

Meeting Date
JULY 25, 2017



AGENDA	
Section	CONSENT
Item No.	II.D.1

AGENDA REPORT
BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

SUBJECT:	FY 2018 PROPOSED BUDGET FOR VIERA STEWARDSHIP DISTRICT
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DEPT/OFFICE:	BUDGET OFFICE
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Requested Action:

It is requested that the Board acknowledge receipt of the FY 2018 Proposed Budget for Viera Stewardship District.

Summary Explanation & Background:

In accordance with Florida Statute 190.008 (2)(b), Budget; reports and reviews - At least 60 days prior to adoption, the district board shall submit to the local governing authorities having jurisdiction over the area included in the district, for purposes of disclosure and information only, the proposed annual budget for the ensuing fiscal year and any proposed long-term financial plan or program of the district for future operations. The Viera Stewardship District is submitting its FY 2018 Proposed Budget to the Brevard County Board of County Commissioners. The District has scheduled a public hearing for Monday, August 28, 2017, for adoption of the budget.

Fiscal Impact: There is no financial impact.

Clerk to the Board Instruction: Maintain necessary documents for records retention.

Exhibits Attached: FY 2018 Proposed Budget for Viera Stewardship District

Contract /Agreement (If attached):	Reviewed by	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
County Attorney					

County Manager's Office	Department	PR <input type="checkbox"/>
Frank Abbate, Interim County Manager	J Hayes, Budget Director Ext. 52857	



Tammy Rowe, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

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Tammy.Rowe@brevardclerk.us

July 26, 2017

MEMORANDUM

TO: Jill Hayes, Budget Office Director

RE: Item II.D.1., Acknowledge Receipt of FY 2018 Proposed Budget for Viera Stewardship District

The Board of County Commissioners, in regular session on July 25, 2017, acknowledged receipt of the Fiscal Year 2018 proposed budget for Viera Stewardship District.

Your continued cooperation is greatly appreciated.

Sincerely yours,

**BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK**

Tammy Rowe

Tammy Rowe, Deputy Clerk

/kp

cc: Finance

Viera Stewardship District

313 Campus Street, Celebration, FL 34747, 321-939-4301

www.VieraStewardshipDistrict.org

June 27, 2017

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

ATTN: Frank Abbate

Interim County Manager

2725 Judge Fran Jamieson Way

Building C

Viera, FL 32940

**RE: Viera Stewardship District
Proposed Budget Fiscal Year 2018**

Dear Mr. Abbate:

In accordance with Section 190.008(2)(b), Florida Statutes, enclosed please find one copy of the District's proposed budget for Fiscal Year 2018 for purposes of disclosure and information only.

The District has scheduled a public hearing for Monday, August 28, 2017, at 9:00 a.m. at the Viera Discovery Center, 7350 Shoppes Drive, Viera, FL 32940, for adoption of same.

If you have any questions regarding the enclosed, please feel free to contact me.

