LAGUNA LAKES

Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2026

Proposed Budget
Approved
May 21, 2025

Premier District Management | 3820 Colonial Boulevard - Suite 101 | Fort Myers, FL 33966

Laguna Lakes Community Development District

Statement of Revenues, Expenditures and Changes in Fund Balances

Fiscal Year 2026 Annual Budget

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Actual YTD OCT-FEB	Projected MAR-SEP	Total Projected FY 2025	Budget FY 2026
Revenues							
001.331390.0000 FEMA Reimbursement	224	-	-	-	-	-	-
001.361001.0000 Interest - Investments	17,878	19,272	5,000	6,229	3,000	9,229	7,000
001.361006.0000 Interest - Tax Collector	38	2,104	2,500	2,192	-	2,192	2,000
001.363010.0000 Special Assmnts- Tax Collector	457,958	457,958	439,640	411,153	28,487	439,640	563,422
001.363050.0000 Special Assmnts- Delinquent	105	255	-	-	-	-	-
001.363090.0000 Special Assmnts- Discounts	(17,888)	(16,858)	-	-	-	-	-
001.369900.0000 Other Miscellaneous Revenues	234	1,394	500	232	287	519	-
Total Revenues	**458,549**	**464,125**	**447,640**	**419,806**	**31,774**	**451,580**	**572,422**
Expenses							
Administrative							
001.511001.0000 Payroll-Wages	11,200	10,400	12,000	4,600	7,000	11,600	12,000
001.512003.0000 Supervisor Expenses	-	-	-	80	-	80	300
001.512004.0000 Payroll Fees	1,301	1,500	1,463	709	847	1,556	1,556
001.521001.0000 Employment Taxes	882	796	807	352	469	821	821
001.531027.0000 Profserv-Mgmt Consulting Serv	58,918	61,275	63,113	26,297	36,813	63,110	65,006
001.531035.0000 Profserv-Property Appraiser	614	614	614	614	-	614	614
001.531038.0000 Profserv-Special Assessment	6,371	6,626	6,825	2,844	3,976	6,820	7,030
001.541006.0000 Postage And Freight	88	-	50	32	28	60	60
001.545002.0000 Insurance - General Liability	9,239	-	-	-	-	-	-
001.545007.0000 Insurance - Worker's Compensation	850	850	850	850	-	850	850
001.545010.0000 Insurance - Liability/Property	-	10,411	11,000	3,943	6,412	10,355	12,000
001.549001.0000 Misc-Other Services	-	2,925	2,275	2,675	1,323	3,998	4,050
001.549070.0000 Misc-Assessmnt Collection Cost	459	583	-	-	-	-	-
001.549915.0000 Misc-Web Hosting	2,458	1,363	1,200	500	700	1,200	1,200
001.551002.0000 Office Supplies	50	-	100	-	-	-	50
Total Administrative	**92,430**	**97,343**	**100,297**	**43,496**	**57,568**	**101,064**	**105,537**
Administrative - Regulatory / Compliance							
001.531002.0000 Profserv-Arbitrage Rebate	500	500	500	-	500	500	500
001.531013.0000 Profserv-Engineering	5,265	4,505	2,500	9,323	13,052	22,375	15,000
001.531023.0000 Profserv-Legal Services	4,337	3,896	3,000	864	1,209	2,073	2,000
001.531045.0000 Profserv-Trustee Fees	5,187	5,187	5,200	-	5,186	5,186	5,186

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Fiscal Year 2026 Annual Budget

