000	\$ 50,000	\$10,000	\$10,000

Preserves - Boardwalk and Lookout

Evaluation of Boardwalk and Lookout will be completed in a future year for a long term needs determination to be incorporated into future years budgets.

Televise System/Repairs for damage		\$	30,000	\$	35,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
	Sub-total	\$	30,000	\$	35,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Lakes Banks Erosion Restoration									
Giaveno		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Venezia		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Ponziane		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Acqua		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Lipari		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Bella Firenze		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Vercelli		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Dinapoli		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Via Veneto		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Piacere		\$_		\$	-	\$ -		\$ -	\$ -
		P	repared l	by:					

General Fund - Budget Fiscal Year 2026

Capital Improvement Plan - Fiscal Year 2026 through FY 2030

Description of Capital Items		2025	2026	2027	2028	2029	2030
italiz	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Ponte Rialto	\$	20,000	\$ -	\$ -	\$ -	\$ -	\$ -
Avellino	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Casoria	\$	20,000	\$ -	\$ -	\$ -	\$ -	\$ -
Trevi	\$	-	\$ -	\$ -	\$ 40,000	\$ -	\$ -
Siracusa	\$	13,000	\$ -	\$ -	\$ -	\$ -	\$ -
Pavia	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Course	\$	-	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Overall Project Lake Bank Restoration	\$	-	\$ -	\$ 40,000	\$ 15,000	\$ 40,000	\$ 40,000
Contingencies/CEI Services	\$	6,360	\$ 31,250	\$ 48,750	\$ 33,750	\$ 20,000	\$ 20,000
Sub-Tota	ıl: <u>\$</u>	59,360	\$ 81,250	\$ 88,750	\$ 88,750	\$ 60,000	\$ 60,000
Total: Stormwater Management Syste	m \$	146,360	\$ 156,250	\$ 243,750	\$ 168,750	\$ 100,000	\$ 100,000

General Fund - Budget Fiscal Year 2026

Capital Improvement Plan - Fiscal Year 2026 through FY 2030

escription of Capital Items		2025		2026		2027		2028		2029		2030	
Treviso Bay Boulevard - Entrance Fountain, Roadway, Lighting, S	ignag	е											
Roadway and Bridge													
Brick Paver Replacement - Bridge	\$	65,000	\$	65,000	\$	-	\$	-	\$	-	\$	-	
Brick Paver - Roadways (Sand, Clean, Seal - Every 5 Years)	\$	-	\$	88,000	\$	-	\$	-	\$	-			
Street Lights/Fencing/Railing - Painting	\$	-	\$	-	\$	17,000	\$	-	\$	-	\$	-	
Bridge - Painting	\$	-	\$	-	\$	-	\$	25,000	\$	-	\$	-	
Bridge - Inspection (every Three years)	\$	10,000	\$	-	\$	-	\$	-	\$	10,000	\$	-	
Bridge Repairs Allowance	\$	-	\$	-	\$	20,000	\$	20,000	\$	20,000	\$	20,000	
Contingencies/CEI Services			\$	38,250	\$	9,250	\$	11,250	\$	7,500	\$	5,000	
Sub-Total Sub-Total			\$	191,250	\$	46,250	\$	56,250	\$	37,500	\$	25,000	
Treviso Bay Blvd/US 41 Buffer - Lighting Trevise Bay Blvd Bridge - Planters Fountain and Perimeter Wall - Painting Diamond Brite/Replace Tile in Fountains Fountain - Motor and Impeller Replacement	\$ \$ \$ \$	50,000 - 48,000 - -	\$ \$ \$ \$	10,000 - - 81,000	\$ \$ \$ \$	10,000 20,000 - - -	\$ \$ \$ \$	10,000 - - - -	\$ \$ \$ \$	10,000 - - - -	\$ \$ \$ \$	10,000 - - - 30,000	
Contingencies/CEI Services	\$	21,300	\$	47,750	\$	26,250	\$	21,250	\$	21,250	\$	28,750	
Sub-Total			\$	238,750	\$	131,250	\$	106,250	\$	106,250	\$	143,750	
Total: Treviso Bay Boulevard Entranc	e \$	376,300	\$	430,000	\$	177,500	\$	162,500	\$	143,750	\$	168,750	
Total Capital Improvement	s: \$	609,660	\$	586,250	\$	576,250	\$	411,250	\$	283,750	\$	308,750	
Estimated Cost Per Residential Uni	t: Ś	455.54	Ś	438.05	Ś	430.58	Ś	307.29	Ś	212.02	Ś	230.70	

Prepared by:

Debt Service Fund - Series 2021 Refunding Bonds (Amended Budget) Fiscal Year 2026

Description		Fiscal Year 25 Adopted Budget	0	Actual at 3/26/2025		anticipated Year End 9/30/2025	Fisc	cal Year 2026 Budget
Revenues and Other Sources								
Carryforward	\$	-	\$	-	\$	-	\$	-
Special Assessment Revenue								-
Special Assessment - On-Roll	\$	1,783,584	\$	1,606,300	\$	1,783,584		1,783,584
Special Assessment - Off-Roll								
Special Assessment - Prepayment	\$	-	\$	-	\$	-	\$	-
Interest Income								
Sinking Fund	\$	-			\$	-	\$	-
Interest Account-Series A	\$	-	\$	-	\$	-	\$	-
Reserve Account-Series A	\$	-	\$	-	\$	-	\$	-
Prepayment Account			\$	-	\$	-		
Revenue Account	\$	35,000	\$	18,600	\$	37,200	\$	35,340
Intragovernmental Transfers In								
Debt Service Fund - Series 2006 Bonds		-	\$	-		-	\$	-
Debt Proceeds								
Series 2017 Refunding Bonds	\$	-	\$	-	\$	-	\$	-
Total Revenue & Other Sources	\$	1,818,584	\$	1,624,900	\$	1,820,784	\$	1,818,924
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series A Bonds	\$	1,278,000	\$	_	\$	1,278,000	\$	1,298,000
Principal Debt Service - Early Redemptions	7	1,270,000	7		7	1,270,000	7	1,230,000
Series A Bonds	\$	_			\$	_	\$	_
Interest Expense	7				7		7	
Series A Bonds	\$	397,534	\$	198,661	Ś	397,534	\$	378,151
Other Fees and Charges	Ψ.	337,33	Ψ.	250,002	Ψ.	037,00	Ψ.	0,0,101
Discounts/Fees and Charges	\$	116,683	\$	_	\$	116,683	Ś	116,683
Operating Transfers Out	Ψ.	110,000	\$	6,647	\$	6,647	Ψ.	110,000
. •	\$	1,792,217	\$	205,308	\$	1,798,864	\$	1,792,834
Net Increase/(Decrease) in Fund Balance	\$	26,368	\$	1,419,593	\$	21,920	\$	26,090
Fund Balance - Beginning	\$	349,040	\$	349,040	\$	349,040	\$	370,961
Fund Balance - Ending	\$	375,408	\$	1,768,633	\$	370,961	\$	397,051

Restricted Fund Balance:

Reserve Account Requirement
Restricted for November 1, 2026 Interest Payment

Total - Restricted Fund Balance:

NONE
\$ 178,529

Total - Restricted Fund Balance:
\$ 178,529

		Assessment Rates	
Description	Number of Units	FY 2025	FY 2026
50' Lot	111	\$ 1,653.89	\$ 1,653.89
50' Lot partial	1	\$ 1,200.10	\$ 1,200.10
60' Lot	75	\$ 1,754.52	\$ 1,754.52
60' Lot partial	1	\$ 1,327.19	\$ 1,327.19
75' Lot	205	\$ 2,112.87	\$ 2,112.87
100' Lot	17	\$ 3,006.43	\$ 3,006.43
100' Lot partial	10	\$ 2,552.90	\$ 2,552.90
150' Lot	10	\$ 3,606.25	\$ 3,606.25
150' Lot partial	1	\$ 3,152.72	\$ 3,152.72
Coach Homes	194	\$ 1,103.11	\$ 1,103.11
2 Story Condominiums	203	\$ 942.54	\$ 942.54
4 Story Condominiums	600	\$ 789.60	\$ 789.60
Commercial	1	\$ 37,782.00	\$ 37,782.00
Golf Course	0		
To	otal: 1429		

Debt Service Fund - Series 2021 Amortization Schedule Fiscal Year 2026

Description	Prepayments	Principal	Coupon Rate		Interest		Annual Debt Service	C	Par Debt Outstanding
Par Amount Issued	\$	22,485,000	Varies						
11/1/2021				\$	74,885.02	\$	74,885.02	\$	22,485,000
5/1/2022	\$	1,231,000	1.0625%	\$	220,972.19				
11/1/2022				\$	214,432.50	\$	1,666,404.69	\$	21,254,000
5/1/2023	\$	1,245,000	1.1250%	\$	214,432.50				
11/1/2023				\$	207,429.38	\$	1,666,861.88	\$	20,009,000
5/1/2024	10000 \$	1,260,000	1.3750%	\$	207,429.38				
11/1/2024				\$	198,660.63	\$	1,676,090.01	\$	18,739,000
5/1/2025	\$	1,278,000	1.5000%	\$	198,660.63				
11/1/2025				\$	189,075.63	\$	1,665,736.26	\$	17,461,000
5/1/2026	\$	1,298,000	1.6250%	\$	189,075.63				
11/1/2026				\$	178,529.38	\$	1,665,605.01	\$	16,163,000
5/1/2027	Ş	1,320,000	1.7500%	\$	178,529.38				
11/1/2027				\$	166,979.38	\$	1,665,508.76	\$	14,843,000
5/1/2028	Ş	1,344,000	1.8750%	\$	166,979.38				
11/1/2028				\$	154,379.38	\$	1,665,358.76	\$	13,499,000
5/1/2029	\$	1,371,000	2.0000%	\$	154,379.38				
11/1/2029				\$	140,669.38	\$	1,666,048.76	\$	12,128,000
5/1/2030	\$	1,399,000	2.1250%	\$	140,669.38				
11/1/2030				\$	125,805.00	\$	1,665,474.38	\$	10,729,000
5/1/2031	\$	1,429,000	2.1250%	\$	125,805.00		•		
11/1/2031				\$	110,621.88	\$	1,665,426.88	\$	9,300,000
5/1/2032	\$	1,461,000	2.2500%	\$	110,621.88				
11/1/2032				\$	94,185.63	\$	1,665,807.51	\$	7,839,000
5/1/2033	\$	1,494,000	2.2500%	\$	94,185.63				
11/1/2033		, ,		\$	77,378.13	\$	1,665,563.76	\$	6,345,000
5/1/2034	\$	1,529,000	2.3750%	\$	77,378.13		, ,	•	, ,
11/1/2034		, ,		\$	59,221.25	\$	1,665,599.38	\$	4,816,000
5/1/2035	<u> </u>	1,566,000	2.3750%	\$	59,221.25		, , ,		, -,
11/1/2035	,	, -,,		\$	40,625.00	\$	1,665,846.25	\$	3,250,000
5/1/2036	<u> </u>	1,605,000	2.5000%	\$	40,625.00		,,.		,,
11/1/2036	•	, , 3		\$	20,562.50	\$	1,666,187.50	\$	1,645,000
5/1/2037	<u> </u>	1,645,000	2.5000%	\$	20,562.50	т	,:::,=::.00	т	,,- 50
11/1/2037	•	, = =,==3		r	-,	\$	1,665,562.50		

