

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2021
PREPARED AUGUST 13, 2020**

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
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**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET SUMMARY
FISCAL YEAR 2021**

REVENUES

Assessments (net of discounts)	\$ 4,322,319
Miscellaneous	39,500
Total revenues	4,361,819

EXPENDITURES

Professional & admin

Supervisors	22,000
Professional services	213,796
Insurance	11,896
Property taxes	3,000
Tax collector	90,048
Miscellaneous	32,535
Total professional & admin	373,275

Field operations

Utilities	249,300
Pump house shared facility	15,500
Aquatic contract	58,819
Insurance	71,817
Property maintenance	871,948
Employees	712,600
Amenity management	552,000
Repairs & maintenance: projects	3,350
Amenity & community maintenance	298,926
Gate access control (formerly: Security operations)	276,373
Miscellaneous contingency	4,000
Miscellaneous field operations	75,425
Total field operations	3,190,058

Infrastructure reinvestment

Capital improvements	1,027,702
Total infrastructure reinvestment	1,027,702
Total expenditures	4,591,035
Net change in fund balances	(229,216)
Fund balance - beginning (unaudited)	3,327,233
Fund balance - ending (projected)	3,327,233
Committed	981,211
Disaster	981,211
Assigned	890,833
3 months working capital	890,833
Unassigned	285,973
Fund balance - ending	\$ 3,098,017

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2021**

	Fiscal Year 2020				Proposed Budget FY 2021
	Adopted Budget FY 2020	Actual through 3/31/2020	Projected through 9/30/2020	Total Actual & Projected Revenue & Expenditures	
REVENUES					
Assessment levy: general	\$3,353,907				\$ 3,662,033
Assessment levy: infrastructure reinvestment	1,052,928				831,757
Assessment levy - Escalante, LLC ³	8,626				8,626
Allowable discounts (4%)	(176,618)				(180,097)
Assessment levy - net	4,238,843	\$4,082,873	\$ 155,970	\$ 4,238,843	4,322,319
Reuse water	21,000	9,431	11,569	21,000	21,000
Gate & amenity guest	8,000	3,905	4,095	8,000	8,000
Tennis	3,000	1,774	1,226	3,000	3,000
Room rentals	2,000	950	1,050	2,000	2,000
Interest and miscellaneous	5,500	8,010	-	8,010	5,500
State reimbursement - hurricane	-	8,381	-	8,381	-
Total revenues	4,278,343	4,115,324	173,910	4,289,234	4,361,819
EXPENDITURES					
Professional & admin					
Supervisors - regular meetings	12,000	6,800	5,200	12,000	12,000
Supervisor - workshops	10,000	2,600	7,400	10,000	10,000
District management	37,987	18,993	18,994	37,987	39,127
Administrative	10,110	5,055	5,055	10,110	10,413
Accounting	20,852	10,426	10,426	20,852	21,478
Assessment roll preparation	9,202	4,601	4,601	9,202	9,478
Audit	11,300	2,500	8,800	11,300	11,300
Arbitrage rebate calculation	2,400	750	1,650	2,400	-
Legal - general counsel	92,000	37,380	54,620	92,000	92,000
Engineering	30,000	2,545	27,455	30,000	30,000
Insurance: general liability & public officials	11,896	10,482	-	10,482	11,896
Legal advertising	3,500	528	2,972	3,500	3,500
Bank fees	1,500	747	753	1,500	1,500
Dues & licenses	175	175	-	175	175
Website hosting & development	1,800	-	1,800	1,800	1,800
ADA website compliance	200	199	-	199	210
Communications: e-blast	500	459	41	500	500
Music licensing	3,300	3,321	-	3,321	3,350
IT support	18,000	11,045	6,955	18,000	18,000
Property taxes	3,000	-	3,000	3,000	3,000
Postage	3,000	1,056	1,944	3,000	3,000
Office supplies	500	311	189	500	500
Tax collector	88,309	81,657	6,652	88,309	90,048
Total professional & admin	371,531	201,630	168,507	370,137	373,275