Sincerely,



Brenda Burgess
Office Manager

Enclosure

RECEIVED

JUN 29 2017

County Manager's
Office

VIERA STEWARDSHIP DISTRICT

General Fund Budget

Proposed Budget for Fiscal Year 2018

	Adopted Fiscal Year 2017 Budget	Year-To-Date Budget	Projected Actuals Fiscal Year 2017	Proposed Fiscal Year 2018 Budget
REVENUES				
Special Assessments -- Direct Collected	\$141,666.15	\$141,666.15	\$141,666.15	\$196,084.85
Special Assessments -- Tax Collector	\$85,031.20	\$85,031.20	\$85,357.51	\$90,853.40
Special Assessments -- Discounts	\$(3,401.23)	\$(3,401.23)	\$(3,305.96)	\$(3,634.12)
Interest Income	-	-	\$40.60	-
Other financing sources -- use of fund balance	\$50,064.85	\$33,376.57	-	-
Total Revenues	\$273,360.97	\$256,672.69	\$223,758.30	\$283,304.13
EXPENDITURES				
<i>Administrative</i>				
Annual Audit	\$3,000.00	\$2,000.00	\$3,000.00	\$3,600.00
Capital Outlay	\$200.00	\$133.33	-	\$200.00
Contingency	\$478.40	\$318.93	\$400.00	\$550.00
Dues, Licenses, and Subscriptions	\$175.00	\$175.00	\$175.00	\$175.00
FICA and Payroll Taxes	\$99.20	\$66.13	\$61.20	\$99.20
Insurance	\$14,000.00	\$14,000.00	\$11,234.00	\$14,000.00
Legal Advertising	\$2,000.00	\$1,333.33	\$1,050.00	\$3,000.00
Office Supplies	\$200.00	\$133.33	-	\$200.00
Other Current Charges	\$300.00	\$200.00	-	\$300.00
Postage	\$250.00	\$166.67	\$25.00	\$250.00
Printing & Binding	\$250.00	\$166.67	-	\$250.00
Professional Fees -- Attorney	\$30,000.00	\$20,000.00	\$12,000.00	\$30,000.00
Professional Fees -- Ecologist	\$9,200.00	\$6,133.33	\$10,000.00	\$15,000.00
Professional Fees -- Engineer	\$12,350.00	\$8,233.33	\$2,000.00	\$12,350.00
Professional Fees -- Manager	\$48,000.00	\$32,000.00	\$8,000.00	\$48,000.00
Professional Fees -- Property Appraiser	-	-	\$308.00	\$335.50
Professional Fees -- Tax Collector	\$1,700.62	\$1,133.75	\$705.10	\$1,817.07
Supervisor Fees	\$1,600.00	\$1,066.67	\$800.00	\$1,600.00
Telephone	\$250.00	\$166.67	-	\$250.00
Total Administrative Expenditures	\$124,053.22	\$87,427.15	\$49,758.30	\$131,976.77
<i>Maintenance -- Platted Lots/Subdivisions</i>				
Aquatic Weed Control for Drainage System	\$13,800.00	\$8,050.00	\$6,516.00	\$13,800.00
PCT Area Maintenance	\$24,808.60	\$14,471.68	-	\$24,808.60
Street Lighting	\$17,120.00	\$9,986.67	\$15,511.00	\$20,600.00
Subdivision Contingency	\$3,269.15	\$1,907.00	-	\$3,269.15
Total Subdivision Maintenance Expenditures	\$58,997.75	\$34,415.35	\$22,027.00	\$62,477.75

VIERA STEWARDSHIP DISTRICT
General Fund Budget
Proposed Budget for Fiscal Year 2018

Maintenance -- Environmental (District-wide)

Aquatic Weed Control and Maintenance for Canals	\$15,700.00	\$9,158.33	\$13,200.00	\$15,700.00
Inspections and Miscellaneous Work by Ecologist	\$6,500.00	\$3,791.67	-	\$6,500.00
Wetland/Habitat Maintenance in VWP, Stage 1	\$57,500.00	\$33,541.67	-	\$49,000.00
Burrowing Owl Preserve and Bald Eagle CE	\$5,000.00	\$2,916.67	-	\$12,660.00
Conservation Area Fencing Maintenance	\$2,000.00	\$1,166.67	\$6,042.99	-
District-wide Contingency	\$3,610.00	\$2,105.83	\$1,671.88	\$4,989.62
Total Environmental Maintenance Expenditures	\$90,310.00	\$52,680.83	\$20,914.87	\$88,849.62
Total Expenditures	\$273,360.97	\$174,523.33	\$92,700.17	\$283,304.14
Excess Revenues (Expenditures)	\$0.00	\$82,149.35	\$131,058.13	\$(0.00)

VIERA STEWARDSHIP DISTRICT

General Fund Budget

Proposed Budget for Fiscal Year 2018

REVENUES:

Special Assessments – District Collected: The District will direct bill and collect non-ad valorem assessments on undeveloped property within the District and certain platted lots that may not be part of the property appraiser's records that are certified to the District at the time the budget is adopted.

Special Assessments – Tax Collector: The District will levy non-ad valorem assessments on all platted property within the District that will appear on the real estate tax bill to be collected by the Brevard County Tax Collector.

Special Assessments – Discounts: Pursuant to Section 197.162, Florida Statutes, discounts are allowed for early payments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated non-ad valorem assessments.

