

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
ADOPTED BUDGET
FISCAL YEAR 2020
PREPARED MAY 10, 2019**

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
TABLE OF CONTENTS**

Description	Page Number(s)
General fund budget summary	1
General fund budget	2 - 5
Definitions of general fund expenditures	6 - 12
Debt service fund budget - series 2004A bonds	13
Debt service fund budget - series 2008 bonds	14
Proposed assessments	15
Exhibit 1 - electric accounts that relate to street lighting	16
Exhibit 2 - water service accounts that relate to reuse and potable water	17
Exhibit 3 - Escalante, LLC (Golf Course) assessment detail	18
Exhibit 4 - Capital Improvement Plan	19

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET SUMMARY
FISCAL YEAR 2020**

REVENUES

Assessments (net of discounts)	\$ 4,238,843
Miscellaneous	39,500
Total revenues	4,278,343

EXPENDITURES

Professional & admin

Supervisors	22,000
Professional services	213,851
Insurance	11,896
Property taxes	3,000
Tax collector	88,309
Miscellaneous	32,475
Total professional & admin	371,531

Field operations

Utilities	249,300
Pump house shared facility	15,500
Aquatic contract	58,819
Insurance	71,117
Property maintenance	809,840
Employees	647,494
Amenity management	539,020
Repairs & maintenance: projects	3,350
Amenity & community maintenance	258,926
Gate access control (formerly: Security operations)	264,000
Miscellaneous contingency	4,000
Miscellaneous field operations	54,425
Total field operations	2,975,791

Infrastructure reinvestment

Capital improvements	1,181,681
Total infrastructure reinvestment	1,181,681
Total expenditures	4,529,003
Net change in fund balances	(250,660)
Fund balance - beginning (unaudited)	2,820,076
Fund balance - ending (projected)	
Committed	
Disaster	690,235
Assigned	
3 months working capital	836,831
Unassigned	1,042,350
Fund balance - ending	\$ 2,569,416

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Actual & Projected Revenue & Expenditures	Proposed Budget FY 2020
	Adopted Budget FY 2019	Actual through 3/31/2019	Projected through 9/30/2019		
REVENUES					
Assessment levy: general	\$3,091,302				\$ 3,353,907
Assessment levy: infrastructure reinvestment	758,938				1,052,928
Assessment levy - Escalante, LLC ³	8,626				8,626
Allowable discounts (4%)	(154,355)				(176,618)
Assessment levy - net	3,704,511	\$3,333,200	\$ 371,311	\$ 3,704,511	4,238,843
Reuse water	32,000	7,039	24,961	32,000	21,000
Gate & amenity guest	12,000	3,315	8,685	12,000	8,000
Tennis	2,400	1,808	592	2,400	3,000
Room rentals	2,000	500	1,500	2,000	2,000
Interest and miscellaneous	5,500	6,384	-	6,384	5,500
Amenity activity share	-	20,020	-	20,020	-
Insurance proceeds	-	28,382	-	28,382	-
FEMA	-	36,397	-	36,397	-
Total revenues	3,758,411	3,437,045	407,049	3,844,094	4,278,343
EXPENDITURES					
Professional & admin					
Supervisors - regular meetings	12,000	4,800	7,200	12,000	12,000
Supervisor - workshops	10,000	4,800	5,200	10,000	10,000
District management	36,881	18,441	18,440	36,881	37,987
Administrative	9,816	4,908	4,908	9,816	10,110
Accounting	20,245	10,122	10,123	20,245	20,852
Assessment roll preparation	8,934	4,467	4,467	8,934	9,202
Disclosure report	2,000	1,000	1,000	2,000	-
Trustee	7,837	4,771	3,066	7,837	-
Audit	11,300	5,000	6,300	11,300	11,300
Arbitrage rebate calculation	2,400	-	2,400	2,400	2,400
Legal - general counsel	92,000	35,993	50,000	85,993	92,000
Engineering	30,000	7,030	22,970	30,000	30,000
Insurance: general liability & public officials	11,896	10,227	-	10,227	11,896
Legal advertising	3,500	519	2,981	3,500	3,500
Bank fees	1,500	716	784	1,500	1,500
Dues & licenses	175	175	-	175	175
Website hosting & development	1,800	-	1,800	1,800	1,800
ADA website compliance	-	139	-	139	200
Communications: e-blast	500	459	41	500	500
Music licensing	3,100	3,203	-	3,203	3,300
IT support	18,000	10,174	7,826	18,000	18,000
Property taxes	3,000	2,156	844	3,000	3,000
Postage	3,000	1,394	1,606	3,000	3,000
Office supplies	500	358	142	500	500
Tax collector	77,177	66,664	10,513	77,177	88,309
Contingencies	-	114	-	114	-
Total professional & admin	367,561	197,630	162,611	360,241	371,531