**GRAND HAVEN
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GENERAL FUND BUDGET
FISCAL YEAR 2021**

	Fiscal Year 2020			Total Actual & Projected Revenue & Expenditures	Proposed Budget FY 2021
	Adopted Budget FY 2020	Actual through 3/31/2020	Projected through 9/30/2020		
EXPENDITURES (continued)					
Field operations					
Electric					
Electric services - #12316, 85596, 65378	4,300	2,188	2,112	4,300	4,300
Electric- Village Center - #18308	31,500	11,418	20,082	31,500	31,500
Electric - Creekside - #87064, 70333	21,500	8,609	12,891	21,500	21,500
Street lights ¹	20,000	8,109	11,891	20,000	20,000
Propane - spas/café	38,750	19,812	18,938	38,750	38,750
Garbage - amenity facilities	11,000	6,250	4,750	11,000	11,000
Water/sewer					
Water services ²	98,750	57,135	41,615	98,750	98,750
Water - Village Center - #324043-44997	13,500	5,243	8,257	13,500	13,500
Water - Creekside - #324043-45080	10,000	2,735	7,265	10,000	10,000
Pump house shared facility	15,500	32,441	-	32,441	15,500
Aquatic contract	44,615	15,908	28,707	44,615	44,615
Aquatic contract: lake watch	4,076	3,122	954	4,076	4,076
Aquatic contract: aeration maintenance	4,000	-	4,000	4,000	4,000
Lake bank spraying	6,128	1,457	4,671	6,128	6,128
Storm clean-up	-	5,364	-	5,364	20,000
Insurance: property	65,117	60,463	4,654	65,117	65,117
Insurance: auto general liability	1,300	1,800	-	1,800	2,000
Flood insurance	4,700	3,100	1,600	4,700	4,700
Property maintenance					
Horticultural consultant	9,600	4,400	5,200	9,600	9,600
Landscape enhancement	112,220	108,941	3,279	112,220	112,220
Landscape repairs & replacement	20,000	14,395	5,605	20,000	20,000
Stormwater system repairs & maintenance	15,000	-	15,000	15,000	15,000
Roads & bridges repairs	15,000	-	15,000	15,000	15,000
Sidewalk repairs & replacement	20,000	2,936	17,064	20,000	20,000
Landscape maintenance contract services	531,420	221,184	310,236	531,420	574,328
Landscape maintenance: croquet	31,600	13,167	18,433	31,600	50,800
Tree maintenance (Oak tree pruning)	35,000	-	35,000	35,000	35,000
Optional flower rotation	20,000	17,550	2,450	20,000	20,000
Irrigation repairs & replacement	20,000	10,540	9,460	20,000	20,000
Street light maintenance	15,000	1,461	13,539	15,000	15,000
Lift truck repairs & maintenance	5,000	685	4,315	5,000	5,000
Holiday lights	9,000	8,433	567	9,000	9,000