Interest Income: The District earns interest on non-ad valorem assessments levied on the real estate tax bills that are paid after the due date. The anticipated budget amount is zero to be conservative, presuming everyone will take advantage of the 4% discount.

Other Financing Sources: Excess fund balance can be transferred to the fiscal year budget to keep from increasing non-ad valorem assessments.

EXPENDITURES:

Administrative

Annual Audit: The District is required to conduct an annual audit of its financial records by an independent certified public accounting firm. The fee is based on previous costs plus 20%.

Capital Outlay: This category includes larger items not included in office supplies, such as a filing cabinet to hold District records.

Contingency: This category includes miscellaneous administrative expenses that may be incurred throughout the year.

Dues, Licenses, and Subscriptions: The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity. This is the only expense under this category.

FICA and Payroll Taxes: These represent the employer's payroll taxes on Supervisor fees because the IRS considers Supervisors to be employees of the District. The amount budgeted contemplates two Supervisors being compensated for four meetings.

Insurance: The District will obtain General Liability and Public Officials liability insurance, including worker's compensation, from Public Risk Insurance Agency (PRIA), which provides coverage for Board members and staff operating in the course of their roles serving the District. The budgeted amount is based on the previous year's premium.

Legal Advertising: The District is required to advertise various notices, including the annual meeting schedule, Board meetings and workshops, public hearings, requests for proposals, and other notices in a newspaper of general circulation within the County. The District advertises in the Florida Today.

VIERA STEWARDSHIP DISTRICT

General Fund Budget

Proposed Budget for Fiscal Year 2018

Office Supplies: Miscellaneous office supplies include the purchase of file folders, binders, envelopes and other items necessary to provide services on behalf of the District.

Other current charges: This represents any bank fees or miscellaneous charges incurred during the year.

Postage: This includes mailing agenda packages, any overnight or expedited deliveries, and all correspondence on behalf of the District, including invoices and payments to vendors.

Printing & Binding: This includes the costs associated with printing and binding agenda packages, printing checks, stationery and other printed materials for the District.

Professional Fees – Attorney: The District's legal counsel will be providing general legal services to the District, i.e., attending and preparing for Board meetings, reviewing operation and maintenance contracts, and other work performed at the direction of the Board. Hopping Green & Sams serves as legal counsel.

Professional Fees – Ecologist: The District is required, pursuant to the Development Order, to retain and fund an independent environmental biologist or ecologist as a member of the District's staff, to provide independent scientific advice and recommendations regarding scientific issues that relate to the implementation of the Habitat Management Plan and the achievement of the goals and objectives of the Habitat Management Plan within the Viera Wilderness Park. Zev Cohen & Associates serves as the environmental professional.

Professional Fees – Engineer: The District's Engineer will be providing general engineering services to the District, i.e., attending and preparing for Board meetings, reviewing invoices and construction requisitions, and other work performed at the direction of the Board. B.S.E. Consultants serves as the engineer.

Professional Fees – Manager: The District receives management, accounting, assessment, and administrative services as part of a management agreement with Moyer Management Group. These services are outlined in Exhibit A of the management agreement. The fees are outlined in Exhibit B of the management agreement.

Professional Fees – Property Appraiser: The District has an agreement with the Brevard County Property Appraiser to place its non-ad valorem assessments on the County tax roll. The anticipated budget amount is based on \$.50 per lot placed on the roll.

Professional Fees – Tax Collector: The District has an agreement with the Brevard County Tax Collector who collects the District's non-ad valorem assessments on the County tax roll. The anticipated budget amount is based on 2% of gross non-ad valorem assessments.

Supervisor Fees: Chapter 190, Florida Statutes, provides compensation for members of the Board of Supervisors for meeting attendance, in the amount of \$200 per meeting, not to exceed \$4,800 per fiscal year. The amount budgeted contemplates two Supervisors being compensated for four meetings.

Telephone: In the course of regular District activities, long-distance charges and facsimile fees are incurred.