RESOLUTION 2025-4

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN OPERATION AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.

WHEREAS, the Wentworth Estates Community Development District (the "District") is a local unit of special and single purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the District must obtain sufficient funds to provide for the annual operation and maintenance of the services and facilities provided by the District, as well as its annual administrative expenses, on an ongoing basis; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the district; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, notices of the District's Fiscal Year 2026 annual budget hearing and related assessment hearing were provided in accordance with law ("Notices"); and

WHEREAS, said Notices provided that the assessment the District contemplated levying for annual operations and maintenance was \$1500.00 per unit; and

WHEREAS, on June 12 ,2025, the Board of Supervisors conducted the public hearings referenced in the Notices; and

WHEREAS, on June 12 ,2025, the Board of Supervisors determined that the Fiscal Year 2026 operations and maintenance assessment would be levied in the amount of \$1500.00 per unit for residential property and \$46,086.78 for commercial property and directed the District Manager to certify that assessment, as well as the existing debt assessment, to the tax collector for collection; and

WHEREAS, on June 12,2025 the Board of Supervisors also determined that the expenses associated with providing notices of a future operations and maintenance assessment intended to be levied above \$1500.00 per unit but less than \$1,800.00 per unit for residential property and \$55,304.13 for commercial property would diminish the revenue the District would receive by virtue of the slightly increased assessments; and

WHEREAS, on June 12 ,2025, the District's Board of Supervisors also determined that it would be financially advantageous for the District, and consequently the landowners paying assessments, if the District adopted an operation and maintenance assessment cap of \$1,800.00 per unit for commercial property and \$55,304.13 for commercial property for notice purposes only; and

WHEREAS, this adoption of an operations and maintenance assessment cap for notice purposes only will eliminate the expenses associated with publishing notice and mailing individual notices of future years' annual operation and maintenance assessments which are levied in an amount less than \$1,800.00 per unit and \$55,304.13 for commercial property; and

RESOLUTION 2025-4

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN OPERATION AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.

WHEREAS, if the future, anticipated, annual operations and maintenance assessments are projected to exceed \$1,800.00 per unit for residential property and \$55,304.13 for commercial property, the District Manager shall provide all notices required by law in the absence of this resolution; and

WHEREAS, it is in the best interests of the District and its landowners to approve an operations and maintenance assessment cap of \$1,800.00 per unit for residential property and \$55,304.13 for commercial property for notices purposes only.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. OPERATIONS AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.

- a. The District hereby adopts an operations and maintenance assessment cap in the amount of \$1,800.00 per unit for residential property and \$55,304.13 for commercial property for notice purposes only.
- b. If the future, anticipated, annual operations and maintenance assessments are projected to exceed \$1,800.00 per unit for residential property and \$55,304.13 for commercial property, the District Manager shall publish and mail all notices required by law.
- c. Nothing contained in this Resolution shall prevent or prohibit the District from adopting an annual operation and maintenance assessment that exceeds \$1,800.00 per unit for residential property or \$55,304.13 for commercial property, nor shall it be construed as a waiver of the District's right to do so.
- d. Nothing contained in this Resolution shall relieve the District Manager of the responsibility of publishing the notice of the annual budget hearing, as required by section 190.008, Florida Statutes.
- **SECTION 2. 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 3. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Wentworth Estates Community Development District.

PASSED AND ADOPTED this 12th day of June, 2025

ATTEST:	WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
James P. Ward, Secretary	Joseph Newcomb, Chairman

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2026

PREPARED BY:

Description		Year 2025 ted Budget		Actual at 3/26/2025		Anticipated Year End 19/30/2025	Fise	cal Year 2026 Budget	Notes
Revenues and Other Sources									
Carryforward	\$	-	\$	-	\$	-	\$	-	Cash from prior year to fund operations
Miscellaneous Revenue	\$	-	\$	-	\$	-	\$	-	
Interest Income - General Account	\$	-	\$	-	\$	-	\$	-	
Special Assessment Revenue									
Special Assessment - On-Roll	\$	1,680,164	\$	1,554,464	\$	1,680,164	\$	2,194,086	Assessments from Resident Owners
Special Assessment - Off-Roll	\$	_	\$	_	\$	_	\$	_	Not Applicable
Miscellaneous Revenue	¢	_	\$	_	\$	_	Ś	_	Troc repriedate
Total Revenue & Other Sources	\$	1,680,164	\$	1,554,464	\$	1,680,164	\$	2,194,086	-
expenditures and Other Uses									•
Legislative		6.000		4 000		5 000		6 000	C
Board of Supervisor's Fees	\$	6,000	\$	1,000	\$	6,000	\$	6,000	Statutory Required Fees
Executive Professional Management	<u> </u>	F7 000	,	20 500	4	F7 000	4	FO 8F0	District Manager Contract
Professional Management Financial and Administrative	\$	57,000	\$	28,500	\$	57,000	\$	59,850	District Manager Contract
Audit Services	\$	5,500	\$	5,500	\$	5,500	\$	5,700	Statutory Required Audit Fees
Accounting Services	۶ \$	20,000	\$ \$	10,000	\$	20,000	۶ \$	21,000	Accounting for all Funds - District Manager
Accounting Services	Ş	20,000	Ş	10,000	Ş	20,000	Ş	21,000	Statutory required maintenance of owner's par debt outstanding ar
Assessment Roll Preparation	\$	12,500	\$	6,250	\$	12,500	\$	13,125	yearly work with property appraiser
Assessment Methodology Preparation	Ś	_	Ś	_	\$	_	\$	_	Included in District Manager
Arbitrage Rebate Fees	\$	500	Ś	_	\$	500	\$		9
Other Contractual Services	Ψ.	300	Ψ.		Ψ.	300	*	300	mo negative calculation to modify interest on bond rands does not
Recording and Transcription	Ś	_	Ś	_	\$	_	\$	_	
Legal Advertising	Ś	2,900	\$	_	\$	2,900	\$	2,900	Statutory Legal Advertising
Trustee Services	Ś	8,400	\$	_	\$	4,041	\$	•	Trustee Fees for Bonds
Dissemination Agent Services	\$	-	\$	_	\$	-	\$	•	No Additional SEC Disclosure Required
Prop. App/Tax Collector Services	\$	11,800	\$	6,711	\$	6,711	\$	11,800	Fees to place assessment on the tax bills
Bank Service Fees	\$	250	\$, <u>-</u>	\$	250	\$	250	Fees required to maintain bank account
Travel and Per Diem	\$	-	\$	_	\$	-	\$	-	·
Communications and Freight Services									
Telephone	\$	-	\$	-	\$	-	\$	-	
Postage, Freight & Messenger	\$	300	\$	118	\$	500	\$	750	Mailing and postage
Insurance	\$	72,000	\$	73,266	\$	73,266	\$	73,966	Liability, D&O and Property Insurance
Printing and Binding	\$	250	\$	388	\$	1,000	\$	1,000	Agenda books and copies
Web Site Maintenance	\$	1,750	\$	300	\$	1,800	\$	2,400	Statutory Maintenance of District Web Site
Office Supplies	\$	-	\$	-	\$	-	\$	-	
Subscriptions and Memberships	\$	175	\$	175	\$	175	\$	175	Statutory fee to Department of Economic Opportunity
Legal Services									
General Counsel	\$	10,000	\$	5,795	\$	10,000	\$	10,000	District Attorney
Other General Government Services									
Engineering Services - General	\$	7,500	\$	7,990	\$	10,990	\$	10,000	District Engineer
Engineering Services - Assets	\$	-	\$	-	Ś	, -	\$	-	Long Range Capital Asset Valuations/Reserve Analysis
Sub-Total:		216,825	\$	145,993	\$	213,133	\$	223,457	

