



**ARBORWOOD
COMMUNITY DEVELOPMENT
DISTRICT**

**LEE COUNTY
REGULAR BOARD MEETING
& PUBLIC HEARING
AUGUST 12, 2025
9:00 A.M.**

Special District Services, Inc.
27499 Riverview Center Boulevard, #253
Bonita Springs, FL 33134

www.arborwoodcdd.org

561.630.4922 Telephone

877.SDS.4922 Toll Free

561.630.4923 Facsimile

AGENDA
ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT
Amenity Center Community Room
Somerset at the Plantation
10401 Dartington Drive
Fort Myers, Florida, 33913
REGULAR BOARD MEETING & PUBLIC HEARING
August 12, 2025
9:00 A.M.

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- E. Comments from the Public for Items Not on the Agenda
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Publication Date
2025-07-23

Subcategory
Miscellaneous Notices

Keywords:

Notice of Public Hearing & Reg Board Mtg of 08/12/25

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ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT						
NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FY 2026 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.						
The Board of Supervisors ("Board") for the Arborwood Community Development District ("District") will hold the following public hearings and regular meeting:						
DATE:	August 12, 2025					
TIME:	9:00 A.M.					
LOCATION:	Amenity Center Community Room Somerset at the Plantation 10401 Darington Drive Fort Myers, Florida, 33913					
The first public hearing is being held pursuant to Chapter 190, Florida Statutes, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("FY 2026"). The second public hearing is being held pursuant to Chapters 190, Florida Statutes, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District to fund the Proposed Budget for FY 2026; to consider the adoption of an assessment roll and to provide for the levy, collection, and enforcement of O&M Assessments. At the conclusion of the public hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A regular district meeting of the District will also be held where the Board may consider any other district business that may properly come before it.						
Description of Assessments						
The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A description of the services to be funded by the O&M Assessments, and the properties to be improved and benefitted from the O&M Assessments, are all set forth in the Proposed Budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments for the Somerset neighborhood, which are subject to change at the hearing:						
Land Use	Total Units / Acres	E&U/EUR Factor	Proposed Annual O&M Assessment*			
MF- (I)	43	1	\$250.82			
MF- (2)	173	1	\$250.82			
MF- (3)	27	1	\$250.82			
MF- (4)	21	1	\$250.82			
Single Family 55 (I)	78	1	\$250.82			
Single Family 55 (2)	126	1	\$250.82			
Single Family 55 (3)	46	1	\$250.82			
Single Family 67 (I)	96	1	\$250.82			
Single Family 67 (2)	101	1	\$250.82			
Single Family 67 (3)	53	1	\$250.82			
Single Family 67 (4)	30	1	\$250.82			
Single Family 67 (5)	3	1	\$250.82			
Single Family 75 (I)	57	1	\$250.82			
Single Family 75 (2)	71	1	\$250.82			
Single Family 75 (3)	27	1	\$250.82			
Single Family 75 (4)	29	1	\$250.82			
Single Family 75 (5)	1	1	\$250.82			
Golf Course	96.23 (acres)	1	\$68,465.71			

*Includes collection costs and early payment discounts.

NOTE: THE DISTRICT RESERVES ALL RIGHTS TO CHANGE THE LAND USES, NUMBER OF UNITS, EQUIVALENT ASSESSMENT OR RESIDENTIAL UNIT ("E&U") FACTORS, AND O&M ASSESSMENT AMOUNTS AT THE PUBLIC HEARINGS WITHOUT FURTHER NOTICE.

The proposed O&M Assessments as stated include collection costs and/or early payment discounts imposed on assessments collected by the Lee County ("County") Tax Collector on the tax bill. Moreover, pursuant to Section 197.363(2)(d), Florida Statutes, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no public hearing on O&M Assessments shall be held or notice provided in future years unless the O&M Assessments are proposed to be increased or another criterion within Section 197.363(2)(d), Florida Statutes, is met. Note, the O&M Assessments do not include debt service assessments previously levied by the District, if any.

For FY 2026, the District intends to have the County Tax Collector collect the O&M Assessments imposed on certain developed property and will directly collect the O&M Assessments on the remaining benefitted property, if any, by sending out a bill at least thirty (30) days prior to the first Assessment due date. It is important to pay your O&M Assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title or, for direct billed O&M Assessments, may result in a foreclosure action which also may result in a loss of title. The District's decision to collect O&M Assessments on the County tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Additional Provisions

The public hearings and meetings are open to the public and will be conducted in accordance with the provisions of Florida Law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the public hearings and meeting may be obtained at the offices of the District Manager, Special District Services, Inc., 250 Turner Road, Suite A, Palm Beach Gardens, Florida 33410, 877-737-4922 ("District Manager's Office"), during normal business hours, or by visiting the District's website at <https://arborwoodcdd.org/>. The public hearings and meeting may be continued in progress to a date, time, certain, and place to be specified on the record at the public hearings or meeting. There may be occasions when staff or board members may participate by speaking telephonically.

Any person requesting special accommodations at the public hearings or meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearings and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1 or 1-800-955-8777 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

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

District Manager

Publication Date
2025-07-30

Subcategory
Miscellaneous Notices

ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026 PROPOSED BUDGET(S); AND NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING.

The Board of Supervisors (Board) of the Arborwood Community Development District (District) will hold a public hearing and regular meeting as follows:

DATE: August 12, 2025

TIME: 9:00 A.M.

LOCATION: Amenity Center Community Room

Somerset at the Plantation

10401 Dartington Drive

Fort Myers, Florida, 33913

The purpose of the public hearing is to receive comments and objections on the adoption of the Districts proposed budget(s) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (Proposed Budget). A regular Board meeting of the District will also be held at the above time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Special District Services, at The Oaks Center 2501A Burns Road Palm Beach Gardens, FL 33410, Ph: 941-223-2475 (District Managers Office), during normal business hours, or by visiting the Districts website at <https://arborwoodcdd.org/>.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and/or meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearing and/or meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

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

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

District Manager

ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT

www.arborwoodcdd.org

No.11499861 July 30, 2025

**ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT
REGULAR BOARD MEETING
JULY 21, 2025**

A. CALL TO ORDER

The July 21, 2025, Regular Board Meeting of the Arborwood Community Development District (the “District”) was called to order at 9:00 a.m. in the Amenity Center Community Room of the Somerset at the Plantation located at 10401 Dartington Drive, Fort Myers, Florida 33913.

B. PROOF OF PUBLICATION

Proof of publication was presented that notice of the Regular Board Meeting had been published in the *Fort Myers News-Press* on July 11, 2025, as legally required.

C. ESTABLISH A QUORUM

It was determined that the attendance of the following Supervisors constituted a quorum and it was in order to proceed with the meeting:

Chairman	Jeff Gordish	Present
Vice Chairperson	Karin Hagen	Present
Supervisor	Jack Aycock	Present
Supervisor	Donald Schrotenboer	Present via phone
Supervisor	Christopher Anderson	Present

Staff members in attendance were:

District Manager	Michelle Krizen	Special District Services, Inc.
General Counsel	Wes Haber (via phone)	Kutak Rock, LLC
District Engineer	Josh Evans	JR Evans Engineering

Also present was Bethany Brosious of Passarella & Associates.

D. ADDITIONS OR DELETIONS TO THE AGENDA

There were no additions or deletions to the agenda.

E. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

There were no comments from the public for items not on the agenda.

F. APPROVAL OF MINUTES

1. June 16, 2025, Regular Board Meeting

The June 16, 2025, Regular Board Meeting minutes were presented for consideration.

A **MOTION** was made by Mr. Gordish, seconded by Ms. Hagen and passed unanimously approving the June 16, 2025, Regular Board Meeting minutes, as presented.

G. OLD BUSINESS

1. Update Road Impact Fee Credits

There has been no further responses with the possible recipient. A discussion ensued and Mr. Haber went over the Florida Abandon Property process. There is not a clear path that would lead to the District as an entitled party, even after the credits expire.

A **motion** was made by Mr. Gordish, seconded by Mr. Anderson directing staff to stop all legal and management involvement seeking the entitled parties or selling of the credits. The motion carried 4 to 1 with Mr. Aycock dissenting.

Mr. Aycock was opposed because he hates to see them expire and have no value.

H. NEW BUSINESS

There were no New Business items to come before the Board.

I. ADMINISTRATIVE MATTERS

1. Engineer's Report

The lake bank repairs are being readdressed within the next few weeks.

One final traffic study is required from the City. Mr. Lorenz will coordinate with the City and contractor to make sure the Board has an agreement in place in time for the February inspection.

2. Attorney's Report

There was nothing to report at his time but Mr. Haber was available for questions.

3. Field Inspector's Report

Mr. Hirniak was unable to attend today's meeting but Ms. Krizen presented his summary. I would like to say that our lake levels are reflecting the recent wet season, but all indications/observations are that the lakes are behaving as they should be and the community continues to be protected as designed. The flow way is also functioning properly.

4. Preserves Compliance Report

Woods and Wetlands has treated all parcels, Passarella is about halfway through the inspections. There was a spot in Somerset that required additional treatment by Woods and Wetlands.

The Panther Parcel will be treated next week with inspections to follow. Mr. Gordish asked about the parcel that is being donated to the City. This parcel has been treated for which Passarella will confirm the treatment worked, then the quit claim deed can be sent to the City.

5. Manager's Report
a. Financials

The financials were provided to the Board Members. There were no questions.

J. BOARD MEMBER COMMENTS

Mr. Gordish reported that the City had provided a locked gate at Plantation Gardens, securing our preserve in order to prevent trespassing and dumping.

There was a discussion regarding Bridgetown's obligation to provide reports to the Board regarding the work completed pursuant to the maintenance agreement. Mr. Haber reported that the HOA was obligated to provide periodic reports. The Board has requested monthly reports and requested that District staff coordinate to ensure a report has been provided.

The LME (limited maintenance easement) is a benefit for the District on the homeowner's property. The District has a right to object to construction or any item that will adversely affect the District's ability to maintain the improvement.