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Actual & Projected Revenue & Expenditures	Proposed Budget FY 2020
	Adopted Budget FY 2019	Actual through 3/31/2019	Projected through 9/30/2019		
EXPENDITURES (continued)					
Field operations					
Electric					
Electric services - #12316, 85596, 65378	4,000	2,120	2,200	4,320	4,300
Electric- Village Center - #18308	31,500	12,517	18,983	31,500	31,500
Electric - Creekside - #87064, 70333	21,500	9,107	12,393	21,500	21,500
Street lights ¹	20,000	9,674	10,326	20,000	20,000
Propane - spas/café	38,750	31,200	7,550	38,750	38,750
Garbage - amenity facilities	10,000	5,070	5,100	10,170	11,000
Water/sewer					
Water services ²	98,750	47,098	51,652	98,750	98,750
Water - Village Center - #324043-44997	13,500	4,867	8,633	13,500	13,500
Water - Creekside - #324043-45080	10,000	3,269	6,731	10,000	10,000
Pump house shared facility	15,500	2,701	12,799	15,500	15,500
Aquatic contract	44,615	20,254	24,361	44,615	44,615
Aquatic contract: lake watch	4,076	1,665	2,411	4,076	4,076
Aquatic contract: aeration maintenance	2,755	-	2,755	2,755	4,000
Lake bank spraying	6,128	2,914	3,214	6,128	6,128
Storm clean-up	-	6,685	-	6,685	-
Insurance: property	56,000	58,904	-	58,904	65,117
Insurance: auto general liability	600	605	-	605	1,300
Flood insurance	4,700	3,000	1,700	4,700	4,700
Property maintenance					
Horticultural consultant	9,600	4,000	5,600	9,600	9,600
Landscape enhancement	25,000	-	25,000	25,000	112,220
Landscape repairs & replacement	15,000	16,574	-	16,574	20,000
Stormwater system repairs & maintenance	-	-	-	-	15,000
Roads & bridges repairs	-	-	-	-	15,000
Sidewalk repairs & replacement	10,000	19,390	5,000	24,390	20,000
Landscape maintenance contract services	531,420	221,184	310,236	531,420	531,420
Landscape maintenance: croquet	28,000	12,067	15,933	28,000	31,600
Tree maintenance (Oak tree pruning)	30,000	31,500	5,000	36,500	35,000
Optional 3rd flower rotation	20,000	-	20,000	20,000	20,000
Irrigation repairs & replacement	20,000	5,891	14,109	20,000	20,000
Street light maintenance	15,000	1,188	13,812	15,000	15,000
Lift truck repairs & maintenance	5,000	531	2,000	2,531	5,000
Holiday lights	9,000	9,414	-	9,414	9,000
Staff support and amenity operations					
Payroll	381,988	170,361	211,627	381,988	478,146
Merit pay/bonus	13,000	4,300	8,700	13,000	15,000
Payroll taxes	49,849	13,495	36,354	49,849	62,398
Health insurance	56,500	26,605	29,895	56,500	56,500
Insurance: workers' compensation	18,000	23,611	-	23,611	24,000
Payroll services	3,000	1,841	1,159	3,000	3,700
Mileage reimb: operations manager	2,500	1,325	1,175	2,500	2,750
Car allowance: staff	5,000	2,173	2,827	5,000	5,000

