INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Bonita Landing
Community Development District

FISCAL YEAR 2027

AdoptedBudget

8/13/2026

CLEAR PARTNERSHIPS



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Bonita Landing

Community Development District

Operating Budget

FY 2027

Summary of Revenues Expenditures and Changes in Fund Balance

Fiscal Year 2027 Budget

General Fund

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 6/30/2026	PROJECTED July-9/30/2026	TOTAL PROJECTED FY 2026	% +/(-) Budget	ANNUAL BUDGET FY 2027
REVENUES						
Interest - Investments	$0.00	$6,194.00	$0.00	$6,194.00	0%	$0.00
Special Assmnts- Tax Collector	$187,630.00	$185,596.00	$2,034.00	$187,630.00	0%	$187,632.57
Special Assmnts- Discounts	-$7,505.00	-$7,083.00	$0.00	-$7,083.00	-6%	-$7,505.30
Developer Contribution	$0.00	$0.00	$0.00	$0.00	0%	$0.00
Other Miscellaneous Revenues	$0.00	$0.00	$0.00	$0.00	0%	$0.00
Interest - Tax Collector	$0.00	$178.00	$0.00	$178.00	0%	$0.00
TOTAL REVENUES	**$180,125.00**	**$184,885.00**	**$2,034.00**	**$186,919.00**	**4%**	**$180,127.27**
EXPENDITURES						
Administrative						
P/R-Board of Supervisors	$12,000.00	$8,800.00	$3,200.00	$12,000.00	0%	$12,000.00
FICA Taxes	$900.00	$275.00	$0.00	$275.00	-69%	$0.00
ProfServ-Dissemination Agent	$1,000.00	$0.00	$1,000.00	$1,000.00	0%	$1,000.00
ProfServ-Engineering	$5,200.00	$3,119.00	$2,081.00	$5,200.00	0%	$5,200.00
ProfServ-Legal Services	$8,500.00	$66,600.00	$22,771.32	$89,371.32	951%	$8,500.00
ProfServ-Mgmt Consulting	$44,558.00	$33,419.00	$11,139.00	$44,558.00	0%	$46,790.00
ProfServ-Property Appraiser	$219.00	$219.00	$0.00	$219.00	0%	$250.00
ProfServ-Trustee Fees	$7,000.00	$3,500.00	$3,500.00	$7,000.00	0%	$7,000.00
Auditing Services	$4,200.00	$4,200.00	$0.00	$4,200.00	0%	$4,200.00
Postage and Freight	$500.00	$17.00	$483.00	$500.00	0%	$500.00
Insurance - General Liability	$7,590.00	$7,702.00	$0.00	$7,702.00	1%	$8,500.00
Shared Maintenance Costs	$9,500.00	$3,220.00	$6,280.00	$9,500.00	0%	$9,500.00
Printing and Binding	$1,000.00	$24.00	$976.00	$1,000.00	0%	$500.00
Legal Advertising	$1,500.00	$399.00	$1,101.00	$1,500.00	0%	$2,000.00
Other Current Charges	$700.00	$705.00	$0.00	$705.00	1%	$1,500.00
Misc-Web Hosting	$1,552.00	$1,564.00	$0.00	$1,564.00	1%	$1,552.00
Annual District Filing Fee	$175.00	$175.00	$0.00	$175.00	0%	$175.00
ProfServ-Tax Collector	$329.00	$226.00	$103.00	$329.00	0%	$375.27
ProfServ-Legal Litigation	$0.00	$0.00	$0.00	$0.00	0%	$0.00
Total Administrative	**$106,423.00**	**$134,164.00**	**$52,634.32**	**$186,798.32**	**76%**	**$109,542.27**
Field						
Misc-Contingency	$73,702.00	$0.00	$0.00	$0.00	-100%	$70,585.00
Total Field	**$73,702.00**	**$0.00**	**$0.00**	**$0.00**	**-100%**	**$70,585.00**
TOTAL EXPENDITURES	**$180,125.00**	**$134,164.00**	**$52,634.32**	**$186,798.32**	**4%**	**$180,127.27**

