

Fontainbleau Lakes
Community Development District

**Proposed Budget For
Fiscal Year 2026/2027
October 1, 2026 - September 30, 2027**

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PROPOSED BUDGET
FONTAINBLEAU LAKES COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2026/2027 BUDGET
REVENUES	
Administrative Assessments	100,127
Maintenance Assessments	471,276
Debt Assessments	463,915
Other Revenues	0
Interest Income	1,500
TOTAL REVENUES	\$ 1,036,818
EXPENDITURES	
ADMINISTRATIVE EXPENDITURES	
Supervisor Fees	3,000
Payroll Taxes (Employer)	230
Management	34,764
Secretarial & Field Operations	6,300
Legal	24,000
Assessment Roll	10,000
Audit Fees	3,300
Arbitrage Rebate Fee	650
Insurance	23,500
Legal Advertisements	2,850
Miscellaneous	2,000
Postage	550
Office Supplies	750
Dues & Subscriptions	175
Trustee Fee	3,250
Continuing Disclosure Fee	350
Website Management	1,750
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 117,419
TOTAL MAINTENANCE EXPENDITURES	\$ 443,000
TOTAL EXPENDITURES	\$ 560,419
REVENUES LESS EXPENDITURES	\$ 476,399
Bond Payments	(436,080)
BALANCE	\$ 40,319
County Appraiser & Tax Collector Fee	(20,706)
Discounts For Early Payments	(41,413)
EXCESS/ (SHORTFALL)	\$ (21,800)
Carryover From Prior Year	21,800
NET EXCESS/ (SHORTFALL)	\$ -

Notes

Available Capital Improvement Funds As Of 4/20/26: Las Ramblas: \$150,000 - Las Sevillas: \$50,000
Available Perimeter Fence Funds As Of 4/20/26: \$258,000

PROPOSED MAINTENANCE BUDGET
FONTAINBLEAU LAKES COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2026/2027 BUDGET
EXPENDITURES	
MAINTENANCE EXPENDITURES	
Engineering/Annual Report/Inspections	4,000
Lake Tract Aquatic Maintenance (Includes Parcel 1)	14,000
Annual Landscape & Irrigation Maintenance	115,000
Landscaping Upkeep	30,000
Irrigation Systems Maintenance (North & South)	10,000
Community Lighting Upkeep (North & South)	15,000
FP&L - Power - Street Lighting (North & South)	21,000
FP&L - Power - Irrigation Pump Stations (N & S)	3,000
FP&L - Power - Lift Stations (North & South)	5,000
Roadways & Street Maintenance (North & South)	35,000
Fountain Maintenance (Tract A)	5,000
Entrance/Exit Gate Maintenance/Repairs (N & S)	12,000
Hurricane Preparedness/Miscellaneous	12,000
Lift Station Maintenance (North & South)	25,000
Miscellaneous Improvements (North & South)	35,000
AT&T Wireless	2,000
Capital Improvements Fund - Las Ramblas (North)	75,000
Capital Improvements Fund - Las Sevillas (South)	25,000
TOTAL MAINTENANCE EXPENDITURES	\$ 443,000
EXTRAORDINARY EXPENDITURES	
Steel Perimeter Fence - Las Ramblas	0
TOTAL EXTRAORDINARY EXPENDITURES	\$ -

Notes

Available Capital Improvement Funds As Of 4/20/26: Las Ramblas: \$150,000 - Las Sevillas: \$50,000

