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RESOLUTION 2027-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE AMELIA CONCOURSE COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN AMENDED BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026, PROVIDING FOR APPROPRIATIONS; ADDRESSING CONFLICTS AND SEVERABILITY; PROVIDING FOR WEBSITE POSTING; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Amelia Concourse Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, situated entirely within Nassau County, Florida; and

WHEREAS, the Board of Supervisors ("**Board**") previously adopted its budget ("**Budget**") for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**Fiscal Year 2026**"); and

WHEREAS, the District Manager has prepared an amended budget to reflect changes in the actual appropriations of the Budget ("**Amended Budget**"); and

WHEREAS, Chapters 189 and 190, *Florida Statutes*, and the resolution adopting the Budget ("**Adoption Resolution**"), authorize the Board to amend the Budget within sixty (60) days following the end of Fiscal Year 2026; 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.

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

SECTION 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 approves certain amendments to the Amended Budget, as shown in Section 2 below.

b. The Amended Budget, attached as Exhibit A and incorporated by reference, as amended by the Board (the "**Adopted Annual Budget**"), is adopted in accordance with Sections 190.008(2)(a) and 189.016(6)(c), *Florida Statutes*; provided, however, that the comparative figures contained in the Adopted Annual Budget may be further revised as deemed necessary by the District Manager to further reflect actual revenues and expenditures for Fiscal Year 2026.

c. The Adopted Annual Budget will be maintained in the office of the District Manager and the District's Records Office and identified as "The Adopted Budget for Amelia

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Concourse Community Development District for the Fiscal Year Ending September 30, 2026, as further amended and adopted by the Board of Supervisors effective November 17, 2026."

SECTION 2. APPROPRIATIONS. There is hereby appropriated out of the revenues of the District, for Fiscal Year 2026, the sums set forth below, to be raised by special assessments or otherwise, which sums are deemed by the Board to be necessary to defray all expenditures of the District during Fiscal Year 2026, to be divided and appropriated in the following fashion:

GENERAL FUND	$ 533,629
DEBT SERVICE FUND – SERIES 2007	$ 249,764
DEBT SERVICE FUND – SERIES 2016	$ 249,780
DEBT SERVICE FUND – SERIES 2019A	$ 264,594
CAPITAL RESERVE FUND	$ 84,879
TOTAL ALL FUNDS	$ 1,382,646

SECTION 3. CONFLICTS. This Resolution is intended to amend, in part, the Adoption Resolution, which remains in full force and effect except as otherwise provided herein. All terms of the Adoption Resolution 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.

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

SECTION 5. WEBSITE POSTING. In accordance with Section 189.016(7), *Florida Statutes*, the District Manager must post the Adopted Annual Budget on the District's official website within five (5) days after adoption of this Resolution, and the Adopted Annual Budget must remain on the website for at least two (2) years.

SECTION 6. EFFECTIVE DATE. This Resolution takes effect upon adoption.

PASSED AND ADOPTED this 17th day of November 2026.

ATTEST:

Signed by:
Daniel Laughlin
9A989FE97A6A46D...
Secretary/Assistant Secretary

AMELIA CONCOURSE COMMUNITY DEVELOPMENT DISTRICT

Signed by:
Harvey Greenberg
0A79A816FDE84EA...
Chairperson, Board of Supervisors

Exhibit A: Amended Fiscal Year 2026 Budget

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Exhibit A
Amended Fiscal Year 2026 Budget

[Begins on following page]

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Amelia Concourse
Community Development District
FY 2026 Budget Amendment
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund

Description	Adopted FY 26 Budget	Increase/ (Decrease)	Amended FY 26 Budget	Actual 9/30/2026
Revenues				
Special Assessments - Tax Roll	$ 477,433	$ 9,149	$ 486,582	$ 486,582
Interest Income	5,000	15,996	20,996	20,996
Other Income	1,000	25,050	26,050	26,050
Total Revenues	**$ 483,433**	**$ 50,196**	**$ 533,629**	**$ 533,629**
Expenditures				
General & Administrative:				
Supervisors	$ 3,600	$ 200	$ 3,800	$ 3,800
FICA Expense	275	15	291	291
Travel	300	(300)	-	-
Engineering	7,500	4,233	11,733	11,733
Attorney Fees	20,000	5,316	25,316	25,316
Annual Audit	4,500	50	4,550	4,550
Dissemination	12,152	500	12,652	12,652
Assessment Roll	8,680	0	8,680	8,680
Property Appraiser	5,000	(153)	4,847	4,847
Trustee Fees	14,946	(865)	14,081	14,081
Arbitrage	1,800	-	1,800	1,200
Management Fees	53,135	-	53,135	53,135
Information Technology	2,315	-	2,315	2,315
Website Maintenance	1,157	-	1,157	1,157
Telephone	500	(244)	256	256
Postage	1,000	(657)	343	343
Insurance	12,672	(733)	11,939	11,939
Printing and Binding	750	(365)	385	385
Legal Advertising	2,500	(1,480)	1,020	1,020
Other Current Charges	1,000	325	1,325	1,325
Office Supplies	100	(96)	4	4
Dues, Licenses & Subscriptions	175	-	175	175
Total General & Administrative	**$ 154,057**	**$ 5,747**	**$ 159,804**	**$ 159,204**
Operations & Maintenance				
Field:				
Contract Services:				
Landscape Maintenance	$ 58,250	$ (19,294)	$ 38,956	$ 38,956
Lake Maintenance	9,400	(3,312)	6,088	6,088
Field Operations Management	19,320	-	19,320	19,320
		-	-	
Repairs & Maintenance:				
Repairs & Maintenance	18,000	-	18,000	13,096
Irrigation Repairs	4,000	-	4,000	3,137
Landscape Contingency	10,000	3,493	13,493	13,493
Utilities:				
Electric	35,000	912	35,912	35,912
Water & Sewer	23,000	(13,526)	9,474	9,474
Total Field	**$ 176,970**	**$ (31,727)**	**$ 145,244**	**$ 139,477**

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Amelia Concourse
Community Development District
FY 2026 Budget Amendment
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund

Description	Adopted FY 26 Budget	Increase/ (Decrease)	Amended FY 26 Budget	Actual 9/30/2026
Amenity Center:				
Insurance	$ 22,361	$ (2,471)	$ 19,890	$ 19,890
Facility Management	19,320	-	19,320	19,320
Pool Maintenance	19,565	1,170	20,735	20,735
Pool Chemicals	13,500	3,117	16,617	16,617
Pool Permits	530	(15)	515	515
Cable	2,200	202	2,402	2,402
Janitorial	9,840	-	9,840	9,840
Facility Maintenance	15,635	-	15,635	2,340
Pest Control	1,000	347	1,347	1,347
Refuse	750	96	846	846
Holiday Decorations	2,000	2,230	4,230	4,230
Reserves:				
Capital Reserve Funding	75,000	-	75,000	75,000
Total Amenity Center	**$ 181,701**	**$ 4,676**	**$ 186,377**	**$ 173,082**
Total Expenses	**$ 512,729**	**$ (21,304)**	**$ 491,425**	**$ 471,763**
Excess Revenues (Expenditures)	$ (29,296)	$ 71,500	$ 42,204	$ 61,865
Fund Balance - Beginning	$ 29,296	$ (71,500)	$ (42,204)	$ 505,373
Fund Balance - Ending	$ -	$ -	$ -	$ 567,238

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Amelia Concourse
Community Development District
FY 2026 Budget Amendment
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Reserve Fund

Description	Adopted FY 26 Budget	Increase/ (Decrease)	Amended FY 26 Budget	Actual 9/30/2026
Revenues				
Capital Reserve Funding	$ 75,000	$ -	$ 75,000	$ 75,000
Interest Income	5,000	4,879	9,879	9,879
Total Revenues	**$ 80,000**	**$ 4,879**	**$ 84,879**	**$ 84,879**
Expenditures				
Capital Outlay	$ 20,000	$ -	$ 20,000	$ -
Repair and Replacements	50,000	50,000	100,000	99,775
Total Expenditures	**$ 70,000**	**$ 50,000**	**$ 120,000**	**$ 99,775**
Excess Revenues (Expenditures)	$ 10,000	$ (45,121)	$ (35,121)	$ (14,896)
NET CHANGE IN FUND BALANCE	**$ 10,000**	**$ (45,121)**	**$ (35,121)**	**$ (14,896)**
Fund Balance - Beginning	$ 309,218	$ (8,193)	$ 301,025	$ 301,025
Fund Balance - Ending	$ 319,218	$ (53,314)	$ 265,904	$ 286,130