

Aberdeen

Community Development District

*Adopted Budget
FY 2026*

Presented by:



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Aberdeen
Community Development District
Adopted Budget
General Fund

Description	Adopted Budget FY 2025	Actuals Thru 7/31/25	Projected Next 2 Months	Projected Thru 9/30/25	Adopted Budget FY 2026
REVENUES:					
Special Assessments - On Roll	\$ 1,207,029	\$ 1,213,888	\$ -	\$ 1,213,888	\$ 1,478,375
Interest income	15,000	14,781	1,500	16,281	15,000
Amenities Revenue/Misc	15,000	17,424	3,000	20,424	15,000
Carry Forward Surplus	170,490	-	170,490	170,490	-
TOTAL REVENUES	\$ 1,407,519	\$ 1,246,093	\$ 174,990	\$ 1,421,083	\$ 1,508,375

EXPENDITURES:

Administrative

Supervisor Fees	\$ 12,000	\$ 9,400	\$ 2,000	\$ 11,400	\$ 12,000
FICA Expense	918	719	153	872	918
Assessment Roll Administration	5,618	5,618	-	5,618	5,899
Engineering Fees	7,000	8,860	1,140	10,000	10,000
Arbitrage Rebate	1,200	600	-	600	600
Dissemination Agent	8,764	7,703	1,061	8,764	9,202
Attorney Fees	27,000	17,134	9,866	27,000	27,000
Annual Audit	3,475	-	3,475	3,475	3,475
Trustee Fees	9,000	7,769	1,231	9,000	9,000
Management Fees	59,322	49,435	9,887	59,322	62,288
Information Technology	2,022	1,685	337	2,022	2,124
Telephone	700	255	245	500	500
Postage & Delivery	2,000	2,594	100	2,694	2,000
Printing & Binding	1,000	2,102	100	2,202	1,000
Insurance General Liability	12,839	12,489	350	12,839	14,050
Legal Advertising	2,000	731	1,269	2,000	2,000
Office Supplies	200	141	59	200	200
Other Current Charges	-	56	50	106	100
Dues, Licenses & Subscriptions	175	175	-	175	175
TOTAL ADMINISTRATIVE	\$ 155,233	\$ 127,465	\$ 31,324	\$ 158,789	\$ 162,531

Operations & Maintenance

Amenity Center

Insurance	\$ 56,057	\$ 52,374	\$ 3,683	\$ 56,057	\$ 57,064
Repairs & Replacements	75,000	62,381	10,000	72,381	75,000
Special Events	25,000	21,999	3,001	25,000	20,000
Staff Uniforms	1,225	962	-	962	1,000
Recreational Supplies	900	-	900	900	900
Recreational Passes	1,500	1,055	445	1,500	1,000
Other Current Charges	500	259	241	500	500
Permit Fees	2,500	717	1,783	2,500	800
Office Supplies	3,000	955	2,045	3,000	2,000
Credit Card Machine Fees	900	930	160	1,090	900
Pest Control	3,000	2,175	825	3,000	3,000
Pool Chemicals - Poolsure	33,000	29,800	3,200	33,000	33,000
Refuse Service	13,000	12,425	3,000	15,425	16,000
Security	18,796	12,354	2,000	14,354	10,752
Website	1,800	1,608	192	1,800	1,800
Holiday Decorations	12,000	5,121	6,879	12,000	7,000
Subscriptions	8,000	5,823	800	6,623	2,000

Aberdeen
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Adopted Budget
General Fund