scription		Fiscal Year 2025 Adopted Budget			Actual at 03/26/2025		nticipated Year End 9/30/2025	Fiscal Year 2026 Budget		Notes		
Emergency & Disaster Relief Services												
Hurricane Milton		\$	-	\$	31,509	\$	31,509	\$	_	-		
	b-Total:	Ş	-	\$	31,509	\$	31,509	\$	-			
Community Wide Irrigation System												
Professional Services												
Consumptive Use Permit Monitoring		\$	38,000	\$	9,600	\$	19,200	\$		SFWMD Permit compliance Requirements		
	b-Total:	Ş	38,000	\$	9,600	\$	19,200	\$	20,160			
Stormwater Management Services												
Professional Services												
Asset Management		\$	42,000	\$	14,000	\$	42,000	\$	50,000	District Asset Manager		
Mitigation Monitoring		\$	4,800	\$	-	\$	4,800	\$	4,800	SFWMD Permit Requirement - Panther Habitat Hendry County		
NPDES Reporting		\$	2,400	\$	-	\$	-	\$	-	Not Required		
Utility Services												
Electric - Aeration System		\$	-	\$	-	\$	-	\$	-			
Repairs & Maintenance												
Lake & Wetland System						\$	-					
Aquatic Weed Control		\$	95,000	\$	43,769	\$	87,000	\$	87,000	Periodic Spraying of Water Management System		
Lake Bank Maintenance		\$	2,000	\$	-	\$	2,000	\$	2,000	Minor Repairs to Lake Banks		
Water Quality Testing		\$	14,500	\$	-	\$	14,500	\$	14,500	Required Water Quality Testing		
Water Control Structures		\$	27,000	\$	-	\$	34,000	\$	34,000			
Aeration System		\$	1,000	\$	600	\$	2,496	\$	2,496	Quarterly PM on fountain and aeration systems		
Midge fly Treatment		\$	· -	\$	-	\$, -	\$	10,000	·		
Cane Toad Removal		Ś	3,100	\$	-	\$	12,000	\$	36,000	Skimming and removal of Cane Toads		
Preserves/Wetland System		•	-,	•			,		,	g		
Routine Maintenance		Ś	48,000	\$	21,580	\$	43,000	\$	48.000	Permit Required Maintenance		
Preserve Trail, Boardwalk and Lookout Maint.		Ś	9,000	\$,	\$	-	\$	-	Bi-Weekly Maint. (Spray, Blowoff, Pickup Palm Branch's, Trim)		
Pressure Clean Boardwalk and Lookout		Ś	-	\$	_	\$	_	\$		Pressure Clean and Waterproof Staining		
Preserve Trail Material		Ś	4,000	\$	_	\$	2,000	\$		Freshen Up Pathway Aggregate as Needed		
Contingencies		Ś	15,270	\$	420	\$	5,000	\$	-	5.0% of Repairs and Maintenance		
Capital Outlay		7	13,210	Y	720	Y	3,000	Y	11,000	5.575 5. Repulls and Manifestation		
Fountain/Aerators		\$	35,000	\$	44,905	\$	68,000	\$	30 000	See CIP Program		
Littoral Shelf Planting		۶ \$	8,000	۶ \$	6,380	\$	8,000	۶ \$	-	See CIP Program		
Stormwater Drainage Pipes		ş S	30,000	۶ \$	0,360	\$ \$	20,000	۶ \$	-	See CIP Program		
Lake Bank Restorations		ې د		۶ \$	-	\$ \$		۶ \$	-	•		
	b-Total:	\$	59,360 400,430	\$ \$	131,654	\$ \$	83,000 427,796	\$ \$	458,846	See CIP Program		
Road and Street Services Professional Management	u-Tutal:	Þ	400,430	Þ	131,034	Þ	427,790	Þ	438,846			
Asset Management		\$	11,500	\$	3,833	\$	11,500	\$	30,000	District Asset Manager		
Utility Services		Y	11,500	Y	3,033	Y	11,500	Y	30,000	District / Siste Manager		
Water Services		\$	_	\$	_	\$	_	\$	_	N/A for FY 2026		
Electric		ب	-	ب	-	ب	-	ڔ	-	19/2 101 1 1 2020		
Bridge Lighting		\$	1,000	\$	1,148	\$	2,754	\$	າ ໑ດາ	Treviso Bay Blvd - Bridge Lighting		
Str Lts Entrance/Fountains		\$ \$	8,300	۶ \$	-	\$ \$	2,734 7,791	۶ \$	-	Treviso Bay Blvd - Bridge Lighting Treviso Bay Blvd Ent. St. Lts to Guardhouse - Fountain Elec.		
·		\$ \$			3,246 178	\$ \$	7,791 427	\$ \$	-	•		
SW Blvd Street Lights		Ş	650	\$	1/8	>	427	Ş	449	Street Lights - SW Boulevard		

Description		Fiscal Year 2025 Adopted Budget	Actual at 3/26/2025	anticipated Year End 9/30/2025	Fise	cal Year 2026 Budget	Notes
Bridge - Treviso Bay Blvd							
Maintenance Services							
Sidewalk Repairs		\$ 1,000	\$ 305	\$ 1,000	\$	1,000	Misc Repairs
Treviso Bay - Bridge		\$ 8,000	\$ -	\$ 8,000	\$	8,000	Pressure Washing
Striping & Pavement Marking		\$ 3,500	\$ 3,700	\$ 3,700	\$	3,700	Reflective Pavement Markers
Entry Monuments							
Pressure Washing, Cleaning & Painting		\$ 10,000	\$ 3,488	\$ 3,000	\$	5,000	Pressure Washing/Painting
Electrical Equipment		\$ 7,000	\$ 2,540	\$ 6,000	\$		Electrical Equipment and Panal Upgrades
Fence for Access Road		\$ -	\$ -	\$ -	\$	•	Chain Link Fence for Access Road
Brick Paver Repairs - Bridge		\$ 8,000	\$ 5,000	\$ 8,000	\$	3,000	Misc Repairs as Needed
Miscellaneous Repairs		\$ 8,000	\$ 2,501	\$ 3,000	\$	8,000	As Needed Maintenance
Southwest Boulevard							
Street Lighting		\$ -	\$ -	\$ -	\$,	Repairs as needed
Contingencies		\$ 4,913	\$ -	\$ -	\$	4,085	5.0% of Maintenance Services
Capital Outlay							
Roadway and Bridge		\$ 75,000	\$ -	\$ 75,000	\$	191,250	See CIP for Detail
	Sub-Total:	\$ 146,863	\$ 25,939	\$ 130,173	\$	318,556	
Landscaping Services							
Professional Management							
Asset Management		\$ 14,000	\$ 4,667	\$ 14,000	\$	40,000	District Asset Manager
Utility Services							
Electric - Landscape Lighting		\$ -	\$ 139	\$ 332	\$	349	Landscape lighting - Entrance
Electric - Irrigation System		\$ -	\$ 424	\$ 1,017	\$	1,068	Water for Landscaping from the Master Irrigation System
Potable Water - Fountain		\$ 4,500	\$ 2,689	\$ 6,453	\$	6,776	Monthly County Water Charges
Repairs & Maintenance							
Public Area Landscaping							
Treviso Bay Blvd - Entrance		\$ 165,000	\$ 49,847	\$ 158,100	\$	-	Treviso Bay Boulevard
Southwest Boulevard		\$ 26,000	\$ 7,822	\$ 27,900	\$	42,000	Development Order Requirement for Maintenance
Irrigation System		\$ 5,200	\$ 4,049	\$ 8,000	\$	8,000	Landscaping Irrigation - Treviso Bay Blvd.
Aeration and Top dress		\$ -	\$ -	\$ -	\$	65,000	Entrance Zoysia
Plant Replacement and Annuals		\$ 30,000	\$ 17,396	\$ 42,000	\$	54,000	Plantings Replacement
Tree Trimming		\$ 25,000	\$ 15,440	\$ 25,000	\$	26,250	Annual Thinning of Trees
Fountains		\$ 18,000	\$ 10,593	\$ 36,293	\$	25,000	Weekly Service & Repairs
Annual Holiday Decorations		\$ 20,000	\$ 35,920	\$ 35,920	\$	42,000	Holiday Decorations
Mulch		\$ 22,000	\$ 9,262	\$ 18,524	\$	19,451	Entrance Mulch - twice a year and once/year Touchup
Contingencies		\$ 21,840	\$ 1,103	\$ 2,000	\$	34,171	7.5% of Repairs and Maintenance
Capital Outlay							
Treviso Bay Blvd/US 41 Buffer - Landscaping	3	\$ 182,000	\$ 187,129	\$ 200,929	\$	100,000	See CIP for Detail
Treviso Bay Blvd/US 41 Buffer - Lighting		\$ 50,000	\$ 74,318	\$ 80,318	\$	10,000	See CIP for Detail
Trevise Bay Blvd Bridge - Planters					\$	-	See CIP for Detail
Fountain and Perimeter Wall - Painting		\$ 48,000	\$ 51,930	\$ 51,930	\$	-	See CIP for Detail
Diamond Brite/Replace Tile in Fountains		\$ -	\$ -	\$ -	\$	81,000	See CIP for Detail
Contingencies/CEI Services		\$ 21,300	\$ 800	\$ 800	\$	47,750	See CIP for Detail
	Sub-Total:	\$ 652,840	\$ 473,526	\$ 709,516	\$	776,724	=

Description		cal Year 2025 opted Budget		Actual at /26/2025		Anticipated Year End 19/30/2025	Fis	scal Year 2026 Budget	Notes
Reserves									Lang Tang Cooks Diagram and a second state of the diagram and
Extraordinary Capital/Operations	\$	158,000	\$	-	\$	51,000	\$	308,580	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.
Sub-total:	\$	158,000	\$	-	\$	51,000	\$	308,580	Cleanup/Nestoration.
Other Fees and Charges Discount for Early Payment	\$	67,207	Ś	_	Ś	67,207	Ś	87,763	
Sub-Total:		67,207	\$	-	\$	67,207	\$	87,763	·
Total Expenditures and Other Uses	\$	1,680,164	\$	818,222	\$	1,649,534	\$	2,194,086	•
Fund Balances: Change from Current Year Operations	Ś		Ś	736,242	\$	30,630	\$	0	Cash Over (Short) at Fiscal Year End
Fund Balance - Beginning	Ś	815,006	7	750,242	\$	815,006	\$	896,636	cash over (short) at risear rear End
Current Year Reserve Additions	\$	158,000			\$	51,000	\$	-	Budgeted Funds for Long Term Capital Planning
Total Fund Balance	\$	973,006			\$	896,636	\$	1,205,216	
Fund Balance - Allocations		655.000				562.600		042.402	
Extraordinary Capital/Operations Reserve Operations Reserve	\$ \$	655,888 317,118			\$	563,608 333,028	\$ \$		Long Term Capital Planning - Balance of Funds Required to meet Cash Needs until Assessment Received
Total Fund Balance	\$	973,006			\$	896,636	\$	1,205,216	·
Ass	essn	nent Compariso	n						
Description Number of Units		FY 2025 Rate/Unit						FY 2026 Rate/Unit	
Residential 1432	\$	1,148.65					\$	1,500.00	Three 75' lots were combined to create 2 lots, 60581265346 and
Commercial N/A	\$	35,291.85					\$	46,086.78	60581265304, and are assessed as 1.5 units each.
CAP Rate (Residential) (Current and Proposed)	\$	1,148.76					\$	1,800.00	- Cap Rate (Residential)
CAP Rate (Commercial) (Current and Proposed)	\$	35,295.10					\$		Cap Rate (Commercial)

