

**RESOLUTION 2025-02**

**A BUDGET AMENDMENT AMENDING LAGUNA LAKES  
COMMUNITY DEVELOPMENT DISTRICT FY 2024 BUDGET**

WHEREAS, the Board of Supervisors, hereinafter referred to as the "Board," of Laguna Lakes Community Development District, hereinafter referred to as "District," adopted a General Fund Budget for Fiscal Year 2024, and

WHEREAS, the Board desires to reallocate funds budgeted to re-appropriate Revenues and Expenses approved during the Fiscal Year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF LAGUNA LAKES COMMUNITY DEVELOPMENT DISTRICT THE FOLLOWING:

1. The General Fund is hereby amended in accordance with Exhibit A attached.
2. This resolution shall become effective the 20th day of November 2024 and be reflected in the monthly and Fiscal Year End September 30, 2024 Financial Statements and Audit Report of the District.

Laguna Lakes Community  
Development District

By:

Vice Chair

Attest:

Calvin Teague, Secretary

**Laguna Lakes Community Development District**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
**Fiscal Year 2024 Budget Amendment I**

<i>General Fund</i>	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Budget Amendment</u>	<u>Final Budget</u>
<u>Revenues</u>					
Interest - Investments	6,000	19,272	13,272		6,000
Interest - Tax Collector	184	2,104	1,920		184
Special Assmnts- Tax Collector	457,958	457,958	-		457,958
Special Assmnts- Delinquent	-	255	255		-
Special Assmnts- Discounts	(18,318)	(16,858)	1,461		(18,318)
Other Miscellaneous Revenues	467	1,394	927		467
<b>Total Revenues</b>	<b>446,291</b>	<b>464,125</b>	<b>17,834</b>	<b>-</b>	<b>446,291</b>
<u>Expenses</u>					
<u>Administrative</u>					
Payroll-Wages	9,817	10,400	583		9,817
Payroll Fees	1,337	1,500	(163)		1,337
Employment Taxes	781	796	(15)		781
Profserv-Mgmt Consulting Serv	61,275	61,275	-		61,275
Profserv-Property Appraiser	614	614	-		614
Profserv-Special Assessment	6,626	6,626	-		6,626
Postage And Freight	146	-	146		146
Insurance - Worker's Compensation	850	850	-		850
Insurance - Liability/Property	10,304	10,411	(107)		10,304
Misc-Other Services	200	2,925	(2,725)		200
Misc-Assessmnt Collection Cost	884	583	301		884
Misc-Web Hosting	1,248	1,363	(115)		1,248
Office Supplies	100	-	100		100
Misc-Contingency	-	-	-		-
<b>Total Administrative</b>	<b>94,182</b>	<b>97,343</b>	<b>(3,161)</b>	<b>-</b>	<b>94,182</b>
<u>Administrative-Regulatory/Compliance</u>					
Profserv-Arbitrage Rebate	500	500	-		500
Profserv-Engineering	2,000	4,505	(2,505)		2,000
Profserv-Legal Services	3,000	3,896	(896)		3,000
Profserv-Trustee Fees	4,300	5,187	(887)		4,300

**Laguna Lakes Community Development District**  
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Profserv-Compliance Service	-	1,000	(1,000)		-
Auditing Services	3,695	3,400	295		3,695
Legal Advertising	2,200	1,763	437		2,200
Annual District Fee	175	175	-		175
<b>Total Administrative-Regulatory/Compliance</b>	<b>15,870</b>	<b>20,426</b>	<b>(4,556)</b>	<b>-</b>	<b>15,870</b>
<u>Field</u>					
Profserv-Field Management	15,220	15,220	-		15,220
R&M-General	15,000	26,910	(11,910)		15,000
R&M-Cane Toad Control	8,000	7,800	200		8,000
Misc-Hurricane	1,000	5,532	(4,532)		1,000
<b>Total Field</b>	<b>39,220</b>	<b>55,462</b>	<b>(16,242)</b>	<b>-</b>	<b>39,220</b>
<u>Perimeter &amp; Wall</u>					
R&M-Mulch	18,000	17,920	80		18,000
R&M-Plant Replacement	25,000	12,136	12,864		25,000
R&M-Wall	5,000	-	5,000		5,000
<b>Total Perimeter &amp; Wall</b>	<b>48,000</b>	<b>30,056</b>	<b>17,944</b>	<b>-</b>	<b>48,000</b>
<u>Irrigation Services</u>					
Contracts-Irrigation	35,000	38,838	(3,837)		35,000
Contracts-Irrigation Sys Software	3,240	3,240	-		3,240
Utility - Water	48,000	36,293	11,707		48,000
Electricity - Irrigation	15,200	13,664	1,536		15,200
R&M-Irrigation	16,329	59,670	(43,341)		16,329
Improvements-Irrigation	10,000	10,005	(5)		10,000
<b>Total Irrigation Services</b>	<b>127,769</b>	<b>161,710</b>	<b>(33,941)</b>	<b>-</b>	<b>127,769</b>
<u>Lakes and Ponds</u>					
Contracts-Fountain	1,800	2,770	(970)		1,800
Contracts-Lakes	12,000	12,831	(831)		12,000
Electricity - Fountains	20,000	22,020	(2,020)		20,000
R&M-Fountain	14,450	26,247	(11,797)		14,450
R&M-Lake	50,000	6,075	43,925		50,000

**Laguna Lakes Community Development District**  
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**Fiscal Year 2024 Budget Amendment I**

*General Fund*

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Budget Amendment</u>	<u>Final Budget</u>
<b>Total Lakes and Ponds</b>	<b>98,250</b>	<b>69,943</b>	<b>28,307</b>	-	<b>98,250</b>
<u>Operations &amp; Maintenance</u>					
Improvements - Other	3,000	-	3,000		3,000
<b>Total Operations &amp; Maintenance</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>
<u>Capital Expenditures &amp; Projects</u>					
Capital Outlay	20,000	141,903	(121,903)	135,000	155,000
<b>Total Capital Expenditures &amp; Projects</b>	<b>20,000</b>	<b>141,903</b>	<b>(121,903)</b>	<b>135,000</b>	<b>155,000</b>
<b>Total Expenses</b>	<b>446,291</b>	<b>576,843</b>	<b>(130,552)</b>		<b>581,291</b>
<u>Other Sources</u>					
Use of Fund Balance	-	-	-	135,000	135,000
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>135,000</b>	<b>135,000</b>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>(112,718)</b>	<b>(112,718)</b>		<b>-</b>