The Board questioned the planning in the LME and it was indicated that it will be brought before the Board for discussion at a future meeting.

K. ADJOURNMENT

There being no further business to come before the Board, a MOTION was made by Mr. Aycock, seconded by Mr. Gordish and passed unanimously adjourning the Regular Board Meeting at 10:08 a.m.

Secretary/Assistant Secretary

Chair/Vice-Chair

RESOLUTION NO. 2025-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION NO. 2025-02; AMENDING THE DATE AND TIME FOR THE PUBLIC HEARING TO CONSIDER THE FISCAL YEAR 2025/2026 FINAL BUDGET AND ASSESSMENTS AND AUTHORIZING THE SECRETARY AND DISTRICT MANAGER TO TAKE CERTAIN ACTIONS TO ACCOMPLISH THE INTENT OF THIS RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors (“Board”) of the Arborwood Community Development District (the “District”) is required by Chapter 190.008, *Florida Statutes*, to approve a Proposed Budget for each fiscal year; and

WHEREAS, the Board previously adopted Resolution 2025-02 approving a proposed budget and setting a public hearing for August 18, 2025; and

WHEREAS, due to the unforeseen inability of the Board to secure a quorum for the scheduled public hearing, said public hearing had to be re-advertised and rescheduled; and

WHEREAS, the public hearing has been rescheduled for August 12, 2025, and all other requirements and filings associated with the preparation of the fiscal year budget have been completed.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT, THAT:

1. Resolution No. 2025-02 is hereby amended to change the date and time of the Public Hearing to August 12, 2025 at 9:00 a.m. in the Amenity Center Community Room, Somerset at the Plantation, 10401 Dartington Drive, Fort Myers, Florida 33913, for the purpose of receiving public comments on the Proposed Fiscal Year 2025/2026 Budget.

2. The Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with all applicable notice requirements.

PASSED, ADOPTED and EFFECTIVE this 12th day of August, 2025.

ATTEST:

**ARBORWOOD
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

RESOLUTION NO. 2025-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2025/2026 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is necessary for the Arborwood Community Development District ("District") to establish a regular meeting schedule for fiscal year 2025/2026; and

WHEREAS, the Board of Supervisors of the District has set a regular meeting schedule, location and time for District meetings for fiscal year 2025/2026 which is attached hereto and made a part hereof as Exhibit "A".

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT, LEE COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are hereby adopted.

Section 2. The regular meeting schedule, time and location for meetings for fiscal year 2025/2026 which is attached hereto as Exhibit "A" is hereby adopted and authorized to be published.

PASSED, ADOPTED and EFFECTIVE this 12th day of August, 2025.

ATTEST:

**ARBORWOOD
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

**ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2025/2026 REGULAR MEETING SCHEDULE**

Regular Meetings of the Board of Supervisors of the Arborwood Community Development District will be held at 9:00 a.m. in the Amenity Center Community Room, Somerset at the Plantation, 10401 Dartington Drive, Fort Myers, Florida, 33913 on the following dates:

**October 20, 2025
November 17, 2025
December 15, 2025
February 16, 2026
March 16, 2026
April 20, 2026
May 18, 2026
June 15, 2026
July 20, 2026
August 17, 2026
September 21, 2026**

The meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meetings may be continued in progress without additional notice to a time, date, and location stated on the record. Copies of the agenda for these meetings may be obtained from the District's website or from the District Manager, Special District Services, located at 2501A Burns Road, Palm Beach Gardens, Florida 33410. There may be occasions when one or more Supervisors will participate by telephone.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to advise the District Office at least forty-eight (48) hours before the meeting by contacting the District Manager at 941-223-2475 and/or toll free at 1-877-737-4922. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800- 955-8770, who can aid you in contacting the District Office.

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

Meetings may be cancelled from time to time without advertised notice.

Michelle Krizen
District Manager
Arborwood Community Development District

www.arborwoodcdd.org

PUBLISH: FORT MYERS NEWS-PRESS

**ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA**

1. *Ability of Personnel (10 Points).*

(E.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; evaluation of existing work load; proposed staffing levels, etc.)

2. *Proposer's Experience (10 Points).*

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation of Proposer, etc.)

3. *Understanding of Scope of Work (10 Points).*

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. *Ability to Furnish the Required Services (10 Points).*

Present ability to manage this project and the extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required (E.g. the existence of any natural disaster plan for business operations).

5. *Price (10 Points).*

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.

**ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Years 2024/2025, 2025/2026 and 2026/2027
With Two Year Option (2027/2028 and 2028/2029)
Lee County, Florida**

**ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION INSTRUCTIONS TO PROPOSERS**

SECTION 1. DUE DATE. Sealed proposals must be received no later than September 16, 2025 at 4:00 p.m., at the offices of District Manager, located at 2501A Burns Road, Palm Beach Gardens, Florida 33410.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is affirming its familiarity and understanding with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. REJECTION OF PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) copy of the Proposal Documents and one digital copy, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Arborwood Community Development District" on the face of it.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. After proposals are opened by the District, no proposal may be withdrawn for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the “Proposal Documents”).

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District’s limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include resumes or each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after receipt of the Request for Proposals and Evaluation Criteria or other contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Request for Proposals, Evaluation Criteria, or other contract documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

SECTION 15. REJECTION OF ALL PROPOSALS. The District reserves the right to reject any and all bids, with or without cause, and to waive technical errors and informalities, as determined to be in the best interests of the District.

Publication Date
2025-07-23

Subcategory
Miscellaneous Notices

Keywords:

Notice of Public Hearing & Reg Board Mtg of 08/12/25

[View original file](#) 

ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT					
NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FY 2026 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.					
The Board of Supervisors ("Board") for the Arborwood Community Development District ("District") will hold the following public hearings and regular meeting:					
DATE:	August 12, 2025				
TIME:	9:00 A.M.				
LOCATION:	Amenity Center Community Room Somerset at the Plantation 10401 Darington Drive Fort Myers, Florida, 33913				
The first public hearing is being held pursuant to Chapter 190, Florida Statutes, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("FY 2026"). The second public hearing is being held pursuant to Chapters 190, Florida Statutes, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District to fund the Proposed Budget for FY 2026; to consider the adoption of an assessment roll; and to provide for the levy, collection, and enforcement of O&M Assessments. At the conclusion of the public hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A regular Board meeting of the District will also be held where the Board may consider any other District business that may properly come before it.					
Description of Assessments					
The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A description of the services to be funded by the O&M Assessments, and the properties to be imposed and benefitted from the O&M Assessments, are set forth in the Proposed Budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments for the Somerset neighborhood, which are subject to change at the hearing:					
Land Use	Total Units / Acres	EAU/ERU Factor	Proposed Annual O&M Assessment*		
MF-(1)	43	1	\$750.82		
MF-(2)	123	1	\$750.82		
MF-(3)	27	1	\$750.82		
MF-(4)	21	1	\$750.82		
Single Family 55 (1)	78	1	\$750.82		
Single Family 55 (2)	126	1	\$750.82		
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Single Family 75 (3)	27	1	\$750.82		
Single Family 75 (4)	29	1	\$750.82		
Single Family 75 (5)	1	1	\$750.82		
Golf Course	96.23 (acres)	1	\$68,465.71		
*Includes collection costs and early payment discounts					
NOTE: THE DISTRICT RESERVES ALL RIGHTS TO CHANGE THE LAND USES, NUMBER OF UNITS, EQUIVALENT ASSESSMENT OR RESIDENTIAL UNIT (EAU/ERU) FACTOR, AND O&M ASSESSMENT AMOUNTS AT THE PUBLIC HEARING, WITHOUT FURTHER NOTICE.					
The proposed O&M Assessments as stated include collection costs and/or early payment discounts imposed on assessments collected by the Lee County ("County") Tax Collector on the tax bill. Moreover, pursuant to Section 197.363(2)(4), Florida Statutes, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no public hearing on O&M Assessments shall be held or notice provided in future years unless the O&M Assessments are proposed to be increased or another criterion within Section 197.363(2)(4), Florida Statutes, is met. Note, the O&M Assessments do not include debt service assessments previously levied by the District, if any.					
For FY 2026, the District intends to have the County Tax Collector collect the O&M Assessments imposed on certain developed property and will directly collect the O&M Assessments on the remaining benefitted property, if any, by sending out a bill at least thirty (30) days prior to the first Assessment due date. It is important to pay your O&M Assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title or, for debt-billed O&M Assessments, may result in a foreclosure action which also may result in a loss of title. The District's decision to collect O&M Assessments on the County tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.					
Additional Provisions					
The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and agenda for the public hearings and meeting may be obtained at the offices of the District Manager, Special District Services, Inc., 2501 Thorne Road, Suite A, Palm Beach Gardens, Florida 33409, 877-721-4022 ("District Manager's Office"), during normal business hours, or by visiting the District's website at https://arborwoodcdd.org . The public hearings and meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.					
Any person requiring special accommodations at the public hearings or meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearings and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TYY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.					
Please note that all affected property owners have the right to appear at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that, accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.					

Publication Date
2025-07-30

Subcategory
Miscellaneous Notices

ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026 PROPOSED BUDGET(S); AND NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING.

The Board of Supervisors (Board) of the Arborwood Community Development District (District) will hold a public hearing and regular meeting as follows:

DATE: August 12, 2025

TIME: 9:00 A.M.

LOCATION: Amenity Center Community Room

Somerset at the Plantation

10401 Dartington Drive

Fort Myers, Florida, 33913

The purpose of the public hearing is to receive comments and objections on the adoption of the Districts proposed budget(s) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (Proposed Budget). A regular Board meeting of the District will also be held at the above time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Special District Services, at The Oaks Center 2501A Burns Road Palm Beach Gardens, FL 33410, Ph: 941-223-2475 (District Managers Office), during normal business hours, or by visiting the Districts website at <https://arborwoodcdd.org/>.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and/or meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearing and/or meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

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

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

District Manager

ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT

www.arborwoodcdd.org

No.11499861 July 30, 2025

RESOLUTION 2025-05
[FY 2025/2026 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2025 (“**FY 2025/2026**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Arborwood Community Development District (“**District**”) prior to June 15, 2025, proposed budget(s) (“**Proposed Budget**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

SECTION 1. BUDGET

- a. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Arborwood Community Development District for the Fiscal Year Ending September 30, 2026.”

