

LAGUNA LAKES

Community Development District

Annual Operating Budget

Fiscal Year 2027

Proposed Budget

Approved

May 20, 2026

**Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2027 Annual Budget**

	<u>Actual</u> <u>FY 2024</u>	<u>Actual</u> <u>FY 2025</u>	<u>Budget</u> <u>FY 2026</u>	<u>Actual</u> <u>YTD</u> <u>OCT-FEB</u>	<u>Projected</u> <u>MAR-SEP</u>	<u>Total</u> <u>Projected</u> <u>FY 2026</u>	<u>Budget</u> <u>FY 2027</u>
<u>Revenues</u>							
001.361001.0000 Interest - Investments	19,272.00	13,780.00	7,000.00	7,116.00	3,000.00	10,116.00	7,000.00
001.361006.0000 Interest - Tax Collector	2,104.00	2,192.00	2,000.00	1,709.00	200.00	1,909.00	2,000.00
001.363010.0000 Special Assmnts- Tax Collector	457,958.00	440,904.00	563,422.00	525,810.00	37,612.00	563,422.00	563,422
001.363050.0000 Special Assmnts- Delinquent	255.00	0.00	0.00	0.00	0.00	0.00	0.00
001.363090.0000 Special Assmnts- Discounts	-16,858.00	0.00	0.00	0.00	0.00	0.00	0.00
001.369900.0000 Other Miscellaneous Revenues	1,394.00	12,132.00	0.00	283.00	0.00	283.00	0.00
Total Revenues	464,125.00	469,008.00	572,422.00	534,918.00	40,812.00	575,730.00	572,422
<u>Expenses</u>							
<u>Administrative</u>							
001.511001.0000 Payroll-Wages	10,400.00	11,000.00	12,000.00	3,800.00	7,600.00	11,400.00	12,000.00
001.512003.0000 Supervisor Expenses	0.00	159.00	300.00	0.00	175.00	175.00	175.00
001.512004.0000 Payroll Fees	1,500.00	1,564.00	1,556.00	616.00	1,232.00	1,848.00	1,600.00
001.521001.0000 Employment Taxes	796.00	842.00	821.00	291.00	582.00	873.00	875.00
001.531027.0000 Profserv-Mgmt Consulting Serv	61,275.00	63,113.00	65,006.00	21,669.00	43,337.00	65,006.00	66,956.00
001.531035.0000 Profserv-Property Appraiser	614.00	614.00	614.00	614.00	0.00	614.00	614.00
001.531038.0000 Profserv-Special Assessment	6,626.00	6,825.00	7,030.00	2,343.00	4,686.00	7,029.00	7,200.00
001.541006.0000 Postage And Freight	0.00	32.00	60.00	0.00	35.00	35.00	35.00
001.545007.0000 Insurance - Worker's Compensation	850.00	850.00	850.00	850.00	0.00	850.00	850.00
001.545010.0000 Insurance - Liability/Property	10,411.00	9,464.00	12,000.00	4,597.00	6,436.00	11,033.00	12,750.00
001.549001.0000 Misc-Other Services	2,925.00	5,524.00	4,050.00	1,350.00	2,700.00	4,050.00	4,175.00
001.549070.0000 Misc-Assessmnt Collection Cost	583.00	0.00	0.00	0.00	0.00	0.00	0.00
001.549915.0000 Misc-Web Hosting	1,363.00	1,200.00	1,200.00	1,658.00	60.00	1,718.00	1,200.00
001.551002.0000 Office Supplies	0.00	0.00	50.00	0.00	0.00	0.00	50.00
Total Administrative	97,343.00	101,187.00	105,537.00	37,788.00	66,843.00	104,631.00	108,480.00
<u>Administrative - Regulatory / Compliance</u>							
001.531002.0000 Profserv-Arbitrage Rebate	500.00	500.00	500.00	0.00	500.00	500.00	500.00
001.531013.0000 Profserv-Engineering	4,505.00	14,365.00	15,000.00	4,689.00	8,750.00	13,439.00	15,450.00
001.531023.0000 Profserv-Legal Services	3,896.00	4,454.00	2,000.00	310.00	975.00	1,285.00	2,075.00
001.531045.0000 Profserv-Trustee Fees	5,187.00	5,187.00	5,186.00	0.00	5,186.00	5,186.00	5,341.00
001.531049.0000 Profserv-Compliance Service	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
001.532002.0000 Auditing Services	3,400.00	3,500.00	3,500.00	0.00	3,600.00	3,600.00	3,600.00
001.548002.0000 Legal Advertising	1,763.00	1,676.00	2,000.00	0.00	350.00	350.00	500.00