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Actual & Projected Revenue & Expenditures	Proposed Budget FY 2020
	Adopted Budget FY 2019	Actual through 3/31/2019	Projected through 9/30/2019		
EXPENDITURES (continued)					
Amenity Management	477,225	238,612	238,613	477,225	477,225
Amenity Operations & Maintenance	61,795	30,897	30,898	61,795	61,795
Amenity A/C maintenance and service	3,750	50	3,700	3,750	3,750
Fitness equipment service	6,500	5,277	1,223	6,500	7,500
Amenity cable/internet	14,500	7,093	7,407	14,500	14,500
Office supplies: field operations	11,000	4,386	6,614	11,000	11,000
Village center telephone, fax	10,000	2,033	7,967	10,000	10,000
Creekside telephone & fax	10,000	3,635	6,365	10,000	10,000
Pool/spa permits	875	-	875	875	875
Pool chemicals	13,176	5,880	7,296	13,176	13,176
Pest control	3,050	1,278	1,772	3,050	3,050
Amenity maintenance	85,000	47,686	37,314	85,000	90,000
Community maintenance	71,760	44,418	27,342	71,760	90,000
CERT operations	500	83	417	500	500
Repairs & maintenance: projects					
Fire & security system	3,350	1,138	2,212	3,350	3,350
Gate access control (formerly: Security operations)					
Gate access control staffing	167,558	64,900	76,522	141,422	186,000
Additional guards	15,000	7,609	15,000	22,609	15,000
Guardhouse & gate facility maintenance	21,000	882	20,118	21,000	21,000
Gate communication devices	20,000	7,914	12,086	20,000	20,000
Gate operating supplies	22,000	10,422	11,000	21,422	22,000
Special events	10,000	1,275	8,725	10,000	10,000
Miscellaneous contingency	4,000	704	3,296	4,000	4,000
Total field operations	<u>2,662,270</u>	<u>1,273,272</u>	<u>1,405,997</u>	<u>2,679,269</u>	<u>2,975,791</u>
Total admin & field ops expenditures	<u>3,029,831</u>	<u>1,470,902</u>	<u>1,568,608</u>	<u>3,039,510</u>	<u>3,347,322</u>
Infrastructure reinvestment					
Capital improvements ⁴					
General infrastructure replacement/repair	1,366,123	251,516	722,747	974,263	1,181,681
Total infrastructure reinvestment	<u>1,366,123</u>	<u>251,516</u>	<u>722,747</u>	<u>974,263</u>	<u>1,181,681</u>
Total expenditures	<u>4,395,954</u>	<u>1,722,418</u>	<u>2,291,355</u>	<u>4,013,773</u>	<u>4,529,003</u>

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Actual & Projected Revenue & Expenditures	Proposed Budget FY 2020
	Adopted Budget FY 2019	Actual through 3/31/2019	Projected through 9/30/2019		
EXPENDITURES (continued)					
Excess/(deficiency) of revenues over/(under) expenditures	(637,543)	1,714,627	(1,884,306)	(169,679)	(250,660)
OTHER FINANCING SOURCES/(USES)					
Transfer in	-	-	79,790	79,790	-
Total other financing sources/(uses)	-	-	79,790	79,790	-
Net change in fund balances	(637,543)	1,714,627	(1,804,516)	(89,889)	(250,660)
Fund balance - beginning (unaudited)	2,576,618	2,909,965	4,624,592	2,909,965	2,820,076
Fund balance - ending (projected)					
Committed					
Disaster ⁶	500,000	500,000	500,000	500,000	690,235
Assigned					
3 months working capital ⁵	757,458	723,815	723,815	723,815	836,831
Unassigned	681,617	3,400,777	1,596,261	1,596,261	1,042,350
Fund balance - ending	<u>\$1,939,075</u>	<u>\$4,624,592</u>	<u>\$2,820,076</u>	<u>\$ 2,820,076</u>	<u>\$ 2,569,416</u>

¹See exhibit 1.

²See exhibit 2.

³See exhibit 3

⁴See exhibit 4. Also, please note that in conformity with the District's capitalization policy, only items/projects in excess of \$5,000 will be reflected on the schedule of capital assets.

⁵This item represents fund balance that will be needed to cover expenditures from October through December each fiscal year. Note, current fiscal year assessments should be sufficient to replenish this component of fund balance as it will be needed for the same purpose in the subsequent fiscal year.

⁶This item represents a portion of fund balance that is intended to cover the costs of a material disaster, which is defined as aggregate expenditures in excess of \$50,000 that are necessary to mitigate significant damage resulting from a hurricane, tornado, flood, sinkhole or chemical spill within the boundaries of the District.

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional and Administrative Services

Supervisors - regular meetings	\$ 12,000
<p style="margin-left: 40px;">Statutorily set at \$200 per Supervisor for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. The District anticipates twelve meetings and all five Board Members receiving fees.</p>	
Supervisor - workshops	10,000
<p style="margin-left: 40px;">Statutorily set at \$200 per Supervisor for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. The District anticipates eleven workshop meetings and all five Board Members receiving fees.</p>	
District management	37,987
<p style="margin-left: 40px;">Wrathell, Hunt and Associates, LLC specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bonds and operate & maintain the assets of the community.</p>	
Administrative	10,110
<p style="margin-left: 40px;">Wrathell, Hunt and Associates, LLC provides administrative services to the District under the management services agreement. These services include preparation of meeting agenda and minutes, maintaining the District website, records retention, resident requests and all regulatory requirements involving documentation of District</p>	
Accounting	20,852
<p style="margin-left: 40px;">Wrathell, Hunt and Associates, LLC provides budget preparation and reporting, cash management, revenue reporting and accounts payable functions.</p>	
Assessment roll preparation	9,202
<p style="margin-left: 40px;">Wrathell, Hunt and Associates, LLC provides assessment roll services, which include preparing, maintaining and transmitting the annual lien roll with the annual special assessment amounts for the operating, maintenance and capital assessments. This was titled "financial consulting services" in the previous fiscal year.</p>	
Audit	11,300
<p style="margin-left: 40px;">The District is required to undertake an independent examination of its books, records and accounting procedures each year. This audit is conducted pursuant to Florida State Law and the Rules of the Auditor General. Grau & Associates conducts the District's audit.</p>	
Arbitrage rebate calculation	2,400
<p style="margin-left: 40px;">To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p>	
Legal - general counsel	92,000
<p style="margin-left: 40px;">Clark & Albaugh, LLP. provides on-going general counsel and legal representation. These lawyers are confronted with issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. In this capacity, this firm provides services as "local government lawyers" realizing that this type of local government is very limited in its scope – providing infrastructure and services to developments.</p>	