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

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2025/2026, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2025/2026 or within 60 days following the end of the FY 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 motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

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

PASSED AND ADOPTED THIS 12th DAY OF AUGUST, 2025.

ATTEST:

**ARBORWOOD COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2025/2026 Budget

Arborwood Community Development District

**Final Budget
Fiscal Year 2025/2026
October 1, 2025 - September 30, 2026**

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ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT

Budget Revenue & Expense Descriptions

REVENUES

1 **GENERAL FUND ON ROLL ASSESSMENTS**

All assessments placed on the tax roll for Operations & Maintenance.

2 **GENERAL FUND DIRECT BILL ASSESSMENTS**

Individual parcels not placed on the tax roll are billed directly by mail for Operations & Maintenance Assessments.

3 **DEBT ON ROLL ASSESSMENTS**

Debt Assessments collected via the property tax roll for Bond Debt

4 **DEBT DIRECT BILL ASSESSMENTS**

Individual parcels not placed on the tax roll are billed directly by mail for Debt Assessments.

5 **DEBT PREPAYMENTS / MISCELLANEOUS PAYMENTS**

Debt Assessments used to pay down Bond debt before the required payments by individuals or the District as a whole.

6 **GENERAL FUND INTEREST INCOME**

Any interest earned on the general fund balance and any item that does not fall into the other income categories is recorded in the

7 **GENERAL FUND OTHER REVENUES**

This is usually carry over funds from a prior year.

EXPENDITURES

8 **PAYROLL TAX EXPENSE**

For taxes associated with the payroll to supervisors.

9 **SUPERVISOR FEES**

Fees paid to supervisors for their service to the District.

10 **ENGINEERING**

State statute requires the District to have an engineer and pay for his or her services.

11 **MANAGEMENT**

State statute requires the District to have a manager and pay for his or her services.

12 **LEGAL**

State statute requires the District to have an attorney and pay for his or her services.

13 **ASSESSMENT ROLL**

The cost to prepare the assessment roll and submit it to the county tax collector.

14 **ANNUAL AUDIT**

State statute requires the District to have financial statements audited yearly.

15 **ARBITRAGE REBATE FEE**

This is a bond requirement related to the tax exempt status of the bonds.

16 **INSURANCE**

The District has a liability insurance policy that protects the supervisors and staff acting on the district's behalf.

ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT

Budget Revenue & Expense Descriptions

17 **LEGAL ADVERTISING**

State statute requires the District to advertise meetings in advance.

18 **MISCELLANEOUS**

Any item that does not fit into a category already established.

1

19 **POSTAGE**

Any packages/letters sent on behalf of the district. Proposals, certified mail, etc. are charged to this category.

20 **OFFICE SUPPLIES**

This is mainly paper and ink cost related to any printed documents for the district.

21 **DUES & SUBSCRIPTIONS**

An annual due is required to pay to the state.

22 **TRUSTEE FEES**

Fees paid to the Bank Trustee responsible for the Bond bank accounts.

23 **CONTINUING DISCLOSURE FEE**

These are reports we have to file with the SEC related to any bonds.

24 **AMORTIZATION SCHEDULES**

This is the fee we are charged by either a trustee or financial advisor if we have to reamortize the bonds due to a prepayment.

25 **WEBSITE**

State statute requires the District to have a public website. This is the cost to run and host the website.

26 **PROFESSIONAL FEE & PERMITS**

Permit, survey, etc., cost related to maintenance or construction.

27 **TREELINE PRESEVE MAINT - EXOTICS**

Removal of exotics annually

28 **DRI TRAFFIC MONITORING**

Bi-annual monitoring of traffic counts to verify actual traffic does not exceed design capacity

29 **ENVIROMENTAL CONSULTING - PASSARELLA**

Ecological consultant and management of preserve maintenance

30 **PANTHER MITIGATION MAINT - EXOTICS**

Panther mitigation is an offsite parcel that is required to have the exotics removed on an annual basis as consistent with the ACOE Permit

31 **STREET LIGHTING - UTILITY & MAINT**

Maintenance on district owned streetlights

32 **CAPITAL OUTLAY - SMALL**

Small, miscellaneous construction related to district improvements.

33 **COUNTY APPRAISER & TAX COLLECTOR FEE**

Fees charged to the District by the County Appraiser and Tax Collector for collecting the District's NAV Assessments.

ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT

Budget Revenue & Expense Descriptions

34 **FLOWWAY MAINT**

Removal of plant material of east/west ditch on an annual basis to improve conveyance

35 **MISCELLANEOUS MAINTENANCE**

Any District wide maintenance that does not fit into any of the other maintenance categories.

36 **MITIGATION MONITORING - (PARCEL C ONLY)**

Inspection of the preserve located in Parcel C

37 **PRESERVE MAINT - (PARCEL C ONLY)**

Removal of exotics in Parcel C preserves

38 **LAKE MAINT - AQUATIC CONTROL MAINT- (SOMERSET ONLY)**

Maintenance of aquatic vegetation in Somerset lakes

2

39 **LAKE MAINT - EROSION MAINT- (SOMERSET ONLY)**

Maintenance of lake banks from erosion in Somerset lakes

40 **PRESERVE MAINT - (SOMERSET ONLY)**

Removal of exotics annually in the preserve in Somerset

41 **FIELD INSPECTOR - (SOMERSET ONLY)**

Staff person for public relations and coordination of maintenance

42 **STORMWATER DRAINS INS & MAINT - (SOMERSET ONLY)**

Inspection and maintenance of the stormwater drainage pipes in Somerset

43 **LAKE BANK INSPECTION - (SOMERSET ONLY)**

Inspection of Lake Banks in Somerset Only

44 **LAKE BANK INSPECTION - (BRIDGETOWN ONLY)**

Inspection of Lake Banks in Bridgetown only.

45 **STORMWATER DRAINS INS & MAINT - (BRIDGETOWN ONLY)**

Inspection of the stormwater drainage pipes in Bridgetown and submitting report to Bridgetown HOA

46 **DEBT PAYMENT (2014)**

Total Interest and Principal Payment for the year for all the Parcel C Series 2014 Bonds

47 **DEBT PAYMENT (2018)**

Total Interest and Principal Payment for the year for all parcels except C for the Series 2018 Bonds

48 **MISCELLANEOUS DEBT EXPENSE**

Any debt expense other than the regularly scheduled principal and interest payments

49 **DISCOUNTS FOR EARLY PAYMENTS**

4% buffer to cover for all residents who pay early and receive a discount off their property tax bill, which can be up to 4%

3

FINAL BUDGET
ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT
TOTAL
FISCAL YEAR 2025/2026
October 1, 2025 - September 30, 2026

REVENUES	TOTAL
GENERAL FUND ON ROLL ASSESSMENT	539,884
GENERAL FUND DIRECT BILL ASSESSMENT - LENNAR	0
DEBT ON ROLL ASSESSMENT	3,199,449
DEBT DIRECT BILL ASSESSMENT - LENNAR	0
OTHER INCOME / CARRYOVER BALANCE	17,000
Total Revenues	\$ 3,756,334
EXPENDITURES	
PAYROLL TAX EXPENSE	880
SUPERVISOR FEES	11,000
ENGINEERING	50,000
MANAGEMENT	42,084
LEGAL	19,000
ASSESSMENT ROLL	5,000
ANNUAL AUDIT	5,450
ARBITRAGE REBATE FEE	1,000
INSURANCE	13,000
LEGAL ADVERTISING	5,250
MISCELLANEOUS	3,200
POSTAGE	1,125
OFFICE SUPPLIES	2,275
DUES & SUBSCRIPTIONS	175
TRUSTEE FEES	22,500
CONTINUING DISCLOSURE FEE	3,000
AMORTIZATION SCHEDULES	500
WEBSITE	2,000
PROFESSIONAL FEE & PERMITS	1,250
TREELINE PRESEVE MAINT - EXOTICS	0
DRI TRAFFIC MONITORING	5,000
ENVIROMENTAL CONSULTING - PASSARELLA	23,000
PANTHER MITIGATION MAINT - EXOTICS	80,000
STREET LIGHTING - UTILITY & MAINT	0
CAPITAL OUTLAY - SMALL	1,000
COUNTY APPRAISER & TAX COLLECTOR FEE	10,000
FLOWWAY MAINT	10,600
PRESERVE MAINT - (PARCEL C ONLY)	7,000
LAKE MAINT - (SOMERSET ONLY)	50,000
LAKE BANK EROSION MAINT - (SOMERSET ONLY)	47,000
PRESERVE MAINT - (SOMERSET ONLY)	37,000
INSPECTOR - (SOMERSET ONLY)	25,500
STORMWATER DRAINS INS & MAINT - (SOMERSET ONLY)	30,000
LAKE BANK INSPECTION - (SOMERSET ONLY)	7,500
LAKE BANK INSPECTION - (BRIDGETOWN ONLY)	6,500
STORMWATER DRAINS INS - (BRIDGETOWN ONLY)	6,500
Total Expenditures	\$ 535,289
EXCESS / (SHORTFALL)	\$ 3,221,045
DEBT PAYMENTS (2014)	(543,245)
DEBT PAYMENTS (2018)	(2,528,226)
MISCELLANEOUS DEBT EXPENSE	0
BALANCE	\$ 149,573
DISCOUNTS FOR EARLY PAYMENTS	(149,573)
NET EXCESS / (SHORTFALL)	\$ -

FINAL BUDGET
ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT
DETAILED TOTAL
FISCAL YEAR 2025/2026
October 1, 2025 - September 30, 2026