**GRAND HAVEN
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GENERAL FUND BUDGET
FISCAL YEAR 2021**

	Fiscal Year 2020			Total Actual & Projected Revenue & Expenditures	Proposed Budget FY 2021
	Adopted Budget FY 2020	Actual through 3/31/2020	Projected through 9/30/2020		
EXPENDITURES (continued)					
Staff support and amenity operations					
Payroll	478,146	199,742	278,404	478,146	520,345
Merit pay/bonus	15,000	10,682	4,318	15,000	20,000
Payroll taxes	62,398	16,269	46,129	62,398	67,905
Health insurance	56,500	24,825	31,675	56,500	65,000
Insurance: workers' compensation	24,000	26,002	-	26,002	26,500
Payroll services	3,700	2,010	2,010	4,020	4,100
Mileage reimb: operations manager	2,750	1,350	1,400	2,750	2,750
Car allowance: staff	5,000	2,485	2,515	5,000	6,000
Amenity Management	477,225	238,612	238,613	477,225	479,000
Amenity Operations & Maintenance	61,795	30,897	30,898	61,795	73,000
Amenity A/C maintenance and service	3,750	210	3,540	3,750	3,750
Fitness equipment service	7,500	2,589	4,911	7,500	7,500
Amenity cable/internet	14,500	7,252	7,248	14,500	14,500
Office supplies: field operations	11,000	11,310	690	12,000	12,000
Village center telephone, fax	10,000	1,899	8,101	10,000	10,000
Creekside telephone & fax	10,000	3,926	6,074	10,000	10,000
Pool/spa permits	875	-	875	875	875
Pool chemicals	13,176	6,273	6,903	13,176	13,176
Pest control	3,050	995	2,055	3,050	3,050
Amenity maintenance	90,000	57,995	32,005	90,000	110,000
Community maintenance	90,000	51,481	38,519	90,000	110,000
CERT operations	500	96	404	500	500
Repairs & maintenance: projects					
Fire & security system	3,350	2,108	1,242	3,350	3,350
Gate access control (formerly: Security operations)					
Gate access control staffing	186,000	78,901	107,099	186,000	198,373
Additional guards	15,000	-	15,000	15,000	15,000
Guardhouse & gate facility maintenance	21,000	2,364	18,636	21,000	21,000
Gate communication devices	20,000	8,019	11,981	20,000	20,000
Gate operating supplies	22,000	4,375	17,625	22,000	22,000
Special events	10,000	2,858	7,142	10,000	10,000
Miscellaneous contingency	4,000	3,397	603	4,000	4,000
Total field operations	<u>2,975,791</u>	<u>1,447,768</u>	<u>1,554,150</u>	<u>3,001,918</u>	<u>3,190,058</u>
Total admin & field ops expenditures	<u>3,347,322</u>	<u>1,649,398</u>	<u>1,722,657</u>	<u>3,372,055</u>	<u>3,563,333</u>
Infrastructure reinvestment					
Capital improvements ⁴					
General infrastructure replacement/repair	1,181,681	417,548	556,715	974,263	1,027,702
Total infrastructure reinvestment	<u>1,181,681</u>	<u>417,548</u>	<u>556,715</u>	<u>974,263</u>	<u>1,027,702</u>
Total expenditures	<u>4,529,003</u>	<u>2,066,946</u>	<u>2,279,372</u>	<u>4,346,318</u>	<u>4,591,035</u>

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	Fiscal Year 2020			Total Actual & Projected Revenue & Expenditures	Proposed Budget FY 2021
	Adopted Budget FY 2020	Actual through 3/31/2020	Projected through 9/30/2020		
EXPENDITURES (continued)					
Excess/(deficiency) of revenues over/(under) expenditures	(250,660)	2,048,378	(2,105,462)	(57,084)	(229,216)
Fund balance - beginning (unaudited)	2,820,076	3,384,317	5,432,695	3,384,317	3,327,233
Fund balance - ending (projected)					
Committed					
Disaster ⁶	690,235	690,235	690,235	690,235	981,211
Future capital improvements	-	-	-	-	940,000
Assigned					
3 months working capital ⁵	836,831	836,831	836,831	836,831	890,833
Unassigned	1,042,350	3,905,629	1,800,167	1,800,167	285,973
Fund balance - ending	<u>\$2,569,416</u>	<u>\$5,432,695</u>	<u>\$3,327,233</u>	<u>\$ 3,327,233</u>	<u>\$ 3,098,017</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="padding-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="padding-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	39,127
<p style="padding-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	10,413
<p style="padding-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	21,478
<p style="padding-left: 40px;">Wrathell, Hunt and Associates, LLC provides budget preparation and reporting, cash management, revenue reporting and accounts payable functions.</p>	
Assessment roll preparation	9,478
<p style="padding-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="padding-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	-
<p style="padding-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="padding-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 Florida Insurance Alliance 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 \$1,000,000 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	210
Communications: e-blast	500
<p>Constant Contact, Inc. transmits District news and information to the residents via email.</p>	
Music licensing	3,350
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 and automated AP routing.</p>	
Tax collector	90,048
<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>	

