

Aberdeen

Community Development District

Approved Budget
FY 2027

Presented by:



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Aberdeen
Community Development District
Approved Budget
General Fund

Description	Adopted Budget FY 2026	Actuals Thru 4/30/26	Projected Next 5 Months	Projected Thru 9/30/26	Approved Budget FY 2027
REVENUES:					
Special Assessments - On Roll	\$ 1,478,375	\$ 1,472,247	\$ 6,080	\$ 1,478,327	\$ 1,581,577
Interest income	15,000	6,843	2,500	9,343	10,000
Amenities Revenue/Misc	15,000	10,451	4,500	14,951	15,000
TOTAL REVENUES	\$ 1,508,375	\$ 1,489,541	\$ 13,080	\$ 1,502,621	\$ 1,606,577

EXPENDITURES:

Administrative

Supervisor Fees	\$ 12,000	\$ 5,400	\$ 5,000	\$ 10,400	\$ 12,000
FICA Expense	918	413	383	796	918
Assessment Roll Administration	5,899	5,899	-	5,899	6,253
Engineering Fees	10,000	5,619	4,381	10,000	10,000
Arbitrage Rebate	600	-	600	600	600
Dissemination Agent	9,202	5,668	3,534	9,202	9,700
Attorney Fees	27,000	16,672	10,328	27,000	27,000
Annual Audit	3,475	4,200	4,200	8,400	4,300
Trustee Fees	9,000	4,788	4,212	9,000	9,000
Management Fees	62,288	36,335	25,953	62,288	66,025
Information Technology	2,124	1,239	885	2,124	2,251
Telephone	500	182	318	500	500
Postage & Delivery	2,000	601	1,399	2,000	2,000
Printing & Binding	1,000	336	664	1,000	1,000
Insurance General Liability	14,050	13,239	-	13,239	14,563
Legal Advertising	2,000	659	1,341	2,000	2,000
Office Supplies	200	50	150	200	200
Other Current Charges	100	431	450	881	1,000
Dues, Licenses & Subscriptions	175	175	-	175	175
TOTAL ADMINISTRATIVE	\$ 162,531	\$ 101,906	\$ 63,797	\$ 165,703	\$ 169,485

Operations & Maintenance

Amenity Center

Insurance	\$ 57,064	\$ 51,666	\$ -	\$ 51,666	\$ 50,183
Repairs & Replacements	75,000	33,828	41,172	75,000	75,000
Special Events	20,000	16,080	3,920	20,000	20,000
Staff Uniforms	1,000	736	264	1,000	1,000
Recreational Supplies	900	-	900	900	900
Recreational Passes	1,000	520	480	1,000	1,000
Other Current Charges	500	-	500	500	-
Permit Fees	800	-	800	800	800
Office Supplies	2,000	798	1,202	2,000	2,000
Credit Card Machine Fees	900	514	386	900	900
Pest Control	3,000	2,074	1,640	3,714	4,000
Pool Chemicals - Poolsure	33,000	21,584	11,416	33,000	40,000
Refuse Service	16,000	9,378	7,500	16,878	18,000
Security	10,752	6,284	5,000	11,284	10,752
Website	1,800	1,050	750	1,800	1,800
Holiday Decorations	7,000	6,901	99	7,000	7,000
Subscriptions	2,000	1,376	655	2,031	2,000

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Community Development District
Approved Budget
General Fund