Description	Adopted Budget FY 2025	Actuals Thru 7/31/25	Projected Next 2 Months	Projected Thru 9/30/25	Adopted Budget FY 2026
Utilities					
Water & Sewer	20,000	14,028	5,972	20,000	21,000
Electric	39,600	28,140	11,460	39,600	39,600
Cable/Internet/Phone	16,000	15,735	2,265	18,000	20,000
Management Contracts					
Field Operations Management - FirstService	74,516	63,567	10,949	74,516	88,924
Pool Attendants/Lifeguards - RMS	53,000	26,881	26,119	53,000	52,000
Facility Management - FirstService	101,421	85,049	16,372	101,421	116,486
Janitorial Services - FirstService	44,200	40,393	3,807	44,200	59,472
General Facility Maintenance - FirstService	54,600	48,460	6,140	54,600	67,584
Resident Services Coordinator- FirstService	74,360	60,524	13,836	74,360	90,838
Management Fee - FirstService	14,220	11,850	2,370	14,220	14,928
Fitness Center Cleaning - Jani King	14,400	14,128	272	14,400	19,584
TOTAL AMENITY CENTER	\$ 762,495	\$ 619,694	\$ 138,715	\$ 758,408	\$ 823,132
Ground Maintenance					
Electric	\$ 14,426	\$ 10,589	\$ 3,837	\$ 14,426	\$ 16,000
Streetlighting	33,652	27,573	6,079	33,652	40,000
Lake Maintenance	35,000	26,750	5,350	32,100	35,000
Landscape Maintenance	271,653	221,938	49,715	271,653	271,653
Landscape Contingency	30,000	28,564	2,000	30,564	30,000
Common Area Maintenance	15,000	10,774	4,226	15,000	13,000
Reuse Water	40,000	20,500	19,500	40,000	38,000
Miscellaneous	1,000	468	500	968	-
Irrigation Repairs	9,060	4,450	4,610	9,060	9,060
TOTAL GROUND MAINTENANCE	\$ 449,791	\$ 351,605	\$ 95,817	\$ 447,423	\$ 452,713
Reserves					
Capital Reserve Fund	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ 70,000
TOTAL RESERVES	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ 70,000
TOTAL EXPENDITURES	\$ 1,407,519	\$ 1,098,764	\$ 305,856	\$ 1,404,620	\$ 1,508,375
Other Sources/(Uses)					
Interlocal Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/(USES)	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS REVENUES (EXPENDITURES)	\$ -	\$ 147,329	\$ (130,866)	\$ 16,463	\$ -

Aberdeen
Community Development District
Budget Narrative
Fiscal Year 2026

REVENUES

Special Assessments-Tax Roll

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

Interest Income

The District earns interest on the monthly average collected balance for each of their investment accounts.

Amenities Revenues/Miscellaneous

Income received from residents for rental of clubroom or patio and special events deposits.

Expenditures - Administrative

Supervisors Fees

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting in which they attend. The budgeted amount for the fiscal year is based on all supervisors attending 12 meetings.

FICA Taxes

Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

Assessment Roll Administration

Governmental Management Services, LLC serves as the District's Assessment Administrator responsible for certifying annual assessments to County Tax Collector, billing and collection of direct assessments, collection of prepaid assessments, maintaining lien book, etc.

Engineering Fees

The District's engineering firm, Matthews Design Group, will be providing general engineering services to the District, including attendance and preparation for monthly board meetings, review invoices, etc.

Arbitrage Rebate

The District is required to annually have an arbitrage calculation on the District's Series 2020A-1 & 2020A-2 Special Assessment Bonds. The District has contracted with Grau and Associates, an independent audit firm to calculate the rebate liability and submit a report to the District.

Dissemination Agent

The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

Attorney Fees

The District's Attorney, Kutak Rock LLP, will be providing 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 assigned as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required annually to conduct an audit of its financial records by Berger, Toombs, Elam, Gaines & Frank, an Independent Certified Public Accounting Firm.

Trustee Fees

The District issued Series 2018, Series 2020A-1, and Series 2020A-2 Special Assessment Bond, which are held with a Trustee at US Bank. The amount of the trustee fees is based on the agreement between US Bank and the District.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

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Budget Narrative
Fiscal Year 2026

Expenditures - Administrative (continued)

Information Technology

The cost related to District's accounting and information systems, District website creation and maintenance, electronic compliance with Florida Statutes and other electronic data requirements.