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 6/30/2026	PROJECTED July-9/30/2026	TOTAL PROJECTED FY 2026	% +/(-) Budget	ANNUAL BUDGET FY 2027
Excess (deficiency) of revenues Over (under) expenditures	$0.00	$50,721.00	-$50,600.32	$120.68	0%	$0.00
Net change in fund balance	$0.00	$50,721.00	-$50,600.32	$120.68	0%	$0.00
FUND BALANCE, BEGINNING	$142,059.00	$142,059.00	$0.00	$142,059.00	0%	$142,179.68
FUND BALANCE, ENDING	**$142,059.00**	**$192,780.00**	**-$50,600.32**	**$142,179.68**	0%	**$142,179.68**

Exhibit "A"
Allocation of Fund Balances

FISCAL YEAR 2026 RESERVE FUND ANALYSIS	
Beginning Fund Balance - Carry Forward Surplus as of 10/1/2025	$142,059.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2026	$120.68
Estimated Funds Available - 9/30/2026	**$142,179.68**

FISCAL YEAR 2027 RESERVE FUND ANALYSIS	
Beginning Fund Balance - Carry Forward Surplus as of 10/1/2026 (1)	$142,179.68
Less: First Quarter Operating Reserve	-$45,031.82
Less: Designated Reserves for Capital Projects	$0.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2027	$0.00
Estimated Remaining Undesignated Cash as of 9/30/2027	**$97,147.86**

Budget Narrative
Fiscal Year 2027

REVENUES

Interest Investments
The District earns interest on the monthly average collected balance for their operating accounts, money market accounts and certificates of deposits.

Special Assessments-Tax Collector
The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year.

Special Assessments-Discounts
Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments

EXPENDITURES

Financial and Administrative
P/R-Board of Supervisors
Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated $200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon five supervisors attending all meetings.

FICA Taxes
Payroll taxes for supervisor salaries are calculated as 7.65% of payroll.

Professional Services-Dissemination Agent
The District is required by the Securities and Exchange Commission to comply with rule 15c2 – 12(b) – (5), which relates additional reporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on standard fees charged for this service.

Professional Services-Engineering
The District's engineer provides general engineering services to the District, i.e. attendance and preparation for monthly board meetings when requested, review of invoices and other specifically requested assignments.

Professional Services-Legal Services
The District's Attorney provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions and other research as directed or requested by the Board of Supervisors and the District Manager.

Professional Services-Management Consulting Services
The District receives management, accounting and administrative services as part of a management agreement with Inframark Infrastructure Management Services. Also included are costs for information technology charges to process the District's financial activities, i.e. accounts payable, financial statements, budgets, etc., on a main frame computer owned by Inframark Infrastructure Management Services in accordance with the management contract. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

ProfServ-Property Appraiser
The District reimburses the Lee County Property Appraiser for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The property appraiser's fee is $1.00 per parcel.

Budget Narrative
Fiscal Year 2027

Financial and Administrative (continued)

ProfServ-Tax Collector

The District reimburses the Lee County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The tax collector's fee is $1.50 per parcel.

Professional Services-Trustee Fees

The District issued this Series of 2016 Special Assessment Bonds that are deposited with a Trustee to handle all trustee matters. The annual trustee fee is based on standard fees charged plus any out-of-pocket expenses

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is estimated based on historical cost.

Postage and Freight

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance-General Liability

The District's General Liability & Public Officials Liability Insurance policy is with Egis Insurance and Risk Advisors. They specialize in providing insurance coverage to governmental agencies. The budgeted amount allows for a projected increase in the premium due to market uncertainty.

Shared Expenses – Other Local Units

Starting in Fiscal Year 2017, the District started participating in the responsibility for the maintenance and monitoring of the panther mitigation property in Labelle. The establishment and perpetual responsibility to maintain the property and provide a five ear monitoring and reporting program (which ended in 2020) is a development order requirement for not only this District but also for 3 other neighboring communities. Additionally in Fiscal Year 2018, the District began participating in the costs of maintaining the common infrastructure along Bonita Beach Road serving the same communities, including landscaping, roadway, storm water maintenance and streetlighting which was added in 2021. All of the costs will be shared with the other communities by interlocal agreement and based upon previously agreed upon percentages.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Other Current Charges

Bank charges and other miscellaneous expenses incurred throughout the year.

Miscellaneous-Web Hosting

Costs associated with web services provided by Inframark Infrastructure Management Services and ADA compliance services provided by Innersync Studio, Ltd

Annual District Filing Fee

The District is required to pay an annual fee of $175 to the Department of Community Affairs.