Description	Adopted Budget FY 2026	Actuals Thru 4/30/26	Projected Next 5 Months	Projected Thru 9/30/26	Approved Budget FY 2027
Utilities					
Water & Sewer	21,000	11,459	9,541	21,000	21,960
Electric	39,600	20,046	19,554	39,600	39,600
Cable/Internet/Phone	20,000	9,861	8,139	18,000	18,600
Management Contracts					
Field Operations Management - FirstService	88,924	47,114	41,810	88,924	88,924
Pool Attendants/Lifeguards - RMS	52,000	2,406	49,594	52,000	52,000
Facility Management - FirstService	116,486	61,645	54,841	116,486	116,486
Janitorial Services - FirstService	59,472	27,676	31,796	59,472	59,472
General Facility Maintenance - FirstService	67,584	34,862	32,722	67,584	67,584
Resident Services Coordinator - FirstService	90,838	30,342	60,496	90,838	90,838
Management Fee - FirstService	14,928	8,708	6,220	14,928	15,372
Auto/Phone Allowance - FirstService	-	700	500	1,200	1,200
Fitness Center Cleaning - Jani King	19,584	11,424	8,160	19,584	20,322
TOTAL AMENITY CENTER	\$ 823,132	\$ 419,034	\$ 400,056	\$ 819,090	\$ 827,693
Ground Maintenance					
Electric	\$ 16,000	\$ 8,284	\$ 7,716	\$ 16,000	\$ 16,564
Streetlighting	40,000	20,474	16,526	37,000	37,860
Lake Maintenance	35,000	16,050	13,375	29,425	35,000
Landscape Maintenance	271,653	137,158	134,495	271,653	235,413
Landscape Contingency	30,000	13,161	2,000	15,161	30,000
Common Area Maintenance	13,000	3,054	9,946	13,000	-
Repairs & Replacements	-	-	-	-	13,000
Reuse Water	38,000	22,922	15,078	38,000	42,480
Irrigation Repairs	9,060	1,096	7,964	9,060	9,000
TOTAL GROUND MAINTENANCE	\$ 452,713	\$ 222,199	\$ 207,100	\$ 429,299	\$ 419,317
Reserves					
Capital Reserve Fund	\$ 70,000	\$ -	\$ 70,000	\$ 70,000	\$ 190,082
TOTAL RESERVES	\$ 70,000	\$ -	\$ 70,000	\$ 70,000	\$ 190,082
TOTAL EXPENDITURES	\$ 1,508,375	\$ 743,139	\$ 740,953	\$ 1,484,092	\$ 1,606,577
Other Sources/(Uses)					
Interlocal Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/(USES)	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS REVENUES (EXPENDITURES)	\$ -	\$ 746,402	\$ (727,873)	\$ 18,529	\$ -

Aberdeen
Community Development District
Budget Narrative
Fiscal Year 2027

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 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, DCCM Infrastructure, Inc, 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.

<u>Vendor</u>	<u>Description</u>	<u>Monthly</u>	<u>Annual</u>
GMS	Dissemination Agent	\$ 775	\$ 9,300
Disclosure Services	Revised Amortization Schedules		400
	Total		\$ 9,700

Annual Audit

The District is required annually to conduct an audit of its financial records by Grau and Associates, an Independent Certified Public Accounting Firm.

Trustee Fees

The District issued Series 2018, Series 2020A-1, and Series 2020A-2 Special Assessment Bonds, 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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Community Development District
Budget Narrative
Fiscal Year 2027

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

Internet and Wi-Fi service for the 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 incurred during the year.

Dues, 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 specializes 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.

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 transactions 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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Budget Narrative
Fiscal Year 2027

Expenditures - Amenity Center (continued)

Pool Chemicals

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

Vendor		Monthly	Annual
PoolSure	\$	3,333	\$ 40,000

Refuse Service

GFL Environmental provides garbage disposal service for the District.

Vendor		Monthly	Annual
GFL Environmental	\$	1,500	\$ 18,000

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

Estimated cost for holiday preparation of the Amenity Center.

Subscription

Estimated costs of subscriptions including program channels and music licenses at the Fitness Center, as well as Constant Contact for resident communications.

Water & Sewer

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

Meter	Location		Monthly	Annual
85979420	110 Flower of Scotland Ave	\$	80	\$ 960
68090745	110 Flower of Scotland Ave		900	10,800
84792274	110 Flower of Scotland Ave		400	4,800
85979420	110 Flower of Scotland Ave-SEWER		200	2,400
88781351	96 Bush Pl-SEWER		200	2,400
	Contingency		50	600
		Total \$	1,830	\$ 21,960

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		600	7,200
xx-9062	110 Flower of Scotland Ave		300	3,600
	Contingency		50	600
		Total \$	1,550	\$ 18,600

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 2027

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	\$ 1,281	\$ 15,372

Auto/Phone Allowance

This line item represents monthly cell phone allowances for the General Manager and a field operations.