General Fund - Budget Fiscal Year 2026

Capital Improvement Plan - Fiscal Year 2026 through FY 2030

Description of Capital Items		2025	2026	2027	2028	2029	2030
Water Management System							
Fountain/Aerator/Bubbler Program for Lake System							
Lake 12 Avellino		\$ -	\$ -	\$ 30,000	\$ -	Fountain, Ae	rator
Lake 15 Trevi		\$ -	\$ -	\$ 30,000	\$ -	Program	is
Lake 22 Aqua/Liparri		\$ 24,000	\$ 30,000	\$ -	\$ -	Anticipate	
Lake 20 Bella Firenze		\$ -	\$ -	\$ 30,000	\$ -	Completed k	
Lake 4 Via Vento		\$ 25,000	\$ -	\$ -		2028	,,,,,
Lake 7 Napoli		\$ -	\$ -	\$ -	\$ -	2020	
Lake 24 Aqua		\$ -	\$ -	\$ -	\$ -		
Lake 18		\$ -	\$ -	\$ 25,000	\$ -		
Lake 42 (2) Peninsula		\$ -	\$ -	\$ -	\$ 40,000		
Lake 21 Cavia		\$ -	\$ -	\$ -	\$ -		
Improvements for Water Quality		\$ -	\$ -	\$ -	\$ -		
Littoral Shelf Plantings		\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000	\$10,000	\$10,000
-	Sub-Total	\$ 57,000	\$ 40,000	\$ 125,000	\$ 50,000	\$10,000	\$10,000

Preserves - Boardwalk and Lookout

Evaluation of Boardwalk and Lookout will be completed in a future year for a long term needs determination to be incorporated into future years budgets.

Televise System/Repairs for damage		\$	30,000	\$	35,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
	Sub-total	\$	30,000	\$	35,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Lakes Banks Erosion Restoration									
Giaveno		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Venezia		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Ponziane		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Acqua		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Lipari		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Bella Firenze		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Vercelli		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Dinapoli		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Via Veneto		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
Piacere		\$_		\$	-	\$ -		\$ -	\$ -
		P	repared l	by:					

General Fund - Budget Fiscal Year 2026

Capital Improvement Plan - Fiscal Year 2026 through FY 2030

Description of Capital Items		2025	2026	2027	2028	2029	2030
italiz	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Ponte Rialto	\$	20,000	\$ -	\$ -	\$ -	\$ -	\$ -
Avellino	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Casoria	\$	20,000	\$ -	\$ -	\$ -	\$ -	\$ -
Trevi	\$	-	\$ -	\$ -	\$ 40,000	\$ -	\$ -
Siracusa	\$	13,000	\$ -	\$ -	\$ -	\$ -	\$ -
Pavia	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Course	\$	-	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Overall Project Lake Bank Restoration	\$	-	\$ -	\$ 40,000	\$ 15,000	\$ 40,000	\$ 40,000
Contingencies/CEI Services	\$	6,360	\$ 31,250	\$ 48,750	\$ 33,750	\$ 20,000	\$ 20,000
Sub-Tota	ıl: <u>\$</u>	59,360	\$ 81,250	\$ 88,750	\$ 88,750	\$ 60,000	\$ 60,000
Total: Stormwater Management Syste	m \$	146,360	\$ 156,250	\$ 243,750	\$ 168,750	\$ 100,000	\$ 100,000

General Fund - Budget Fiscal Year 2026

Capital Improvement Plan - Fiscal Year 2026 through FY 2030

escription of Capital Items		2025		2026		2027		2028		2029		2030
Treviso Bay Boulevard - Entrance Fountain, Roadway, Lighting, S	ignag	е										
Roadway and Bridge												
Brick Paver Replacement - Bridge	\$	65,000	\$	65,000	\$	-	\$	-	\$	-	\$	-
Brick Paver - Roadways (Sand, Clean, Seal - Every 5 Years)	\$	-	\$	88,000	\$	-	\$	-	\$	-		
Street Lights/Fencing/Railing - Painting	\$	-	\$	-	\$	17,000	\$	-	\$	-	\$	-
Bridge - Painting	\$	-	\$	-	\$	-	\$	25,000	\$	-	\$	-
Bridge - Inspection (every Three years)	\$	10,000	\$	-	\$	-	\$	-	\$	10,000	\$	-
Bridge Repairs Allowance	\$	-	\$	-	\$	20,000	\$	20,000	\$	20,000	\$	20,000
Contingencies/CEI Services			\$	38,250	\$	9,250	\$	11,250	\$	7,500	\$	5,000
Sub-Total Sub-Total			\$	191,250	\$	46,250	\$	56,250	\$	37,500	\$	25,000
Treviso Bay Blvd/US 41 Buffer - Lighting Trevise Bay Blvd Bridge - Planters Fountain and Perimeter Wall - Painting Diamond Brite/Replace Tile in Fountains Fountain - Motor and Impeller Replacement	\$ \$ \$ \$	50,000 - 48,000 - -	\$ \$ \$ \$	10,000 - - 81,000	\$ \$ \$ \$	10,000 20,000 - - -	\$ \$ \$ \$	10,000 - - - -	\$ \$ \$ \$	10,000 - - - -	\$ \$ \$ \$	10,000 - - - 30,000
Contingencies/CEI Services	\$	21,300	\$	47,750	\$	26,250	\$	21,250	\$	21,250	\$	28,750
Sub-Total			\$	238,750	\$	131,250	\$	106,250	\$	106,250	\$	143,750
Total: Treviso Bay Boulevard Entranc	e \$	376,300	\$	430,000	\$	177,500	\$	162,500	\$	143,750	\$	168,750
Total Capital Improvement	s: \$	609,660	\$	586,250	\$	576,250	\$	411,250	\$	283,750	\$	308,750
Estimated Cost Per Residential Uni	t: Ś	455.54	Ś	438.05	Ś	430.58	Ś	307.29	Ś	212.02	Ś	230.70

Prepared by:

Debt Service Fund - Series 2021 Refunding Bonds (Amended Budget) Fiscal Year 2026

Description		Fiscal Year 25 Adopted Budget	0	Actual at 3/26/2025		Anticipated Year End 09/30/2025		cal Year 2026 Budget
Revenues and Other Sources								
Carryforward	\$	-	\$	-	\$	-	\$	-
Special Assessment Revenue								-
Special Assessment - On-Roll	\$	1,783,584	\$	1,606,300	\$	1,783,584		1,783,584
Special Assessment - Off-Roll								
Special Assessment - Prepayment	\$	-	\$	-	\$	-	\$	-
Interest Income								
Sinking Fund	\$	-			\$	-	\$	-
Interest Account-Series A	\$	-	\$	-	\$	-	\$	-
Reserve Account-Series A	\$	-	\$	-	\$	-	\$	-
Prepayment Account			\$	-	\$	-		
Revenue Account	\$	35,000	\$	18,600	\$	37,200	\$	35,340
Intragovernmental Transfers In								
Debt Service Fund - Series 2006 Bonds		-	\$	-		-	\$	-
Debt Proceeds								
Series 2017 Refunding Bonds	\$	-	\$	-	\$	-	\$	-
Total Revenue & Other Sources	\$	1,818,584	\$	1,624,900	\$	1,820,784	\$	1,818,924
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series A Bonds	\$	1,278,000	\$	_	\$	1,278,000	\$	1,298,000
Principal Debt Service - Early Redemptions	7	1,270,000	7		7	1,270,000	7	1,230,000
Series A Bonds	\$	_			\$	_	\$	_
Interest Expense	7				7		7	
Series A Bonds	\$	397,534	\$	198,661	Ś	397,534	\$	378,151
Other Fees and Charges	Ψ.	337,33	Ψ.	250,002	Ψ.	037,00	Ψ.	0,0,101
Discounts/Fees and Charges	\$	116,683	\$	_	\$	116,683	Ś	116,683
Operating Transfers Out	Ψ.	110,000	\$	6,647	\$	6,647	Ψ.	110,000
. •	\$	1,792,217	\$	205,308	\$	1,798,864	\$	1,792,834
Net Increase/(Decrease) in Fund Balance	\$	26,368	\$	1,419,593	\$	21,920	\$	26,090
Fund Balance - Beginning	\$	349,040	\$	349,040	\$	349,040	\$	370,961
Fund Balance - Ending	\$	375,408	\$	1,768,633	\$	370,961	\$	397,051

Restricted Fund Balance:

Reserve Account Requirement
Restricted for November 1, 2026 Interest Payment

Total - Restricted Fund Balance:

NONE
\$ 178,529

Total - Restricted Fund Balance:
\$ 178,529

		Assessment Rates	
Description	Number of Units	FY 2025	FY 2026
50' Lot	111	\$ 1,653.89	\$ 1,653.89
50' Lot partial	1	\$ 1,200.10	\$ 1,200.10
60' Lot	75	\$ 1,754.52	\$ 1,754.52
60' Lot partial	1	\$ 1,327.19	\$ 1,327.19
75' Lot	205	\$ 2,112.87	\$ 2,112.87
100' Lot	17	\$ 3,006.43	\$ 3,006.43
100' Lot partial	10	\$ 2,552.90	\$ 2,552.90
150' Lot	10	\$ 3,606.25	\$ 3,606.25
150' Lot partial	1	\$ 3,152.72	\$ 3,152.72
Coach Homes	194	\$ 1,103.11	\$ 1,103.11
2 Story Condominiums	203	\$ 942.54	\$ 942.54
4 Story Condominiums	600	\$ 789.60	\$ 789.60
Commercial	1	\$ 37,782.00	\$ 37,782.00
Golf Course	0		
To	otal: 1429		