	GENERAL FUND	DEBT - SERIES 2014		DEBT - SERIES 2018	
		A-1 & A-2	B	A-1 & A-2	TOTAL
REVENUES					
GENERAL FUND ON ROLL ASSESSMENT	539,884	0	0	0	539,884
GENERAL FUND DIRECT BILL ASSESSMENT - H-2 - last time	0	0	0	0	0
DEBT ON ROLL ASSESSMENT	0	565,880	0	2,633,569	3,199,449
DEBT DIRECT BILL ASSESSMENT	0	0	0	0	0
OTHER INCOME / CARRYOVER BALANCE	17,000	0	0	0	17,000
Total Revenues	\$ 556,884	\$ 565,880	\$ -	\$ 2,633,569	\$ 3,756,334
EXPENDITURES					
PAYROLL TAX EXPENSE	880	0	0	0	880
SUPERVISOR FEES	11,000	0	0	0	11,000
ENGINEERING	50,000	0	0	0	50,000
MANAGEMENT	42,084	0	0	0	42,084
LEGAL	19,000	0	0	0	19,000
ASSESSMENT ROLL	5,000	0	0	0	5,000
ANNUAL AUDIT	5,450	0	0	0	5,450
ARBITRAGE REBATE FEE	1,000	0	0	0	1,000
INSURANCE	13,000	0	0	0	13,000
LEGAL ADVERTISING	5,250	0	0	0	5,250
MISCELLANEOUS	3,200	0	0	0	3,200
POSTAGE	1,125	0	0	0	1,125
OFFICE SUPPLIES	2,275	0	0	0	2,275
DUES & SUBSCRIPTIONS	175	0	0	0	175
TRUSTEE FEES	22,500	0	0	0	22,500
CONTINUING DISCLOSURE FEE	3,000	0	0	0	3,000
AMORTIZATION SCHEDULES	500	0	0	0	500
WEBSITE	2,000	0	0	0	2,000
PROFESSIONAL FEE & PERMITS	1,250	0	0	0	1,250
TREELINE PRESEVE MAINT - EXOTICS	0	0	0	0	0
DRI TRAFFIC MONITORING	5,000	0	0	0	5,000
ENVIROMENTAL CONSULTING - PASSARELLA	23,000	0	0	0	23,000
PANTHER MITIGATION MAINT - EXOTICS	80,000	0	0	0	80,000
STREET LIGHTING - UTILITY & MAINT	0	0	0	0	0
CAPITAL OUTLAY - SMALL	1,000	0	0	0	1,000
COUNTY APPRAISER & TAX COLLECTOR FEE	10,000	0	0	0	10,000
FLOWWAY MAINT	10,600	0	0	0	10,600
PRESERVE MAINT - (PARCEL C ONLY)	7,000	0	0	0	7,000
LAKE MAINT - (SOMERSET ONLY)	50,000	0	0	0	50,000
LAKE BANK EROSION MAINT - (SOMERSET ONLY)	47,000	0	0	0	47,000
PRESERVE MAINT - (SOMERSET ONLY)	37,000	0	0	0	37,000
INSPECTOR - (SOMERSET ONLY)	25,500	0	0	0	25,500
STORMWATER DRAINS INS & MAINT - (SOMERSET ONLY)	30,000	0	0	0	30,000
LAKE BANK INSPECTION - (SOMERSET ONLY)	7,500				7,500
LAKE BANK INSPECTION - (BRIDGETOWN ONLY)	6,500				6,500
STORMWATER DRAINS INS - (BRIDGETOWN ONLY)	6,500	0	0	0	6,500
Total Expenditures	\$ 535,289	\$ -	\$ -	\$ -	\$ 535,289
EXCESS / (SHORTFALL)	\$ 21,595	\$ 565,880	\$ -	\$ 2,633,569	\$ 3,221,045
DEBT PAYMENTS (2014)	0	(543,245)	0	0	(543,245)
DEBT PAYMENTS (2018)	0	0	0	(2,528,226)	(2,528,226)
MISCELLANEOUS DEBT EXPENSE	0	0	0	0	0
BALANCE	\$ 21,595	\$ 22,635	\$ -	\$ 105,343	\$ 149,573
DISCOUNTS FOR EARLY PAYMENTS	(21,595)	(22,635)	-	(105,343)	(149,573)
NET EXCESS / (SHORTFALL)	\$ -	\$ -	\$ -	\$ -	\$ -

BUDGET COMPARISON

ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT

		FISCAL YEAR 2023/2024 ACTUAL *	FISCAL YEAR 2024/2025 ANNUAL BUDGET	FISCAL YEAR 2025/2026 ANNUAL BUDGET	LARGE VARIANCE EXPLANATION
	REVENUES				
1	GENERAL FUND ON ROLL ASSESSMENT	548,846	538,773	539,884	
2	GENERAL FUND DIRECT BILL ASSESSMENT	0	0	0	
3	DEBT ON ROLL ASSESSMENT	3,252,397	3,252,284	3,199,449	
4	DEBT DIRECT BILL ASSESSMENT	0	0	0	
5	DEBT PREPAYMENTS / MISCELLANEOUS PAYMENTS	0	0	0	
6	GENERAL FUND INTEREST INCOME/MISC INCOME	0	0	0	
7	GENERAL FUND OTHER REVENUES/CARRYOVER BALANCE	0	18,000	17,000	Carryover Funds Being Used To Reduce Assessments
	Total Revenues	\$ 3,801,243	\$ 3,809,057	\$ 3,756,334	
	EXPENDITURES				
8	PAYROLL TAX EXPENSE	749	880	880	
9	SUPERVISOR FEES	9,800	11,000	11,000	
10	ENGINEERING	7,621	50,000	50,000	
11	MANAGEMENT	39,720	39,720	42,084	Annual CPI increase in contract
12	LEGAL	10,582	22,000	19,000	24/25 Expenditure Through Dec 24 Was \$2,856
13	ASSESSMENT ROLL	5,000	5,000	5,000	
14	ANNUAL AUDIT	5,350	5,350	5,450	Estimated Amount For 2024/2025 Audit
15	ARBITRAGE REBATE FEE	1,000	2,000	1,000	
16	INSURANCE	12,371	12,000	13,000	23/24 Expenditure Was \$12,466
17	LEGAL ADVERTISING	3,132	5,500	5,250	
18	MISCELLANEOUS	2,772	3,300	3,200	
19	POSTAGE	624	1,150	1,125	
20	OFFICE SUPPLIES	800	2,300	2,275	
21	DUES & SUBSCRIPTIONS	175	175	175	
22	TRUSTEE FEES	12,739	30,000	22,500	
23	CONTINUING DISCLOSURE FEE	3,000	4,000	3,000	
24	AMORTIZATION SCHEDULES	300	500	500	
25	WEBSITE	2,000	2,000	2,000	
26	PROFESSIONAL FEE & PERMITS	0	1,250	1,250	
27	TREELINE PRESEVE MAINT - EXOTICS	6,000	6,000	0	Donating To The City
28	DRI TRAFFIC MONITORING	0	10,000	5,000	Expenditure Occurs Every Two Years
29	ENVIROMENTAL CONSULTING - PASSARELLA	23,351	22,000	23,000	
30	PANTHER MITIGATION MAINT - EXOTICS	80,000	80,000	80,000	
31	STREET LIGHTING - UTILITY & MAINT	79,792	10,000	0	
32	CAPITAL OUTLAY - SMALL	0	1,000	1,000	
33	COUNTY APPRAISER & TAX COLLECTOR FEE	10,210	10,000	10,000	
34	FLOWWAY MAINT	0	4,600	10,600	
35	MISCELLANEOUS MAINTENANCE	0	0	0	
36	PRESERVE MAINT - (PARCEL C ONLY)	7,000	7,000	7,000	Under \$10,000 last 3 years
37	LAKE MAINT - AQUATIC CONTROL - (SOMERSET ONLY)	47,450	46,100	50,000	
38	LAKE BANK EROSION MAINT - (SOMERSET ONLY)	55,444	45,000	47,000	
39	PRESERVE MAINT - (SOMERSET ONLY)	46,250	35,000	37,000	
40	FIELD INSPECTOR - (SOMERSET ONLY)	23,759	25,500	25,500	
41	STORMWATER DRAINS INS & MAINT - (SOMERSET ONLY)	0	20,000	30,000	
42	LAKE BANK INSPECTION - (SOMERSET ONLY)	5,402	6,500	7,500	
43	LAKE BANK INSPECTION - (BRIDGETOWN ONLY)	6,359	6,500	6,500	
44	STORMWATER DRAINS INS - (BRIDGETOWN ONLY)	0	2,500	6,500	
	Total Expenditures	508,752	535,825	535,289	
	EXCESS / (SHORTFALL)	\$ 3,292,491	\$ 3,273,232	\$ 3,221,045	
45	DEBT PAYMENTS (2014)	(593,764)	(593,966)	(543,245)	
46	DEBT PAYMENTS (2018)	(2,527,497)	(2,528,226)	(2,528,226)	
47	MISCELLANEOUS DEBT EXPENSE	0	-	-	
	BALANCE	\$ 171,230	\$ 151,040	\$ 149,573	
48	DISCOUNTS FOR EARLY PAYMENTS	(141,142)	(151,642)	(149,573)	Higher assessments on roll results in higher discount potential
	NET EXCESS / (SHORTFALL)	\$ 30,088	\$ (602)	\$ -	

* Un-audited figures

FINAL BUDGET
ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
FISCAL YEAR 2025/2026
October 1, 2025 - September 30, 2026