Available Perimeter Fence Funds As Of 4/20/26: \$258,000

DETAILED PROPOSED BUDGET
FONTAINBLEAU LAKES COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
REVENUES				
Administrative Assessments	95,925	94,848	100,127	Expenditures Less Interest & Carryover/.94
Maintenance Assessments	478,726	476,596	471,276	Expenditures/.94
Debt Assessments	463,915	463,915	463,915	Bond Payments/.94
Other Revenues	2,900	0	0	
Interest Income	27,448	1,200	1,500	Interest Estimated At \$125 Per Month
TOTAL REVENUES	\$ 1,068,914	\$ 1,036,559	\$ 1,036,818	
EXPENDITURES				
ADMINISTRATIVE EXPENDITURES				
Supervisor Fees	1,200	3,000	3,000	Supervisor Fees
Payroll Taxes (Employer)	92	230	230	Supervisor Fees * 7.65%
Management	32,904	33,852	34,764	CPI Adjustment
Secretarial & Field Operations	6,300	6,300	6,300	No Change From 2025/2026 Budget
Legal	31,710	22,000	24,000	Fiscal Year 2025/2026 Expenditure Through 2/28/26 Was \$11,128
Assessment Roll	10,000	10,000	10,000	As Per Contract
Audit Fees	3,400	3,500	3,300	Accepted Amount For 2025/2026 Audit
Arbitrage Rebate Fee	650	650	650	No Change From 2025/2026 Budget
Insurance	22,952	23,500	23,500	Fiscal Year 2025/2026 Expenditure Was \$22,945
Legal Advertisements	2,817	2,750	2,850	\$100 Increase From 2025/2026 Budget
Miscellaneous	1,604	2,100	2,000	\$100 Decrease From 2025/2026 Budget
Postage	193	575	550	\$25 Decrease From 2025/2026 Budget
Office Supplies	407	775	750	\$25 Decrease From 2025/2026 Budget
Dues & Subscriptions	175	175	175	No Change From 2025/2026 Budget
Trustee Fee	3,250	3,250	3,250	No Change From 2025/2026 Budget
Continuing Disclosure Fee	350	350	350	No Change From 2025/2026 Budget
Website Management	1,750	1,750	1,750	No Change From 2025/2026 Budget
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 119,754	\$ 114,757	\$ 117,419	
TOTAL MAINTENANCE EXPENDITURES	\$ 365,497	\$ 448,000	\$ 443,000	
TOTAL EXPENDITURES	\$ 485,251	\$ 562,757	\$ 560,419	
REVENUES LESS EXPENDITURES	\$ 583,663	\$ 473,802	\$ 476,399	
Bond Payments	(442,994)	(436,080)	(436,080)	2027 Principal & Interest Payments
BALANCE	\$ 140,669	\$ 37,722	\$ 40,319	
County Appraiser & Tax Collector Fee	(10,003)	(20,707)	(20,706)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(36,711)	(41,415)	(41,413)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	\$ 93,955	\$ (24,400)	\$ (21,800)	
Carryover From Prior Year	0	24,400	21,800	Carryover From Prior Year
NET EXCESS/ (SHORTFALL)	\$ 93,955	\$ -	\$ -	

Notes

Available Capital Improvement Funds As Of 4/20/26: Las Ramblas: \$150,000 - Las Sevillas: \$50,000
Available Perimeter Fence Funds As Of 4/20/26: \$258,000

DETAILED PROPOSED MAINTENANCE BUDGET
FONTAINBLEAU LAKES COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
EXPENDITURES				
MAINTENANCE EXPENDITURES				
Engineering/Annual Report/Inspections	4,337	4,000	4,000	No Change From 2025/2026 Budget
Lake Tract Aquatic Maintenance (Includes Parcel 1)	10,320	14,000	14,000	No Change From 2025/2026 Budget
Annual Landscape & Irrigation Maintenance	127,093	110,000	115,000	\$5,000 Increase From 2025/2026 Budget
Landscaping Upkeep	7,700	40,000	30,000	\$10,000 Decrease From 2025/2026 Budget
Irrigation Systems Maintenance (North & South)	6,075	10,000	10,000	No Change From 2025/2026 Budget
Community Lighting Upkeep (North & South)	27,066	15,000	15,000	No Change From 2025/2026 Budget
FP&L - Power - Street Lighting (North & South)	20,754	18,000	21,000	\$3,000 Increase From 2025/2026 Budget
FP&L - Power - Irrigation Pump Stations (N & S)	2,367	3,000	3,000	No Change From 2025/2026 Budget
FP&L - Power - Lift Stations (North & South)	3,727	5,000	5,000	No Change From 2025/2026 Budget
Roadways & Street Maintenance (North & South)	23,139	35,000	35,000	No Change From 2025/2026 Budget
Fountain Maintenance (Tract A)	6,785	3,000	5,000	\$2,000 Increase From 2025/2026 Budget
Entrance/Exit Gate Maintenance/Repairs (N & S)	33,849	10,000	12,000	\$2,000 Increase From 2025/2026 Budget
Hurricane Preparedness/Miscellaneous	0	12,000	12,000	No Change From 2025/2026 Budget
Lift Station Maintenance (North & South)	38,173	25,000	25,000	No Change From 2025/2026 Budget
Miscellaneous Improvements (North & South)	52,320	42,000	35,000	\$7,000 Decrease From 2025/2026 Budget
AT&T Wireless	1,792	2,000	2,000	No Change From 2025/2026 Budget
Capital Improvements Fund - Las Ramblas (North)	0	75,000	75,000	Capital Improvements Fund - Las Ramblas (North)
Capital Improvements Fund - Las Sevillas (South)	0	25,000	25,000	Capital Improvements Fund - Las Sevillas (South)
TOTAL MAINTENANCE EXPENDITURES	\$ 365,497	\$ 448,000	\$ 443,000	
EXTRAORDINARY EXPENDITURES				
Steel Perimeter Fence - Las Ramblas	0	0	0	No Change From 2025/2026 Budget
TOTAL EXTRAORDINARY EXPENDITURES	\$ -	\$ -	\$ -	