Debt Service Fund - Series 2021 Amortization Schedule Fiscal Year 2026

Description	Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	C	Par Debt Outstanding
Par Amount Issued	\$	22,485,000	Varies				
11/1/2021				\$ 74,885.02	\$ 74,885.02	\$	22,485,000
5/1/2022	\$	1,231,000	1.0625%	\$ 220,972.19			
11/1/2022				\$ 214,432.50	\$ 1,666,404.69	\$	21,254,000
5/1/2023	\$	1,245,000	1.1250%	\$ 214,432.50			
11/1/2023				\$ 207,429.38	\$ 1,666,861.88	\$	20,009,000
5/1/2024	10000 \$	1,260,000	1.3750%	\$ 207,429.38			
11/1/2024				\$ 198,660.63	\$ 1,676,090.01	\$	18,739,000
5/1/2025	\$	1,278,000	1.5000%	\$ 198,660.63			
11/1/2025				\$ 189,075.63	\$ 1,665,736.26	\$	17,461,000
5/1/2026	\$	1,298,000	1.6250%	\$ 189,075.63			
11/1/2026				\$ 178,529.38	\$ 1,665,605.01	\$	16,163,000
5/1/2027	\$	1,320,000	1.7500%	\$ 178,529.38			
11/1/2027				\$ 166,979.38	\$ 1,665,508.76	\$	14,843,000
5/1/2028	\$	1,344,000	1.8750%	\$ 166,979.38			
11/1/2028				\$ 154,379.38	\$ 1,665,358.76	\$	13,499,000
5/1/2029	\$	1,371,000	2.0000%	\$ 154,379.38			
11/1/2029				\$ 140,669.38	\$ 1,666,048.76	\$	12,128,000
5/1/2030	\$	1,399,000	2.1250%	\$ 140,669.38			
11/1/2030				\$ 125,805.00	\$ 1,665,474.38	\$	10,729,000
5/1/2031	\$	1,429,000	2.1250%	\$ 125,805.00			
11/1/2031				\$ 110,621.88	\$ 1,665,426.88	\$	9,300,000
5/1/2032	\$	1,461,000	2.2500%	\$ 110,621.88			
11/1/2032				\$ 94,185.63	\$ 1,665,807.51	\$	7,839,000
5/1/2033	\$	1,494,000	2.2500%	\$ 94,185.63			
11/1/2033				\$ 77,378.13	\$ 1,665,563.76	\$	6,345,000
5/1/2034	\$	1,529,000	2.3750%	\$ 77,378.13			
11/1/2034				\$ 59,221.25	\$ 1,665,599.38	\$	4,816,000
5/1/2035	\$	1,566,000	2.3750%	\$ 59,221.25			
11/1/2035				\$ 40,625.00	\$ 1,665,846.25	\$	3,250,000
5/1/2036	\$	1,605,000	2.5000%	\$ 40,625.00			
11/1/2036				\$ 20,562.50	\$ 1,666,187.50	\$	1,645,000
5/1/2037	\$	1,645,000	2.5000%	\$ 20,562.50			
11/1/2037					\$ 1,665,562.50		

RESOLUTION 2025-5

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Wentworth Estates Community Development District (the "District") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, in accordance with the provisions of Chapter 189.417, Florida Statutes, the District is required to file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities; and

WHEREAS, in accordance with the above referenced Statute, the District shall also publish quarterly, semiannually, or annually its regular meeting schedule in a newspaper of general paid circulation in the County in which the District is located and shall appear in the legal notices section of the classified advertisements.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES DEVELOPMENT DISTRICT:

SECTION 1. DESIGNATION OF DATES, TIME, AND LOCATION OF REGULAR MEETINGS.

a. **Date:** The second Thursday of each month during the Fiscal Year 2026, which covers the period October 1, 2025, through September 30, 2026

The Fiscal Year 2026 schedule is as follows:

October 16, 2025	November 13, 2025
December 11, 2025	January 8, 2026
February 12, 2026	March 12, 2026
April 9, 2026	May 14, 2026
June 11, 2026	July 9, 2026
August 13, 2026	September 10, 2026

b. **Time: 8:30 A.M.** (Eastern Standard Time)

c. **Location: Treviso Bay Clubhouse**

9800 Treviso Bay Boulevard Naples, Florida 34113

RESOLUTION 2025-5

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

- **SECTION 2. SUNSHINE LAW AND MEETING CANCELATIONS AND CONTINUATIONS.** The meetings of the Board of Supervisors are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The District by and through its District Manager may cancel any meeting of the Board of Supervisors and all meetings may be continued to a date, time, and place to be specified on the record at the hearings or meeting.
- **SECTION 3. CONFLICT.** That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.
- **SECTION 4. 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 5. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Wentworth Estates Community Development District.

PASSED AND ADOPTED by the Board of Supervisors of the Wentworth Estates Community Development District, Collier County, Florida, this 12th day of June 2025.

ATTEST:	BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
James P. Ward, Secretary	Joe Newcomb, Chairperson



Melissa R. Blazier Supervisor of Elections

April 16, 2025

Mr. James Ward Wentworth Estates CDD 2301 Northeast 37th St Ft Lauderdate FL 33308

Dear Mr. Ward

In compliance with 190.06 of the Florida Statutes, this letter is to inform you that the official records of the Collier County Supervisor of Election indicate 1074 active registered voters residing in the Wentworth Estates CDD as of April 15, 2025

Should you have any question regarding election services for this district please feel free to contract our office.

Sincerely,

David B Carpenter Qualifying Officer (239) 252-8501

Dave.Carpenter@colliervotes.gov



WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

September 5, 2024

Memorandum

To: **Board of Supervisors**

From: District Manager

> RE: HB7013 -Special Districts Performance Measures and Standards Reporting

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A: Goals, Objectives and Annual Reporting Form

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

Performance Measures/Standards & Annual Reporting Form October 1, 2025 – September 30, 2026

1. **COMMUNITY COMMUNICATION AND ENGAGEMENT**

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) <u>regular</u> 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 (2) regular board meetings was 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 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, 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 and 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 website.

Standard: CDD website contains 100% of the following information: most recent annual audit, most recently 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 said results 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 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 □

James P. Ward, District Manager	Joe Newcomb, Chairperson
Date	Date

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - APRIL 2025

FISCAL YEAR 2025

PREPARED BY:

JPWard and Associates, LLC

Community Development District Advisors

Wentworth Estates Community Development District Table of Contents

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Debt Service Fund Series 2021	9

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET FORT LAUDERDALE, FLORIDA 33308

Wentworth Estates Community Develoment District Balance Sheet for the Period Ending April 30, 2025

		Governmen	ntal Funds						
					Acc	Totals			
	G	eneral Fund	Debt Service Fund Series 2021		General Long Term Debt	Fixed Assets		(Memorandum Only)	
Assets									
Cash and Investments									
General Fund - Invested Cash	\$	1,497,749	\$	-	\$ -	\$ -	\$	1,497,749	
General Fund - Hancock Bank								-	
Construction Account	\$	-		-	-	-		-	
Costs of Issuance Account	\$	-		-	-	-		-	
Debt Service Fund									
Interest Account	\$	-		-	-	-		-	
Sinking Account	\$	-		-	-	-		-	
Reserve Account	\$	-		-	-	-		-	
Revenue	\$	-		1,826,450	-	-		1,826,450	
Prepayment Account	\$	-		-	-	-		-	
Deferred Cost Account	\$	-		-	-	-		-	
Capital Project Fund - Series 2018	\$	-		-	-	-		-	
Due from Other Funds									
General Fund	\$	-		-	-	-		-	
Debt Service Fund(s)	\$	-		-	-	-		-	
Market Valuation Adjustments	\$	-		-	-	-		-	
Accrued Interest Receivable	\$	-		-	-	-		-	
Assessments Receivable	\$	-		_	-	-		-	
Prepaid Expenses	\$	-		_	-	-		-	
Amount Available in Debt Service Funds	\$	-		_	1,826,450	-		1,826,450	
Amount to be Provided by Debt Service Funds	\$	-		-	16,912,550	-		16,912,550	
Investment in General Fixed Assets (net of					. ,				
depreciation) Total Assets	\$ \$	1,497,749	\$:	- 1,826,450	\$ 18,739,000	\$ 31,238,196 31,238,196	\$	31,238,196 53,301,395	

Wentworth Estates Community Develoment District Balance Sheet for the Period Ending April 30, 2025

	Governmen	tal Fun	ds						
					Accou	nt Gr	oups		Totals
	General Fund	Debt Service Fund Series 2021		General Long Term Debt		Fixed Assets		(M	emorandum Only)
Liabilities									
Accounts Payable & Payroll Liabilities	\$ -	\$	-	\$	-	\$	-	\$	-
Due to Other Funds									-
General Fund	\$ -		-		-		-		-
Debt Service Fund(s)	\$ -		-		-		-		-
Loan - TB Master Turnover, Inc.	\$ -		-		-		-		-
Due to Bondholders	\$ -		-		-		-		-
Bonds Payable									-
Current Portion (Due within 12 months)	\$ -		-		1,278,000		-		1,278,000
Long Term	\$ -		-	2	17,461,000		-		17,461,000
Total Liabilities	\$ _	\$	-	\$ 1	18,739,000	\$	-	\$	18,739,000
Fund Equity and Other Credits									
Investment in General Fixed Assets	\$ -		-		-		31,238,196		31,238,196
Fund Balance									
Restricted									
Beginning: October 1, 2024 (Unaudited)	\$ -		349,040		-		-		1,781,472
Results from Current Operations	\$ -		1,477,410		-		-		44,978
Unassigned									-
Beginning: October 1, 2024 (Unaudited)	\$ 815,006		-		-		-		815,006
Results from Current Operations	\$ 682,744		-		-		-		682,744
Total Fund Equity and Other Credits	\$ 1,497,749	\$	1,826,450	\$	-	\$	31,238,196	\$	34,562,395
Total Liabilities, Fund Equity and Other Credits	\$ 1,497,749	\$	1,826,450	\$ 1	18,739,000	\$	31,238,196	\$	53,301,395