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Engineering	30,000
<p>The District has engaged a District Engineer to provide engineering, consulting and construction services to the District while crafting solutions with sustainability for the long-term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.</p>	
Insurance: general liability & public officials ³	11,896
<p>The District carries public officials and general liability and public officials insurance with policies written by Preferred Governmental Insurance Trust and these amounts have been combined for the current year budget. The limit of liability is set at \$2,000,000 for general liability (\$4,000,000 general aggregate) and \$2,000,000 for public officials liability (\$2,000,000 general aggregate).</p>	
Legal advertising	3,500
<p>The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p>	
Bank fees	1,500
<p>Bank charges incurred during the year.</p>	
Dues & licenses	175
<p>Annual fee paid to the Florida Department of Economic Opportunity.</p>	
Website hosting & development	1,800
<p>Strange Zone, provides website hosting for a fee of \$10.00 per month and website maintenance at an hourly rate of \$115.00.</p>	
ADA website compliance	200
Communications: e-blast	500
<p>Constant Contact, Inc. transmits District news and information to the residents via email.</p>	
Music licensing	3,300
IT support	18,000
Property taxes	3,000
<p>The District pays property taxes to Flagler County on certain parcels of land within the District. Ad valorem taxes are assessed for the parking lot at Escalante Golf.</p>	
Postage	3,000
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Office Supplies	500
<p>Accounting and administrative supplies.</p>	
Tax collector	88,309
<p>The tax collector's fee is 2% of assessments collected.</p>	
Field operations	
<i>Electric</i>	
Electric services - #12316,65378,85596	4,300
<p>FPL charges for electric usage at the main entrance, guardhouse (AC/heat) and lights(#65378), pond aerator, electric at south entrance (#12316) and electric at the north entrance gate house.</p>	
Electric- Village Center - #18308	31,500
<p>FPL charges for electric usage at the Village Center, which includes air conditioning, heating, pool equipment, café appliances and lights.</p>	
Electric - Creekside - #87064, 70333	21,500
<p>FPL charges for electric usage at the Creekside facility, which includes air conditioning, heating, pool equipment and lights. Account #87064 is for air conditioning and account #70333 is for pool pumps and lighting.</p>	

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Street lights ¹	20,000
FPL bills for energy usage of the 495 streetlights located within the District as shown in exhibit 1.	
Propane - Pool/spas/café	38,750
Propane gas is provided by Amerigas Corporation for water heating purposes at the Village Center and Creekside. The agreement went into effect on July 30, 2009 and either party may terminate the agreement upon 30-days written notice. There are two tanks at the Village Center, a 1000 gallon to provide auxiliary pool heating, spa heating and hot water for fitness center. A 500 gallon tank provides café cooking and hot water needs. A 500 gallon tank at Creekside provides auxiliary pool, spa and water heating needs. An auxiliary pool heater was installed at Creekside in March 2010.	
Garbage - amenity facilities	11,000
District contracts with Waste Management Corporation to supply dumpsters for garbage and trash removal at Village Center and Creekside.	
<i>Water/Sewer</i>	
Water services ²	98,750
Reuse and potable water is supplied by City of Palm Coast for irrigation purposes. Exhibit 2 lists all of the accounts. The potable water accounts were not converted to reuse because of the extensive conversion costs (account #'s 46201, 46064 and	
Water - Village Center	13,500
Potable water/sewer is supplied to the Village Center by the City of Palm Coast. (account # 44997)	
Water - Creekside	10,000
Potable water/sewer is supplied to Creekside by the City of Palm Coast (account # 45080).	
Pump house shared facility	15,500
The District has a shared services agreement with Escalante Golf for the operation and maintenance costs of the Marlin Drive pump house. The District bills Escalante Golf 75% of all costs and pays the remaining 25% per the agreement. The agreement went into effect on November 10, 2005 and shall terminate upon the termination of the reclaimed water agreement that went into effect November 17, 2005 and is still in effect.	
Aquatic contract	44,615
Aquatic Systems Inc. provides algae and aquatic weed control, shoreline grass control to the water's edge, water chemistry testing, triploid grass carp stocking and permitting, carp barrier installation and management reporting for the 47 waterways located within the District.	
Aquatic contract: lake watch	4,076
Aquatic contract: aeration maintenance	4,000
Lake bank spraying	6,128
Property insurance	65,117
The District carries property insurance with Florida Property Alliance. This policy insures District property and contents.	

