



Celebration Residential Owners Association, Inc. (CROA)

Date: Monday, October 14, 2019

To: Members of the Celebration Residential Owners Association, Inc.

From: The Board of Directors

Re: 2020 Proposed Budget and Annual Assessment Notice

In the fall of each year, the Celebration Residential Owners Association (CROA) Board of Directors prepares a proposed annual budget for the upcoming calendar year.

Historically the Celebration Residential Owners Association (CROA) annual assessment has been:

- **2011** \$861.00 (\$215.25 per Quarter)
- **2012 - 2017** \$911.40 (\$227.85 per Quarter)
- **2018** \$930.72 (\$232.68 per Quarter)
- **2019** \$949.32 (\$237.33 per Quarter)

The purpose of this notice is to advise you that the 2020 proposed annual assessment for the Celebration Residential Owners Association includes a 2.8% increase. The trash service fee reflects a 1% increase due to an increase in recycling fees.

- Celebration Residential Owners Association (CROA) \$975.80 per lot (\$243.95 per Quarter)
- Trash Service \$299.40 (\$74.85 per Quarter)

The CROA Board conducted a Budget workshop on September 16 to review the budget in detail. At the October 7, 2019 workshop, the first hour was dedicated to budget discussions. Both workshops were recorded and are available for viewing on the Celebration Front Porch. There are primarily three large expense drivers that contribute to the need for a 2.8% increase in the annual CROA assessment for 2020. These changes to the proposed 2020 annual budgets are as follows:

- **Maintenance and Operations of Celebration Community Field Complex.** The athletic fields were completed this summer and went into full utilization during September. The fields are a significant long term asset for the Celebration community. For 2020 we are conservatively estimating annual revenue from this facility to be \$76,800. The annual expenses to operate the facility are estimated to be \$267,700. These expenses include landscaping, water, electricity, plus security and maintenance expenses. There is also a required annual replacement reserve allocation for this facility of \$83,486, which funds future capital maintenance of the fields.
- **Reserve Contributions.** There is a \$122,710 annual increase in replacement reserves excluding the impact of the athletic fields shown above. Celebration has a Reserve Study performed by a reserve engineer every three years in accordance with best practices. The Reserve Study was updated in 2019. Modifications were made for existing facilities condition and all of the components of the Celebration Community Field Complex were added. The increase reflects inflation and the addition of new facilities such as the Dog Park and other asset additions since 2016, like the Spring Park playground and pool.

- **Removal of Lifeguards at Pools.** CROA has received opinions from both their insurance/risk management agent and General Counsel. Both have advised that presence of occasional lifeguard coverage at some pools is not prudent. Most of our five pools did not have lifeguard coverage historically and the CROA Board decided to implement this policy for all pools. With this change in policy, there will be an increase in signage. We will also have town hall staff monitoring the pools as well as upgraded camera capabilities for better coverage and monitoring capabilities.

The proposed 2020 budget and narratives for CROA and CJC are attached for your review. The Board of Directors will review and plan to approve the proposed budgets at a Board meeting on Monday, November 4, 2019 at 9:30 a.m. at Celebration Town Hall (851 Celebration Avenue.) All homeowners are welcome to attend. Questions regarding the budget will be heard during the public comment period at the start of the meeting.

For questions or comments on the budget prior to the Board of Directors Meeting on November 4 please contact Town Hall at (407) 566-1200 or e-mail executivedirector@celebrationtownhall.com.