Telephone

New internet and Wi-Fi service for Office.

Postage & Delivery

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

Printing & Binding

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

Insurance General Liability

The District's General Liability & Public Officials Liability Insurance policy is with Florida Insurance Alliance. FIA specializes in providing insurance coverage to governmental agencies.

Legal Advertising

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

Office Supplies

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

Other Current Charges

This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

Due, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Commerce for \$175.

Expenditures - Amenity Center

Insurance

The District's Property Insurance policy is with EGIS Insurance Advisors LLC. EGIS Insurance Advisors specialize in providing insurance coverage to governmental agencies. The amount budgeted represents the estimated premium for property insurance related to the Amenity Center and other CDD owned improvements.

Repairs & Replacements

Regular maintenance and replacement cost incurred by the Amenity Center of the District.

Special Events

Represents estimated costs for the District to host special events for the community throughout the Fiscal Year.

Staff Uniforms

Represents the cost for FirstService Residential staff - front desk and maintenance.

Recreational Supplies

Represents the cost for special event supplies such as games, ping pong, corn hole, etc.

Recreation Passes

Represents the estimated cost for access cards purchased by the District's Amenity Center.

Other Current Charges

Any unanticipated cost incurred by the Amenity Center.

Permit Fees

Represents Permit Fees paid to the Florida Department of Health for the swimming pool.

Office Supplies

Represents any supplies needed for the operation of the Amenity Center.

Credit Card Machine Fees

Fees associated with using the merchant machine to run credit card transaction to collect facility revenue for rentals and access cards.

Pest Control

The district is contracted with Turner Pest Control to provide monthly pest control services for the amenity centers.

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Expenditures - Amenity Center (continued)

Pool Chemicals

Poolsure will provide the necessary chemicals for the Amenity Center pool.

Vendor	Monthly	Annual
PoolSure	\$ 2,750	\$ 33,000

Refuse Service

GFL Environmental provides garbage disposal service for the District.

Security

The District is contracted with Hi-Tech Security to provide security monitoring for the Amenity Center and Fitness Center.

Vendor	Monthly	Annual
Hi-Tech	\$ 896	\$ 10,752

Website

The district contracts with Unicorn Web Development to provide website licensing and services.

Vendor	Monthly	Annual
Unicorn Web Development	\$ 150	\$ 1,800

Holiday Decorations

The district estimated cost for Holiday preparation of Amenity Center.

Subscription

Estimated costs of program channels at Fitness Center and music licenses.

Water & Sewer

JEA provides the cost of water / sewer associated with the Recreation Facility.

Meter	Location	Monthly	Annual
85979420	110 Flower of Scotland Ave	\$ 95	\$ 1,140
68090745	110 Flower of Scotland Ave	950	11,400
84792274	110 Flower of Scotland Ave	235	2,820
85979420	110 Flower of Scotland Ave-SEWER	190	2,280
88781351	96 Bush Pl-SEWER	190	2,280
	Contingency	90	1,080
Total		\$ 1,750	\$ 21,000

Electric

JEA provides the cost of electric associated with the Recreation Facility.

Meter	Location	Monthly	Annual
22489811	110 Flower of Scotland Ave	\$ 3,200	\$ 38,400
	Contingency	100	1,200
Total		\$ 3,300	\$ 39,600

Cable/Internet/Telephone

The District's estimated cost for cable television, internet & telephone services for the Amenity Center provided by Comcast.

Account	Location	Monthly	Annual
xx-0012	96 Bush Pl	\$ 600	\$ 7,200
xx-1961	110 Flower of Scotland Ave	750	9,000
xx-9062	110 Flower of Scotland Ave	250	3,000
	Contingency	67	800
Total		\$ 1,667	\$ 20,000

Field Operation Management

The District is under contract with First Service, for onsite field management of contracts for District Services such as landscaping, amenity & pool facilities, lake maintenance, etc. Amount includes projected salary, labor burden, and healthcare costs.