001.554007.0000 Annual District Fee	175.00	175.00	175.00	175.00	0.00	175.00	175.00
Total Administrative - Regulatory / Compliance	20,426.00	29,857.00	28,361.00	5,174.00	19,361.00	24,535.00	27,641.00
<u>Field</u>							
001.531016.0000 Profserv-Field Management	15,220.00	15,677.00	16,147.00	5,382.00	10,764.00	16,146.00	16,631.00
001.546001.0000 R&M-General	26,910.00	20,470.00	30,000.00	20,614.00	17,500.00	38,114.00	38,000.00
001.546072.0000 R&M-Cane Toad Control	7,800.00	8,350.00	6,000.00	1,900.00	3,500.00	5,400.00	5,500.00
001.546073.0000 R&M-Pest Control	0.00	0.00	15,000.00	0.00	5,000.00	5,000.00	6,000.00
001.549069.0000 Misc-Hurricane	5,532.00	18,264.00	5,000.00	0.00	500.00	500.00	5,000.00
Total Field	55,462.00	62,761.00	72,147.00	27,896.00	37,264.00	65,160.00	71,131.00
<u>Perimeter & Wall</u>							
001.546064.0000 R&M-Mulch	17,920.00	13,556.00	18,000.00	14,156.00	0.00	14,156.00	5,000.00
001.546070.0000 R&M-Plant Replacement	12,136.00	26,774.00	25,000.00	0.00	25,000.00	25,000.00	30,000.00
001.546071.0000 R&M-Wall	0.00	6,995.00	7,500.00	0.00	7,000.00	7,000.00	7,500.00
Total Perimeter & Wall	30,056.00	47,325.00	50,500.00	14,156.00	32,000.00	46,156.00	42,500.00
<u>Irrigation Services</u>							
001.534073.0000 Contracts-Irrigation	38,838.00	63,140.00	62,928.00	15,663.00	44,677.00	60,340.00	60,350.00
001.534074.0000 Contracts-Irrigation Sys Software	3,240.00	3,278.00	3,300.00	3,245.00	0.00	3,245.00	3,400.00
001.543001.0000 Utility - Water	36,293.00	47,263.00	43,000.00	24,721.00	34,609.00	59,330.00	47,000.00
001.543006.0000 Electricity - Irrigation	13,664.00	16,387.00	17,000.00	8,469.00	11,856.00	20,325.00	19,000.00
001.546114.0000 R&M-Irrigation	59,670.00	59,325.00	65,000.00	16,175.00	37,917.00	54,092.00	65,000.00
001.563006.0000 Improvements-Irrigation	10,005.00	11,445.00	11,000.00	0.00	19,900.00	19,900.00	15,000.00
Total Irrigation Services	161,710.00	200,838.00	202,228.00	68,273.00	148,959.00	217,232.00	209,749.99
<u>Lakes & Ponds</u>							
001.534023.0000 Contracts-Fountain	2,770.00	3,840.00	3,850.00	960.00	2,880.00	3,840.00	3,975.00
001.534084.0000 Contracts-Lakes	12,831.00	10,857.00	12,000.00	2,961.00	8,883.00	11,844.00	12,000.00
001.543020.0000 Electricity - Fountains	22,020.00	21,743.00	23,000.00	11,480.00	16,072.00	27,552.00	24,500.00
001.546032.0000 R&M-Fountain	26,247.00	22,517.00	20,000.00	0.00	11,667.00	11,667.00	20,000.00
001.546042.0000 R&M-Lake	6,075.00	14,210.00	5,000.00	18,712.00	12,600.00	31,312.00	6,000.00
Total Lakes & Ponds	69,943.00	73,167.00	63,850.00	34,113.00	52,102.00	86,215.00	66,475.00
<u>Capital Expenditures & Projects</u>							
001.564043.0000 Capital Outlay	141,903.00	0.00	0.00	0.00	0.00	0.00	\$ -
001.568090.0000 Reserves-Operating	0.00	0.00	49,799.00	0.00	0.00	0.00	\$ 46,445.00
Total Capital Expenditures & Projects	141,903.00	0.00	0.00	0.00	0.00	0.00	46,445.00
Total Expenses	576,843.00	515,135.00	572,422.00	187,400.00	356,529.00	543,929.00	572,422
<u>Other Source/Uses</u>							
<u>Other Sources</u>							
001.381000.0000 Interfund Transfer - In	0.00	-100,000.00	0.00	0.00	0.00	0.00	0.00
Total Other Sources	0.00	-100,000.00	0.00	0.00	0.00	0.00	0.00
Total Other Source/Uses	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00
Excess Revenue Over (Under) Expenditures	-112,718.00	53,873.00	0.00	347,518.00	-315,717.00	31,801.00	0

<i>Beginning Fund Balance</i>	\$ 169,030.00	\$ 56,315.00	\$ 24,743.00	\$ 110,188.00	141,989
<i>Ending Fund Balance</i>	\$ 56,315.00	\$ 110,188.00	\$ 74,542.00	\$ 141,989.00	188,434

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