Fitness Center Cleaning

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

Vendor	Monthly	Annual
Jani-King	\$ 1,694	\$ 20,322

Expenditures - Ground Maintenance

Electric

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

Meter	Location	Monthly	Annual
24063282	100 Flower of Scotland Ave Apt SG01	\$ 40	\$ 480
23663894	100 Scotland Yard Blvd	35	420
24063266	100 William Penney Way Apt SG01	35	420
24075130	111 Prince Albert Av APT FS01	45	540
20193412	126 Burnett Ct Apt FS01	400	4,800
22969631	1300 Shetland Dr Apt LL01	35	420
24075074	138 Prince Albert Av Aprt IR01	55	660
24075131	17 Shetland Dr Apt SG01	35	424
24075098	191 Prince Albert AV Apt SG01	30	360
24078167	30 Scotch Pebble Dr APT SG01	40	480
24083898	3394 Longleaf Pine PY	40	480
23663879	4788 Longleaf Pine PY APT SG 01	40	480
24075099	5040 Longleaf Pine Py Apt SG01	40	480
24063288	70 Glenlivet Wy Apt SG01	40	480
23663880	90 Queen Victoria Av	40	480
23663889	91 Prince Albert Av	40	480
23656020	944 Rustlewood LA Apt FS01	300	3,600
24063272	99 Mahogany Bay Dr Apt SG01	40	480
	Contingency	50	600
Total		\$ 1,380	\$ 16,564

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Community Development District
Budget Narrative
Fiscal Year 2027

Expenditures – Ground Maintenance (continued)

Street Lighting

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

Meter	Location	Monthly	Annual
70W/241 UNITS	119 Shetland Dr	\$ 2,100	\$ 25,200
40W/51 UNITS	1300 Shetland Dr Apt ARLT	450	5,400
40W/27 UNITS	764 Shetland Dr Apt IR01	250	3,000
40W/23 UNITS	90 Queen Victoria	210	2,520
40W/5 UNITS	992 Shetland Dr Apt IR01	45	540
	Contingency	100	1,200
Total		\$ 3,155	\$ 37,860

Lake Maintenance

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

Landscape Maintenance

The District has contracted with The Greenery of North Florida, Inc., 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, removing trees, and seasonal flower rotation.

Repairs & Replacements

Regular maintenance and replacement cost incurred to maintain the common areas of the District.

Reuse Water

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

Meter	Location	Monthly	Annual
91660399	100 Flower of Scotland Ave	\$ 40	\$ 480
85740399	100 Scotland Yard Blvd	750	9,000
89241776	100 William Penney Way	80	960
83714253	101 Flower of Scotland Ave	90	1,080
85342751	1290 Shetland Dr Apt IR01	110	1,320
85740420	130 Veterans PY	70	840
94139165	133 Celtic Wedding Dr	25	299
83713776	1591 Shetland Dr Apt IR01	25	299
78582269	17 Shetland Dr	90	1,080
72122492	176 River Dee Dr	135	1,624
514049944	191 Prince Albert Av Apt IR01	25	299
90023024	200 W Adelaide Dr	35	420
83714368	299 Glasgow Dr Apt IR01	30	360
84332498	3924 Longleaf Pine PY	70	840
94237077	437 S Aberdeenshire Dr	30	360
67153684	4788 Longleaf Pine PY	50	600
91679850	482 S Aberdeenshire Dr	30	360
514012945	5040 Longleaf Pine PY	130	1,560
85015950	559 Grampian Highlands Dr	90	1,080
83714400	572 Glasgow Dr Apt IR01	60	720
83459857	650 Fort William Dr	40	480
81948219	711 Irish Tartan Way	30	360
81948213	764 Shetland Dr Apt IR01	30	360
85740407	90 Queen Victoria Av	650	7,800
85083599	91 Prince Albert Av	600	7,200
88781351	96 Bush Pl	60	720
71731594	99 Mahogany Bay Dr	40	480
81848453	992 Shetland Dr Apt IR01	25	299
	Contingency	100	1,200
Total		\$ 3,540	\$ 42,480

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
Approved Budget
Debt Service Series 2020A1 & A2 Special Assessment Refunding Bonds