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

EXPENDITURES (continued)

Electric - Creekside - #87064, 70333	21,500
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.	
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.	
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 46200).	
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
Solitude Lake Management 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	2,000
Represents automobile insurance for the District's E-350 work truck 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 has a continuous contract 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	574,328
Verdego Agreement commenced on May 1, 2020 Expires September 30, 2022. Year 2-October 1, 2020 through September 30, 2021=\$574,328 Year 3-October 1, 2021 through September 30, 2022=\$585,814 Can auto renew until either party terminates, under year 3 price	
Landscape maintenance: croquet	50,800
The District has an ongoing agreement with Precision Land Grading to maintain the croquet courts.	
Tree maintenance (Oak tree pruning)	35,000
Optional flower rotation	20,000
Irrigation repairs & maintenance	20,000
Irrigation repairs and maintenance, including 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>	

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

EXPENDITURES (continued)

Payroll	520,345
This is payroll for all District employees, which includes: Operations Manager, Field Superintendent (5) maintenance workers, 1 Office Manager, 1 Executive Assistant to the Operations Manager, and 1 Office Assistant	
Merit pay/bonus	20,000
Employee merit and performance based compensation.	
Payroll taxes	67,905
FICA tax	
Health insurance	65,000
Estimated cost of health insurance for the District's employees.	
Insurance: workers' compensation	26,500
Payroll services	4,100
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	6,000
Amenity Management	479,000
The District contracts with Vesta Property Services to manage daily programs and activities, and maintain the various amenities, including but not limited to the pools, tennis courts, bocce, basketball etc. at the Village Center and Creekside Amenity Center.	
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	12,000
Includes paper, printer cartridges, toner, supplies, folders, binders, equipment purchases, coffee supplies, employee logo shirts and other miscellaneous items.	
Village center telephone, fax	10,000
AT&T provides telephone and fax service at the Village Center.	
Creekside telephone & fax	10,000
AT&T provides telephone and fax service at Creekside.	
Pool/spa permits	875
City of Palm Coast requires annual pool and spa permits to operate these facilities.	
Pool chemicals	13,176
The District is billed for pool and spa chemicals at the Village Center and Creekside by Poolsure, Inc.	

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

EXPENDITURES (continued)

Pest control	3,050
Includes quarterly termite treatment and pest control at each location.	
<i>Repairs and maintenance</i>	
Amenity maintenance	110,000
These are general expenditures that relate to the maintenance, purchase of bathroom supplies, sanitizer, PPE, paper towels, soap etc., water for fitness centers, repair & replacement items at the amenity centers.	
Community maintenance	110,000
These are general expenditures that relate to the maintenance, repair & replacement of District infrastructure throughout the community.	
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	198,373
Guard One Security Services Agreement commenced on April 1, 2020 and expires March 31, 2023	
Year 1=\$198,373 annually, \$16,532 monthly	
Year 2=\$204,375 annually, \$17,032 monthly	
Year 3=\$210,478 annually, \$17,540 monthly	
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	1,027,702
Total expenditures	<u>\$ 4,571,035</u>

¹See exhibit 1.

²See exhibit 2.

⁴See exhibit 4.

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED ASSESSMENTS**

Projected Fiscal Year 2021 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 2021 Assessments	Total FY 2020 Assessment	Prior Year to Current Year Change
SF	1,806.0	\$ 1,916.59	\$ 150.57	\$ 435.32	\$ (115.75)	\$ -	\$ -	\$ 2,351.91	\$ 2,317.09	\$ 34.82
SF - Parcel 505	89.0	1,916.59	380.12	435.32	(115.75)	-	-	2,351.91	2,087.54	264.37
Golf Course - Regular	15.7	1,916.59	150.57	435.32	(115.75)	-	-	2,351.91	2,317.09	34.82
Golf Course - Escalante, LLC	-	8,626.00	-	-	-	-	-	8,626.00	8,626.00	-
Total	1,910.7									