CROA Comparative Budget Analysis - 2020

		9/27/2019 Proposed	Projection 2019	Increase (Decrease)	Budget 2019	Increase (Decrease)	Comments
Revenues		" a "	" b "	" a - b "	" c "	" a - c "	
Revenue	Association dues	4,216,427	4,103,041	113,386	4,102,008	114,419	2.8% total increase from 2019 budget
Revenue	Association dues - Island Village	132,587	-	132,587	-	132,587	New 2020 plats at Island Village
Revenue	Trash service fees	794,009	785,312	8,697	786,048	7,961	
Revenue	Recreation fees - apartments	403,262	337,431	65,831	337,632	65,630	Unit increase offsetting actual expenses
Revenue	Working capital contribution	292,740	366,606	(73,866)	284,796	7,944	300 home/condo sales at higher assessment
Revenue	Recreation income	163,639	153,227	10,412	164,365	(726)	
Revenue	Maintenance income	132,120	110,404	21,716	113,172	18,948	Service area fees from \$17 to \$20 a door
Revenue	Athletic fields income	76,800	-	76,800	-	76,800	Executive Director's best estimate for 2020
Revenue	Recreation events income	42,054	55,816	(13,762)	37,601	4,453	Committee recommendation for 2020
Revenue	Assessments/interest/fees	32,844	54,562	(21,718)	28,524	4,320	Variable based on assesments levied
Revenue	Late charges	30,996	29,290	1,706	30,996	-	
Revenue	Rental income	24,996	25,000	(4)	24,996	-	
Revenue	Aquatic income	21,400	15,975	5,425	21,400	-	
Revenue	Common area key fee income	16,944	17,006	(62)	16,944	-	
Revenue	Farmers market net revenue	15,396	10,638	4,758	8,040	7,356	
Revenue	Miscellaneous income	6,000	8,003	(2,003)	6,000	-	
Revenue	Interest income - operating	3,000	3,558	(558)	2,700	300	
Revenue	Less bad debt expenses	(24,996)	(31,563)	6,567	(24,996)	-	
Total Gross Revenues		6,380,218	6,044,306	335,912	5,940,226	439,992	
Contra-Revenue	Working capital contributions	(696,002)	(704,035)	8,033	(622,428)	(73,574)	
Contra-Revenue	Replacement reserves	(813,000)	(606,804)	(206,196)	(606,804)	(206,196)	Per new 2019 engineering study
Contra-Revenue	Capital Funds	-	(114,600)	114,600	(114,600)	114,600	
Total Contra-Revenues		(1,509,002)	(1,425,439)	(83,563)	(1,343,832)	(165,170)	
Total Net Revenues		4,871,216	4,618,867	252,349	4,596,394	274,822	
Expenses							
Administrative	Joint committee	1,214,005	1,051,687	162,318	1,027,608	186,397	Per CJC 2020 budget
Recreational/Facility Mngmnt	Landscape management	820,416	774,921	45,495	797,676	22,740	Contractual requirements on 3 year deal
Direct billing	Trash removal	793,980	770,679	23,301	786,048	7,932	
Recreational/Facility Mngmnt	Facility maintenance	309,812	296,068	13,744	307,853	1,959	
Recreational/Facility Mngmnt	Maintenance facilities	174,900	159,267	15,633	177,164	(2,264)	
Recreational/Facility Mngmnt	Recreation staff	202,514	243,677	(41,163)	254,797	(52,283)	Reallocated to CJC
Recreational/Facility Mngmnt	Net programs/events	180,579	180,198	382	169,205	11,374	
Recreational/Facility Mngmnt	Water	170,916	176,621	(5,705)	183,548	(12,632)	
Recreational/Facility Mngmnt	Electricity - pools	160,560	144,049	16,511	151,620	8,940	
Administrative	Manager / administration	132,950	153,032	(20,082)	178,943	(45,993)	Reallocated to CJC
Recreational/Facility Mngmnt	Pool maintenance	116,949	143,440	(26,491)	116,532	417	Special Lakeside work in 2019
Recreational/Facility Mngmnt	Athletic complex staff	112,026	-	112,026	-	112,026	New staff for the complex
Administrative	Legal & professional	108,841	85,491	23,350	94,966	13,875	Wrap-up of charter review project in 2020

CROA Comparative Budget Analysis - 2020

		9/27/2019 Proposed	Projection 2019	Increase (Decrease)	Budget 2019	Increase (Decrease)	Comments
Recreational/Facility Mngmnt	Supplies/recreation - events	81,677	43,433	38,244	53,642	28,035	
Recreational/Facility Mngmnt	Pool lifeguard / staff	-	55,189	(55,189)	57,216	(57,216)	Lifeguard coverage has been eliminated
Recreational/Facility Mngmnt	Parks & recreation events	49,908	49,000	908	49,719	189	
Administrative	Miscellaneous	44,976	39,491	5,485	45,893	(917)	
Recreational/Facility Mngmnt	Park & pool monitors	87,108	53,036	34,072	43,548	43,560	Increased coverage for Lakeside and pools
Recreational/Facility Mngmnt	Aquatics expense	15,798	14,930	868	15,216	582	
Recreational/Facility Mngmnt	Janitorial expenses	15,252	12,743	2,509	12,924	2,328	
Other	Property taxes	13,870	14,532	(662)	17,450	(3,580)	
Operational	Gas/oil/travel	14,301	14,771	(470)	9,670	4,631	
Administrative	Audit expense	11,640	10,900	740	15,900	(4,260)	
Recreational/Facility Mngmnt	Monitoring/security services	11,502	8,769	2,733	8,844	2,658	
Recreational/Facility Mngmnt	Personnel & equipment	7,572	8,979	(1,407)	10,512	(2,940)	
Recreational/Facility Mngmnt	Farmers market	7,560	6,765	795	-	7,560	
Recreational/Facility Mngmnt	Credit card fees	5,220	4,302	918	3,600	1,620	
Recreational/Facility Mngmnt	Telephone & communications	4,884	4,813	71	4,800	84	
Administrative	Covenants/HO's maintenance	1,500	625	875	1,500	-	
Total cash expenses before depreciation		4,871,216	4,521,408	349,808	4,596,394	274,822	
Net Income (Loss) Before Depreciation		(0)	97,459	(97,459)	-	(0)	