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Insurance: Auto general liability	1,300
Represents automobile insurance for the District's E-350 work van with lift bucket. The limit of liability is \$1,000,000 for any one accident or loss.	
Flood insurance	4,700
The District carries flood insurance. The limit of coverage is \$4,000,000. The deductible is \$1,000 (except for the conspan and walking bridges). The deductible for the conspan and walking bridges is 5% of their respective values.	
Property maintenance	
Horticultural consultant	9,600
The District contracted with Louise Leister (horticulturalist) in March 2010 to audit current landscape specifications and develop a landscape master plan that will provide ecological, environmental and economical benefits.	
Landscape enhancement	112,220
Vine removal and landscape enhancement projects (formally in Capital)	
Landscape repairs & replacement	20,000
Repairs and/or replacement of existing turf, trees, plants and other landscaping.	
Stormwater system repairs & maintenance	15,000
Repairs and maintenance to the District's stormwater system	
Roads & bridges repairs	15,000
Repairs and maintenance to the District's curbs, gutters, roads and bridges	
Sidewalk repairs & replacement	20,000
Repairs and/or replacement of existing sidewalks.	
Landscape maintenance service contract	531,420
Effective October 1, 2014, the District has agreed to compensate Yellowstone for general landscape maintenance services at an annual rate of \$515,380 for year 1 and 2 of the initial term of the agreement (after reducing for croquet landscape maintenance exp), payable in twelve equal monthly installments of \$42,948.34. In year 3 of the contract, the District has agreed to compensate Yellowstone for general landscape maintenance services at an annual rate of \$531,418.21 that is also payable in twelve equal monthly installments of \$44,284.85. Annual palm tree pruning services are included (after reducing for croquet landscape maintenance exp).	
Landscape maintenance: croquet	31,600
Effective May 1, 2015, the District has entered into an agreement with Precision Land Grading to maintain the croquet courts.	
Tree maintenance (Oak tree pruning)	35,000
Optional 3rd flower rotation	20,000
Irrigation repairs & maintenance	20,000
Irrigation repairs and maintenance are provided by Yellowstone. This includes sprinkler system inspections, nozzle adjustments, cleaning, and timer adjustments. Additional repairs are provided upon district approval.	
Street light maintenance	15,000
Repair and maintenance costs associated with the 495 streetlights including all fixtures and lighting parts.	
Lift truck repairs & maintenance	5,000
Holiday lights	9,000
The District provides annual holiday decorations.	
<i>Staff support and amenity operations</i>	
Payroll	478,146
This is payroll for all District employees, which includes: a full-time operations manager, maintenance worker III, maintenance worker I, gate access/administrative support, a full-time administrative support specialist and a maintenance worker. Please note, payroll has been increased by 5% to account for employee wage increases and overtime.	

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Merit pay/bonus	15,000
Employee merit and performance based compensation.	
Payroll taxes	62,398
FICA tax is currently 7.65%.	
Health insurance	56,500
Estimated cost of health insurance for the District's employees.	
Insurance: workers' compensation	24,000
Payroll services	3,700
Payroll for District employees is provided by ADP Corporation	
Mileage reimb: operations manager	2,750
Operations Manager is reimbursed for business mileage at a rate of \$.585/mile per employment agreement. If this is above IRS guideline for mileage reimbursement, the difference will be a taxable benefit.	
Car allowance: staff	5,000
Amenity Management	477,225
The District contracts to manage, maintain and program the District's Village Center, Creekside Amenity Center, and Village Center Café.	
Amenity Operations & Maintenance	61,795
The District contracts for operation and maintenance of seven tennis courts and bocce court as well as swimming pool maintenance services.	
Amenity A/C maintenance and service	3,750
District contractor provides preventative maintenance on air conditioning systems including filters.	
Fitness equipment service	7,500
Lloyd's exercise equipment provides quarterly maintenance on the exercise equipment at Village Center and Creekside fitness centers for \$1700 annually. Lloyd's charges the District \$175 four times per year for service to Creekside and charges \$250 four times per year for service to the Village Center. Lloyd's also performs any repairs or adjustment service to fitness equipment for an additional cost.	
Amenity cable/internet	14,500
Spectrum, provides cable and internet service at the Village Center and Creekside.	
Office supplies: field operations	11,000
Includes paper, printer cartridges, toner, supplies, folders, binders, equipment purchases, coffee supplies, employee logo shirts and other miscellaneous items.	

