

RESOLUTION 2026-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ABERDEEN COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN AMENDED GENERAL FUND BUDGET FOR FISCAL YEAR 2024/2025, PROVIDING FOR APPROPRIATIONS; ADDRESSING CONFLICTS AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on August 20, 2024, the Board of Supervisors of the Aberdeen Community Development District (“**Board**”), adopted Resolution 2024-05 providing for the adoption of the District’s Fiscal Year 2024/2025 annual budget (“**Budget**”); and

WHEREAS, the District Manager, at the direction of the Board, has prepared an amended Budget, to reflect changes in the actual appropriations of the Budget; and

WHEREAS, Chapters 189 and 190, *Florida Statutes*, and Section 3 of Resolution 2024-05 authorize the Board to amend the Budget during Fiscal Year 2024/2025 or within sixty (60) days following the end of the Fiscal Year 2024/2025; and

WHEREAS, the Board finds that it is in the best interest of the District and its landowners to amend the Budget to reflect the actual appropriations; and

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

1. BUDGET AMENDMENT.

- a. The Board has reviewed the District Manager’s proposed amended Budget, copies of which are on file with the office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The amended Budget attached hereto as **Exhibit A** and incorporated herein by reference as further amended by the Board is hereby adopted in accordance with the provisions of Sections 190.008(2)(a) and 189.016(6), *Florida Statutes*; provided, however, that the comparative figures contained in the amended Budget as adopted by the Board (together, “**Adopted Annual Budget**”) may be further revised as deemed necessary by the District Manager to further reflect actual revenues and expenditures for Fiscal Year 2024/2025.

c. The Adopted Annual Budget shall be maintained in the office of the District Manager and the District Records Office and identified as “The Adopted Budget for the Aberdeen Community Development District for the fiscal year ending September 30, 2024, as amended and adopted by the Board of Supervisors effective November 25th, 2025.”

2. APPROPRIATIONS. There is hereby appropriated out of the revenues of Aberdeen Community Development District, for the fiscal year beginning October 1, 2024, and ending September 30, 2025, the sums set forth in **Exhibit A**, to be raised by special assessments, which sums are deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the amounts set forth in **Exhibit A**.

3. CONFLICTS. This Resolution is intended to amend, in part, Resolution 2024-05, which remains in full force and effect except as otherwise provided herein. All terms of Resolution 2024-05 that are not amended by this Resolution apply to the Adopted Annual Budget as if those terms were fully set forth herein. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

5. EFFECTIVE DATE. This Resolution shall take effect as of November 25th, 2025.

Introduced, considered favorably, and adopted this 25th day of November 2025.

ATTEST:

**ABERDEEN COMMUNITY
DEVELOPMENT DISTRICT**

Signed by:

A38999D0EDC14F4...

Signed by:

1E5D81F280894CF...

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Amended Fiscal Year 2024/2025 Budget

Exhibit A
Amended Fiscal Year 2024/2025 Budget

Aberdeen
Community Development District
FY 2025 Budget Amendment

Statement of Revenues, Expenditures, and Changes in Fund Balance
 General Fund

Description	Adopted FY 25 Budget	Increase/ (Decrease)	Amended FY 25 Budget	Actual 9/30/25
Revenues				
Special Assessments - Tax Roll	\$ 1,207,029	\$ 19,898	\$ 1,226,927	\$ 1,226,927
Interest Income	15,000	1,744	16,744	16,744
Amenities Revenue/Misc	15,000	10,261	25,261	25,261
Total Revenues	\$ 1,237,029	\$ 31,904	\$ 1,268,933	\$ 1,268,933
Expenditures				
<i>General & Administrative:</i>				
Supervisor Fees	\$ 12,000	\$ (600)	\$ 11,400	\$ 11,400
FICA Expense	918	(46)	872	872
Assessment Administration	5,618	-	5,618	5,618
Engineering Fees	7,000	2,500	9,500	7,154
Arbitrage	1,200	(600)	600	600
Dissemination Agent	8,764	400	9,164	9,164
Attorney Fees	27,000	-	27,000	21,995
Annual Audit	3,475	(100)	3,375	3,375
Trustee Fees	9,000	-	9,000	7,769
Management Fees	59,322	-	59,322	59,322
Information Technology	2,022	-	2,022	2,022
Telephone	700	(389)	311	311
Postage	2,000	736	2,736	2,736
Printing and Binding	1,000	1,328	2,328	2,328
Insurance	12,839	(350)	12,489	12,489
Legal Advertising	2,000	(371)	1,629	1,629
Office Supplies	200	(58)	142	142
Other Current Charges	-	175	175	175
Dues, Licenses & Subscriptions	175	-	175	175
Total General & Administrative	\$ 155,233	\$ 2,626	\$ 157,859	\$ 149,277
<i>Operations & Maintenance</i>				
<i>Amenity Center</i>				
Insurance	\$ 56,057	\$ (3,683)	\$ 52,374	\$ 52,374
Repairs & Replacements	75,000	10,000	85,000	78,089
Special Events	25,000	5,000	30,000	27,198
Staff Uniforms	1,225	(138)	1,087	1,087
Recreational Supplies	900	(900)	-	-
Recreational Passes	1,500	(445)	1,055	1,055
Other Current Charges	500	-	500	259
Permit Fees	2,500	-	2,500	717
Office Supplies	3,000	-	3,000	1,416
Credit Card Machine Fees	900	328	1,228	1,228
Pest Control	3,000	-	3,000	2,617
Pool Chemicals - Poolsure	33,000	2,833	35,833	35,833
Refuse Service	13,000	2,232	15,232	15,232
Security	18,796	-	18,796	13,801
Website	1,800	108	1,908	1,908
Holiday Decorations	12,000	(6,879)	5,121	5,121
Subscriptions	8,000	-	8,000	6,762
<i>Utilities</i>				
Water & Sewer	20,000	(2,263)	17,737	17,737
Electric	39,600	(3,997)	35,603	35,603
Cable/Internet/Phone	16,000	3,104	19,104	19,104

