

RESOLUTION 2024-01

WHEREAS, the Board of Supervisors, hereinafter referred to as the "Board", of the Aberdeen Community Development District, hereinafter referred to as "District", adopted a General Fund Budget for fiscal year 2023, and

WHEREAS, the Board desires to reallocate funds budgeted to re-appropriate Revenues and Expenses approved during the Fiscal Year.

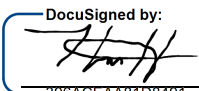
NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ABERDEEN COMMUNITY DEVELOPMENT DISTRICT TO THE FOLLOWING:

1. The General Fund Budget is hereby amended in accordance with Exhibit "A" attached.
2. This resolution shall become effective this 24th day of October 2023 and be reflected in the monthly and fiscal Year End 9/30/2023 Financial Statements and Audit Report of the District

*Aberdeen
Community Development District*

by: 
Chairman

Attest:

by: 
Secretary

ABERDEEN CDD
RESOLUTION 2024-01

EXHIBIT A

Aberdeen
Community Development District
FY2023 Budget Amendment
General Fund

	Adopted FY23 Budget	Increase/ (Decrease)	Amended FY23 Budget	Actual 9/30/23
Revenues				
Assessments - Tax Roll	\$1,138,335	\$5,001	\$1,143,336	\$1,143,336
Interest	\$200	\$5,791	\$5,991	\$5,991
Amenities Revenue/Misc	\$25,000	(\$1,362)	\$23,638	\$23,638
Carryforward	\$125,000	\$10,588	\$135,588	\$125,000
Total Revenues	\$1,288,535	\$20,018	\$1,308,553	\$1,297,965

ExpendituresAdministrative

Supervisor Fees	\$12,000	(\$1,400)	\$10,600	\$10,600
FICA Expense	\$918	(\$107)	\$811	\$811
Assessment Administration	\$5,000	\$0	\$5,000	\$5,000
Engineering Fees	\$7,000	\$1,500	\$8,500	\$6,740
Arbitrage	\$1,200	\$0	\$1,200	\$600
Dissemination Agent	\$7,800	(\$450)	\$7,350	\$7,350
Impact Fee Administration	\$10,000	(\$10,000)	\$0	\$0
Attorney Fees	\$37,000	(\$5,000)	\$32,000	\$21,021
Annual Audit	\$3,650	(\$275)	\$3,375	\$3,375
Trustee Fees	\$14,500	(\$6,106)	\$8,394	\$8,394
Management Fees	\$52,796	\$0	\$52,796	\$52,796
Information Technology	\$1,800	\$0	\$1,800	\$1,800
Travel and Per Diem	\$300	(\$300)	\$0	\$0
Telephone	\$700	\$0	\$700	\$445
Postage	\$2,000	\$0	\$2,000	\$1,390
Printing and Binding	\$2,000	\$0	\$2,000	\$1,984
Insurance	\$12,408	(\$1,292)	\$11,116	\$11,116
Legal Advertising	\$2,000	\$0	\$2,000	\$1,180
Other Current Charges	\$1,000	\$0	\$1,000	\$20
Office Supplies	\$250	(\$30)	\$220	\$220
Dues, Licenses & Subscriptions	\$175	\$0	\$175	\$175
Total Administrative	\$174,497	(\$23,461)	\$151,036	\$135,016

Amenity Center

Insurance	\$41,825	(\$3,151)	\$38,674	\$38,674
Repairs & Replacements	\$45,000	\$25,000	\$70,000	\$62,300
Special Events	\$18,500	\$11,500	\$30,000	\$27,406
Staff Uniforms	\$1,500	\$0	\$1,500	\$0
Recreational Supplies	\$1,800	\$0	\$1,800	\$0
Recreational Passes	\$1,600	\$0	\$1,600	\$1,441
Other Current Charges	\$1,000	\$0	\$1,000	\$465
Permit Fees	\$2,200	\$1,557	\$3,757	\$3,757
Office Supplies	\$3,150	\$41	\$3,191	\$3,191
Credit Card Machine Fees	\$450	\$506	\$956	\$956
Pest Control	\$3,000	\$0	\$3,000	\$2,441
Utilities				
Water & Sewer	\$20,000	(\$5,124)	\$14,876	\$14,876

Aberdeen
Community Development District
FY2023 Budget Amendment
General Fund

	Adopted FY23 Budget	Increase/ (Decrease)	Amended FY23 Budget	Actual 9/30/23
Electric	\$40,000	(\$1,797)	\$38,203	\$38,203
Cable/Internet/Phone	\$12,500	\$3,319	\$15,819	\$15,819
Management Contracts				
Field Operations Management - FirstService	\$72,440	\$6,000	\$78,440	\$76,824
Pool Attendants/Lifeguards - Elite LifeGuard	\$50,000	\$3,000	\$53,000	\$51,086
Facility Management - FirstService	\$99,441	\$588	\$100,029	\$100,029
Pool Maintenance/Supplies - FirstService	\$28,210	\$0	\$28,210	\$17,482
Janitorial Services - FirstService	\$54,240	(\$20,000)	\$34,240	\$28,349
General Facility Maintenance - FirstService	\$40,560	\$4,278	\$44,838	\$44,838
Resident Services Coordinator- FirstService	\$49,040	\$10,847	\$59,887	\$59,887
Management Fee - FirstService	\$12,900	\$0	\$12,900	\$12,900
Pool Chemicals - Poolsure	\$30,000	\$966	\$30,966	\$30,966
Refuse Service	\$12,000	\$634	\$12,634	\$12,634
Security	\$17,800	\$0	\$17,800	\$14,393
Website	\$1,800	\$0	\$1,800	\$1,800
Holiday Decorations	\$12,000	\$0	\$12,000	\$9,628
Subscriptions	\$2,988	\$299	\$3,287	\$3,287
Total Amenity Center Expenses	\$675,944	\$38,462	\$714,407	\$673,632
Grounds Maintenance				
Electric	\$11,000	\$1,080	\$12,080	\$12,080
Streetlighting	\$33,000	\$1,351	\$34,351	\$34,351
Lake Maintenance	\$33,000	\$0	\$33,000	\$32,467
Landscape Maintenance	\$258,568	\$2,586	\$261,154	\$261,154
Common Area Maintenance	\$30,525	\$0	\$30,525	\$23,640
Reuse Water	\$55,000	\$0	\$55,000	\$35,735
Miscellaneous	\$7,000	\$0	\$7,000	\$1,330
Irrigation Repairs	\$10,000	\$0	\$10,000	\$500
Total Grounds Maintenance Expenses	\$438,093	\$5,017	\$443,110	\$401,257
Total Expenses	\$1,288,535	\$20,018	\$1,308,553	\$1,209,904
Excess Revenues (Expenditures)	\$0	\$0	\$0	\$88,061
NET CHANGE IN FUND BALANCE	\$0	\$0	\$0	\$88,061
Fund Balance - Beginning	\$0	\$0	\$0	\$174,192
Fund Balance - Ending	\$0	\$0	\$0	\$262,253