Vendor	Monthly	Annual
First Service	\$ 7,410	\$ 88,924

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Fiscal Year 2026

Expenditures - Amenity Center (continued)

Pool Attendants/Lifeguards

The District is under contract with Riverside Management Services, LLC to provide lifeguards during the operating season for the pool. Amount based on proposed contract.

Facility Management

Cost to provide management for the Amenity Center. Amount based on proposed contract with First Service. Amount includes projected salary, labor burden, and healthcare costs.

Vendor	Monthly	Annual
First Service	\$ 9,707	\$ 116,486

Janitorial Services

Amount based on proposed contract with First Service to provide janitorial services for the Amenity Center and the Fitness Center. Amount includes projected salary, labor burden, and healthcare costs.

Vendor	Monthly	Annual
First Service	\$ 4,956	\$ 59,472

General Facility Maintenance

Amount based on proposed contract with First Service to provide routine repairs and maintenance for the Amenity Center. Amount includes projected salary, labor burden, and healthcare costs.

Vendor	Monthly	Annual
First Service	\$ 5,632	\$ 67,584

Resident Services Coordinator

Amount based on proposed contract with First Service to cover office, assist members, assist with events. Amount includes projected salary, labor burden, and healthcare costs.

Vendor	Monthly	Annual
First Service	\$ 7,570	\$ 90,838

Management Fees

The District is contracted with First Service to provide annual corporate support. Amount includes projected salary, labor burden, and healthcare costs.

Vendor	Monthly	Annual
First Service	\$ 1,244	\$ 14,928

Fitness Center Cleaning

The District is contracted with Jani-King of Jacksonville provide janitorial services for gym, restroom, and aerobics room located at 110 Flower of Scotland Avenue.

Vendor	Monthly	Annual
Jani-King	\$ 1,632	\$ 19,584

Expenditures - Ground Maintenance

Electric

JEA provides the cost of electricity for signage lighting and entry feature lighting for the District.

Account	Location	Monthly	Annual
24063282	100 Flower of Scotland Ave Apt SG01	\$ 33	\$ 399
23663894	100 Scotland Yard Blvd	38	456
24063266	100 William Penney Way Apt SG01	31	369
24075130	111 Prince Albert Av APT FS01	42	509
20193412	126 Burnett Ct Apt FS01	408	4,897
22969631	1300 Shetland Dr Apt LL01	32	384
24075074	138 Prince Albert Av Aprt IR01	56	672
24075131	17 Shetland Dr Apt SG01	35	424
24075098	191 Prince Albert AV Apt SG01	28	340
24078167	30 Scotch Pebble Dr APT SG01	32	387
24083898	3394 Longleaf Pine PY	38	462
23663879	4788 Longleaf Pine PY APT SG 01	35	425
24075099	5040 Longleaf Pine Py Apt SG01	32	390
24063288	70 Glenlivet Wy Apt SG01	35	426
23663880	90 Queen Victoria Av	32	382
23663889	91 Prince Albert Av	39	463
23656020	944 Rustlewood LA Apt FS01	198	2,378
24063272	99 Mahogany Bay Dr Apt SG01	35	423
	Contingency	151	1,817
	Total	\$ 1,333	\$ 16,000

Aberdeen
Community Development District
Budget Narrative
Fiscal Year 2026

Expenditures – Ground Maintenance (continued)

Street Lighting

JEA provides the District street lighting cost for the community. The amount is based upon the agreement plus estimated cost for fuel charges.

Account	Location	Monthly	Annual
70W/241 UNITS	119 Shetland Dr	\$ 2,166	\$ 25,994
40W/51 UNITS	1300 Shetland Dr Apt ARLT	466	5,587
40W/27 UNITS	764 Shetland Dr Apt IR01	247	2,958
40W/23 UNITS	90 Queen Victoria	210	2,520
40W/5 UNITS	992 Shetland Dr Apt IR01	46	548
	Contingency	199	2,393
Total		\$ 3,333	\$ 40,000

Lake Maintenance

The District has contracted with Future Horizons, Inc for the maintenance of 38 ponds on district property. GMS also contracted to inspect and clean lakes and outfall structures.