VIERA STEWARDSHIP DISTRICT

General Fund Budget

Proposed Budget for Fiscal Year 2018

Maintenance – Platted Lots/Subdivisions

- **Aquatic Weed Control for the Drainage System:** The District maintains stormwater lakes that will require aquatic weed and hydrilla control, maintenance and inspections. No other maintenance or repairs are anticipated for fiscal year 2018. The budgeted amount represents monthly fees plus unscheduled treatments or maintenance, for \$13,800 annually.
- **PCT Area Maintenance:** Hand trimming and thinning will be performed on the Preferred Cover-type Tree canopy area, at a monthly cost plus unscheduled maintenance, for \$24,808.60 annually.
- **Street Lighting:** The District leases street lights from Florida Power & Light. Monthly lease and electrical costs are based on historical figures and estimated for future development to be complete within the fiscal year, for \$20,600 annually.
- **Subdivision Contingency:** This category includes any unforeseen maintenance or expenses within platted lots not listed above that may be incurred within the fiscal year.

Maintenance – Environmental (District-wide)

- **Aquatic Weed Control and Maintenance of the Canal:** The community canal is 6,000 linear feet and will require aquatic weed control and mowing, as well as any unscheduled or emergency repairs to the community canal.
 - Aquatic weed control of the canal on a quarterly basis at a fee of \$600 per quarter, or \$2,400 annually.
 - Quarterly mowing of the community canal at a fee of \$2,700 per quarter, or \$10,800 annually.
 - Contingency of \$2,500 for erosion, emergency repairs, and other mowing as needed.
 - TOTAL: \$15,700
- **Inspections and Miscellaneous Work by Ecologist:** The District's Ecologist will monitor and report to the U.S. Army Corps of Engineers and will perform various other inspections and miscellaneous work at an estimated cost of \$6,500.
- **Wetland/Habitat Maintenance in Viera Wilderness Park (VWP), Stage 1:** Maintenance of the Viera Wilderness Park is prescribed in the Annual Utilization Program (AUP) and consists of the following items:
 - Tractor spraying in the conservation district and the rural district at a cost of \$2,500 per week for two weeks, or \$5,000
 - Mowing and roller chopping the rural district for the supplemental habitat conversion plan at a cost of \$50 per acre at 100 acres, or \$5,000
 - Mowing and roller chopping the conservation district for access lanes at a cost of \$50 per acre at 50 acres, or \$2,500
 - Targeted spraying in the spring with a ground crew of mitigation areas in the conservation district and small portions of the rural district at a cost of \$12,750
 - Targeted spraying in the fall with a ground crew of mitigation areas in the conservation district and small portions of the rural district at a cost of \$12,750
 - Removal of Brazilian peppers with a track hoe in the rural district at a cost of \$4,000 per week for one week, or \$4,000

VIERA STEWARDSHIP DISTRICT

General Fund Budget

Proposed Budget for Fiscal Year 2018

- Removal of Brazilian peppers with a track hoe in the Bethel Slough at a cost of \$4,000 per week for one week, or \$4,000
- Plowing of the fire line for prescribed burns at a cost of \$3,000
- TOTAL: \$49,000

- **Maintenance of Burrowing Owl Preserve and Bald Eagle Conservation Easement:** The District anticipates having to maintain this preserve area for the following items:
 - Monitoring and maintenance of burrowing owl preserve at a cost of \$2,660
 - Annual reporting by the environmental professional at a cost of \$5,000
 - Bald eagle conservation easement maintenance burns and signage at a cost of \$5,000
 - TOTAL: \$12,660

- **Conservation Area Fencing:** This function will no longer be performed by the District but will be done by A. Duda & Son.

- **District-wide Contingency:** This category includes any unforeseen maintenance or expenses within the District not listed above that may be incurred within the fiscal year.

Non-Ad Valorem Assessment Summary

Fiscal Year 2018

	Number of units	Proposed 2018 O&M assessment (per unit)	Total Assessment Revenue
Platted lots, tax collector	671	\$ 135.40	\$ 90,853.40
Platted lots, direct collect	744	\$ 135.40	\$ 100,737.60
Undeveloped acreage	7,049.60	\$ 13.5252	\$ 95,347.25
Discounts		4%	\$ (3,634.12)
Other financing sources			\$ -
Totals	8,464.60		\$ 283,304.13

Note 1: Undeveloped Acreage does not include Stage 1 of the Viera Wilderness Park or other conservation areas that are undevelopable.