Notes

Available Capital Improvement Funds As Of 4/20/26: Las Ramblas: \$150,000 - Las Sevillas: \$50,000
Available Perimeter Fence Funds As Of 4/20/26: \$258,000

DETAILED PROPOSED DEBT SERVICE FUND BUDGET
FONTAINBLEAU LAKES COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025	FISCAL YEAR 2025/2026	FISCAL YEAR 2026/2027	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	28,579	1,000	2,000	Projected Interest For 2026/2027
NAV Tax Collection	442,994	436,080	436,080	Maximum Debt Service Collection
Total Revenues	\$ 471,573	\$ 437,080	\$ 438,080	
EXPENDITURES				
Principal Payments	255,000	260,000	270,000	Principal Payment Due In 2027
Interest Payments	181,894	170,981	161,681	Interest Payments Due In 2027
Bond Redemption	0	6,099	6,399	Estimated Excess Debt Collections
Total Expenditures	\$ 436,894	\$ 437,080	\$ 438,080	
Excess/ (Shortfall)	\$ 34,679	\$ -	\$ -	

Series 2016 Bond Refunding Information

Original Par Amount =	\$6,430,000	Annual Principal Payments Due =	May 1st
Interest Rate =	2.00% - 4.125%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	October 2016		
Maturity Date =	May 2038		
Par Amount As Of 1/1/26 =	\$4,335,000		

Fontainbleau Lakes Community Development District Assessment Comparison

	Fiscal Year 2023/2024 Assessment Before Discount*	Fiscal Year 2024/2025 Assessment Before Discount*	Fiscal Year 2025/2026 Assessment Before Discount*	Fiscal Year 2026/2027 Projected Assessment Before Discount*
Administrative Assessment For Single Family	\$ 229.23	\$ 229.08	\$ 234.20	\$ 247.24
Maintenance Assessment For Single Family	\$ 1,182.04	\$ 1,182.04	\$ 1,176.79	\$ 1,163.66
Perimeter Fence Assessment For Single Family	\$ 935.62	\$ -	\$ -	\$ -
<u>Debt Assessment For Single Family</u>	<u>\$ 1,224.05</u>	<u>\$ 1,224.05</u>	<u>\$ 1,224.05</u>	<u>\$ 1,224.05</u>
Total	\$ 3,570.94	\$ 2,635.17	\$ 2,635.04	\$ 2,634.95
Administrative Assessment For Townhomes	\$ 229.23	\$ 229.08	\$ 234.20	\$ 247.24
Maintenance Assessment For Townhomes	\$ 1,182.04	\$ 1,182.04	\$ 1,176.79	\$ 1,163.66
Perimeter Fence Assessment For Townhomes	\$ 935.62	\$ -	\$ -	\$ -
<u>Debt Assessment For Townhomes</u>	<u>\$ 1,064.39</u>	<u>\$ 1,064.39</u>	<u>\$ 1,064.39</u>	<u>\$ 1,064.39</u>
Total	\$ 3,411.28	\$ 2,475.51	\$ 2,475.38	\$ 2,475.29
Administrative Assessment For Courtyards	\$ 229.23	\$ 229.08	\$ 234.20	\$ 247.24
Maintenance Assessment For Courtyards	\$ 1,182.04	\$ 1,182.04	\$ 1,176.79	\$ 1,163.66
Extraordinary Assessment For Courtyards	\$ -	\$ -	\$ -	\$ -
<u>Debt Assessment For Courtyards</u>	<u>\$ 957.95</u>	<u>\$ 957.95</u>	<u>\$ 957.95</u>	<u>\$ 957.95</u>
Total	\$ 2,369.22	\$ 2,369.07	\$ 2,368.94	\$ 2,368.85

* Assessments Include the Following :

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- 4% Discount for Early Payments
 - 1% County Tax Collector Fee
 - 1% County Property Appraiser Fee

Community Information:

Single Family Units (Las Ramblas)	271
Townhomes (Las Ramblas)	36
<u>Courtyards (Las Sevilas)</u>	<u>98</u>
Total Units	405