Landscape Maintenance

The District has contracted with Ruppert Landscape LLC to maintain the common areas of the District.

Landscape Contingency

Represents additional landscape services not provided in contracted services. Services include, but are not limited to, installing mulch, remove trees, and seasonal flower rotation.

Common Area Maintenance

Contracted staff for repairs and trash pick-up on District owned property.

Reuse Water

Water, sewer and irrigation systems cost for the district based on JEA projected rates.

Account	Location	Monthly	Annual
91660399	100 Flower of Scotland Ave	\$ 50	\$ 600
85740399	100 Scotland Yard Blvd	100	1,200
89241776	100 William Penney Way	155	1,860
83714253	101 Flower of Scotland Ave	100	1,200
85342751	1290 Shetland Dr Apt IR01	150	1,800
85740420	130 Veterans PY	80	960
94139165	133 Celtic Wedding Dr	30	360
83713776	1591 Shetland Dr Apt IR01	30	360
78582269	17 Shetland Dr	150	1,800
72122492	176 River Dee Dr	250	3,000
514049944	191 Prince Albert Av Apt IR01	47	562
90023024	200 W Adelaide Dr	50	600
83714368	299 Glasgow Dr Apt IR01	30	360
84332498	3924 Longleaf Pine Py	100	1,200
94237077	437 S Aberdeenshire Dr	25	299
67153684	4788 Longleaf Pine PY	50	600
91679850	482 S Aberdeenshire Dr	40	480
514012945	5040 Longleaf Pine PY	50	600
85015950	559 Grampian Highlands Dr	250	3,000
83714400	572 Glasgow Dr Apt IR01	150	1,800
83459857	650 Fort William Dr	50	600
81948219	711 Irish Tartan Way	50	600
81948213	764 Shetland Dr Apt IR01	30	360
85740407	90 Queen Victoria Av	100	1,200
85083599	91 Prince Albert Av	550	6,600
88781351	96 Bush Pl	100	1,200
71731594	99 Mahogany Bay Dr	200	2,400
81848453	992 Shetland Dr Apt IR01	50	600
	Contingency	150	1,800
Total		\$ 3,167	\$ 38,000

Irrigation Repairs

Miscellaneous irrigation repairs and maintenance cost for the District.

Capital Reserve Fund

The District will establish a reserve to fund the renewal and replacement of District's capital related facilities.

Aberdeen
Community Development District
Adopted Budget

Debt Service Series 2020A1 & A2 Special Assessment Refunding Bonds

Description	Adopted Budget FY 2025	Actuals Thru 7/31/25	Projected Next 2 Months	Projected Thru 9/30/25	Adopted Budget FY 2026
REVENUES:					
Special Assessments-On Roll	\$ 1,928,685	\$ 1,955,541	\$ -	\$ 1,955,541	\$ 1,928,685
Prepayments	-	4,856	-	4,856	-
Interest Earnings	10,000	58,024	2,500	60,524	10,000
Carry Forward Surplus ⁽¹⁾	549,181	587,623	-	587,623	652,744
TOTAL REVENUES	\$ 2,487,867	\$ 2,606,044	\$ 2,500	\$ 2,608,544	\$ 2,591,429
EXPENDITURES:					
2020 A1					
Interest 11/1	\$ 271,050	\$ 271,050	\$ -	\$ 271,050	\$ 246,219
Interest 5/1	271,050	271,050	-	271,050	246,219
Principal 5/1	990,000	990,000	-	990,000	1,045,000
Principal Prepayment 5/1	-	5,000	-	5,000	-
2020 A2					
Interest 11/1	89,350	89,350	-	89,350	84,550
Interest 5/1	89,350	89,350	-	89,350	84,550
Principal 5/1	240,000	240,000	-	240,000	255,000
TOTAL EXPENDITURES	\$ 1,950,800	\$ 1,955,800	\$ -	\$ 1,955,800	\$ 1,961,538
Other Sources/(Uses)					
Interfund transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/(USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,950,800	\$ 1,955,800	\$ -	\$ 1,955,800	\$ 1,961,538
EXCESS REVENUES (EXPENDITURES)	\$ 537,067	\$ 650,244	\$ 2,500	\$ 652,744	\$ 629,892