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ - \$	\$ - \$	-	-	\$ -	
Interest										
Interest - General Checking	-	-	-	-	-	-	-	-	-	0%
Special Assessment Revenue										
Special Assessments - On-Roll	21,171	360,721	1,028,031	63,889	57,433	23,219	49,832	1,604,296	1,680,164	95%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges										
Discounts for Early Payment	-	-	-	-	-	-	-	-	(67,206)	0%
Intergovernmental Transfers In		-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 21,171	\$ 360,721	\$ 1,028,031	\$ 63,889	\$ 57,433	\$ 23,219 \$	49,832	1,604,296	\$ 1,680,164	95%
Expenditures and Other Uses										
Legislative										
Board of Supervisor's - Fees	-	-	-	-	1,000	-	1,000	2,000	6,000	33%
Executive										
Professional Management	4,750	4,750	4,750	4,750	4,750	4,750	4,750	33,250	57,000	58%
Financial and Administrative										
Audit Services	-	-	-	5,500	-	-	-	5,500	5,500	100%
Accounting Services	1,667	1,667	1,667	1,667	1,667	1,667	1,667	11,667	20,000	58%
Assessment Roll Services	1,042	1,042	1,042	1,042	1,042	1,042	1,042	7,292	12,500	58%
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	500	0%
Other Contractual Services										
Legal Advertising	-	-	-	-	-	-	-	-	2,900	0%
Trustee Services	-	-	-	-	-	-	-	-	8,400	0%
Property Appraiser/Tax Collector Fees	6	6,432	273	-	-	-	21	6,733	11,800	57%
Bank Service Charges	-	-	-	-	-	-	-	-	250	0%

										Total Annual	% of
Description		October	November	December	January	February	March	April	Year to Date	Budget	Budget
Travel and Per Diem		-	-	-	-	-	-	-	-	-	0%
Communications & Freight Services											
Postage, Freight & Messenger		-	9	-	-	-	109	1,086	1,204	300	401%
Insurance		73,266	-	-	-	-	-	-	73,266	72,000	102%
Printing & Binding		-	-	-	-	388	-	1,388	1,776	250	710%
Website Development		-	-	-	300	-	-	-	300	1,750	17%
Subscription & Memberships		-	175	-	-	-	-	-	175	175	100%
Emergency & Disaster Relief Services											
Hurricane Milton		-	1,723	22,740	7,047	-	-	-	31,509	-	0%
Legal Services											
Legal - General Counsel		-	-	677	722	-	4,396	237	6,032	10,000	60%
Other General Government Services											
Engineering Services - General		-	-	6,110	-	1,375	505	-	7,990	7,500	107%
Contingencies		-	-	-	-	-	-	-	-	-	0%
	Sub-Total:	80,730	15,797	37,259	21,027	10,222	12,468	11,191	188,693	216,825	87%

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System	0010100			Junian y	. caraary		7.0		23.2823	
Consumptive Use Permit Monitoring	-	-	-	4,800	4,800	4,450	-	14,050	38,000	37%
Stormwater Management Services										
Professional Services										
Asset Management	-	3,500	3,500	3,500	3,500	3,500	-	17,500	42,000	42%
Mitigation Monitoring	-	-	-	-	-	-	-	-	4,800	0%
NPDES Reporting	-	-	-	-	-	-	-	-	2,400	0%
Utility Services										
Electric - Aeration System	117	-	-	-	-	477	208	803	-	0%
Repairs & Maintenance										
Lake & Wetland System										
Aquatic Weed Control	-	7,834	7,805	20,922	7,210	-	-	43,769	95,000	46%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	2,000	0%
Water Quality Testing	-	-	-	-	-	-	-	-	14,500	0%
Water Control Structures	-	-	-	-	-	6,000	-	6,000	27,000	22%
Aeration System	-	-	-	600	-	-	-	600	1,000	60%
Cane Toad Removal	-	-	-	-	-	-	4,100	4,100	3,100	132%
Preserves/Wetland System										
Routine Maintenance	-	10,790	-	10,790	-	-	-	21,580	48,000	45%
Water Quality Testing	-	-	-	-	-	-	-	-	-	0%
Preserve Trail, Boardwalk, Lookout	-	-	-	-	-	-	-	-	9,000	0%
Preserve Trail Material	-	-	-	-	-	-	-	-	4,000	0%
Contingencies	-	-	-	420	-	-	-	420	15,270	3%
Capital Outlay										
Littoral Shelf Planting	-	-	2,880	-	3,500	-	-	6,380	8,000	80%
Lake Bank Restoration	-	-	-	-	-	-	-	-	59,360	0%
Stormwater Drainage Pipes	-	-	-	-	-	-	-	-	30,000	0%
Fountain/Aerators	-	-	19,250	-	25,655	-	-	44,905	35,000	128%
Contingencies/Inspection Services	-	-	-	-	-	-	-	-	-	0%

escription	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budge
Road and Street Services										
Professional Management										
Asset Management	-	958	958	958	958	958	-	4,792	11,500	42%
Utility Services										
Electric										
Southwest Blvd Street Lights	33	-	69	37	-	73	34	246	650	38%
Entrance/Fountain Landscape/Street Lights	480	-	616	1,410	-	1,390	691	4,586	8,300	55%
Entrance Bridge - Lights	63	-	69	686	-	669	379	1,867	1,000	1879
Repairs and Maintenance									-	
Sidewalk Repairs	-	-	-	-	-	305	-	305	1,000	30%
Curb & Gutter	-	-	-	-	-	-	-	-	3,500	0%
Striping & Pavement Marking	-	-	3,700	-	-	-	-	3,700	-	0%
Bridge Repairs	-	-	-	-	-	-	-	-	8,000	0%
Entry Monument (Trevisio Bay Blvd)	-	-	1,888	1,600	-	-	-	3,488	5,000	70%
Entry Wall (Trevisio Bay Blvd)	-	-	-	-	-	-	-	-	5,000	0%
Street Lights/Directional Signs	2,540	-	-	-	-	-	-	2,540	7,000	36%
Brick Paver Repairs	-	-	800	-	4,200	-	-	5,000	8,000	63%
Miscellaneous Repairs	-	-	-	2,501	-	-	-	2,501	8,000	31%
Contingencies	-	-	-	-	-	-	-	-	4,913	0%
Capital Outlay										
Roadway and Bridge		-	-	-	-	-	-	-	75,000	0%
Sub-To	tal: 3,234	23,082	41,535	48,224	49,823	17,823	5,412	189,132	585,293	32%

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Landscaping Services	October	November	Determoer	January	restuary	Widien	April	rear to Bate	Buaget	Daaget
Professional Management										
Asset Management	-	1,167	1,167	1,167	1,167	1,167	-	5,833	14,000	42%
Water Quality Monitoring	-	-	-	-	-	-	-	-	-	0%
Utility Services										
Electric - Landscape Lighting	-	-	28	28	28	55	28	166	-	0%
Electric - Irrigation System	-	-	82	180	-	155	91	509	-	0%
Potable Water - Fountain	-	81	136	153	684	1,728	127	2,909	4,500	65%
Repairs & Maintenance										
Public Area Landscaping										
Treviso Bay Blvd - Entrance	-	-	-	33,639	10,396	-	15,000	59,035	165,000	36%
Southwest Boulevard	-	-	-	10,134	3,500	-	1,642	15,275	26,000	59%
Irrigation System	-	3,159	-	-	-	890	3,421	7,470	5,200	144%
Plant Replacement and Annuals	-	-	14,172	1,742	1,482	4,005	-	21,401	30,000	71%
Tree Trimming	-	2,500	-	-	12,940	5,180	-	20,620	25,000	82%
Fountains	-	1,000	4,520	2,740	1,100	1,233	1,444	12,037	18,000	67%
Annual Holiday Decorations	15,000	-	20,395	525	-	-	-	35,920	20,000	180%
Mulch	-	-	-	-	9,262	-	-	9,262	22,000	42%
Contingencies	-	-	-	1,103	-	-	-	1,103	21,840	5%
Capital Outlay										
Treviso Bay Blvd/US 41 Buffer - Landscaping	4,500	31,700	81,057	31,313	38,559	7,631	30,378	225,138	182,000	124%
Treviso Bay Blvd/US 41 Buffer - Lighting	-	-	65,793	8,525	-	-	-	74,318	50,000	149%
Fountain and Perimeter Wall - Painting	-	-	-	-	46,130	5,800	-	51,930	48,000	108%
Contingencies/CEI Services		-	-	-	800		-	800	21,300	4%
Sub-Tota	il: 19,500	39,607	187,349	91,248	126,048	27,843	52,131	543,727	652,840	83%

Description	C	October	No	vember	December	January		February	March		April	Year to Date	Total Annual Budget	% of Budget
Reserves														
Operations		-		-	-		-	-	-		-	-	-	0%
Extraordinary Capital/Operations		-		-	-		-	-	-		-	-	158,000	0%
Sub-Total:		-		-	-		-	-	-		-	-	158,000	0%
Total Expenditures and Other Uses:	\$	103,464	\$	78,486	\$ 266,143	\$ 160,49	9	\$ 186,093	\$ 58,134	\$	68,734	921,552	\$ 1,612,958	57%
Net Increase/ (Decrease) in Fund Balance		(82,293)		282,235	761,888	(96,61	.0)	(128,660)	(34,915))	(18,902)	682,744	67,206	
Fund Balance - Beginning		815,006		732,712	1,014,948	1,776,83	5	1,680,226	1,551,566		1,516,651	815,006	815,006	
Fund Balance - Ending	\$	732,712	\$ 1	,014,948	\$ 1,776,835	\$ 1,680,22	6	\$ 1,551,566	\$ 1,516,651	\$	1,497,749	1,497,749	\$ 882,212	