Celebration Residential Owners Association 2020 Budget Year Narrative

INCOME

ASSOCIATION DUES	\$ 4,348,012.50	Single Family, Townhome and Condominium Base Assessments: All recorded residential lots pay this assessment. The current number of recorded lots is 4,321. There is also an estimated 279 lots that will be recorded for Island Village in 2020.
WORKING CAPITAL CONTRIBUTION	\$ 306,000.00	This is based on the collection of a one-time initial Capital Contribution that is equal to one (1) years Annual Base Assessment at the time of transfer of ownership for each unit. This fee is provided for in the Amendment to the Restatement of the Amended and Restated Declaration of Covenants, Condition and Restrictions for Celebration Residential Owners Association (CROA) approved by the members and recorded on April 2, 2014. This number assumes 300 units transferred annually based on past experience.
TRASH SERVICE FEES	\$ 794,008.80	Trash Service Fees for Single Family and Townhomes: Residents are invoiced a trash fee for residential trash removal that offsets dollar-for-dollar the service rate charged by the trash contractor. Proposed fee is \$299.40 annually and will be invoiced quarterly.
RECREATION FEE - APARTMENTS	\$ 403,262.16	Income generated from the apartments based on the Facility Maintenance and Recreation Expenses. Formula is based on a per unit share of expenses and taxes plus Replacement Reserves. The fee in 2020 is calculated to be \$311.60 per unit upon issuance of Certificate of Occupancy.
WORKING CAPITAL RESERVES	\$ (709,260.00)	To provide for funding for the Facilities and Parks Master Plan. The recreation fees from apartments and the Initial Capital Contribution at the time of transfer of title is recorded are including in the funding. Any expenditures from this reserve item requires approval from the CROA Board of Directors.
RESERVE FUND CONTRIBUTION	\$ (813,000.00)	To provide funding for replacement items. The monthly reserve deposits are budgeted based on the reserve calculation provided from the reserve study that is conducted every three years. The reserve study was updated in 2019.
MAINTENANCE INCOME	\$ 132,120.00	Reimbursement of labor costs for management, maintenance and janitorial services performed in the service areas. This is \$20 per door per month for 543 service area units. This also includes a monthly fee from the Artisan Park service area.
LATE CHARGES	\$ 30,996.00	Based on charges applied to homeowners' delinquent account per the Collection Policy established by the Board of Directors.
AQUATICS INCOME	\$ 21,400.00	Income generated from aquatics programs.
LESS: BAD DEBT	\$ (24,996.00)	Bad Debt expense for uncollectable assessments, interest, collection fees and legal fees on owner accounts.
DELINQUENCY INTEREST	\$ 32,844.00	Based on charges to homeowners per the Collections Policy established by the Board of Directors.
RENTAL INCOME	\$ 24,996.00	Reimbursement based on square footage of office space at 851 Celebration Avenue used for management and operation of Celebration Nonresidential Owners Association (CNOA).
MISCELLANEOUS INCOME	\$ 6,000.00	Income generated from fees for copies, sales of thumb drives containing association documents and open house listing fees.
INTEREST INCOME - OPERATING	\$ 3,000.00	Interest earned from operating accounts throughout the year.
RECREATION EVENTS INCOME	\$ 42,054.00	Income generated from lifestyle events.
RECREATION INCOME	\$ 163,639.00	Income generated from recreation programs, athletics and facility rentals.
FARMERS MARKET INCOME	\$ 15,396.00	Income generated from Farmers Market.
COMMON AREA KEY FEE INCOME	\$ 16,944.00	Revenue from resident ID cards, lanyards and dog park registrations.