	FISCAL YEAR 2024/2025 ANNUAL BUDGET	FISCAL YEAR 2025/2026 ANNUAL BUDGET
REVENUES		
ON ROLL ASSESSMENTS	527,357	539,884
DIRECT BILL ASSESSMENTS - WCI	0	0
INTEREST INCOME	0	0
OTHER INCOME / CARRYOVER BALANCE	15,000	17,000
Total Revenues	\$ 542,357	\$ 556,884
EXPENDITURES		
PAYROLL TAX EXPENSE	880	880
SUPERVISOR FEES	11,000	11,000
ENGINEERING	50,000	50,000
MANAGEMENT	40,908	42,084
LEGAL	20,000	19,000
ASSESSMENT ROLL	5,000	5,000
ANNUAL AUDIT	5,350	5,450
ARBITRAGE REBATE FEE	1,000	1,000
INSURANCE	13,000	13,000
LEGAL ADVERTISING	5,250	5,250
MISCELLANEOUS	3,300	3,200
POSTAGE	1,150	1,125
OFFICE SUPPLIES	2,300	2,275
DUES & SUBSCRIPTIONS	175	175
TRUSTEE FEES	27,500	22,500
CONTINUING DISCLOSURE FEE	3,000	3,000
AMORTIZATION SCHEDULES	500	500
WEBSITE	2,000	2,000
PROFESSIONAL FEE & PERMITS	1,250	1,250
TREELINE PRESEVE MAINT - EXOTICS	6,000	0
DRI TRAFFIC MONITORING	5,000	5,000
ENVIROMENTAL CONSULTING - PASSARELLA	22,000	23,000
PANTHER MITIGATION MAINT - EXOTICS	80,000	80,000
STREET LIGHTING - UTILITY & MAINT	0	0
CAPITAL OUTLAY - SMALL	1,000	1,000
COUNTY APPRAISER & TAX COLLECTOR FEE	10,000	10,000
FLOWWAY MAINT	4,600	10,600
PRESERVE MAINT - (PARCEL C ONLY)	7,000	7,000
LAKE MAINT - AQAUTIC CONTROL - (SOMERSET ONLY)	46,100	50,000
LAKE BANK EROSION MAINT - (SOMERSET ONLY)	45,000	47,000
PRESERVE MAINT - (SOMERSET ONLY)	35,000	37,000
FIELD INSPECTOR - (SOMERSET ONLY)	25,500	25,500
STORMWATER DRAINS INS & MAINT - (SOMERSET ONLY)	20,000	30,000
LAKE BANK INSPECTION - (SOMERSET ONLY)	7,500	7,500
LAKE BANK INSPECTION - (BRIDGETOWN ONLY)	6,500	6,500
STORMWATER DRAINS INS - (BRIDGETOWN ONLY)	6,500	6,500
Total Expenditures	\$ 521,263	\$ 535,289
EXCESS / (SHORTFALL)	\$ 21,094	\$ 21,595
DISCOUNTS FOR EARLY PAYMENTS	(21,094)	(21,595)
NET EXCESS / (SHORTFALL)	\$ -	\$ -

Approximate Fund Balance as of 9-30-2024 = 420,000.00

FINAL BUDGET
ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT
2014 DEBT SERVICE FUND
FISCAL YEAR 2025/2026
October 1, 2025 - September 30, 2026

2014A-1		2014A-2	
	FISCAL YEAR 2025/20265 ANNUAL BUDGET		FISCAL YEAR 2025/20265 ANNUAL BUDGET
REVENUES		REVENUES	
Net On Roll Assessments	492,885	Net On Roll Assessments	50,360
Direct Bill Assessments	0	Direct Bill Assessments	0
Total Revenues	\$ 492,885	Total Revenues	\$ 50,360
EXPENDITURES		EXPENDITURES	
Principal Payments	240,000	Principal Payments	20,000
Interest Payments	252,885	Interest Payments	30,360
Miscellaneous	0	Miscellaneous	0
Total Expenditures	\$ 492,885	Total Expenditures	\$ 50,360
Excess / (Shortfall)	\$ -	Excess / (Shortfall)	\$ -

*Note: Excess goes to increase bond fund balance

Series 2014 A-1 Bond Information	
Initial Par Amount =	\$4,939,888
Maturity Par Amount =	\$5,430,000
Interest Rate =	6.90%
Issue Date =	Dec 2014
Maturity Date =	May 2036
Annual Principal Payments Due =	May 1st
Annual Interest Payments Due =	May 1st & Nov 1st
Par Amount As Of 1/1/25 =	\$4,005,000

Series 2014 A-2 Bond Information	
Initial Par Amount =	\$1,041,652
Maturity Par Amount =	\$1,145,000
Interest Rate =	6.90%
Issue Date =	Dec 2014
Maturity Date =	May 2036
Annual Principal Payments Due =	Nov 1st
Annual Interest Payments Due =	May 1st & Nov 1st
Par Amount As Of 1/1/25 =	\$470,000

2014 B	
	FISCAL YEAR 2025/20265 ANNUAL BUDGET
REVENUES	
Net On Roll Assessments	0
Direct Bill Assessments - Lennar	0
Total Revenues	\$ -
EXPENDITURES	
Principal Payments	0
Interest Payments	0
Miscellaneous	0
Total Expenditures	\$ -
Excess / (Shortfall)	\$ -

Series 2014B Bond Was Paid In Full On 5/2/22

Series 2014 B Bond Information	
Initial Par Amount =	\$9,097,400
Maturity Par Amount =	\$10,000,000
Interest Rate =	6.90%
Issue Date =	Dec 2014
Maturity Date =	May 2025
Annual Principal Payments Due =	N/A
Annual Interest Payments Due =	N/A
Par Amount As Of 1/1/23 =	\$0

FINAL BUDGET
ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT
2018 DEBT SERVICE FUND
FISCAL YEAR 2025/2026
October 1, 2025 - September 30, 2026

2018 A-1 & A-2

	FISCAL YEAR
	2025/2026
	ANNUAL BUDGET
REVENUES	
Net On Roll Assessments	2,528,226
Total Revenues	\$ 2,528,226
EXPENDITURES	
Principal Payments A-1	1,250,000
Interest Payments A-1	552,846
Principal Payments A-2	400,000
Interest Payments A-2	269,543
Miscellaneous / Prepayment	55,837
Total Expenditures	\$ 2,528,226
Excess / (Shortfall)	\$ -

Series 2018 A-1 Bond Information	
Original Par Amount =	\$24,465,000
Average Interest Rate =	3.02%
Maturity Date =	May 2036
Annual Principal Payments Due =	May 1st
Annual Interest Payments Due =	May 1st & November 1st
Par Amount As Of 1-1-25 =	\$17,570,000

Series 2018 A-2 Bond Information	
Original Par Amount =	\$8,740,000
Average Interest Rate =	4.65%
Maturity Date =	May 2036
Annual Principal Payments Due =	May 1st
Annual Interest Payments Due =	May 1st & November 1st
Par Amount As Of 1-1-25 =	\$6,060,000

Arborwood Community Development District
Assessment Recap - Parcel A
Marina Bay & Botanica Lakes
Fiscal Year 2025/2026
October 1, 2025 - September 30, 2026

PARCEL A - MARINA BAY & BOTANICA LAKES

PARCEL	PRODUCT TYPE	TOTAL UNITS	TOTAL GROSS O&M	TOTAL GROSS DEBT	TOTAL GROSS ASSESSMENTS	ON ROLL GROSS PER UNIT TOTAL
Marina Bay & Botanica Lakes	Villa / Townhome	240	13,541.21	71,280.00	84,821.21	\$ 353.42
Marina Bay & Botanica Lakes	40' SF	365	20,593.92	136,145.00	156,738.92	\$ 429.42
Marina Bay & Botanica Lakes	40' SF - PO	2	112.84	0.00	112.84	\$ 56.42
Marina Bay & Botanica Lakes	45' SF	269	15,177.44	104,910.00	120,087.44	\$ 446.42
Marina Bay & Botanica Lakes	45' SF / Villa *	6	338.53	2,340.00	2,678.53	\$ 446.42
Marina Bay & Botanica Lakes	45' SF - PO	1	56.42	0.00	56.42	\$ 56.42
Marina Bay & Botanica Lakes	52' SF	564	31,821.84	232,932.00	264,753.84	\$ 469.42
Marina Bay & Botanica Lakes	52' SF - PO	1	56.42	0.00	56.42	\$ 56.42
Marina Bay & Botanica Lakes	62' SF	33	1,861.92	14,949.00	16,810.92	\$ 509.42
Total		1,481	83,560.53	562,556.00	646,116.53	

MARINA BAY

PARCEL	PRODUCT TYPE	UNITS	O&M GROSS	DEBT GROSS	TOTAL GROSS
Marina Bay & Botanica Lakes	Villa / Townhome	240	13,541.21	71,280.00	84,821.21
Marina Bay & Botanica Lakes	40' SF	0	0.00	0.00	0.00
Marina Bay & Botanica Lakes	40' SF - PO	0	0.00	0.00	0.00
Marina Bay & Botanica Lakes	45' SF	269	15,177.44	104,910.00	120,087.44
Marina Bay & Botanica Lakes	45' SF / Villa *	6	338.53	2,340.00	2,678.53
Marina Bay & Botanica Lakes	45' SF - PO	1	56.42	0.00	56.42
Marina Bay & Botanica Lakes	52' SF	247	13,936.16	102,011.00	115,947.16
Marina Bay & Botanica Lakes	52' SF - PO	0	0.00	0.00	0.00
Marina Bay & Botanica Lakes	62' SF	33	1,861.92	14,949.00	16,810.92
Total		796	44,911.67	295,490.00	340,401.67

BOTANICA LAKES

PARCEL	PRODUCT TYPE	UNITS	O&M GROSS	DEBT GROSS	TOTAL GROSS
Marina Bay & Botanica Lakes	Villa / Townhome	0	0.00	0.00	0.00
Marina Bay & Botanica Lakes	40' SF	365	20,593.92	136,145.00	156,738.92
Marina Bay & Botanica Lakes	40' SF - PO	2	112.84	0.00	112.84
Marina Bay & Botanica Lakes	45' SF	0	0.00	0.00	0.00
Marina Bay & Botanica Lakes	45' SF - PO	0	0.00	0.00	0.00
Marina Bay & Botanica Lakes	52' SF	317	17,885.68	130,921.00	148,806.68
Marina Bay & Botanica Lakes	52' SF - PO	1	56.42	0.00	56.42
Marina Bay & Botanica Lakes	62' SF	0	0.00	0.00	0.00
Total		685	38,648.86	267,066.00	305,714.86

PO = Paid Off. There are a few home owners that have paid their bonds offs.