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Village center telephone, fax AT&T provides telephone and fax service at the Village Center.	10,000
Creekside telephone & fax AT&T provides telephone and fax service at Creekside.	10,000
Pool/spa permits City of Palm Coast requires annual pool and spa permits to operate these facilities.	875
Pool chemicals The District is billed for pool and spa chemicals at the Village Center and Creekside by Poolsure, Inc.	13,176
Pest control Includes quarterly termite treatment and pest control at each location.	3,050
<i>Repairs and maintenance</i>	
Amenity maintenance These are general expenditures that relate to the maintenance, repair & replacement of district facilities as follows: <ul style="list-style-type: none"> • Pool equipment repair & maintenance • Tennis court equipment & maintenance • Croquet Court equipment & maintenance • Café repairs & maintenance • Amenity building & facility repairs & equipment • Facility Furniture (Pool, croquet, office, & meeting room) • Golf cart repairs & maintenance • Security Cameras repairs & maintenance Purchases of new items in excess of \$5,000 will be reflected in the capital improvements section.	90,000
Community maintenance These are general expenditures that relate to the maintenance, repair & replacement of District improvements as follows: <ul style="list-style-type: none"> • Painting supplies • Power washing equipment, maintenance & repairs • Sign repair & maintenance • Community repairs supplies • Wooden footbridge repairs & maintenance • Pier repairs & maintenance • Wildlife management • Storage facility rental • Boat & Trailer repairs & maintenance • Security cameras repairs & maintenance • Fence repair & maintenance Purchases of new items in excess of \$5,000 will be reflected in the capital improvements section.	90,000

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

CERT operations	500
Fire & security system	3,350
These expenditures relate to fire and security tests that are performed periodically.	
<i>Gate access control operations</i>	
Gate access control staffing	186,000
The District contracts to provide security personnel 24/7 at the main gate entrance. Security personnel also monitor access remotely at non-manned entrances. Should the District request extraordinary security officers to work on New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving or Christmas Day, the rate for the extraordinary officers will be 50% above the standard rate.	
Additional guards	15,000
As needed for overflow traffic at main gate.	
Guard & gate facility maintenance	21,000
Repair and maintenance of gate access equipment.	
Gate communication devices	20,000
Gate operating supplies	22,000
This includes gate transmitters, gate poles, keypads, control loops, detectors, visitor passes and access strips.	
Special events	10,000
Expense associated with Board sanctioned events and activities.	
Miscellaneous contingency	4,000
Expenses of an expedient or required nature that have not been budgeted elsewhere.	
Infrastructure reinvestment	
Capital improvements ⁴	
General infrastructure replacement/repair	
Total expenditures	<u>1,181,681</u> <u>\$ 4,529,003</u>

¹See exhibit 1.

²See exhibit 2.

⁴See exhibit 4.

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2004A BONDS
FISCAL YEAR 2020**

	Fiscal Year 2019				Proposed Budget FY 2020
	Adopted Budget FY 2019	Actual through 3/31/2019	Projected through 9/30/2019	Total Actual & Projected Revenue & Expenditures	
REVENUE					
Interest	\$ -	\$ 608	\$ -	\$ 608	\$ -
Total revenue	<u>-</u>	<u>608</u>	<u>-</u>	<u>608</u>	<u>-</u>
EXPENDITURES					
Debt service					
Principal	35,000	-	35,000	35,000	-
Interest	1,960	980	980	1,960	-
Total debt service	<u>36,960</u>	<u>980</u>	<u>35,980</u>	<u>36,960</u>	<u>-</u>
Other fees & charges					
Total other fees & charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>36,960</u>	<u>980</u>	<u>35,980</u>	<u>36,960</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	(36,960)	(372)	(35,980)	(36,352)	-
OTHER FINANCING SOURCES/(USES)					
Transfer out	-	-	(22,026)	(22,026)	-
Total other financing sources/(uses)	<u>-</u>	<u>-</u>	<u>(22,026)</u>	<u>(22,026)</u>	<u>-</u>
Net change in fund balances	(36,960)	(372)	(58,006)	(58,378)	-
Beginning fund balance (unaudited)	57,454	58,378	58,006	58,378	-
Ending fund balance (projected)	<u>\$ 20,494</u>	<u>\$ 58,006</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2008 BONDS
FISCAL YEAR 2020**