Aberdeen
Community Development District
FY 2025 Budget Amendment

Statement of Revenues, Expenditures, and Changes in Fund Balance
 General Fund

Description	Adopted FY 25 Budget	Increase/ (Decrease)	Amended FY 25 Budget	Actual 9/30/25
Management Contracts				
Field Operations Management - FirstService	74,516	11,277	85,793	85,793
Pool Attendants/Lifeguards - RMS	53,000	(3,169)	49,831	49,831
Facility Management - FirstService	101,421	12,693	114,114	114,114
Janitorial Services - FirstService	44,200	5,451	49,651	49,651
General Facility Maintenance - FirstService	54,600	9,531	64,131	64,131
Resident Services Coordinator- FirstService	74,360	7,723	82,083	82,083
Management Fee - FirstService	14,220	116	14,336	14,336
Fitness Center Cleaning - Jani King	14,400	2,992	17,392	17,392
Total Amenity Center	\$ 762,495	\$ 51,914	\$ 814,409	\$ 794,470
Ground Maintenance				
Electric	\$ 14,426	\$ (1,651)	\$ 12,775	\$ 12,775
Streetlighting	33,652	(408)	33,244	33,244
Lake Maintenance	35,000	-	35,000	32,100
Landscape Maintenance	271,653	-	271,653	266,326
Landscape Contingency	30,000	20,000	50,000	44,395
Common Area Maintenance	15,000	-	15,000	11,082
Reuse Water	40,000	(12,290)	27,710	27,710
Miscellaneous	1,000	-	1,000	468
Irrigation Repairs	9,060	-	9,060	4,450
Total Ground Maintenance	\$ 449,791	\$ 5,650	\$ 455,441	\$ 432,549
Other Financing Sources/(Uses):				
Capital Reserve Funding	\$ 40,000	\$ -	\$ 40,000	\$ 40,000
Total Other Financing Sources/(Uses)	\$ 40,000	\$ -	\$ 40,000	\$ 40,000
Total Expenses	\$ 1,407,519	\$ 60,190	\$ 1,467,709	\$ 1,416,296
Excess Revenues (Expenditures)	\$ (170,490)	\$ (28,286)	\$ (198,776)	\$ (147,363)
Fund Balance - Beginning	\$ 170,490	\$ 28,286	\$ 198,776	\$ 207,480
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ 60,116

Aberdeen
Community Development District
FY 2025 Budget Amendment

Statement of Revenues, Expenditures, and Changes in Fund Balance
 Capital Reserve Fund

Description	Adopted FY 25 Budget	Increase/ (Decrease)	Amended FY 25 Budget	Actual 9/30/25
Revenues				
Capital Reserve Funding	\$ 40,000	\$ -	\$ 40,000	\$ 40,000
Impact fees	-	9,370	9,370	9,370
Interest	5,000	20,075	25,075	25,075
Total Revenues	\$ 45,000	\$ 29,445	\$ 74,445	\$ 74,445
Expenditures				
Capital Outlay	\$ 50,000	\$ 17,822	\$ 67,822	\$ 67,822
Repair and Replacements	50,000	83,226	133,226	133,226
Other Current Charges	-	2,300	2,300	2,300
Total General & Administrative Expenditures	\$ 100,000	\$ 103,348	\$ 203,348	\$ 203,348
Excess Revenues (Expenditures)	\$ (55,000)	\$ (73,902)	\$ (128,902)	\$ (128,902)
Fund Balance - Beginning	\$ 658,411			\$ 688,453
Fund Balance - Ending	\$ 603,411			\$ 559,550