⁽¹⁾ Carry Forward is Net of Reserve Requirement

Interest Due 11/1/26 \$ 298,588

Aberdeen
Community Development District

Debt Service Series 2020 A1 Special Assessment Refunding Bonds
AMORTIZATION SCHEDULE (Combined)

Period	Outstanding Balance	Principal	Interest	Annual Debt Service
11/01/25	\$ 13,935,000		\$ 246,219	\$ 1,512,269
05/01/26	13,935,000	\$ 1,045,000	246,219	
11/01/26	12,890,000		220,094	1,511,313
05/01/27	12,890,000	1,095,000	220,094	
11/01/27	11,795,000		192,719	1,507,813
05/01/28	11,795,000	1,155,000	192,719	
11/01/28	10,640,000		163,844	1,511,563
05/01/29	10,640,000	1,195,000	163,844	
11/01/29	9,445,000		149,653	1,508,497
05/01/30	9,445,000	1,225,000	149,653	
11/01/30	8,220,000		133,575	1,508,228
05/01/31	8,220,000	1,260,000	133,575	
11/01/31	6,960,000		113,100	1,506,675
05/01/32	6,960,000	1,305,000	113,100	
11/01/32	5,655,000		91,894	1,509,994
05/01/33	5,655,000	1,345,000	91,894	
11/01/33	4,310,000		70,038	1,506,931
05/01/34	4,310,000	1,390,000	70,038	
11/01/34	2,920,000		47,450	1,507,488
05/01/35	2,920,000	1,435,000	47,450	
11/01/35	1,485,000		24,131	1,506,581
05/01/36	1,485,000	1,485,000	24,131	1,509,131
Total		\$ 13,935,000	\$ 2,905,431	\$ 16,840,431

Aberdeen
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Debt Service Series 2020 A2 Special Assessment Refunding Bonds
AMORTIZATION SCHEDULE (Combined)

Period	Outstanding Balance	Principal	Interest	Annual Debt Service
11/01/25	\$ 3,560,000		\$ 84,550	\$ 84,550
05/01/26	3,560,000	\$ 255,000	84,550	
11/01/26	3,305,000		78,494	418,044
05/01/27	3,305,000	265,000	78,494	
11/01/27	3,040,000		72,200	415,694
05/01/28	3,040,000	280,000	72,200	
11/01/28	2,760,000		65,550	417,750
05/01/29	2,760,000	290,000	65,550	
11/01/29	2,470,000		58,663	414,213
05/01/30	2,470,000	305,000	58,663	
11/01/30	2,165,000		51,419	415,081
05/01/31	2,165,000	320,000	51,419	
11/01/31	1,845,000		43,819	415,238
05/01/32	1,845,000	335,000	43,819	
11/01/32	1,510,000		35,863	414,681
05/01/33	1,510,000	350,000	35,863	
11/01/33	1,160,000		27,550	413,413
05/01/34	1,160,000	370,000	27,550	
11/01/34	790,000		18,763	416,313
05/01/35	790,000	385,000	18,763	
11/01/35	405,000		9,619	413,381
05/01/36	405,000	405,000	9,619	
11/01/36	-	-	-	414,619
Total		\$ 3,560,000	\$ 1,092,975	\$ 4,652,975

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Community Development District
Adopted Budget
Debt Service Series 2018 Special Assessment Bonds