	Fiscal Year 2019				Proposed Budget FY 2020
	Adopted Budget FY 2019	Actual through 3/31/2019	Projected through 9/30/2019	Total Actual & Projected Revenue & Expenditures	
REVENUE					
Assessment levy - gross	\$ 538,073				\$ -
Allowable discounts (4%)	(21,523)				-
Assessment levy - net	516,550	\$ 464,886	\$ 50,163	\$ 515,049	-
Interest	-	3,657	-	3,657	-
Total revenue	516,550	468,543	50,163	518,706	-
EXPENDITURES					
Debt service					
Principal	625,000	-	625,000	625,000	-
Principal prepayment	-	-	-	-	-
Interest	29,000	14,500	14,500	29,000	-
Total debt service	654,000	14,500	639,500	654,000	-
Other fees & charges					
Tax collector	10,761	9,298	1,463	10,761	-
Total other fees & charges	10,761	9,298	1,463	10,761	-
Total expenditures	664,761	23,798	640,963	664,761	-
Excess/(deficiency) of revenues over/(under) expenditures	(148,211)	444,745	(590,800)	(146,055)	-
OTHER FINANCING SOURCES/(USES)					
Transfer out	-	-	(57,764)	(57,764)	-
Total other financing sources/(uses)	-	-	(57,764)	(57,764)	-
Net change in fund balances	(148,211)	444,745	(648,564)	(203,819)	-
Beginning fund balance (unaudited)	197,029	203,819	648,564	203,819	-
Ending fund balance (projected)	<u>\$ 48,818</u>	<u>\$ 648,564</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED ASSESSMENTS**

Projected Fiscal Year 2020 Assessments

Description	Number of Units	General Fund		Debt Service Fund		Combined (General & Debt Service Funds)				
		Admin & Field Ops	Prior Year to Current Year Change	Infrastructure Reinvestment	Prior Year to Current Year Change	DSF	Prior Year to Current Year Change	Total FY 2020 Assessments	Total FY 2019 Assessment	Prior Year to Current Year Change
SF	1,806.0	\$ 1,766.02	\$ 148.13	\$ 551.07	\$ 153.87	\$ -	\$ (302.00)	\$ 2,317.09	\$ 2,317.09	\$ -
SF - Parcel 505	89.0	1,536.47	(81.42)	551.07	153.87	-	-	2,087.54	2,015.09	72.45
Golf Course - Regular	15.7	1,766.02	148.13	551.07	153.87	-	(302.00)	2,317.09	2,317.09	-
Golf Course - Escalante, LLC	-	8,626.00	-	-	-	-	-	8,626.00	8,626.00	-
Total	1,910.7									

Adopted Fiscal Year 2019 Assessments

Description	Number of Units	General Fund		Debt Service Fund		Combined (General & Debt Service Funds)				
		Admin & Field Ops	Prior Year to Current Year Change	Infrastructure Reinvestment	Prior Year to Current Year Change	DSF	Prior Year to Current Year Change	Total FY 2019 Assessments	Total FY 2018 Assessment	Prior Year to Current Year Change
SF	1,806.0	\$ 1,617.89	\$ 73.37	\$ 397.20	\$ (15.37)	\$ 302.00	\$ (58.00)	\$ 2,317.09	\$ 2,317.09	\$ -
SF - Parcel 505	89.0	1,617.89	73.37	397.20	(15.37)	-	(360.00)	2,015.09	2,317.09	(302.00)
Golf Course - Regular	15.7	1,617.89	73.37	397.20	(15.37)	302.00	(58.00)	2,317.09	2,317.09	-
Golf Course - Escalante, LLC	-	8,626.00	-	-	-	-	-	8,626.00	8,626.00	-
Total	1,910.7									

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
EXHIBIT 1**

Account #'s that relate to electricity for street lighting

03077-72418*	16841-20452*	31746-34414*	46892-40333	66887-97353*	80103-38286*	97059-34025*
03844-22077*	16866-58285	35053-32407*	49308-52514*	67454-73121*	82303-80555*	99617-71459*
04372-49345	17910-68354*	36422-53078*	52075-89531*	68719-54092*	83099-93130*	
05037-89539	20058-80410*	37829-63213	52774-87285	72285-32359*	86205-52096*	
05565-12564*	23450-60517*	38925-47443*	54366-71209	72722-70245	86660-17150*	
05770-78538*	24131-28287	40124-01297*	55367-58377*	73389-69343*	86884-88256*	
10691-90344*	24993-66322*	40478-68239*	56830-70071	75081-99150	86997-84032*	
11192-53019*	26621-29358*	41361-55118*	61848-75257	75340-89474*	87761-91358*	
12025-64199*	30240-53518*	43324-82035*	62701-24370*	76404-37286	92764-39248*	
12154-81233	31332-89193*	44402-71122*	65696-77369*	77367-05133	95788-94216*	