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Bonita Landing

Community Development District

Debt Service Budget

FY 2027

Summary of Revenues Expenditures and Changes in Fund Balance

Fiscal Year 2027 Budget

Series 2016 Bonds

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 6/30/2026	PROJECTED July-9/30/2026	TOTAL PROJECTED FY 2026	% +/(-) Budget	ANNUAL BUDGET FY 2027
REVENUES						
Interest - Investments	$0.00	$3,509.00	$0.00	$3,509.00	0%	$0.00
Special Assmnts- Tax Collector	$147,637.00	$141,297.00	$6,340.00	$147,637.00	0%	$170,723.75
Special Assmnts- CDD Collected	$0.00	$0.00	$0.00	$0.00	0%	$0.00
Special Assmnts- Discounts	-$5,905.00	-$5,560.00	$0.00	-$5,560.00	-6%	-$6,828.95
TOTAL REVENUES	**$141,732.00**	**$139,246.00**	**$6,340.00**	**$145,586.00**	**3%**	**$163,894.80**
EXPENDITURES						
Administrative						
Misc-Assessment Collection Cost	$0.00	$0.00	$0.00	$0.00	0%	$3,414.48
Total Administrative	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**	**$3,414.48**
Debt Service						
Principal Debt Retirement	$55,000.00	$0.00	$55,000.00	$55,000.00	0%	$55,000.00
Interest Expense	$87,081.00	$0.00	$87,081.00	$87,081.00	0%	$84,981.26
Total Debt Service	**$142,081.00**	**$0.00**	**$142,081.00**	**$142,081.00**	**0%**	**$139,981.26**
TOTAL EXPENDITURES	**$142,081.00**	**$0.00**	**$142,081.00**	**$142,081.00**		**$143,395.74**
Excess (deficiency) of revenues Over (under) expenditures	-$349.00	$139,246.00	-$135,741.00	$3,505.00	-1104%	$20,499.07
FUND BALANCE, BEGINNING	$214,111.00	$214,111.00	$0.00	$214,111.00	0%	$217,616.00
FUND BALANCE, ENDING	**$213,762.00**	**$353,357.00**	**-$135,741.00**	**$217,616.00**	2%	**$238,115.07**

PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT				
	11/1/2024	**11/1/2025**	**11/1/2026**	**11/1/2027**
Series 2016 Bonds	$1,995,000.00	$1,945,000.00	$1,895,000.00	$1,840,000.00