Description	Adopted Budget FY 2025	Actuals Thru 7/31/25	Projected Next 2 Months	Projected Thru 9/30/25	Adopted Budget FY 2026
REVENUES:					
Special Assessments-On Roll	\$ 133,250	\$ 135,548	\$ -	\$ 135,548	\$ 133,250
Interest Earnings	5,000	4,920	200	5,120	5,000
Carry Forward Surplus ⁽¹⁾	56,020	60,921	-	60,921	54,303
TOTAL REVENUES	\$ 194,271	\$ 201,390	\$ 200	\$ 201,590	\$ 192,554
EXPENDITURES:					
Interest - 11/1	\$ 46,238	\$ 46,238	\$ -	\$ 46,238	\$ 44,958
Principal Prepayment 11/1	-	5,000	-	5,000	-
Interest 2/1	-	64	-	64	-
Principal Prepayment 2/1	-	5,000	-	5,000	-
Interest - 5/1	46,238	45,985	-	45,985	44,958
Principal - 5/1	40,000	40,000	-	40,000	40,000
Principal Prepayment 5/1	-	5,000	-	5,000	-
TOTAL EXPENDITURES	\$ 132,475	\$ 147,286	\$ -	\$ 147,286	\$ 129,915
Other Sources/(Uses)					
Interfund transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/(USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 132,475	\$ 147,286	\$ -	\$ 147,286	\$ 129,915
EXCESS REVENUES (EXPENDITURES)	\$ 61,796	\$ 54,103	\$ 200	\$ 54,303	\$ 62,639

⁽¹⁾ Carry Forward is Net of Reserve Requirement

Interest Due 11/1/26

\$44,058

Aberdeen
Community Development District

Debt Service Series 2018 Special Assessment Bonds
AMORTIZATION SCHEDULE (Combined)

Period	Outstanding Balance	Principal	Interest	Annual Debt Service
11/01/25	\$ 1,795,000		\$ 44,958	\$ 129,915
05/01/26	1,795,000	\$ 40,000	44,958	
11/01/26	1,755,000		44,058	128,115
05/01/27	1,755,000	40,000	44,058	
11/01/27	1,715,000		43,158	131,315
05/01/28	1,715,000	45,000	43,158	
11/01/28	1,670,000		42,145	129,290
05/01/29	1,670,000	45,000	42,145	
11/01/29	1,625,000		41,133	132,265
05/01/30	1,625,000	50,000	41,133	
11/01/30	1,575,000		39,883	129,765
05/01/31	1,575,000	50,000	39,883	
11/01/31	1,525,000		38,633	132,265
05/01/32	1,525,000	55,000	38,633	
11/01/32	1,470,000		37,258	129,515
05/01/33	1,470,000	55,000	37,258	
11/01/33	1,415,000		35,883	131,765
05/01/34	1,415,000	60,000	35,883	
11/01/34	1,355,000		34,383	128,765
05/01/35	1,355,000	60,000	34,383	
11/01/35	1,295,000		32,883	130,765
05/01/36	1,295,000	65,000	32,883	
11/01/36	1,230,000		31,258	132,515
05/01/37	1,230,000	70,000	31,258	
11/01/37	1,160,000		29,508	129,015
05/01/38	1,160,000	70,000	29,508	
11/01/39	1,090,000		27,758	130,515
05/01/39	1,090,000	75,000	27,758	
11/01/39	1,015,000		25,883	131,765
05/01/40	1,015,000	80,000	25,883	
11/01/40	935,000		23,843	132,685
05/01/41	935,000	85,000	23,843	
11/01/41	850,000		21,675	133,350
05/01/42	850,000	90,000	21,675	
11/01/42	760,000		19,380	133,760
05/01/43	760,000	95,000	19,380	
11/01/43	665,000		16,958	128,915
05/01/44	665,000	95,000	16,958	
11/01/44	570,000		14,535	129,070
05/01/45	570,000	100,000	14,535	
11/01/45	470,000		11,985	133,970
05/01/46	470,000	110,000	11,985	
11/01/46	360,000		9,180	133,360
05/01/47	360,000	115,000	9,180	
11/01/47	245,000		6,248	132,495
05/01/48	245,000	120,000	6,248	
11/01/48	125,000		3,188	131,375
05/01/49	125,000	125,000	3,188	
Total		\$ 1,795,000	\$ 1,351,530	\$ 3,146,530

