

RESOLUTION 2026-01

**A BUDGET AMENDMENT AMENDING LAGUNA LAKES
COMMUNITY DEVELOPMENT DISTRICT FY 2025 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 2025, 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 19th day of November 2025 and be reflected in the monthly and Fiscal Year End September 30, 2025 Financial Statements and Audit Report of the District.

Laguna Lakes Community
Development District

By:


Chair

Attest:


Calvin Teague, Secretary

Laguna Lakes Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2025 Budget Amendment 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	5,000.00	13,780.00	8,780.00	8,700.00	13,700.00
Interest - Tax Collector	2,500.00	2,192.00	-308.00		2,500.00
Special Assmnts- Tax Collector	439,640.00	440,904.00	1,264.00		439,640.00
Other Miscellaneous Revenues	500.00	12,132.00	11,632.00	11,600.00	12,100.00
Total Revenues	447,640.00	469,008.00	21,368.00	20,300.00	467,940.00
<u>Expenses</u>					
<u>Administrative</u>					
Payroll-Wages	12,000.00	11,000.00	-1,000.00		12,000.00
Supervisor Expenses	0.00	159.00	159.00		-
Payroll Fees	1,463.00	1,564.00	101.00		1,463.00
Employment Taxes	807.00	842.00	35.00		807.00
Profserv-Mgmt Consulting Serv	63,113.00	63,113.00	0.00		63,113.00
Profserv-Property Appraiser	614.00	614.00	0.00		614.00
Profserv-Special Assessment	6,825.00	6,825.00	0.00		6,825.00
Postage And Freight	50.00	32.00	-18.00		50.00
Insurance - Worker's Compensation	850.00	850.00	0.00		850.00
Insurance - Liability/Property	11,000.00	9,464.00	-1,536.00		11,000.00
Misc-Other Services	2,275.00	5,524.00	3,249.00		2,275.00
Misc-Web Hosting	1,200.00	1,200.00	0.00		1,200.00
Office Supplies	100.00	0.00	-100.00		100.00
Total Administrative	100,297.00	101,187.00	890.00	-	100,297.00
<u>Administrative-Regulatory/Compliance</u>					
Profserv-Arbitrage Rebate	500.00	500.00	0.00		500.00

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Budget Amendment</u>	<u>Final Budget</u>
Profserv-Engineering	2,500.00	14,365.00	11,865.00	11,800.00	14,300.00
Profserv-Legal Services	3,000.00	4,454.00	1,454.00		3,000.00
Profserv-Trustee Fees	5,200.00	5,187.00	-13.00		5,200.00
Profserv-Compliance Service	100.00	0.00	-100.00		100.00
Auditing Services	3,695.00	3,500.00	-195.00		3,695.00
Legal Advertising	2,000.00	1,676.00	-324.00		2,000.00
Annual District Fee	175.00	175.00	0.00		175.00
Total Administrative-Regulatory/Compliance	17,170.00	29,857.00	12,687.00	11,800.00	28,970.00
<u>Field</u>					
Profserv-Field Management	15,677.00	15,677.00	0.00		15,677.00
R&M-General	35,000.00	20,470.00	-14,530.00	(14,000.00)	21,000.00
R&M-Cane Toad Control	6,000.00	8,350.00	2,350.00		6,000.00
Misc-Hurricane	1,000.00	18,264.00	17,264.00	17,200.00	18,200.00
Total Field	57,677.00	62,761.00	5,084.00	3,200.00	60,877.00
<u>Perimeter & Wall</u>					
R&M-Mulch	18,000.00	13,556.00	-4,444.00		18,000.00
R&M-Plant Replacement	18,000.00	26,774.00	8,774.00	8,800.00	26,800.00
R&M-Wall	5,000.00	6,995.00	1,995.00		5,000.00
Total Perimeter & Wall	41,000.00	47,325.00	6,325.00	8,800.00	49,800.00
<u>Irrigation Services</u>					
Contracts-Irrigation	35,000.00	63,140.00	28,140.00	28,100.00	63,100.00
Contracts-Irrigation Sys Software	3,300.00	3,278.00	-22.00		3,300.00
Utility - Water	48,000.00	47,263.00	-737.00		48,000.00
Electricity - Irrigation	18,500.00	16,387.00	-2,113.00		18,500.00
R&M-Irrigation	50,000.00	59,325.00	9,325.00		50,000.00
Improvements-Irrigation	10,000.00	11,445.00	1,445.00		10,000.00
Total Irrigation Services	164,800.00	200,838.00	36,038.00	28,100.00	192,900.00
<u>Lakes and Ponds</u>					
Contracts-Fountain	3,840.00	3,840.00	0.00		3,840.00
Contracts-Lakes	13,000.00	10,857.00	-2,143.00		13,000.00

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Budget Amendment</u>	<u>Final Budget</u>
Electricity - Fountains	23,000.00	21,743.00	-1,257.00		23,000.00
R&M-Fountain	15,856.00	22,517.00	6,661.00	6,700.00	22,556.00
R&M-Lake	10,000.00	14,210.00	4,210.00		10,000.00
Total Lakes and Ponds	65,696.00	73,167.00	7,471.00	6,700.00	72,396.00
<u>Operations & Maintenance</u>					
Improvements - Other	1,000.00	0.00	-1,000.00		1,000.00
Total Operations & Maintenance	1,000.00	0.00	-1,000.00	-	1,000.00
Total Expenses	447,640.00	515,135.00	67,495.00	58,600.00	506,240.00
<u>Other Sources</u>					
Interfund Transfer - In	0.00	100,000.00	100,000.00	100,000.00	100,000.00
Total Other Sources	0.00	100,000.00	100,000.00	100,000.00	100,000.00
Excess Revenue Over (Under) Expenditures	0.00	53,873.00	53,873.00		61,700.00
Fund Balance Beginning	56,315.00				56,315.00
Fund Balance Ending	56,315.00				118,015.00