Special Assessment Bonds
AMORTIZATION SCHEDULE

Period Ending	Outstanding Balance	Coupon	Principal	Interest	Debt Service
12/15/2026	$1,895,000.00	4.000%	$55,000.00	$43,040.63	$98,040.63
6/15/2027	$1,840,000.00	4.000%	$0.00	$41,940.63	$41,940.63
12/15/2027	$1,840,000.00	4.000%	$55,000.00	$41,940.63	$96,940.63
6/15/2028	$1,785,000.00	4.500%	$0.00	$40,840.63	$40,840.63
12/15/2028	$1,785,000.00	4.500%	$55,000.00	$40,840.63	$95,840.63
6/15/2029	$1,730,000.00	4.500%	$0.00	$39,603.13	$39,603.13
12/15/2029	$1,730,000.00	4.500%	$60,000.00	$39,603.13	$99,603.13
6/15/2030	$1,670,000.00	4.500%	$0.00	$38,253.13	$38,253.13
12/15/2030	$1,670,000.00	4.500%	$60,000.00	$38,253.13	$98,253.13
6/15/2031	$1,610,000.00	4.500%	$0.00	$36,903.13	$36,903.13
12/15/2031	$1,610,000.00	4.500%	$65,000.00	$36,903.13	$101,903.13
6/15/2032	$1,545,000.00	4.500%	$0.00	$35,440.63	$35,440.63
12/15/2032	$1,545,000.00	4.500%	$70,000.00	$35,440.63	$105,440.63
6/15/2033	$1,475,000.00	4.500%	$0.00	$33,865.63	$33,865.63
12/15/2033	$1,475,000.00	4.500%	$70,000.00	$33,865.63	$103,865.63
6/15/2034	$1,405,000.00	4.500%	$0.00	$32,290.63	$32,290.63
12/15/2034	$1,405,000.00	4.500%	$75,000.00	$32,290.63	$107,290.63
6/15/2035	$1,330,000.00	4.500%	$0.00	$30,603.13	$30,603.13
12/15/2035	$1,330,000.00	4.500%	$80,000.00	$30,603.13	$110,603.13
6/15/2036	$1,250,000.00	4.500%	$0.00	$28,803.13	$28,803.13
12/15/2036	$1,250,000.00	4.500%	$80,000.00	$28,803.13	$108,803.13
6/15/2037	$1,170,000.00	4.500%	$0.00	$27,003.13	$27,003.13
12/15/2037	$1,170,000.00	4.500%	$85,000.00	$27,003.13	$112,003.13
6/15/2038	$1,085,000.00	4.500%	$0.00	$25,090.63	$25,090.63
12/15/2038	$1,085,000.00	4.625%	$90,000.00	$25,090.63	$115,090.63
6/15/2039	$995,000.00	4.625%	$0.00	$23,009.38	$23,009.38
12/16/2039	$995,000.00	4.625%	$95,000.00	$23,009.38	$118,009.38
6/15/2040	$900,000.00	4.625%	$0.00	$20,812.50	$20,812.50
12/15/2040	$900,000.00	4.625%	$95,000.00	$20,812.50	$115,812.50
6/15/2041	$805,000.00	4.625%	$0.00	$18,615.63	$18,615.63
12/15/2041	$805,000.00	4.625%	$100,000.00	$18,615.63	$118,615.63
6/15/2042	$705,000.00	4.625%	$0.00	$16,303.13	$16,303.13
12/15/2042	$705,000.00	4.625%	$105,000.00	$16,303.13	$121,303.13
6/15/2043	$600,000.00	4.625%	$0.00	$13,875.00	$13,875.00
12/16/2043	$600,000.00	4.625%	$110,000.00	$13,875.00	$123,875.00
6/15/2044	$490,000.00	4.625%	$0.00	$11,331.25	$11,331.25
12/15/2044	$490,000.00	4.625%	$115,000.00	$11,331.25	$126,331.25
6/15/2045	$375,000.00	4.625%	$0.00	$8,671.88	$8,671.88
12/15/2045	$375,000.00	4.625%	$120,000.00	$8,671.88	$128,671.88
6/15/2046	$255,000.00	4.625%	$0.00	$5,896.88	$5,896.88
12/15/2046	$255,000.00	4.625%	$125,000.00	$5,896.88	$130,896.88
6/15/2047	$130,000.00	4.625%	$0.00	$3,006.25	$3,006.25
12/15/2047	$130,000.00	4.625%	$130,000.00	$3,006.25	$133,006.25
			$1,995,000.00	**$1,283,522.03**	**$3,278,522.03**

Budget Narrative
Fiscal Year 2027

REVENUES

Interest - Investments
The District earns interest income on their trust accounts with Regions Bank.

Special Assessment - Tax Collector
The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the debt service expenditures during the Fiscal Year.

Special Assessments-Discounts
Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Administrative

Miscellaneous-Assessment Collection Costs

The District reimburses the Lee County Tax Collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The assessment collection cost is based on a maximum of 2% of the anticipated assessment collections.

Debt Service

Principal Debt Retirement
The District pays regular principal payments annually in order to pay down/retire the debt.

Interest Expense
The District pays interest expense on the debt twice during the year.

Bonita Landing

Community Development District

Supporting Budget Schedule

FY 2027

Assessment Summary
Fiscal Year 2027 vs. Fiscal Year 2026

ASSESSMENT ALLOCATION

Assessment Area One- Series 2016

Product	Units	General Fund				Debt Service Series 2016			Total Assessments per Unit			
		FY 2027	FY 2026	Dollar Change	Percent Change	FY 2027	FY 2026	Dollar Change	FY 2027	FY 2026	Dollar Change	Percent Change
SF 50'	125	$856.77	$856.76	$0.01	0.00%	$621.04	$621.04	$0.00	$1,477.81	$1,477.80	$0.01	0.00%
SF 60'	94	$856.77	$856.76	$0.01	0.00%	$744.75	$744.75	$0.00	$1,601.52	$1,601.51	$0.01	0.00%
	219											