Celebration Residential Owners Association 2020 Budget Year Narrative

Expenses

ADMINISTRATIVE

AUDIT EXPENSE	\$ 11,640.00	To provide for an annual audit of the associations' books and tax returns to be prepared by an independent CPA Firm, as required by the Florida Statutes.
MANAGER/ADMIN	\$ 132,950.00	To provide for association staff costs related to the service areas. This line includes the salary and bill rates for a manager and administrative support.
LEGAL & PROFESSIONAL	\$ 108,841.00	To provide for legal and professional fees, as needed, for document interpretation, contract review, policy resolution review, enforcement actions, collection efforts and resident based issues. Proposed cost includes the services for a Building Architect and a Landscape Architect to assist in expediting the ARC and Landscape application process, anticipated legal fees to cover collections, general counsel, covenants enforcement and ARC issues and mediation.
COVENANTS HOMEOWNER MAINTENANCE	\$ 1,500.00	To provide for landscape services to care for abandoned homes that are maintained by the association until legal action is complete.
JOINT COMMITTEE EXP	\$ 1,214,005.00	CROA's portion of the shared expenses between CNOA and CROA, i.e., Town Hall staff, network and communications. CROA pays 75% of the CJC expenses and CNOA pays 25% of the CJC expenses.
MISCELLANEOUS - ADMINISTRATIVE	\$ 44,976.00	To provide for CROA annual elections for Board members, committee meetings (ARC, Covenants, Dog Park, Recreation, Special Events, Technology), statements, postage, membership fees, corporate registration, bank charges and other supplies/administrative costs specific to CROA.

OPERATIONAL

GAS/OIL/TRAVEL	\$ 14,301.00	To provide for the maintenance, gas, taxes and tags for vehicles, NEVs' and work related mileage and toll reimbursement for employees.
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DIRECT BILLING CONTRACTS

TRASH REMOVAL	\$ 793,980.00	To provide residential trash removal for all closed homes at a rate of \$299.40 per year and will be invoiced quarterly.
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RECREATIONAL-FACILITIES MAINT

TELEPHONE & COMMUNICATIONS	\$ 4,884.00	To provide for the telephone lines needed for security emergency phone lines.
PARK AND POOL MONITORS	\$ 87,108.00	To provide for roving park monitors on duty seven (7) days per week during evenings and weekends.
FARMERS MARKET	\$ 7,560.00	Cleaning services for the Farmers Market.
FACILITY MAINTENANCE	\$ 309,812.00	To provide staffing costs for the Operations Manager and five (5) full time maintenance staff members. Staffing costs include wages, taxes, workers' compensation and benefits.
RECREATION STAFF	\$ 202,514.00	To provide staffing costs for youth sports, recreation programs and events. Staffing costs include wages, taxes, workers' compensation and benefits. This includes the Parks and Recreation Manager, Parks and Recreation Coordinator, a Lakeside Park Coordinator and one Facility Support staff.
PERSONNEL EQUIP/ADMIN	\$ 7,572.00	To provide for expenses for office phone and cell phones.
NET PROGRAMS/EVENTS	\$ 180,579.00	To provide for routine costs necessary to lifestyle special events and programs for the community.
PARKS & RECREATION EVENTS	\$ 49,908.00	To provide for routine costs necessary to offer recreational programs for residents including community chorus, kids night out and summer breakout.
AQUATICS EXPENSE	\$ 15,798.00	To provide for routine costs necessary to offer aquatics activities including lesson plans, H2O equipment, rescue tubes, lane lines, infant manikins, AED trainer, pulse oximeter, first aid supplies etc.

Celebration Residential Owners Association 2020 Budget Year Narrative

LANDSCAPE MANAGEMENT	\$ 820,416.00	To provide complete landscape management program for the parks, including routine maintenance and care as well as fertilization, disease/pest control, mulch, etc. Also includes maintenance, irrigation repairs and sprinkler upgrades, mulching, sod and plant replacements. This is the third year of a three (3) year contract with Yellowstone Landscaping.
POOL MAINTENANCE	\$ 116,949.00	To provide for daily maintenance, chemicals, supplies, required permits, inspections, maintenance and pool repairs for five (5) Celebration pool facilities (Lakeside, North Village, Spring Park, East Village and Spring Lake).
MAINTENANCE-FACILITIES	\$ 174,900.00	To provide for general maintenance and supplies as needed for all facilities including but not limited to electrical, plumbing, playground equipment, pest control, maintenance equipment and other supplies related to all active parks. Service of the dumpsters in the parks.
ELECTRICITY	\$ 160,560.00	To provide for electrical service and exterior lighting for all facilities.
WATER/RECLAIMED/SPRINKLER/MONITOR	\$ 170,916.00	To provide for irrigation water for active park facilities as well as potable water for the swimming pools and facilities.
MONITORING EXPENSE	\$ 11,502.00	To provide for fire alarm and emergency call station monitoring expenses of all facilities.
JANITORAL SUPPLIES	\$ 15,252.00	To provide for cleaning supplies, equipment, soap, paper towels, trash bags and liners.
SUPPLIES/EQUIPMENT-RECREATION	\$ 81,677.00	To provide for the supplies for use in activities and for the general enjoyment of residents such as: tables, chairs, linens, tents, flags, recreational equipment and large tools.
CREDIT CARD FEES	\$ 5,220.00	Fees associated with credit cards.
Unused Expense Row	\$ 112,026.00	Type your commentary about this expense here

