LAGUNA LAKES

Community Development District

Annual Operating Budget
Fiscal Year 2027

Adopted Budget
Approved
August 19, 2026

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 2027 Annual Budget

General Fund

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Actual YTD OCT-FEB	Projected MAR-SEP	Total Projected FY 2026	Budget FY 2027
Revenues							
001.361001.0000 Interest - Investments	19,272	13,780	7,000	7,116	3,000	10,116	7,000
001.361006.0000 Interest - Tax Collector	2,104	2,192	2,000	1,709	200	1,909	2,000
001.363010.0000 Special Assmnts- Tax Collector	457,958	440,904	563,422	525,810	37,612	563,422	563,422
001.363050.0000 Special Assmnts- Delinquent	255	-	-	-	-	-	-
001.363090.0000 Special Assmnts- Discounts	(16,858)	-	-	-	-	-	-
001.369900.0000 Other Miscellaneous Revenues	1,394	12,132	-	283	-	283	-
Total Revenues	**464,125**	**469,008**	**572,422**	**534,918**	**40,812**	**575,730**	**572,422**
Expenses							
Administrative							
001.511001.0000 Payroll-Wages	10,400	11,000	12,000	3,800	7,600	11,400	12,000
001.512003.0000 Supervisor Expenses	-	159	300	-	175	175	175
001.512004.0000 Payroll Fees	1,500	1,564	1,556	616	1,232	1,848	1,600
001.521001.0000 Employment Taxes	796	842	821	291	582	873	875
001.531027.0000 Profserv-Mgmt Consulting Serv	61,275	63,113	65,006	21,669	43,337	65,006	66,956
001.531035.0000 Profserv-Property Appraiser	614	614	614	614	-	614	614
001.531038.0000 Profserv-Special Assessment	6,626	6,825	7,030	2,343	4,686	7,029	7,200
001.541006.0000 Postage And Freight	-	32	60	-	35	35	35
001.545007.0000 Insurance - Worker's Compensation	850	850	850	850	-	850	850
001.545010.0000 Insurance - Liability/Property	10,411	9,464	12,000	4,597	6,436	11,033	12,750
001.549001.0000 Misc-Other Services	2,925	5,524	4,050	1,350	2,700	4,050	4,175
001.549070.0000 Misc-Assessmnt Collection Cost	583	-	-	-	-	-	-
001.549915.0000 Misc-Web Hosting	1,363	1,200	1,200	1,658	60	1,718	1,200
001.551002.0000 Office Supplies	-	-	50	-	-	-	50
Total Administrative	**97,343**	**101,187**	**105,537**	**37,788**	**66,843**	**104,631**	**108,480**
Administrative - Regulatory / Compliance							
001.531002.0000 Profserv-Arbitrage Rebate	500	500	500	-	500	500	500
001.531013.0000 Profserv-Engineering	4,505	14,365	15,000	4,689	8,750	13,439	15,450
001.531023.0000 Profserv-Legal Services	3,896	4,454	2,000	310	975	1,285	2,075
001.531045.0000 Profserv-Trustee Fees	5,187	5,187	5,186	-	5,186	5,186	5,341
001.531049.0000 Profserv-Compliance Service	1,000	-	-	-	-	-	-
001.532002.0000 Auditing Services	3,400	3,500	3,500	-	3,600	3,600	3,600
001.548002.0000 Legal Advertising	1,763	1,676	2,000	-	350	350	500
001.554007.0000 Annual District Fee	175	175	175	175	-	175	175
Total Administrative - Regulatory / Compliance	**20,426**	**29,857**	**28,361**	**5,174**	**19,361**	**24,535**	**27,641**
Field							
001.531016.0000 Profserv-Field Management	15,220	15,677	16,147	5,382	10,764	16,146	16,631