Aberdeen
Community Development District
Adopted Budget
Capital Reserve Fund

Description	Adopted Budget FY 2025	Actuals Thru 7/31/25	Projected Next 2 Months	Projected Thru 9/30/25	Adopted Budget FY 2026
REVENUES:					
Interest Income	\$ 5,000	\$ 21,529	\$ 500	\$ 22,029	\$ 10,000
Impact fees	-	9,370	-	9,370	-
Capital Reserve Funding - Transfer In	40,000	-	40,000	40,000	70,000
Carry Forward Balance	658,411	688,463	-	688,463	528,153
TOTAL REVENUES	\$ 703,411	\$ 719,362	\$ 40,500	\$ 759,862	\$ 608,153
EXPENDITURES:					
Capital Outlay					
Capital Outlay	\$ 50,000	\$ 67,822	\$ 10,000	\$ 77,822	\$ 100,000
Repair and Replacements	50,000	136,587	15,000	151,587	100,000
Other Current Charges	-	2,300	-	2,300	1,000
TOTAL EXPENDITURES	\$ 100,000	\$ 206,709	\$ 25,000	\$ 231,709	\$ 201,000
Other Sources/(Uses)					
Transfer in/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/(USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 100,000	\$ 206,709	\$ 25,000	\$ 231,709	\$ 201,000
EXCESS REVENUES (EXPENDITURES)	\$ 603,411	\$ 512,653	\$ 15,500	\$ 528,153	\$ 407,153

***Capital Reserve Study**

Description	FY 2026 Reserve Study
Reserves Beginning of Year	\$ 607,440
Contributions	104,160
Interest Income	19,650
Expenditures	(56,600)
Anticipated Balance	\$ 674,650

Budget Fiscal Year 2026

Description	FY 2026 Budget
Reserves Beginning of Year	\$ 688,463
Contributions	70,000
Interest Income	10,000
Expenditures	(201,000)
Anticipated Balance	\$ 567,463

Variance Reserve Study Vs Actual (\$107,187)

* Refer to Aberdeen CDD Reserve Study Page 1-2 of PDF [Report Date 5/1/25]

Aberdeen
Community Development District
Non-Ad Valorem Assessments Comparison
2025-2026

Neighborhood	O&M Units	Bonds 2020 Units	Bonds 2018 Units	Annual Maintenance Assessments				Annual Debt Assessments				
				FY 2026	FY 2025	Increase/ (decrease)		FY 2026		FY 2025		Increase/ (decrease)
								Series 2020	Series 2018	Series 2020	Series 2018	Total
Single Family 80	233	215	229	\$1,150.14	\$939.07	\$211.07	22.48%	\$1,547.66	\$105.59	\$1,547.66	\$105.59	\$0.00
Single Family 73	330	301	326	\$1,051.12	\$858.22	\$192.90	22.48%	\$1,600.47	\$96.50	\$1,600.47	\$96.50	\$0.00
Single Family 63	337	309	337	\$906.40	\$740.06	\$166.34	22.48%	\$1,381.23	\$83.21	\$1,381.23	\$83.21	\$0.00
Single Family 53	628	586	627	\$761.68	\$621.90	\$139.78	22.48%	\$1,162.02	\$69.93	\$1,162.02	\$69.93	\$0.00
Multi-Family	408	223	407	\$380.84	\$310.95	\$69.89	22.48%	\$580.99	\$34.96	\$580.99	\$34.96	\$0.00
Commercial	42,000	-	42,000	\$380.84	\$310.95	\$69.89	22.48%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Office	7,000	-	7,000	\$380.84	\$310.95	\$69.89	22.48%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	50,936	1,634	50,926									