Description	Adopted Budget FY 2026	Actuals Thru 4/30/26	Projected Next 5 Months	Projected Thru 9/30/26	Approved Budget FY 2027
REVENUES:					
Special Assessments-On Roll	\$ 1,928,685	\$ 1,934,657	\$ 7,989	\$ 1,942,646	\$ 1,925,543
Interest Earnings	10,000	35,160	5,000	40,160	10,000
Carry Forward Surplus ⁽¹⁾	652,744	691,346	-	691,346	707,614
TOTAL REVENUES	\$ 2,591,429	\$ 2,661,162	\$ 12,989	\$ 2,674,152	\$ 2,643,157
EXPENDITURES:					
2020 A1					
Interest 11/1	\$ 246,219	\$ 246,219	\$ -	\$ 246,219	\$ 219,969
Principal Prepayment 11/1	-	10,000	-	10,000	-
Interest 5/1	246,219	-	246,219	246,219	219,969
Principal 5/1	1,045,000	-	1,040,000	1,040,000	1,095,000
2020 A2					
Interest 11/1	84,550	84,550	-	84,550	78,494
Interest 5/1	84,550	-	84,550	84,550	78,494
Principal 5/1	255,000	-	255,000	255,000	265,000
TOTAL EXPENDITURES	\$ 1,961,538	\$ 340,769	\$ 1,625,769	\$ 1,966,538	\$ 1,956,925
Other Sources/(Uses)					
Interfund transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/(USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,961,538	\$ 340,769	\$ 1,625,769	\$ 1,966,538	\$ 1,956,925
EXCESS REVENUES (EXPENDITURES)	\$ 629,892	\$ 2,320,394	\$(1,612,779)	\$ 707,614	\$ 686,232

⁽¹⁾ Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27 \$ 264,794

Aberdeen
Community Development District

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

Period	Outstanding Balance	Principal	Interest	Annual Debt Service
11/01/26	12,885,000		219,969	1,505,938
05/01/27	12,885,000	1,095,000	219,969	
11/01/27	11,790,000		192,594	1,507,563
05/01/28	11,790,000	1,150,000	192,594	
11/01/28	10,640,000		163,844	1,506,438
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		\$ 12,885,000	\$ 2,412,494	\$ 15,297,494

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

Period	Outstanding Balance	Principal	Interest	Annual Debt Service
11/01/26	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		\$ 3,305,000	\$ 923,875	\$ 4,568,425

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Debt Service Series 2018 Special Assessment Bonds

Description	Adopted Budget FY 2026	Actuals Thru 4/30/26	Projected Next 5 Months	Projected Thru 9/30/26	Approved Budget FY 2027
REVENUES:					
Special Assessments-On Roll	\$ 133,250	\$ 134,118	\$ 554	\$ 134,672	\$ 133,061
Interest Earnings	5,000	2,777	800	3,577	2,000
Carry Forward Surplus ⁽¹⁾	54,303	58,107	-	58,107	56,441
TOTAL REVENUES	\$ 192,554	\$ 195,002	\$ 1,354	\$ 196,356	\$ 191,502
EXPENDITURES:					
Interest - 11/1	\$ 44,958	\$ 44,958	\$ -	\$ 44,958	\$ 43,803
Principal Prepayment 11/1	-	5,000	-	5,000	-
Interest - 5/1	44,958	-	44,958	44,958	43,803
Principal - 5/1	40,000	-	40,000	40,000	40,000
Principal Prepayment 5/1	-	-	5,000	5,000	-
TOTAL EXPENDITURES	\$ 129,915	\$ 49,958	\$ 89,958	\$ 139,915	\$ 127,605
Other Sources/(Uses)					
Interfund transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/(USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 129,915	\$ 49,958	\$ 89,958	\$ 139,915	\$ 127,605
EXCESS REVENUES (EXPENDITURES)	\$ 62,639	\$ 145,044	\$ (88,604)	\$ 56,441	\$ 63,897