- * The District's methodology allocates assessments based on the size of the lot, not the structure constructed on the lot size. As a result, even though the dwellings constructed on these six lots are Villas, the lots are 45' lots and are allocated assessments based on the lot.

Arborwood Community Development District

Assessment Recap - Parcels B & D/E

Bridgetown & Somerset

Fiscal Year 2025/2026

October 1, 2025 - September 30, 2026

PARCELS B & D/E - BRIDGETOWN & SOMERSET

BRIDGETOWN

PARCEL	PRODUCT TYPE	UNITS	O&M GROSS	DEBT GROSS	TOTAL GROSS ASSESSMENT	GROSS PER UNIT TOTAL
Bridgetown	MF - (2)	66	6,254.57	84,216.00	90,470.57	\$ 1,370.77
Bridgetown	MF - (3)	36	3,411.58	36,180.00	39,591.58	\$ 1,099.77
Bridgetown	SF 42' - (1)	185	17,531.75	90,280.00	107,811.75	\$ 582.77
Bridgetown	SF 42' - (3)	39	3,695.88	39,195.00	42,890.88	\$ 1,099.77
Bridgetown	SF 42' - (5)	1	94.77	0.00	94.77	\$ 94.77
Bridgetown	SF 55' - (1)	230	21,796.23	150,420.00	172,216.23	\$ 748.77
Bridgetown	SF 55' - (2)	0	0.00	0.00	0.00	\$ -
Bridgetown	SF 55' - (3)	71	6,728.40	71,284.00	78,012.40	\$ 1,098.77
Bridgetown	SF 55' - (5)	2	189.53	0.00	189.53	\$ 94.77
Bridgetown	SF 67' - (1)	130	12,319.61	103,480.00	115,799.61	\$ 890.77
Bridgetown	SF 67' - (2)	38	3,601.12	48,488.00	52,089.12	\$ 1,370.77
Bridgetown	SF 67' - (3)	90	8,528.96	90,360.00	98,888.96	\$ 1,098.77
Bridgetown	SF 67' - (4)	33	3,127.29	47,784.00	50,911.29	\$ 1,542.77
Bridgetown	SF 75' - (1)	0	0.00	0.00	0.00	\$ -
Bridgetown	SF 75' - (2)	34	3,222.05	49,164.00	52,386.05	\$ 1,540.77
Bridgetown	SF 75' - (3)	3	284.30	3,522.00	3,806.30	\$ 1,268.77
Bridgetown	SF 75' - (4)	27	2,558.69	41,364.00	43,922.69	\$ 1,626.77
Total		985	93,345	855,737	949,082	

SOMERSET

PARCEL	PRODUCT TYPE	UNITS	O&M GROSS	DEBT GROSS	TOTAL GROSS ASSESSMENT	GROSS PER UNIT TOTAL
Somerset	MF - (1)	43	10,785.38	21,414.00	32,199.38	\$ 748.82
Somerset	MF - (2)	123	30,851.20	156,948.00	187,799.20	\$ 1,526.82
Somerset	MF - (3)	27	6,772.21	27,135.00	33,907.21	\$ 1,255.82
Somerset	MF - (4)	27	6,772.21	39,096.00	45,868.21	\$ 1,698.82
Somerset	SF 55' - (1)	78	19,564.18	51,012.00	70,576.18	\$ 904.82
Somerset	SF 55' - (2)	126	31,603.67	160,776.00	192,379.67	\$ 1,526.82
Somerset	SF 55' - (3)	46	11,537.85	46,184.00	57,721.85	\$ 1,254.82
Somerset	SF 67' - (1)	96	24,078.99	76,416.00	100,494.99	\$ 1,046.82
Somerset	SF 67' - (2)	101	25,333.10	128,876.00	154,209.10	\$ 1,526.82
Somerset	SF 67' - (3)	53	13,293.61	53,212.00	66,505.61	\$ 1,254.82
Somerset	SF 67' - (4)	30	7,524.68	43,440.00	50,964.68	\$ 1,698.82
Somerset	SF 67' - (5)	3	752.47	0.00	752.47	\$ 250.82
Somerset	SF 75' - (1)	57	14,296.90	50,673.00	64,969.90	\$ 1,139.82
Somerset	SF 75' - (2)	77	19,313.35	111,342.00	130,655.35	\$ 1,696.82
Somerset	SF 75' - (3)	27	6,772.21	31,698.00	38,470.21	\$ 1,424.82
Somerset	SF 75' - (4)	39	9,782.09	59,748.00	69,530.09	\$ 1,782.82
Somerset	SF 75' - (5)	1	250.82	0.00	250.82	\$ 250.82
Total		954	239,285	1,057,970	1,297,255	

(1) Full 2005A-2 Assessments and Paid Off 2006A-3 Assessments

(2) Full 2005A-2 Assessments and Full 2006A-3 Assessments

(3) Full 2005A-2 Assessments and Partial Buydown 2006A-3 Assessments

(4) Full 2005A-2 Assessments, Full 2006A-3 Assessments and Full 2006A-2 Assessments

(5) All Bonds Paid Off - Still Pay O&M

Arborwood Community Development District
Assessment Recap - Lennar Parcel
Fiscal Year 2025/2026
October 1, 2025 - September 30, 2026

LENNAR PARCEL

PARCEL	PRODUCT TYPE	TOTAL UNITS	ON ROLL UNITS	DIRECT BILL UNITS
Lennar	6 - plex	120	120	0
Lennar	4 - plex	164	164	0
Lennar	46' SF	62	62	0
Lennar	52' SF	219	219	0
Lennar	67' SF	129	129	0
Total		694	694	0

WCI ON ROLL

PARCEL	PRODUCT TYPE	ON ROLL UNITS	O&M GROSS ON ROLL	SERIES 2014 GROSS ON ROLL A-1 & A-2 (Combined)
Lennar	6 - plex	120	8,465.79	79,394.70
Lennar	4 - plex	164	11,569.92	108,506.09
Lennar	46' SF	62	4,373.99	50,983.36
Lennar	52' SF	219	15,450.07	190,436.93
Lennar	67' SF	129	9,100.73	136,559.13
Total		694	48,961	565,880

ON ROLL GROSS PER UNIT TOTAL	
\$	732.17
\$	732.17
\$	892.86
\$	940.13
\$	1,129.15

WCI HOMES DIRECT BILL

PARCEL	PRODUCT TYPE	DIRECT BILL UNITS	O&M NET DIRECT BILL	SERIES 2014 NET DIRECT BILL A-1 & A-2 (Combined)
Lennar	6 - plex	0	0.00	0.00
Lennar	4 - plex	0	0.00	0.00
Lennar	46' SF	0	0.00	0.00
Lennar	52' SF	0	0.00	0.00
Lennar	67' SF	0	0.00	0.00
Total		0	0	0

Arborwood Community Development District Assessment Recap - Other Parcels

Fiscal Year 2025/2026
October 1, 2025 - September 30, 2026

OTHER PARCELS

PARCEL	PRODUCT TYPE	TOTAL UNITS / ACRES	ON ROLL UNITS	DIRECT BILL UNITS
Somerset	Golf Course	116	116	0
Treeline Apts	Neighborhood Retail	21	21	0
Treeline Apts	Retail/ Commercial	11	11	0
Fire Station	RE Office	2	0	2
Total		151	148	2

OTHER ON ROLL

PARCEL	PRODUCT TYPE	ON ROLL UNITS	O&M GROSS ON ROLL	2018 GROSS ON ROLL	TOTAL GROSS ON ROLL	ON ROLL GROSS TOTAL
Somerset	Golf Course	116	68,465.71	123,556.00	192,021.71	\$ 192,021.71
Treeline Apts	Neighborhood Retail	21	3,921.05	21,850.00	25,771.05	\$ 25,771.05
Treeline Apts	Retail/ Commercial	11	2,346.94	11,900.00	14,246.94	\$ 14,246.94
Fire Station	RE Office	0	0.00	0.00	0.00	\$ -
Total		148	74,734	157,306	232,040	

*
- remove in 24 - debt pre paid and land sold to fire station

ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT
ANNUAL ASSESSMENT METHODOLOGY - GENERAL FUND O&M
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

Total Shared O&M Expenditures

\$ 301,289.00

Allocation of Expenditures and Assessment Per Unit

Tract Parcel		Allocation Per Parcel based on Gross Acreage						Assessment Per Unit		
		B	C	D = B-C	E	F = A*D	G = E/96%	H	I = F/H	J = I/96%
		Gross Acreage	Preserve and Lake Acreage	Net Acreage	% of Total Acreage	Allocation of Expenditures	Total Expenditures Grossed up (on Roll)	Projected Units	Net Assmt per Unit	Gross Assmt per Unit (If On Roll)
1	Marina Bay & Botanica Lakes	560.38	207.90	352.48	26.62%	\$ 80,218	\$ 83,561	1,481	\$ 54.16	\$ 56.42
2	Bridgetown	669.06	332.43	336.63	25.43%	\$ 76,611	\$ 79,803	985	\$ 77.78	\$ 81.02
2	Somerset	817.73	481.41	336.32	25.40%	\$ 76,540	\$ 79,730	954	\$ 80.23	\$ 83.57
2	Lennar	259.16	83.39	175.77	13.28%	\$ 40,002	\$ 41,669	694	\$ 57.64	\$ 60.04
Total Residential Land Uses		2,306.33	1,105.13	1,201.20	90.73%	\$ 273,372	\$ 284,762	4,114		
2	Golf Course (part of Tract 2)	116.23	20.00	96.23	7.27%	\$ 21,900	22,812.73			
3	Neighborhood Retail- Treeline Apts	21.06	4.52	16.54	1.25%	\$ 3,764	3,921.05			
4	Retail/ Commercial - Treeline Apts	11.19	1.29	9.90	0.75%	\$ 2,253	2,346.94			
5	RE Off-H-2/ Fire Station	-	-	-	0.00%	\$ -	-	remove in 24 - debt pre paid and land sold to fire station		
Total Non-Residential Land Uses		148.48	25.81	122.67	9.27%	\$ 27,917	\$ 29,081			
Grand Total (Gross)		2,454.81	1,130.94	1,323.87	100.00%	\$ 301,289	\$ 313,843			