Laguna Lakes Community Development District

Statement of Revenues, Expenditures and Changes in Fund Balances

Fiscal Year 2027 Annual Budget

General Fund

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Actual YTD OCT-FEB	Projected MAR-SEP	Total Projected FY 2026	Budget FY 2027
001.546001.0000 R&M-General	26,910	20,470	30,000	20,614	17,500	38,114	38,000
001.546072.0000 R&M-Cane Toad Control	7,800	8,350	6,000	1,900	3,500	5,400	5,500
001.546073.0000 R&M-Pest Control	-	-	15,000	-	5,000	5,000	6,000
001.549069.0000 Misc-Hurricane	5,532	18,264	5,000	-	500	500	5,000
Total Field	**55,462**	**62,761**	**72,147**	**27,896**	**37,264**	**65,160**	**71,131**
Perimeter & Wall							
001.546064.0000 R&M-Mulch	17,920	13,556	18,000	14,156	-	14,156	5,000
001.546070.0000 R&M-Plant Replacement	12,136	26,774	25,000	-	25,000	25,000	30,000
001.546071.0000 R&M-Wall	-	6,995	7,500	-	7,000	7,000	7,500
Total Perimeter & Wall	**30,056**	**47,325**	**50,500**	**14,156**	**32,000**	**46,156**	**42,500**
Irrigation Services							
001.534073.0000 Contracts-Irrigation	38,838	63,140	62,928	15,663	44,677	60,340	-
001.534073.1000 Contracts-Irrigation - No Limit	-	-	-	-	-	-	33,600
001.534073.2000 Contracts-Irrigation - Insight	-	-	-	-	-	-	24,150
001.534073.3000 Contracts-Irrigation - Hoover	-	-	-	-	-	-	2,600
001.534074.0000 Contracts-Irrigation Sys Software	3,240	3,278	3,300	3,245	-	3,245	3,400
001.543001.0000 Utility - Water	36,293	47,263	43,000	24,721	34,609	59,330	47,000
001.543006.0000 Electricity - Irrigation	13,664	16,387	17,000	8,469	11,856	20,325	19,000
001.546114.0000 R&M-Irrigation	59,670	59,325	65,000	16,175	37,917	54,092	65,000
001.563006.0000 Improvements-Irrigation	10,005	11,445	11,000	-	19,900	19,900	15,000
Total Irrigation Services	**161,710**	**200,838**	**202,228**	**68,273**	**148,959**	**217,232**	**209,750**
Lakes & Ponds							
001.534023.0000 Contracts-Fountain	2,770	3,840	3,850	960	2,880	3,840	3,975
001.534084.0000 Contracts-Lakes	12,831	10,857	12,000	2,961	8,883	11,844	12,000
001.543020.0000 Electricity - Fountains	22,020	21,743	23,000	11,480	16,072	27,552	24,500
001.546032.0000 R&M-Fountain	26,247	22,517	20,000	-	11,667	11,667	20,000
001.546042.0000 R&M-Lake	6,075	14,210	5,000	18,712	12,600	31,312	6,000
Total Lakes & Ponds	**69,943**	**73,167**	**63,850**	**34,113**	**52,102**	**86,215**	**66,475**
Capital Expenditures & Projects							
001.564043.0000 Capital Outlay	141,903	-	-	-	-	-	-
001.568090.0000 Reserves-Operating	-	-	49,799	-	-	-	46,445
Total Capital Expenditures & Projects	**141,903**	**-**	**-**	**-**	**-**	**-**	**46,445**
Total Expenses	**576,843**	**515,135**	**572,422**	**187,400**	**356,529**	**543,929**	**572,422**
Other Source/Uses							
Other Sources							
001.381000.0000 Interfund Transfer - In	-	(100,000)	-	-	-	-	-
Total Other Sources	**-**	**(100,000)**	**-**	**-**	**-**	**-**	**-**

Laguna Lakes Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2027 Annual Budget

General Fund

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Actual YTD OCT-FEB	Projected MAR-SEP	Total Projected FY 2026	Budget FY 2027
Total Other Source/Uses	**-**	**100,000**	**-**	**-**	**-**	**-**	**-**
Excess Revenue Over (Under) Expenditures	**(112,718)**	**53,873**	**-**	**347,518**	**(315,717)**	**31,801**	**0**
Beginning Fund Balance	169,030	56,315	24,743			110,188	141,989
Ending Fund Balance	56,315	110,188	74,542			141,989	188,434