⁽¹⁾ Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27

\$42,903

Aberdeen
Community Development District

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

Period	Outstanding Balance	Principal	Interest	Annual Debt Service
11/01/26	1,745,000		43,803	127,605
05/01/27	1,745,000	40,000	43,803	
11/01/27	1,705,000		42,903	130,805
05/01/28	1,705,000	45,000	42,903	
11/01/28	1,660,000		41,890	128,780
05/01/29	1,660,000	45,000	41,890	
11/01/29	1,615,000		40,878	131,755
05/01/30	1,615,000	50,000	40,878	
11/01/30	1,565,000		39,628	129,255
05/01/31	1,565,000	50,000	39,628	
11/1/2031	1,515,000		38,378	131,755
5/1/2032	1,515,000	55,000	38,378	
11/1/2032	1,460,000		37,003	129,005
5/1/2033	1,460,000	55,000	37,003	
11/1/2033	1,405,000		35,628	131,255
5/1/2034	1,405,000	60,000	35,628	
11/1/2034	1,345,000		34,128	128,255
5/1/2035	1,345,000	60,000	34,128	
11/1/2035	1,285,000		32,628	130,255
5/1/2036	1,285,000	65,000	32,628	
11/1/2036	1,220,000		31,003	132,005
5/1/2037	1,220,000	70,000	31,003	
11/1/2037	1,150,000		29,253	128,505
5/1/2038	1,150,000	70,000	29,253	
11/1/2038	1,080,000		27,503	130,005
5/1/2039	1,080,000	75,000	27,503	
11/1/2039	1,005,000		25,628	131,255
5/1/2040	1,005,000	80,000	25,628	
11/1/2040	925,000		23,588	132,175
5/1/2041	925,000	85,000	23,588	
11/1/2041	840,000		21,420	132,840
5/1/2042	840,000	90,000	21,420	
11/1/2042	750,000		19,125	128,250
5/1/2043	750,000	90,000	19,125	
11/1/2043	660,000		16,830	128,660
5/1/2044	660,000	95,000	16,830	
11/1/2044	565,000		14,408	128,815
5/1/2045	565,000	100,000	14,408	
11/1/2045	465,000		11,858	128,715
5/1/2046	465,000	105,000	11,858	
11/1/2046	360,000		9,180	133,360
5/1/2047	360,000	115,000	9,180	
11/1/2047	245,000		6,248	132,495
5/1/2048	245,000	120,000	6,248	
11/1/2048	125,000		3,188	131,375
5/1/2049	125,000	125,000	3,188	
Total		\$ 1,745,000	\$ 1,252,180	\$ 2,997,180

Aberdeen
Community Development District
Approved Budget
Capital Reserve Fund

Description	Adopted Budget FY 2026	Actuals Thru 4/30/26	Projected Next 5 Months	Projected Thru 9/30/26	Approved Budget FY 2027
REVENUES:					
Interest Income	\$ 10,000	\$ 8,752	\$ 2,500	\$ 11,252	\$ 10,000
Impact fees	-	20,259	-	20,259	-
Capital Reserve Funding - Transfer In	70,000	-	70,000	70,000	190,082
Carry Forward Balance	528,153	559,550	-	559,550	596,225
TOTAL REVENUES	\$ 608,153	\$ 588,561	\$ 72,500	\$ 661,061	\$ 796,307
EXPENDITURES:					
Capital Outlay					
Capital Outlay	\$ 100,000	\$ -	\$ 30,000	\$ 30,000	\$ 50,000
Repair and Replacements	100,000	13,575	10,000	23,575	50,000
Pond Repairs	-	-	-	-	80,000
Other Current Charges	1,000	10,261	1,000	11,261	5,000
TOTAL EXPENDITURES	\$ 201,000	\$ 23,836	\$ 41,000	\$ 64,836	\$ 185,000
Other Sources/(Uses)					
Transfer in/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/(USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 201,000	\$ 23,836	\$ 41,000	\$ 64,836	\$ 185,000
EXCESS REVENUES (EXPENDITURES)	\$ 407,153	\$ 564,725	\$ 31,500	\$ 596,225	\$ 611,307

Aberdeen
Community Development District
Non-Ad Valorem Assessments Comparison
2026-2027

Neighborhood	O&M Units	Annual Maintenance Assessments			
		FY 2027	FY 2026	Increase/ (decrease)	
Single Family 80	233	\$1,230.43	\$1,150.14	\$80.29	7%
Single Family 73	330	\$1,124.50	\$1,051.12	\$73.38	7%
Single Family 63	337	\$969.68	\$906.40	\$63.27	7%
Single Family 53	628	\$814.86	\$761.68	\$53.17	7%
Multi-Family	408	\$407.43	\$380.84	\$26.59	7%
Commercial	42,000	\$407.43	\$380.84	\$26.59	7%
Office	7,000	\$407.43	\$380.84	\$26.59	7%
Total	50,936				