

RESOLUTION 2025-02

**A RESOLUTION AMENDING THE ABERDEEN
COMMUNITY DEVELOPMENT DISTRICT GENERAL
FUND BUDGET FOR FISCAL YEAR 2024**

WHEREAS, the Board of Supervisors of the Aberdeen Community Development District adopted a General Fund Budget for Fiscal Year 2024, 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 THE FOLLOWING;**

1. The General Fund Budget for Fiscal Year 2024 is hereby amended in accordance with Exhibit "A" attached.
2. This resolution shall become effective this 26th day of November, 2024 and be reflected in the monthly and Fiscal Year End 9/30/2024 Financial Statements and Audit Report of the District.

Adopted this 26th day of November, 2024.

Signed by:

1E5D81F280894CF...
Chairman/Vice Chairman

Signed by:

A38999D0EDC14F4...
Secretary/Assistant Secretary

Aberdeen
Community Development District
FY 2024 Budget Amendment
General Fund

Description	Adopted FY24 Budget	Increase/ (Decrease)	Amended FY24 Budget	Actual 9/30/24
Revenues				
Assessments - Tax Roll	\$ 1,207,063	\$ -	\$ 1,207,063	\$ 1,227,998
Interest	5,000	-	5,000	22,399
Amenities Revenue/Misc	25,000	-	25,000	34,727
Carryforward	176,231	13,563	189,794	176,231
Total Revenues	\$ 1,413,294	\$ 13,563	\$ 1,426,857	\$ 1,461,355

Expenditures				
Administrative				
Supervisor Fees	\$ 12,000	\$ (1,400)	\$ 10,600	\$ 10,600
FICA Expense	918	(107)	811	811
Assessment Administration	5,300	-	5,300	5,300
Engineering Fees	7,000	-	7,000	5,334
Arbitrage	1,200	-	1,200	600
Dissemination Agent	8,268	400	8,668	8,668
Attorney Fees	30,000	5,000	35,000	24,789
Annual Audit	3,375	-	3,375	3,375
Trustee Fees	9,000	-	9,000	8,081
Management Fees	55,964	-	55,964	55,964
Information Technology	1,908	-	1,908	1,908
Telephone	700	(353)	347	347
Postage	2,000	-	2,000	558
Printing and Binding	1,000	(338)	662	662
Insurance	11,672	-	11,672	11,672
Legal Advertising	2,000	(474)	1,526	1,526
Office Supplies	500	(492)	8	8
Dues, Licenses & Subscriptions	175	-	175	175
Total Administrative	\$ 152,980	\$ 2,235	\$ 155,215	\$ 140,378

Amenity Center				
Insurance	\$ 49,608	\$ -	\$ 49,608	\$ 49,608
Repairs & Replacements	55,000	15,000	70,000	62,269
Special Events	25,000	83	25,083	25,083
Staff Uniforms	827	399	1,226	1,226
Recreational Supplies	900	-	900	-
Recreational Passes	1,500	-	1,500	1,193
Other Current Charges	500	-	500	250
Permit Fees	2,500	-	2,500	717
Office Supplies	3,000	-	3,000	2,013
Credit Card Machine Fees	900	77	977	977
Pest Control	3,000	-	3,000	2,452
Pool Chemicals - Poolsure	33,000	2,000	35,000	34,033
Refuse Service	13,000	1,500	14,500	13,640
Security	17,800	-	17,800	14,380
Website	1,800	-	1,800	1,800
Holiday Decorations	12,000	-	12,000	10,555
Subscriptions	5,000	2,500	7,500	6,530
Utilities				
Water & Sewer	20,000	1,228	21,228	21,228
Electric	43,000	-	43,000	32,274
Cable/Internet/Phone	16,000	1,583	17,583	17,583

Aberdeen
Community Development District
FY 2024 Budget Amendment
General Fund

Description	Adopted FY24 Budget	Increase/ (Decrease)	Amended FY24 Budget	Actual 9/30/24
Management Contracts				
Field Operations Management - FirstService	79,956	-	79,956	79,311
Pool Attendants/Lifeguards - RMS	53,000	-	53,000	46,356
Facility Management - FirstService	105,565	458	106,023	106,023
Pool Maintenance Supplies	29,621	(25,000)	4,621	557
Janitorial Services - FirstService	39,000	-	39,000	37,821
General Facility Maintenance - FirstService	56,476	-	56,476	53,222
Resident Services Coordinator- FirstService	78,576	-	78,576	75,609
Management Fee - FirstService	13,548	-	13,548	15,000
Fitness Center Cleaning - Jani King	14,400	-	14,400	13,938
Total Amenity Center Expenses	\$ 774,477	\$ (172)	\$ 774,305	\$ 725,650
Grounds Maintenance				
Electric	\$ 13,185	\$ -	\$ 13,185	\$ 12,415
Streetlighting	37,326	-	37,326	32,333
Lake Maintenance	33,000	1,500	34,500	33,624
Landscape Maintenance	266,326	-	266,326	266,326
Landscape Contingency	30,000	10,000	40,000	34,912
Common Area Maintenance	15,000	-	15,000	5,360
Reuse Water	40,000	-	40,000	36,004
Miscellaneous	1,000	-	1,000	1,000
Irrigation Repairs	10,000	-	10,000	653
Total Grounds Maintenance Expenses	\$ 445,837	\$ 11,500	\$ 457,337	\$ 422,626
Capital Reserve Fund	\$ 40,000	\$ -	\$ 40,000	\$ 40,000
Total Expenses	\$ 1,413,294	\$ 13,563	\$ 1,426,857	\$ 1,328,654
Excess Revenues (Expenditures)	\$ -	\$ -	\$ -	\$ 132,701
Fund Balance - Beginning	\$ -	\$ -	\$ -	\$ 254,297
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ 386,998