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

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Series 2017 Debt Service Fund	Actual FY 2024	Actual FY 2025	Budget FY 2026	Actual YTD OCT-MAR	Projected APR-SEP	Total Projected FY 2026	Budget FY 2027
Revenues							
203.361001.0000 Interest - Investments	11,935	8,782	6,000	2,594	3,406	6,000	4,000
203.363010.0000 Special Assessments - Tax Collector	429,784	413,779	412,593	391,334	21,259	412,593	412,592
203.363050.0000 Special Assessments - Delinquent	240	-	-	-	-	-	-
203.363090.0000 Special Assessments - Discounts	(15,821)	-	-	-	-	-	-
Total Revenues	**426,138**	**422,561**	**418,593**	**393,928**	**24,665**	**418,593**	**416,592**
Expenses							
Administrative							
203.549070.0000 Misc-Assessment Collection Cost	547	-	-	-	-	-	-
Total Administrative	**547**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Service							
203.571001.0000 Principal Debt Retirement	294,289	304,148	314,336	-	314,336	314,336	324,867
203.572001.0000 Interest Expense	114,857	104,999	94,810	47,405	47,405	94,810	84,280
Total Debt Service	**409,146**	**409,147**	**409,146**	**47,405**	**361,741**	**409,146**	**409,147**
Total Expenses	**409,693**	**409,147**	**409,146**	**47,405**	**361,741**	**409,146**	**409,147**
Other Uses							
203.591000.0000 Interfund Transfer - Out	**-**	**100,000**	**-**	**-**	-	-	**-**
Total Other Uses	**-**	**100,000**	**-**	**-**	**-**	**-**	**-**
Excess Revenue Over (Under) Expenditures	**16,445**	**(86,586)**	**9,447**	**346,523**	**(337,076)**	**9,447**	**7,445**

* 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 2027 Annual Budget

ALLOCATION OF FUND BALANCES

AVAILABLE FUNDS			
Beginning Fund Balance (Estimated) - 10/1/2026			141,989
Net Change in Fund Balance			-
Budgeted Additions			46,445
Total Funds Available (Estimated) - 09/30/2027			**188,434**
ALLOCATION OF AVAILABLE FUNDS			
Nonspendable Fund Balance			
Deposits	500		
		Subtotal	500

Assigned Fund Balances	**Beginning Balance**	**Adjustments FY 2027 Budget**	**Ending Balance (Estimated) 9/30/2027**
Reserves - Operating	40,000	46,445	**86,445**
Total Allocation of Available Funds			**86,945**
Total Unassigned Fund Balance			**$ 101,489**

Laguna Lakes Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2027 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**	

Laguna Lakes Community Development District

Statement of Revenues, Expenditures and Changes in Fund Balances

Fiscal Year 2027 Annual Budget

ASSESSMENT SCHEDULE

	FISCAL YEAR 2026			*FISCAL YEAR 2027*		
Unit Type	**Operations & Maintenance**	**Debt Service**	**Total**	**Operations & Maintenance**	**Debt Service**	**Total**
Multi-Family Unit	955.86	512.11	1,467.97	955.86	512.11	1,467.97
Single Family 70’ Pre-Paid (O&M Only)	955.86	98.41	1,054.27	955.86	98.41	1,054.27
Single Family 40'	955.86	742.55	1,698.41	955.86	742.55	1,698.41
Single Family 50' Prepaid (O&M Only)	955.86	82.87	1,038.73	955.86	82.87	1,038.73
Single Family 50'	955.86	819.36	1,775.22	955.86	819.36	1,775.22
Single Family 40' Prepaid (O&M Only)	955.86	75.10	1,030.96	955.86	75.10	1,030.96
Single Family 70'	955.86	972.99	1,928.85	955.86	972.99	1,928.85
Multi-Family Pre-Paid (O&M Only)	955.86	51.80	1,007.66	955.86	51.80	1,007.66

Operations & Maintenance	
Gross Assessments:	586,898
Discounts and Collection Costs:	23,476
Net Assessments Budgeted:	**563,422**

Debt Service	
Gross Assessments:	429,784
Discounts and Collection Costs:	17,191
Net Assessments Budgeted:	**412,592**