TAXES

RE PROPERTY TAXES	\$ 13,870.00	To provide for property taxes on common areas. Expenses include taxes to be paid to the CCDD on the seventeen (17) acre parcel in the Civic Corridor.
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DEPRECIATION

DEPRECIATION EXPENSE	\$ 88,188.00	Type your commentary about this expense here
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CJC Comparative Budget Analysis - 2020

		9/27/2019 Proposed	Projection 2019	Increase (Decrease)	Budget 2019	Increase (Decrease)	Comment
		" a "	" b "	" a - b "	" c "	" a - c "	
Revenues							
Revenue	Allocation from CROA	1,214,005	1,051,687	162,318	1,027,608	186,397	CROA pays 75% of required revenues
Revenue	Allocation from CNOA	404,669	350,642	54,027	342,540	62,129	CNOA pays 25% of required revenues
Revenue	Magazine/newspaper income	15,000	13,425	1,575	15,000	-	
Revenue	Miscellaneous Incom	-	2,354	(2,354)	9,996	(9,996)	
	Total Gross Revenues	1,633,674	1,418,108	215,566	1,395,144	238,530	
Contra-Revenue	Reserve fund contribution	(5,004)	(5,000)	(4)	(5,004)	-	
	Total Contra-Revenues	(5,004)	(5,000)	(4)	(5,004)	-	
	Total Net Revenues	1,628,670	1,413,108	215,562	1,390,140	238,530	
Expenses							
Administrative	Staff payroll	616,224	573,978	42,246	572,234	43,990	Admin positions moved back to here
Administrative	Member communications	254,808	161,132	93,676	163,800	91,008	Full IT Director plus lifestyles manager here
Operational	ARC/Covenants staff	260,217	217,447	42,770	219,158	41,059	New covenants position added
Insurance	Insurance coverages other than D&O	160,892	145,290	15,602	113,364	47,528	Insurance premiums rising fast in 2019/2020
Administrative	Management fees	108,000	102,000	6,000	102,000	6,000	
Administrative	Town hall network	79,440	67,307	12,133	67,225	12,215	Technology committee initiatives in 2020
Administrative	Telephone & communications	31,860	28,689	3,171	23,880	7,980	
Administrative	Supplies & equipment	20,400	20,900	(500)	20,292	108	
Insurance	D&O Insurance	22,928	12,972	9,956	23,964	(1,036)	Insurance premiums rising fast in 2019/2020
Operational	Special events	20,004	28,331	(8,327)	20,000	4	
Operational	Grounds maint. - water tower	19,296	17,969	1,327	17,796	1,500	
Insurance	Property taxes	2,200	2,191	9	2,126	74	
Operational	Park & pool monitors	5,000	4,169	831	10,000	(5,000)	
Administrative	Mis. On-site expenses	8,405	10,452	(2,047)	14,196	(5,791)	
Administrative	Supplies - administration	6,300	6,112	188	7,104	(804)	
Administrative	Misc. - administration	4,800	2,932	1,868	5,160	(360)	
Administrative	Audit Expense	3,000	1,250	1,750	3,000	-	
Insurance	Insurance deductible	2,496	2,500	(4)	2,500	(4)	
Operational	Common area repairs	1,200	3,620	(2,420)	1,200	-	
Operational	Electric water tower	720	661	59	660	60	
Administrative	Legal & professional/audit	480	3,206	(2,726)	481	(1)	
	Total cash expenses before depreciation	1,628,670	1,413,108	215,562	1,390,140	238,530	
	Net Income (Loss) Before Depreciation	-	-	-	-	-	

Celebration Joint Committee 2020 Budget Year Narrative

INCOME

ALLOCATION FROM CROA	\$ 1,214,005.00	75% of the total CJC budget is funded from CROA.
ALLOCATION FROM CNOA	\$ 404,669.00	25% of the total CJC budget is funded from CNOA.
RESERVE FUND CONTRIBUTION	\$ (5,004.00)	To provide funds for painting and replacement of the Water Tower.
NEWSLETTER INCOME	\$ 15,000.00	Income from magazine ad sales.