Total -Somerset Only- O&M Expenditures

\$ 197,000.00

Tract	Parcel	Gross Acreage	Preserve and Lake Acreage	Net Acreage	% of Total Acreage	Allocation of Expenditures	Total Expenditures Grossed up (on Roll)	Projected Units	Net Assmt per Unit	Gross Assmt per Unit (If On Roll)
2	Somerset	817.73	481.41	336.32	77.75%	\$ 153,173	\$ 159,555	954	\$ 160.56	\$ 167.25
2	Golf Course (part of Tract 2)	116.23	20.00	96.23	22.25%	\$ 43,827	\$ 45,653			
Totals		933.96	501.41	432.55	100.00%	\$ 197,000	\$ 205,208			

Total -Parcel C Only O&M Expenditures

\$ 7,000.00

Tract	Parcel	Gross Acreage	Preserve and Lake Acreage	Net Acreage	% of Total Acreage	Allocation of Expenditures	Total Expenditures Grossed up (on Roll)	Projected Units	Net Assmt per Unit	Gross Assmt per Unit (If On Roll)
2	Lennar	259.16	83.39	175.77	100.00%	\$ 7,000	\$ 7,292	694	\$ 10.09	\$ 10.51

Total -Bridgetown Only O&M Expenditures

\$ 13,000.00

Tract	Parcel	Gross Acreage	Preserve and Lake Acreage	Net Acreage	% of Total Acreage	Allocation of Expenditures	Total Expenditures Grossed up (on Roll)	Projected Units	Net Assmt per Unit	Gross Assmt per Unit (If On Roll)
2	Bridgetown	669.06	332.43	336.63	100.00%	\$ 13,000	\$ 13,542	985	\$ 13.20	\$ 13.75

ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT
ANNUAL ASSESSMENT METHODOLOGY - 2014 BOND DEBT SERVICE
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

Net 2014 A1 & A2 Principal & Interest Payment Due:	Net Total MADs	% Difference	*
\$ 543,245.00	\$ 598,173.89	90.817%	

Parcel - Product Type	Planned Units	Platted Units ON Roll	Per Unit ERU Multiplied by Net Due Grossed up = Assmt/Pltted. Unit	Assessments Platted	OFF Roll
LENNAR - 6 - Plex	120	120	\$ 661.62	\$ 79,394.70	\$ -
LENNAR - 4 - Plex	164	164	\$ 661.62	\$ 108,506.09	\$ -
LENNAR - 46' Single Family	62	62	\$ 822.31	\$ 50,983.36	\$ -
LENNAR - 52' Single Family	219	219	\$ 869.58	\$ 190,436.93	\$ -
LENNAR - 67' Single Family	129	129	\$ 1,058.60	\$ 136,559.13	\$ -
Grand Total	694	694		\$ 565,880.21	\$ -

Per Unit ERUs from Methodology	Category Total using ERUs and Lot Count from Methodology	Category % of ERUs Total = % of Bond Assessment
0.70	84.00	14.0304%
0.70	114.80	19.1749%
0.87	53.94	9.0095%
0.92	201.48	33.6529%
1.12	144.48	24.1323%
	598.70	100.0000%

Note: ERU's and Planned Units come directly from the Series 2014 Bond Methodology.

ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT
ANNUAL ASSESSMENT METHODOLOGY - 2018 BOND DEBT SERVICE
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

Gross MADs when all platted
\$2,633,569

Parcel - Product Type	Planned Units	Platted Units ON Roll	Gross Annual M.A.D	Total Assessments Platted	OFF Roll Net	Category Total MADs from Methodology
Marina Bay & Botanica Lakes - Villa / Townhome	240	240	297	71,280	0	71,280
Marina Bay & Botanica Lakes - Single Family 40' - PO	365	365	373	136,145	0	136,145
Marina Bay & Botanica Lakes - Single Family 40' - PO	2	2	0	0	0	0
Marina Bay & Botanica Lakes - Single Family 45'	269	269	390	104,910	0	104,910
Marina Bay & Botanica Lakes - Single Family 45' / Villa *	6	6	390	2,340	0	2,340
Marina Bay & Botanica Lakes - Single Family 42' -PO	1	1	0	0	0	0
Marina Bay & Botanica Lakes - Single Family 52'	564	564	413	232,932	0	232,932
Marina Bay & Botanica Lakes - Single Family 52' - PO	1	1	0	0	0	0
Marina Bay & Botanica Lakes - Single Family 62'	33	33	453	14,949	0	14,949
Subtotal Marina Bay & Botanica Lakes Parcels	1,481	1,481		562,556	0	
Bridgetown - Multi Family and Twin Villas - (2)	66	66	1,276	84,216	0	84,216
Bridgetown - Multi Family and Twin Villas - (3)	36	36	1,005	36,180	0	36,180
Bridgetown - Single Family 42' - (1)	185	185	488	90,280	0	90,280
Bridgetown - Single Family 42' - (3)	39	39	1,005	39,195	0	39,195
Bridgetown - Single Family 42' - (5)	1	1	0	0	0	0
Bridgetown - Single Family 55' - (1)	230	230	654	150,420	0	150,420
Bridgetown - Single Family 55' - (2)	0	0	1,276	0	0	0
Bridgetown - Single Family 55' - (3)	71	71	1,004	71,284	0	71,284
Bridgetown - Single Family 55' - (5)	2	2	0	0	0	0
Bridgetown - Single Family 67' - (1)	130	130	796	103,480	0	103,480
Bridgetown - Single Family 67' - (2)	38	38	1,276	48,488	0	48,488
Bridgetown - Single Family 67' - (3)	90	90	1,004	90,360	0	90,360
Bridgetown - Single Family 67' - (4)	33	33	1,448	47,784	0	47,784
Bridgetown - Single Family 75' - (1)	0	0	889	0	0	0
Bridgetown - Single Family 75' - (2)	34	34	1,446	49,164	0	49,164
Bridgetown - Single Family 75' - (3)	3	3	1,174	3,522	0	3,522
Bridgetown - Single Family 75' - (4)	27	27	1,532	41,364	0	41,364
Subtotal Bridgetown Parcels	985	985		855,737	0	
Somerset - Multi Family and Twin Villas - (1)	43	43	498	21,414	0	21,414
Somerset - Multi Family and Twin Villas - (2)	123	123	1,276	156,948	0	156,948
Somerset - Multi Family and Twin Villas - (3)	27	27	1,005	27,135	0	27,135
Somerset - Multi Family and Twin Villas - (4)	27	27	1,448	39,096	0	39,096
Somerset - Single Family 55' - (1)	78	78	654	51,012	0	51,012
Somerset - Single Family 55' - (2)	126	126	1,276	160,776	0	160,776
Somerset - Single Family 55' - (3)	46	46	1,004	46,184	0	46,184
Somerset - Single Family 67' - (1)	96	96	796	76,416	0	76,416
Somerset - Single Family 67' - (2)	101	101	1,276	128,876	0	128,876
Somerset - Single Family 67' - (3)	53	53	1,004	53,212	0	53,212
Somerset - Single Family 67' - (4)	30	30	1,448	43,440	0	43,440
Somerset - Single Family 67' - (5)	3	3	0	0	0	0
Somerset - Single Family 75' - (1)	57	57	889	50,673	0	50,673
Somerset - Single Family 75' - (2)	77	77	1,446	111,342	0	111,342
Somerset - Single Family 75' - (3)	27	27	1,174	31,698	0	31,698
Somerset - Single Family 75' - (4)	39	39	1,532	59,748	0	59,748
Somerset - Single Family 75' - (5)	1	1	0	0	0	0
Subtotal Somerset Parcels	954	954		1,057,970	0	
Total Residential Units Parcels	3,420	3,420		2,476,263	0	
Other Land Uses						
GOLF COURSE	1	1	123,556	123,556		123,556
Treeline Apartments (Neighborhood Retail)	1	1	21,850	21,850		21,850
Treeline Apartments (Retail / Commercial)	1	1	11,900	11,900		11,900
Fire Station (No Longer Assessed)	1	1	0	0		0
Other Land UseTotal				157,306		
GRAND TOTAL				2,633,569	0	2,633,569

- (1) Full 2005A-2 Assessments and Paid Off 2006A-3 Assessments
(2) Full 2005A-2 Assessments and Full 2006A-3 Assessments
(3) Full 2005A-2 Assessments and Partial Buydown 2006A-3 Assessments
(4) Full 2005A-2 Assessments, Full 2006A-3 Assessments and Full 2006A-2 Assessments
(5) All Bonds Paid Off - Still Pay O&M

* The District's methodology allocates assessments based on the size of the lot, not the structure constructed on the lot size. As a result, even though the dwellings constructed on these six lots are Villas, the lots are 45' lots and are allocated assessments based on the lot.

Arborwood Community Development District
On Roll Assessment Comparision
Fiscal Year 2025/2026
October 1, 2025 - September 30, 2026

Parcel	Product Type	Gross Fiscal Year 2024/2025 On Roll Assessment Per Unit	Gross Fiscal Year 2025/2026 On Roll Assessment Per Unit
GL Homes			
Marina Bay & Botanica Lakes	Villa / Townhome	\$354.52	\$353.42
Marina Bay & Botanica Lakes	40' SF	\$430.52	\$429.42
Marina Bay & Botanica Lakes	40' SF - PO	\$57.52	\$56.42
Marina Bay & Botanica Lakes	45' SF	\$447.52	\$446.42
Marina Bay & Botanica Lakes	45' SF / Villa *	\$447.52	\$446.42
Marina Bay & Botanica Lakes	45' SF - PO	\$57.52	\$56.42
Marina Bay & Botanica Lakes	52' SF	\$470.52	\$469.42
Marina Bay & Botanica Lakes	52' SF - PO	\$57.52	\$56.42
Marina Bay & Botanica Lakes	62' SF	\$510.52	\$509.42

* The District's methodology allocates assessments based on the size of the lot, not the structure constructed on the lot size. As a result, even though the dwellings constructed on these six lots are Villas, the lots are 45' lots and are allocated assessments based on the lot.