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Actual YTD OCT-FEB	Projected MAR-SEP	Total Projected FY 2025	Budget FY 2026
001.531049.0000 Profserv-Compliance Service	-	1,000	100	-	-	-	-
001.532002.0000 Auditing Services	3,695	3,400	3,695	-	3,500	3,500	3,500
001.548002.0000 Legal Advertising	2,405	1,763	2,000	-	2,900	2,900	2,000
001.554007.0000 Annual District Fee	175	175	175	175	-	175	175
Total Administrative - Regulatory / Compliance	**21,564**	**20,426**	**17,170**	**10,362**	**26,347**	**36,709**	**28,361**
Field							
001.531016.0000 Profserv-Field Management	14,634	15,220	15,677	6,532	9,142	15,674	16,147
001.546001.0000 R&M-General	19,631	26,910	35,000	12,825	17,955	30,780	30,000
001.546072.0000 R&M-Cane Toad Control	7,050	7,800	6,000	3,300	4,620	7,920	6,000
001.546073.0000 R&M-Pest Control	-	-	-	-	-	-	15,000
001.549069.0000 Misc-Hurricane	112,174	5,532	1,000	18,264	581	18,845	5,000
Total Field	**153,489**	**55,462**	**57,677**	**40,921**	**32,298**	**73,219**	**72,147**
Operations & Maintenance							
001.539390.0000 Improvements - Other	18,100	-	1,000	-	-	-	-
Total Operations & Maintenance	**18,100**	**-**	**1,000**	**-**	**-**	**-**	**-**
Perimeter & Wall							
001.546064.0000 R&M-Mulch	17,562	17,920	18,000	13,556	-	13,556	18,000
001.546070.0000 R&M-Plant Replacement	23,393	12,136	18,000	-	26,273	26,273	25,000
001.546071.0000 R&M-Wall	11,092	-	5,000	6,995	500	7,495	7,500
Total Perimeter & Wall	**52,047**	**30,056**	**41,000**	**20,551**	**26,773**	**47,324**	**50,500**
Irrigation Services							
001.534073.0000 Contracts-Irrigation	21,758	38,838	35,000	24,063	34,982	59,045	62,928
001.534074.0000 Contracts-Irrigation Sys Software	3,240	3,240	3,300	3,278	-	3,278	3,300
001.543001.0000 Utility - Water	44,110	36,293	48,000	15,788	22,103	37,891	43,000
001.543006.0000 Electricity - Irrigation	18,037	13,664	18,500	6,278	8,789	15,067	17,000
001.546114.0000 R&M-Irrigation	47,519	59,670	50,000	40,294	56,411	96,705	65,000
001.563006.0000 Improvements-Irrigation	2,000	10,005	10,000	11,445	16,023	27,468	11,000
Total Irrigation Services	**136,664**	**161,710**	**164,800**	**101,146**	**138,308**	**239,454**	**202,228**
Lakes & Ponds							
001.534023.0000 Contracts-Fountain	2,492	2,770	3,840	1,920	1,920	3,840	3,850
001.534084.0000 Contracts-Lakes	12,536	12,831	13,000	3,948	7,896	11,844	12,000
001.543020.0000 Electricity -Fountains	22,083	22,020	23,000	8,171	11,439	19,610	23,000

Laguna Lakes Community Development District

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Fiscal Year 2026 Annual Budget

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Actual YTD OCT-FEB	Projected MAR-SEP	Total Projected FY 2025	Budget FY 2026
001.546032.0000 R&M-Fountain	15,802	26,247	15,856	20,662	28,926	49,588	20,000
001.546042.0000 R&M-Lake	6,291	6,075	10,000	-	500	500	5,000
Total Lakes & Ponds	**59,204**	**69,943**	**65,696**	**34,701**	**50,681**	**85,382**	**63,850**
Capital Expenditures, Reserves & Projects							
001.564043.0000 Capital Outlay	-	141,903	-	-	-	-	-
001.568090.0000 Reserves-Operating	-	-	-	-	-	-	49,799
Total Capital Expenditures & Projects	**-**	**141,903**	**-**	**-**	**-**	**-**	**49,799**
Total Expenses	**533,498**	**576,843**	**447,640**	**251,177**	**331,975**	**583,152**	**572,422**
Excess Revenue Over (Under) Expenditures	**(74,949)**	**(112,718)**	**-**	**168,629**	**(300,201)**	**(131,572)**	**-**
Other Sources							
001.381000.0000 Interfund Transfer In	-	-	-	-	100,000	100,000	-
001.384010.0000 Loan Proceeds	-	-	-	-	-	-	-
Total Other Sources	**-**	**-**	**-**	**-**	**100,000**	**100,000**	**-**
Net Change in Fund Balances	**(74,949)**	**(112,718)**	**-**	**168,629**	**(200,201)**	**(31,572)**	**-**
Beginning Fund Balance	243,979	169,030	56,315			56,315	24,743
Ending Fund Balance	169,030	56,315	56,315			24,743	74,542

* Assessment revenue reflects gross amount assessed less projected discounts and commissions.