Wentworth Estates Community Development District Debt Service Fund - Series 2021 Bonds Statement of Revenues, Expenditures and Changes in Fund Balance Through April 30, 2025

Description	Qı	ctober	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budge
Revenue and Other Sources								,			
Carryforward	\$	_	\$ -	\$ -	\$ - \$	- \$	- \$	_	\$ -	\$ -	
Interest Income											
Revenue Account		1,443	1,409	760	3,657	5,738	5,594	6,324	24,924	35,000	71%
Reserve Account		-	-	-	-	-	-	-	-	-	0%
Prepayment Account		-	_	-	-	-	-	-	-	-	0%
Interest Account		-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account		-	-	-	-	-	-	-	-	-	0%
Special Assessment Revenue											
Special Assessments - On-Roll		21,877	372,750	1,062,313	66,020	59,348	23,993	51,494	1,657,794	1,783,584	93%
Special Assessments - Off-Roll		-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments		-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges											
Discounts/Fees and Charges		-	-	-	-	-	-	-	-	(116,683)	0%
Proceeds from Refunding Bonds											
2018 Refinance (2006 Bonds)		-	-	-	-	-	-	-	-	-	0%
Operating Transfers In (From Other Funds)		-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$	23,320	\$ 374,159	\$ 1,063,072	\$ 69,677 \$	65,086 \$	29,587 \$	57,817	\$ 1,682,718	\$ 1,701,901	99%
Expenditures and Other Uses											
Proprety Appraiser/Tax Collector Fees		-	6,647	_	-	-	-	_	6,647	_	0%
Debt Service			-,						2,2		
Principal Debt Service - Mandatory											
Series 2021 Bonds		-	_	_	-	-	-	_	_	1,278,000	0%
Principal Debt Service - Prepayments										_,,_,	
Series 2021 Bonds		-	_	_	-	-	-	_	_	_	0%
Interest Expense											
Series 2021 Bonds		-	198,661	_	-	-	_	-	198,661	397,534	50%
Foreclosure Counsel		_	-	-	_	-	-	_	-	-	0%
Property Appraiser & Tax Collector		-	-	_	-	-	_	-	_	_	0%
Pymt to Refunded Bonds Escrow Agent											
2021 Refinance (2018 Bonds)		-	-	_	-	-	_	-	_	_	0%
Intragovermental Transfers Out		-	-	_	-	-	_	-		_	0%
Total Expenditures and Other Uses:	\$	-	\$ 205,308	\$ -	\$ - \$	- \$	- \$	-	\$ 205,308	\$ 1,675,534	12%
Net Increase/ (Decrease) in Fund Balance		23,320	168,851	1,063,072	69,677	65,086	29,587	57,817	1,477,410	26,367	
Fund Balance - Beginning		349.040	372,360	541,211	1,604,283	1,673,960	1,739,046	1,768,633	349,040	349,040	
i unu balance - beginning		343,040	3/2,300	J41,Z11	1,004,200	1,073,900	1,735,040	1,700,033	349,040	549,040	

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MAY 2025

FISCAL YEAR 2025

PREPARED BY:

JPWard and Associates, LLC

Community Development District Advisors

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET FORT LAUDERDALE, FLORIDA 33308

Wentworth Estates Community Develoment District Balance Sheet for the Period Ending May 31, 2025

		Governmen	tal Funds	;						
						Accoun	t Groups			Totals
	Ge	eneral Fund		ervice Fund ies 2021	General Lo Term Dek		Fixed	Assets	(M	emorandum Only)
Assets										
Cash and Investments										
General Fund - Invested Cash	\$	1,433,913	\$	-	\$	-	\$	-	\$	1,433,913
General Fund - Hancock Bank										
Construction Account	\$	-		-		-		-		
Costs of Issuance Account	\$	-		-		-		-		
Debt Service Fund										
Interest Account	\$	-		-		-		-		
Sinking Account	\$	-		-		-		-		
Reserve Account	\$	-		-		-		-		
Revenue	\$	-		366,653		-		-		366,653
Prepayment Account	\$	-		-		-		-		
Deferred Cost Account	\$	-		-		-		-		
Capital Project Fund - Series 2018	\$	-		-		-		-		
Due from Other Funds										
General Fund	\$	-		-		-		-		
Debt Service Fund(s)	\$	-		-		-		-		
Market Valuation Adjustments	\$	-		-		-		-		
Accrued Interest Receivable	\$	-		-		-		-		
Assessments Receivable	\$	-		-		-		-		
Prepaid Expenses	\$	-		-		-		-		
Amount Available in Debt Service Funds	\$	-		-	366,6	553		-		366,653
Amount to be Provided by Debt Service Funds	\$	-		_	17,094,3			_		17,094,347
Investment in General Fixed Assets (net of	Ś	-		-		_	3	1,238,196		31,238,196
depreciation) Total Assets	\$	1,433,913	\$	366,653	\$ 17,461,0	000		1,238,196	\$	50,499,762

Wentworth Estates Community Develoment District Balance Sheet for the Period Ending May 31, 2025

	Governmen	tal Fund	ds						
					Accou	ınt Gr	oups		Totals
	General Fund		Service Fund ries 2021		neral Long erm Debt	I	Fixed Assets	(M	emorandum Only)
Liabilities									
Accounts Payable & Payroll Liabilities	\$ -	\$	-	\$	-	\$	-	\$	-
Due to Other Funds									-
General Fund	\$ -		-		-		-		-
Debt Service Fund(s)	\$ -		-		-		-		-
Loan - TB Master Turnover, Inc.	\$ -		-		-		-		-
Due to Bondholders	\$ -		-		-		-		-
Bonds Payable									-
Current Portion (Due within 12 months)	\$ -		-		1,298,000		-		1,298,000
Long Term	\$ -		-	:	16,163,000		-		16,163,000
Total Liabilities	\$ _	\$	-	\$:	17,461,000	\$	-	\$	17,461,000
Fund Equity and Other Credits									
Investment in General Fixed Assets	\$ -		-		-		31,238,196		31,238,196
Fund Balance									
Restricted									
Beginning: October 1, 2024 (Unaudited)	\$ -		349,040		-		-		1,781,472
Results from Current Operations	\$ -		17,613		-		-		(1,414,818)
Unassigned									-
Beginning: October 1, 2024 (Unaudited)	\$ 815,006		-		-		-		815,006
Results from Current Operations	\$ 618,907		-		-		-		618,907
Total Fund Equity and Other Credits	\$ 1,433,913	\$	366,653	\$	-	\$	31,238,196	\$	33,038,762
Total Liabilities, Fund Equity and Other Credits	\$ 1,433,913	\$	366,653	\$:	17,461,000	\$	31,238,196	\$	50,499,762

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ - \$	- \$	- \$	- \$	- \$	-	-	\$ -	
Interest											
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	0%
Special Assessment Revenue											
Special Assessments - On-Roll	21,171	360,721	1,028,031	63,889	57,433	23,219	49,832	10,204	1,614,499	1,680,164	96%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges											
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	(67,206)	0%
Intergovernmental Transfers In		-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 21,171	\$ 360,721	\$ 1,028,031	63,889 \$	57,433 \$	23,219 \$	49,832 \$	10,204	1,614,499	\$ 1,680,164	96%
Expenditures and Other Uses											
Legislative											
Board of Supervisor's - Fees	-	-	-	-	1,000	-	1,000	-	2,000	6,000	33%
Executive											
Professional Management	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	38,000	57,000	67%
Financial and Administrative											
Audit Services	-	-	-	5,500	-	-	-	-	5,500	5,500	100%
Accounting Services	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	13,333	20,000	67%
Assessment Roll Services	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	8,333	12,500	67%
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	500	0%
Other Contractual Services											
Legal Advertising	-	-	-	-	-	-	-	-	-	2,900	0%
Trustee Services	-	-	-	-	-	-	-	-	-	8,400	0%
Trustee services											
Property Appraiser/Tax Collector Fees	6	6,432	273	-	-	-	21	-	6,733	11,800	57%

											Total Annual	% of
Description		October	November	December	January	February	March	April	May	Year to Date	Budget	Budget
Travel and Per Diem		-	-	-	-	-	-	-	-	-	-	0%
Communications & Freight Services												
Postage, Freight & Messenger		-	9	-	-	-	109	1,086	-	1,204	300	401%
Insurance		73,266	-	-	-	-	-	-	-	73,266	72,000	102%
Printing & Binding		-	-	-	-	388	-	1,388	-	1,776	250	710%
Website Development		-	-	-	300	-	-	-	-	300	1,750	17%
Subscription & Memberships		-	175	-	-	-	-	-	-	175	175	100%
Emergency & Disaster Relief Services												
Hurricane Milton		-	1,723	22,740	7,047	-	-	-	-	31,509	-	0%
Legal Services												
Legal - General Counsel		-	-	677	722	-	4,396	237	-	6,032	10,000	60%
Other General Government Services												
Engineering Services - General		-	-	6,110	-	1,375	505	-	-	7,990	7,500	107%
Contingencies		-	-	-	-	-	-	-	-	-	-	0%
	Sub-Total:	80,730	15,797	37,259	21,027	10,222	12,468	11,191	7,458	196,152	216,825	90%