Pulte			
Bridgetown	MF - (2)	\$1,372.35	\$1,370.77
Bridgetown	MF - (3)	\$1,101.35	\$1,099.77
Bridgetown	SF 42' - (1)	\$584.35	\$582.77
Bridgetown	SF 42' - (3)	\$1,101.35	\$1,099.77
Bridgetown	SF 42' - (5)	\$96.35	\$94.77
Bridgetown	SF 55' - (1)	\$750.35	\$748.77
Bridgetown	SF 55' - (2)	\$0.00	\$0.00
Bridgetown	SF 55' - (3)	\$1,100.35	\$1,098.77
Bridgetown	SF 55' - (5)	\$96.35	\$94.77
Bridgetown	SF 67' - (1)	\$892.35	\$890.77
Bridgetown	SF 67' - (2)	\$1,372.35	\$1,370.77
Bridgetown	SF 67' - (3)	\$1,100.35	\$1,098.77
Bridgetown	SF 67' - (4)	\$1,544.35	\$1,542.77
Bridgetown	SF 75' - (1)	\$0.00	\$0.00
Bridgetown	SF 75' - (2)	\$1,542.35	\$1,540.77
Bridgetown	SF 75' - (3)	\$1,270.35	\$1,268.77
Bridgetown	SF 75' - (4)	\$1,628.35	\$1,626.77
Somerset	MF - (1)	\$735.26	\$748.82
Somerset	MF - (2)	\$1,513.26	\$1,526.82
Somerset	MF - (3)	\$1,242.26	\$1,255.82
Somerset	MF - (4)	\$1,685.26	\$1,698.82
Somerset	SF 55' - (1)	\$891.26	\$904.82
Somerset	SF 55' - (2)	\$1,513.26	\$1,526.82
Somerset	SF 55' - (3)	\$1,241.26	\$1,254.82
Somerset	SF 67' - (1)	\$1,033.26	\$1,046.82
Somerset	SF 67' - (2)	\$1,513.26	\$1,526.82
Somerset	SF 67' - (3)	\$1,241.26	\$1,254.82
Somerset	SF 67' - (4)	\$1,685.26	\$1,698.82
Somerset	SF 67' - (5)	\$237.26	\$250.82
Somerset	SF 75' - (1)	\$1,126.26	\$1,139.82
Somerset	SF 75' - (2)	\$1,683.26	\$1,696.82
Somerset	SF 75' - (3)	\$1,411.26	\$1,424.82
Somerset	SF 75' - (4)	\$1,769.26	\$1,782.82
Somerset	SF 75' - (5)	\$237.26	\$250.82

(1) Full 2005A-2 Assessments and Paid Off 2006A-3 Assessments

(2) Full 2005A-2 Assessments and Full 2006A-3 Assessments

(3) Full 2005A-2 Assessments and Partial Buydown 2006A-3 Assessments

(4) Full 2005A-2 Assessments, Full 2006A-3 Assessments and Full 2006A-2 Assessments

(5) All Bonds Paid Off - Still Pay O&M

Lennar			
Lennar	6 - Plex	\$795.19	\$732.17
Lennar	4 - Plex	\$795.19	\$732.17
Lennar	46' SF	\$970.90	\$892.86
Lennar	52' SF	\$1,022.58	\$940.13
Lennar	67' SF	\$1,229.27	\$1,129.15

Others			
Somerset	Golf Course	\$188,318.31	\$192,021.71
Treeline Apartments	Neighborhood Retail	\$25,847.79	\$25,771.05
Treeline Apartments	Retail/ Commercial	\$14,292.70	\$14,246.94
Fire Station	RE Office	\$0.00	\$0.00

RESOLUTION 2025-06
[FY 2025/2026 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2025/2026 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Arborwood Community Development District ("**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, located in Lee County, Florida ("**County**"); and

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

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**FY 2025/2026**"), the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**"), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

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

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B ("Assessment Roll")**.

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

- a. **Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.

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however, that, to the extent permitted by law, the Debt Assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than April 15, 2026 and 50% due no later than September 30, 2026.

- iii. In the event that an Assessment payment is not made in accordance with the schedule(s) stated above, the whole of such Assessment, including any remaining partial, deferred payments for the Fiscal Year: 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.

- c. **Future Collection Methods.** The District's decision to collect 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.

5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B**, is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. 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 Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

6. **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.

7. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED this 12th day of August, 2025.

ATTEST:

**ARBORWOOD COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll

Arborwood Community Development District
Budget vs. Actual
October 2024 through July 2025

	Oct 24 - July 25	24/25 Budget	\$ Over Budget	% of Budget
Revenue				
O & M Assessments	527,418.74	527,357.00	61.74	100.01%
Debt Assessments (2018)	2,632,811.80	2,632,565.00	246.80	100.01%
Debt Assessments (2014A-1)	509,037.15	509,027.00	10.15	100.0%
Debt Assessments (2014A-2)	108,808.85	108,799.00	9.85	100.01%
Debt Assess-Pd To Trustee-2018	-2,526,742.60	-2,527,262.00	519.40	99.98%
Debt Asses-Pd To Trustee-2014A1	-488,535.79	-489,445.00	909.21	99.81%
Assessment Fees	-11,715.00	-10,000.00	-1,715.00	117.15%
Assessment Discounts	-140,486.85	-150,198.00	9,711.15	93.53%
Debt Asses-Pd To Trustee-2014A2	-104,425.65	-104,580.00	154.35	99.85%
Miscellaneous Income	0.00	15,000.00	-15,000.00	0.0%
Total Income	506,170.65	511,263.00	-5,092.35	99.0%
Expense				
Payroll Tax Expense	596.70	880.00	-283.30	67.81%
Supervisor Fees	7,800.00	11,000.00	-3,200.00	70.91%
Engineering	22,266.74	50,000.00	-27,733.26	44.53%
Management Fees	34,090.00	40,908.00	-6,818.00	83.33%
Website Management	1,666.60	2,000.00	-333.40	83.33%
Legal Fees	6,419.38	20,000.00	-13,580.62	32.1%
Assessment/Tax Roll	0.00	5,000.00	-5,000.00	0.0%
Audit Fees	0.00	5,350.00	-5,350.00	0.0%
Arbitrage Rebate Fee	1,000.00	1,000.00	0.00	100.0%
Amortization Schedule Fee	300.00	500.00	-200.00	60.0%
Insurance	6,994.00	13,000.00	-6,006.00	53.8%
Legal Advertisements	1,807.40	5,250.00	-3,442.60	34.43%
Miscellaneous	2,391.19	3,300.00	-908.81	72.46%
Postage and Delivery	288.36	1,150.00	-861.64	25.08%

Arborwood Community Development District
Budget vs. Actual
October 2024 through July 2025

	Oct 24 - July 25	24/25 Budget	\$ Over Budget	% of Budget
Office Supplies	622.85	2,300.00	-1,677.15	27.08%
Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
Trustee Fees	12,738.75	27,500.00	-14,761.25	46.32%
Continuing Disclosure Fee	3,000.00	3,000.00	0.00	100.0%
Professional Fee & Permits	0.00	1,250.00	-1,250.00	0.0%
Treeline Preserve Maint-Exotics	6,000.00	6,000.00	0.00	100.0%
DRI / Traffic Monitoring	0.00	5,000.00	-5,000.00	0.0%
Environmentl Consulting-Passarella	9,291.25	22,000.00	-12,708.75	42.23%
Panther Mitigation Mnt-Exotics	80,000.00	80,000.00	0.00	100.0%
Field Inspector - Somerset Only	18,856.00	25,500.00	-6,644.00	73.95%
Lake Maintenance-Somerset Only	41,043.50	46,100.00	-5,056.50	89.03%
Preserve Maint - Somerset Only	35,000.00	35,000.00	0.00	100.0%
Flowway Maintenance	0.00	4,600.00	-4,600.00	0.0%
Preserve Maint (Parcel C Only)	7,000.00	7,000.00	0.00	100.0%
Lake Bank Erosion Mte(Somerset)	50,475.00	45,000.00	5,475.00	112.17%
Strmwtr Drains Ins/MTE-Somerset	12,450.00	20,000.00	-7,550.00	62.25%
Strmwtr Drains Ins (Bridgetown)	6,050.00	6,500.00	-450.00	93.08%
Lake Bank Inspection-Somerset	7,200.00	7,500.00	-300.00	96.0%
Lake Bank Inspection-Bridgetown	6,950.95	6,500.00	450.95	106.94%
Capital Outlay - Small	0.00	1,000.00	-1,000.00	0.0%
Total Expenditures	382,473.67	511,263.00	-128,789.33	74.81%
Net Revenue	123,696.98	0.00	123,696.98	100.0%

Bridgetown Balance As Of 10/31/24	\$ 12,640.62
Somerset Balance As Of 10/31/24	\$ 27,275.68

Bridgetown Activity: 10/31/24 - 7/31/25	\$ (0.95)
Somerset Activity: 10/31/24 - 7/31/25	\$ 14,075.50
Bridgetown Balance As Of 7/31/25	\$ 12,639.67
Somerset Balance As Of 7/31/25	\$ 41,351.18

Arborwood Community Development District
Budget vs. Actual
October 2024 through July 2025

<u>Oct 24 - July 25</u>	<u>24/25 Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
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Bank Balance As Of 7/31/25	\$ 587,085.02
Accounts Payable As Of 7/31/25	\$ 4,065.97
Other Assets As Of 7/31/25	\$ -
Total Fund Balance As Of 7/31/25	\$ 583,019.05

Series 2014A-1 Bond Balance As Of 7/31/25	\$ 3,785,000.00
Series 2014A-2 Bond Balance As Of 7/31/25	\$ 420,000.00
Series 2018A-1 Bond Balance As Of 7/31/25	\$ 16,360,000.00
Series 2018A-2 Bond Balance As Of 7/31/25	\$ 5,670,000.00
Total Bond Balance As Of 7/31/25	\$ 26,235,000.00