Laguna Lakes Community Development District

Statement of Revenues, Expenditures and Changes in Fund Balances

Fiscal Year 2026 Annual Budget

Series 2017 Debt Service Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Actual YTD OCT-FEB	Projected MAR-SEP	Total Projected FY 2025	Budget FY 2026
Revenues							
203.361001.0000 Interest - Investments	9,166	11,935	4,000	4,263	4,000	8,263	6,000
203.361006.0000 Interest - Tax Collector	35	-	50	-	-	-	-
203.363010.0000 Special Assessments - Tax Collector	429,784	429,784	412,593	385,859	26,734	412,593	412,593
203.363050.0000 Special Assessments - Delinquent	98	240	-	-	-	-	-
203.363090.0000 Special Assessments - Discounts	(16,787)	(15,821)	-	-	-	-	-
Total Revenues	**422,296**	**426,138**	**416,643**	**390,122**	**30,734**	**420,856**	**418,593**
Expenses							
Administrative							
203.549070.0000 Misc-Assessment Collection Cost	431	547	-	-	-	-	-
Total Administrative	**431**	**547**	**-**	**-**	**-**	**-**	**-**
Debt Service							
203.571001.0000 Principal Debt Retirement	284,750	294,289	304,148	-	304,148	304,148	314,336
203.572001.0000 Interest Expense	124,397	114,857	104,998	52,499	52,499	104,998	94,810
Total Debt Service	**409,147**	**409,146**	**409,146**	**52,499**	**356,647**	**409,146**	**409,146**
Total Expenses	**409,578**	**409,693**	**409,146**	**52,499**	**356,647**	**409,146**	**409,146**
Other Uses							
203.591000.0000 Interfund Transfer - Out	-	-	-	-	100,000	100,000	-
Total Other Uses	**-**	**-**	**-**	**-**	**100,000**	**100,000**	**-**
Excess Revenue Over (Under) Expenditures	**12,718**	**16,445**	**7,497**	**337,623**	**(425,913)**	**(88,290)**	**9,447**

* Assessment revenue reflects gross amount assessed less projected discounts and commissions.

Laguna Lakes Community Development District

Statement of Revenues, Expenditures and Changes in Fund Balances

Fiscal Year 2026 Annual Budget

DEBT SERVICE

Special Assessment Revenue Refunding Note, Series 2017A

Debt Service Date	Principal Due	Rate	Interest Due	Call Premium / Discount	Paydown / Redemption	Total Payment	Ending Balance
11/01/2022	-		62,198			62,198	3,713,330
05/01/2023	284,750	3.35%	62,198			346,948	3,428,580
11/01/2023	-		57,429			57,429	3,428,580
05/01/2024	294,289	3.35%	57,429			351,718	3,134,291
11/01/2024	-		52,499			52,499	3,134,291
05/01/2025	304,148	3.35%	52,499			356,647	2,830,144
11/01/2025	-		47,405			47,405	2,830,144
05/01/2026	314,336	3.35%	47,405			361,741	2,515,807
11/01/2026	-		42,140			42,140	2,515,807
05/01/2027	324,867	3.35%	42,140			367,006	2,190,941
11/01/2027	-		36,698			36,698	2,190,941
05/01/2028	335,750	3.35%	36,698			372,448	1,855,191
11/01/2028	-		31,074			31,074	1,855,191
05/01/2029	346,997	3.35%	31,074			378,072	1,508,193
11/01/2029	-		25,262			25,262	1,508,193
05/01/2030	358,622	3.35%	25,262			383,884	1,149,572
11/01/2030	-		19,255			19,255	1,149,572
05/01/2031	370,636	3.35%	19,255			389,891	778,936
11/01/2031	-		13,047			13,047	778,936
05/01/2032	383,052	3.35%	13,047			396,099	395,884
11/01/2032	-		6,631			6,631	395,884
05/01/2033	395,884	3.35%	6,631			402,515	-
	$ 3,713,330		**$ 787,279**			**$ 4,500,609**	

ASSESSMENT SCHEDULE

	FISCAL YEAR 2025			*FISCAL YEAR 2026*		
Unit Type	**Operations & Maintenance**	**Debt Service**	**Total**	**Operations & Maintenance**	**Debt Service**	**Total**
Multi-Family Unit	745.86	512.11	1,257.97	955.86	512.11	1,467.97
Single Family 40'	745.86	742.55	1,488.41	955.86	742.55	1,698.41
Single Family 50'	745.86	819.36	1,565.22	955.86	819.36	1,775.22
Single Family 70'	745.86	972.99	1,718.85	955.86	972.99	1,928.85