Expenses

ADMINISTRATIVE

MANAGEMENT FEES	\$ 108,000.00	Monthly management fees to CCMC for administrative, general operating, fiscal/accounting and risk/claims management services.
AUDIT EXPENSE	\$ 3,000.00	To provide for an annual audit of the committee's books and tax returns for 2019 to be prepared by an independent CPA firm. Proposed cost is based on a quote from the prior year's auditor.
TOWN HALL NETWORK	\$ 79,440.00	To provide for contract services to manage Town Hall Network/Celebration Front Porch. This includes repairs and upgrades, hardware, support, high-speed internet and CeleService. This also includes web site hosting, Proactive hardware and virus support, MS & MacAfee corporate license for Microsoft, Mail Chimp for weekly Friday Flash or other mass e-mails, Smart City for fiber to Town Hall, Vimeo for hosting videos, Comcast Lakeside internet for camera and key card access.
SUPPLIES - ADMINISTRATIVE	\$ 6,300.00	To provide for perishable supplies such as paper, pens, paperclips, toner, etc. This includes stationery, envelopes, business cards and general administrative costs.
LEGAL & PROFESSIONAL	\$ 480.00	To provide for legal fees as needed for document interpretation, contract review and policy resolution review.
MISCELLANEOUS - ADMINISTRATIVE	\$ 4,800.00	Bank fees, employment posters, chamber dues, CAI membership employment ads, CN Inventory and uniforms.
STAFF PAYROLL	\$ 616,224.00	To provide for the salary, taxes, workers comp and benefits for the Executive Director, Community Manager, Office Manager, Accounts Payable, Accounts Receivable and three rotating receptionists for Town Hall.
SUPPLIES & EQUIPMENT	\$ 20,400.00	To provide for cost of association on-site office equipment leases for computers, copier (Canon), printer, postage (Pitney Bowes) and fax machine. Also includes monies for additional furniture, equipment and software as needed with growth.
MEMBER COMMUNICATIONS & PROGRAMS	\$ 254,808.00	Includes salaries and benefits for the Communications Manager, IT Manager, Lifestyle Manager and delivery and storage of the magazine. Other expenses include licensing for movies and music.
TELEPHONE & COMMUNICATIONS	\$ 31,860.00	To provide for the cost of the association's administrative office and staff member telephone and communication needs including office VOIP phones, cell phones, required landlines for emergencies and after hours answering service.
MISC ON-SITE EXP	\$ 8,405.00	To provide for other on-site expenses as needed including storage rental, Sam's Club membership, water, candy, coffee (hospitality), mat care, holiday decorations and recycling.

OPERATIONAL

COMMON AREA REPAIR	\$ 1,200.00	Provides for repairs or maintenance for the Water Tower at Water Tower Place.
ARC/COVENANTS STAFF	\$ 260,217.00	To provide for staff payroll for Covenants, ARC & Administration for CROA/CNOA and CJC. This includes the salary, taxes, workers' compensation and benefits.
ELEC - WATER TOWER	\$ 720.00	To provide electricity to the Water Tower at Water Tower Place.
GROUPS MTC - WATER TOWER	\$ 19,296.00	To provide for landscape maintenance and plant replacements, as needed, for the parcel of land at the Water Tower, (not the entire Water Tower place).

Celebration Joint Committee 2020 Budget Year Narrative

PARK AND POOL MONITORS	\$ 5,000.00	To provide for additional security when needed.
SPECIAL EVENTS	\$ 20,004.00	To support events such as 4th of July, Founders Day, Posh Pooch and Food Truck Fridays.

INSURANCE

PROPERTY/CGL/FIDELITY INSURANCE	\$ 160,892.00	To provide for Property and Comprehensive General Liability Insurance.
INSURANCE DEDUCTIBLE	\$ 2,496.00	Deductible for insurance claims.
RE PROPERTY TAXES	\$ 2,200.00	Property taxes for the water tower structure.
D&O INSURANCE	\$ 22,928.00	Director and officer insurance.