Adopted 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							2,375		57.93

**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
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8,281	Subtotal
345	4% allowable discount
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<u>\$ 8,626</u>	Total assessment

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
FY 2020/2021 CAPITAL IMPROVEMENT PLAN**

**EXHIBIT 4
Updated 08/06/2020**

Item	Status	Priority	Description	Location	Budgeted Cost	Approved Cost	Actual Cost	Invoiced Amount
1		C	Concrete Curbing Repair Allowance - CDD Property	Roads	60,770			
2		RES	Finish, Rubber Tile Floor - Clubhouse (CAC) Gym	Creekside	8,547			
3		R	Shower Rooms Renovation Allowance - Clubhouse (VC) Locker Rm's	Village Center	212,180			
4		C	Boardwalk, Wood Deck & Railing - Esplanade (Golf Club)	Esplanade	29,343			
5		C	Boardwalk, Wood Deck & Railing - Esplanade (Jasmine)	Esplanade	33,606			
6		C	Boardwalk, Wood Deck & Railing - Esplanade (Waterview)	Esplanade	59,980			
7		C	Boardwalk, Wood Deck & Railing - Wild Oaks Park	Wild Oaks	28,841			
8		R	Croquet Court Expansion - 1 x cost to construct	Creekside	124,630			
9		R	Pickleball Expansion - 1 x cost to construct 1 court	Village Center	65,000			
10		C	Debris Clean Up Allowance - Tract H	Wild Oaks	25,750			
11		E	Shelter Fabric, Recover - Wild Oaks Park	Wild Oaks	7,725			
12		E	Spa Equipment, Heater, Gas - CAC	Creekside	9,270			
13		RES	Signage, HD Foam - Decorative Directional Street Signs	Roads	3,708			
14		RES	Fitness, Cardio, Elliptical Cross-Trainer - CAC	Creekside	13,608			
15		RES	Fitness, Cardio, Recumbent Bike - CAC	Creekside	7,626			
16		RES	Fitness, Cardio, Treadmill - CAC	Creekside	16,689			
17		RES	Fitness, Weight Bench - CAC	Creekside	1,702			
18		RES	Fitness, Cardio, Elliptical Cross-Trainer - VC	Village Center	20,413			
19		RES	Fitness, Cardio, Stationary Bike - VC	Village Center	7,031			
20		RES	Fitness, Cardio, Treadmill - VC	Village Center	16,689			
21		RES	Furnishings Allowance - Grand Haven Rm VC	Village Center	20,600			
22		RES	Restaurant, Convection Oven, Dbl - Cafe Kitchen VC	Village Center	10,615			
23		RES	Restaurant, Glass Washer - Cafe Bar VC	Village Center	4,777			
24		RES	Restaurant, Ice Bin w/Bottle Well - Cafe Bar VC	Village Center	2,706			
25		RES	Restaurant, Ice Machine - Cafe Kitchen VC	Village Center	6,076			
26		C	Parking Lot Expansion - 1x cost to construct	Village Center	199,820			
27		C	Wildfire Mitigation	District-wide	30,000			
Total capital projects for FY2021					\$ 1,027,702	\$ -	\$ -	\$ -

Outlook	Net Assessment	Planned Capital Projects	Projected (use)/gain of Fund Balance	Projected Ending CIP Fund Balance
FY2021	\$ 1,027,702	\$ 1,027,702	\$ (160,000)	\$ 940,000
FY2022	\$ 932,702	\$ 841,070	\$ 91,632	\$ 1,031,632
FY2023	\$ 932,702	\$ 950,032	\$ (17,330)	\$ 1,014,302
FY2024	\$ 932,702	\$ 939,507	\$ (6,805)	\$ 1,007,497
FY2025	\$ 932,702	\$ 784,645	\$ 148,057	\$ 1,155,554

Average 5 year CIP outlook \$ 951,702 \$ 908,591 \$ 55,554

STATUS

- To be Scheduled
- Pending Board Approval
- Proposals Pending
- Started
- Completed

PRIORITY

- C Critical
- E Essential
- R Request
- RES Reserver Study