										Total Annual	% of
Description	October	November	December	January	February	March	April	May	Year to Date	Budget	Budget
Community Wide Irrigation System											
Consumptive Use Permit Monitoring	-	-	-	4,800	4,800	4,450	-	-	14,050	38,000	37%
Stormwater Management Services											
Professional Services											
Asset Management	-	3,500	3,500	3,500	3,500	3,500	-	7,000	24,500	42,000	58%
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	4,800	0%
NPDES Reporting	-	-	-	-	-	-	-	-	-	2,400	0%
Utility Services											
Electric - Aeration System	117	-	-	-	-	477	208	126	929	-	0%
Repairs & Maintenance											
Lake & Wetland System											
Aquatic Weed Control	-	7,834	7,805	20,922	7,210	-	-	22,968	66,737	95,000	70%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	-	2,000	0%
Water Quality Testing	-	-	-	-	-	-	-	4,200	4,200	14,500	29%
Water Control Structures	-	-	-	-	-	6,000	-	-	6,000	27,000	22%
Aeration System	-	-	-	600	-	-	-	450	1,050	1,000	105%
Cane Toad Removal	-	-	-	-	-	-	4,100	5,900	10,000	3,100	323%
Preserves/Wetland System											
Routine Maintenance	-	10,790	-	10,790	-	-	-	10,790	32,370	48,000	67%
Water Quality Testing	-	-	-	-	-	-	-	-	-	-	0%
Preserve Trail, Boardwalk, Lookout	-	-	-	-	-	-	-	-	-	9,000	0%
Preserve Trail Material	-	-	-	-	-	-	-	-	-	4,000	0%
Contingencies	-	-	-	420	-	-	-	-	420	15,270	3%
Capital Outlay											
Littoral Shelf Planting	-	-	2,880	-	3,500	-	-	-	6,380	8,000	80%
Lake Bank Restoration	-	-	-	-	-	-	-	-	-	59,360	0%
Stormwater Drainage Pipes	-	-	-	-	-	-	-	-	-	30,000	0%
Fountain/Aerators	-	-	19,250	-	25,655	-	-	-	44,905	35,000	128%
Contingencies/Inspection Services	-	-	-	-	-	-	-	-	-	-	0%

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Road and Street Services											
Professional Management											
Asset Management	-	958	958	958	958	958	-	1,917	6,708	11,500	58%
Utility Services											
Electric											
Southwest Blvd Street Lights	33	-	69	37	-	73	34	34	280	650	43%
Entrance/Fountain Landscape/Street Lights	480	-	616	1,410	-	1,390	691	633	5,220	8,300	63%
Entrance Bridge - Lights	63	-	69	686	-	669	379	365	2,232	1,000	223%
Repairs and Maintenance										-	
Sidewalk Repairs	-	-	-	-	-	305	-	-	305	1,000	30%
Curb & Gutter	-	-	-	-	-	-	-	-	-	3,500	0%
Striping & Pavement Marking	-	-	3,700	-	-	-	-	-	3,700	-	0%
Bridge Repairs	-	-	-	-	-	-	-	-	-	8,000	0%
Entry Monument (Trevisio Bay Blvd)	-	-	1,888	1,600	-	-	-	-	3,488	5,000	70%
Entry Wall (Trevisio Bay Blvd)	-	-	-	-	-	-	-	-	-	5,000	0%
Street Lights/Directional Signs	2,540	-	-	-	-	-	-	-	2,540	7,000	36%
Brick Paver Repairs	-	-	800	-	4,200	-	-	-	5,000	8,000	63%
Miscellaneous Repairs	-	-	-	2,501	-	-	-	-	2,501	8,000	31%
Contingencies	-	-	-	-	-	-	-	-	-	4,913	0%
Capital Outlay											
Roadway and Bridge		-	-	-	-	-	-	-	-	75,000	0%
Sub-Tot	al: 3,234	23,082	41,535	48,224	49,823	17,823	5,412	54,383	243,515	585,293	42%

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Landscaping Services											
Professional Management											
Asset Management	-	1,167	1,167	1,167	1,167	1,167	-	1,167	7,000	14,000	50%
Water Quality Monitoring	-		-	-	-	-	-	1,167	1,167	-	0%
Utility Services											
Electric - Landscape Lighting	-		28	28	28	55	28	28	194	-	0%
Electric - Irrigation System	-		82	180	-	155	91	88	597	-	0%
Potable Water - Fountain	-	81	136	153	684	1,728	127	266	3,175	4,500	71%
Repairs & Maintenance											
Public Area Landscaping											
Treviso Bay Blvd - Entrance	-		-	33,639	10,396	-	15,000	-	59,035	165,000	36%
Southwest Boulevard			-	10,134	3,500	-	1,642	-	15,275	26,000	59%
Irrigation System	-	3,159	-	-	-	890	3,421	-	7,470	5,200	144%
Plant Replacement and Annuals	-		14,172	1,742	1,482	4,005	-	-	21,401	30,000	71%
Tree Trimming	-	2,500	-	-	12,940	5,180	-	-	20,620	25,000	82%
Fountains	-	1,000	4,520	2,740	1,100	1,233	1,444	1,438	13,475	18,000	75%
Annual Holiday Decorations	15,000	-	20,395	525	-	-	-	-	35,920	20,000	180%
Mulch	-	-	-	-	9,262	-	-	-	9,262	22,000	42%
Contingencies	-	-	-	1,103	-	-	-	-	1,103	21,840	5%
Capital Outlay											
Treviso Bay Blvd/US 41 Buffer - Landscaping	4,500	31,700	81,057	31,313	38,559	7,631	30,378	-	225,138	182,000	124%
Treviso Bay Blvd/US 41 Buffer - Lighting	-	-	65,793	8,525	-	-	-	-	74,318	50,000	149%
Fountain and Perimeter Wall - Painting	-	-	-	-	46,130	5,800	-	8,047	59,977	48,000	125%
Contingencies/CEI Services		-	-	-	800	-	-	-	800	21,300	4%
Sub-Tot	al: 19,500	39,607	187,349	91,248	126,048	27,843	52,131	12,199	555,926	652,840	85%

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Reserves											
Operations	-	-	-	-	-	-	-	-	-	-	0%
Extraordinary Capital/Operations	-	-	-	-	-	-	-	-	-	158,000	0%
Sub-Total:	-	-	-	-	-	-	-	-	-	158,000	0%
Total Expenditures and Other Uses:	\$ 103,464	\$ 78,486	\$ 266,143	\$ 160,499	\$ 186,093	\$ 58,134	\$ 68,734	\$ 74,040	995,592	\$ 1,612,958	62%
Net Increase/ (Decrease) in Fund Balance	(82,293)	282,235	761,888	(96,610)	(128,660)	(34,915)	(18,902)	(63,837)	618,907	67,206	
Fund Balance - Beginning	815,006	732,712	1,014,948	1,776,835	1,680,226	1,551,566	1,516,651	1,497,749	815,006	815,006	
Fund Balance - Ending	\$ 732,712	\$ 1,014,948	\$ 1,776,835	\$ 1,680,226	\$ 1,551,566	\$ 1,516,651	\$ 1,497,749	\$ 1,433,913	1,433,913	\$ 882,212	

Wentworth Estates Community Development District Debt Service Fund - Series 2021 Bonds Statement of Revenues, Expenditures and Changes in Fund Balance Through May 31, 2025

Description	Octo	ober 1	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					,	, , , , , , , , , , , , , , , , , , , ,						
Carryforward	\$	- \$	_	\$ -	\$ - \$	- \$	- \$	- \$	_	\$ -	\$ -	
Interest Income												
Revenue Account		1,443	1,409	760	3,657	5,738	5,594	6,324	6,320	31,244	35,000	89%
Reserve Account		-	-	-	-	-	-	-	-	-	-	0%
Prepayment Account		-	-	-	-	-	-	-	-	-	-	0%
Interest Account		-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account		-	-	-	-	-	-	-	-	-	-	0%
Special Assessment Revenue												
Special Assessments - On-Roll		21,877	372,750	1,062,313	66,020	59,348	23,993	51,494	10,544	1,668,338	1,783,584	94%
Special Assessments - Off-Roll		-	-	-	· -	-	· -	-	-	-	-	0%
Special Assessments - Prepayments		-	-	-	_	-	-	-	-	-	-	0%
Other Fees and Charges												
Discounts/Fees and Charges		-	_	-	-	-	-	-	-	-	(116,683)	0%
Proceeds from Refunding Bonds												
2018 Refinance (2006 Bonds)		-	-	_	-	-	_	-	_	-	_	0%
Operating Transfers In (From Other Funds)		-	_	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$	23,320 \$	374,159	\$ 1,063,072	\$ 69,677 \$	65,086 \$	29,587 \$	57,817 \$	16,864	\$ 1,699,582	\$ 1,701,901	100%
Evnanditures and Other Hear												
Expenditures and Other Uses			6 6 4 7							6 6 4 7		00/
Proprety Appraiser/Tax Collector Fees Debt Service		-	6,647	-	-	-	-	-	-	6,647	-	0%
Principal Debt Service - Mandatory									4 270 000	4 270 000	4 270 000	1000/
Series 2021 Bonds		-	-	-	-	-	-	-	1,278,000	1,278,000	1,278,000	100%
Principal Debt Service - Prepayments												
Series 2021 Bonds		-	-	-	-	-	-	-	-	-	-	0%
Interest Expense												
Series 2021 Bonds		-	198,661	-	-	-	-	-	198,661	397,321	397,534	100%
Foreclosure Counsel		-	-	-	-	-	-	-	-	-	-	0%
Property Appraiser & Tax Collector		-	-	-	-	-	-	-	-	-	-	0%
Pymt to Refunded Bonds Escrow Agent												
2021 Refinance (2018 Bonds)		-	-	-	-	-	-	-	-	-	-	0%
Intragovermental Transfers Out		-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$	- \$	205,308	\$ -	\$ - \$	- \$	- \$	- \$	1,476,661	\$ 1,681,968	\$ 1,675,534	100%
Net Increase/ (Decrease) in Fund Balance		23,320	168,851	1,063,072	69,677	65,086	29,587	57,817	(1,459,797)	17,613	26,367	
Fund Balance - Beginning	:	349,040	372,360	541,211	1,604,283	1,673,960	1,739,046	1,768,633	1,826,450	349,040	349,040	
20.01100 Debittinib		3 72,360 \$		\$ 1,604,283	\$ 1,673,960 \$		1,768,633 \$	1,826,450 \$	366,653	\$ 366,653	\$ 375,407	