*Reflected as a part of summary billing FPL account 79833-72397

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
EXHIBIT 2**

Account #'s that relate to reuse and potable water

312835-75856	324043-45002	324043-45014	324043-45050	324043-47719
312835-77861	324043-45004	324043-45016	324043-45051	324043-47720
312835-77862	324043-45005	324043-45017	324043-45053	324043-47721
324043-36855	324043-45006	324043-45018	324043-45060	324043-47723
324043-44991	324043-45008	324043-45019	324043-45061	324043-47724
324043-44992	324043-45009	324043-45020	324043-45070	324043-47725
324043-44993	324043-45010	324043-45023	324043-46064	324043-49044
324043-44998	324043-45011	324043-45024	324043-46200	324043-75899
324043-44999	324043-45012	324043-45033	324043-46201	324043-77740
324043-45001	324043-45013	324043-45049	324043-46926	

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
EXHIBIT 3**

Escalante, LLC (Golf Course) Assessment Detail

\$ 2,044	Landscape
306	Water
133	Irrigation repairs
3,600	Property taxes on 2 District parking lot parcels
675	Maintenance: pump house equipment
538	Premium related to property ins for Marlin Dr pumphouse
404	Golf course share of CDD parking lot water fee (acct #312835-75941)
581	Aquatic service contract: Marlin Drive reuse pond
<hr/>	
8,281	Subtotal
345	4% allowable discount
<hr/>	
<u>\$ 8,626</u>	Total assessment

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
FY 2019/2020 CAPITAL IMPROVEMENT PLAN
EXHIBIT
Updated 05/16/2019**

Item	Priority	Type	Description	Location	Budget	Actual Cost	Approved	Invoiced	Project Started	Completed
1			Office Technology Updates and Upgrades	Office	20,000					
2										
3			Total Technology Projects		\$ 20,000		\$	\$		
4			Vine Removal (moved to GF per 06/06/2019 Board direction)							
5			Landscape Enhancements (moved to GF per 06/06/2019 Board direction)							
6										
7			Total Landscape Projects		\$		\$	\$		
8	W	CIP	2019/2020 Road Resurfacing	Unspecified	300,000					
9										
10										
11			Total Road Projects		\$ 300,000		\$	\$		
12			Resurfacing of Tennis Courts 1-7		30,450					
			Continue - Village Center Building Envelope/Stucco Project		150,000					
13			Rebuild Village Center Basketball Court (not including fence)		25,731					
14			Village Center Fitness Center Enhancement		18,000					
15			New ceiling - new trim on windows & doors							
16			New baseboard trim - paints walls & trim							
17			Flooring - clean and or replace							
18			New LED ceiling lights							
19			New Fitness Equipment		18,000					
20			Replace 14 Columns around Pool area		30,000					
21			New support posts - new stone footing wraps							
22			New stone caps on footings - split column wraps							
23			Replace (1) Village Center Café Exterior Entry doors & trim		15,000					
24			Replace Village Center office exterior doors & trim		15,000					
25			Replace Village Center Fitness entry doors & trim		15,000					
26			Replace Canopy @ Creekside pool (Add Columns to match canopy at Croquet Court)		8,500					
27			New Table and chairs for Café outdoor area (8 sets)		24,000					
28			Replace decking & railings - Front Street Pier (Upgrade to Trex -Additional Cost)		90,000					
29			Replace decking & railings - Clubhouse Pier (Upgrade to Trex -Additional Cost)		120,000					
30			Replace columns & railings - Front Street Park Gazebo		20,000					
31			Repair brick paver crosswalks - Main Gate & Montague		16,000					
32			Village Center Bathroom Renovation Project		206,000					
33			Total Village Center/Creekside Projects		\$ 801,681		\$	\$		
34			Stormwater System Improvement Project		60,000					
46										
47										
48			Total Other Capital Projects		\$ 60,000		\$	\$		
49			Total capital projects for FY2019		\$1,181,681		\$ -			

Priority

- N Need to Do
- W Want to Do

Type of Project

- H&S Health and Safety
- CIP Capital Improvement/preservation of infrastructure
- CS Cost savings
- R Request