



**AGENDA REPORT**  
**July 10, 2018**

**Community Development Districts, FY 2018 Proposed Budgets**

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**SUBJECT:**

FY 2018 Proposed Budgets for Community Development Districts

**FISCAL IMPACT:**

There is no financial impact.

**DEPT/OFFICE:**

Budget

**REQUESTED ACTION:**

It is requested that the Board acknowledge receipt of the FY 2018 Proposed Budget for the following Community Development Districts:

- Heritage Isle at Viera Community Development District
- Viera East Community Development District
- Viera Stewardship District
- Willow Creek Community Development District

**SUMMARY EXPLANATION and BACKGROUND:**

In accordance with Florida Statute 190.008 (2) (b), 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.

**CLERK TO THE BOARD INSTRUCTIONS:**

Maintain necessary documents for records retention.

**ATTACHMENTS:**

- |   | <b>Description</b>            |
|---|-------------------------------|
| □ | <b>Heritage Isle at Viera</b> |
| □ | <b>Viera East</b>             |
| □ | <b>Viera Stewardship</b>      |
| □ | <b>Willow Creek</b>           |



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

Telephone: (321) 637-2001  
Fax: (321) 264-6972  
Tammy.Rowe@brevardclerk.us

July 11, 2018

MEMORANDUM

TO: Jill Hayes, Budget Office Director

RE: Item F.28., Fiscal Year 2018 Proposed Budgets for Community Development Districts (CDD)

The Board of County Commissioners, in regular session on July 10, 2018, acknowledged receipt of FY 2018 proposed budgets for CDD: Heritage Isle at Viera, Viera East, Viera Stewardship District, and Willow Creek.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS  
SCOTT ELLIS, CLERK

*Tammy Rowe*

Tammy Rowe, Deputy Clerk

/ds

cc: Finance

**HERITAGE ISLE AT VIERA  
COMMUNITY DEVELOPMENT DISTRICT**

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DISTRICT OFFICE · 8529 South Park Circle – Suite 330 – Orlando, FL 32819

June 8, 2018

Board of County Commissioners  
Brevard County BOCC  
Brevard County Government Center  
2725 Judge Fran Jamieson Way  
Viera, FL 32940

RECEIVED

JUN 11 2018

County Manager's  
Office

**Re: Heritage Isle at Viera Community Development District  
Proposed Fiscal Year 2018/2019 Budget**

Dear Sir/Madam:

Enclosed please find the Fiscal Year 2018/2019 budget (the "Proposed Budget") approved by the Board of Supervisors of the Heritage Isle at Viera Community Development District for the purpose of setting a hearing to consider public comment and testimony on same. The public hearing on the Proposed Budget has been scheduled for **August 28, 2018 at 10:30 am** at the **Brevard County Government Center** located at **2725 Judge Fran Jamieson Way, Building C, Commission Room, Viera, Florida 32940**.

Transmittal of the enclosed Proposed Budget is being made for purposes of disclosure and information, in accordance with the requirement set forth in Section 190.008(b), *Florida Statutes*.

Should you have any questions, please do not hesitate to contact me at your earliest convenience.

Sincerely,

*Anthony Jeancola*

Anthony Jeancola  
District Manager

Cc: Jere Earlywine, District Counsel  
Emmett J Williams, Jr., District Chairperson

Enclosures

**Approved Proposed Budget**  
**Heritage Isle at Viera Community Development District**  
**General Fund - Fiscal Year 2018/2019**

	Chart of Accounts Classification	Budget for 2018/2019
1		
2	<b>REVENUES</b>	
3		
4	<b>Interest Earnings</b>	
5	Interest Earnings	\$ -
6	<b>Special Assessments</b>	
7	Tax Roll	\$ 680,205
8		
9	<b>TOTAL REVENUES</b>	<b>\$ 680,205</b>
10		
11	Annual 20 Year Street Lease - Carry Forward	\$ 7,907
12	Balance Forward from Prior Year(s)	\$ 28,584
13		
14	<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 716,696</b>
15		
16	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates</i>	
17	<i>only and subject to change prior to certification.</i>	
18	<b>EXPENDITURES - ADMINISTRATIVE</b>	
19		
20	<b>Legislative</b>	
21	Supervisor Fees	\$ 6,000
22	<b>Financial &amp; Administrative</b>	
23	Administrative Services	\$ 5,000
24	District Management	\$ 34,000
25	District Engineer	\$ 15,000
26	Disclosure Report	\$ 2,000
27	Trustees Fees	\$ 7,000
28	Assessment Roll	\$ 5,250
29	Financial & Revenue Collections	\$ 5,250
30	Accounting Services	\$ 19,200
31	Auditing Services	\$ 4,000
32	Arbitrage Rebate Calculation	\$ 1,200
33	Public Officials Liability Insurance	\$ 2,100
34	Legal Advertising	\$ 2,000
36	Dues, Licenses & Fees	\$ 175
37	Miscellaneous Fees	\$ 885
38	Website Hosting, Maintenance, Backup (and Email)	\$ 2,100
39	<b>Legal Counsel</b>	
40	District Counsel	\$ 20,000
41		
42	<b>Administrative Subtotal</b>	<b>\$ 131,160</b>
43		
44	<b>EXPENDITURES - FIELD OPERATIONS</b>	
45		

**Approved Proposed Budget  
Heritage Isle at Viera Community Development District  
General Fund - Fiscal Year 2018/2019**

	Chart of Accounts Classification	Budget for 2018/2019
46	<b>Electric Utility Services</b>	
47	Utility Services	\$ 32,500
48	Street Lights	\$ 65,000
49	Amortization - Street Light Lease	\$ 7,907
50	<b>Stormwater Control</b>	
51	Aquatic Maintenance	\$ 34,000
52	Fountain Service Repairs & Maintenance	\$ 5,000
53	Stormwater System Maintenance	\$ 2,000
54	<b>Other Physical Environment</b>	
55	Legacy Street Light Inspections	\$ 1,200
56	General Liability & Property Insurance	\$ 9,129
57	Entry & Walls Maintenance	\$ 2,000
58	Landscape Maintenance	\$ 182,000
59	Landscape Mulch & Annuals	\$ 42,000
60	Irrigation Contracts & Repairs	\$ 55,000
61	Pet Station Maintenance	\$ 5,500
62	Ant Control Treatment	\$ 500
63	Landscape Replacement Plants, Shrubs, Trees	\$ 30,000
64	Field Services	\$ 6,300
65	<b>Road &amp; Street Facilities</b>	
66	Sidewalk Repair & Maintenance	\$ 25,000
67	<b>Parks &amp; Recreation</b>	
68	Infrastructure Annual Inspection	\$ 17,500
69	Pedestrian Bridge Maintenance	\$ 3,000
70	<b>Contingency</b>	
71	Miscellaneous Contingency	\$ 60,000
72		
73	<b>Field Operations Subtotal</b>	<b>\$ 585,536</b>
74		
75	<b>TOTAL EXPENDITURES</b>	<b>\$ 716,696</b>
76		
77	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 0</b>

**Approved Proposed Budget  
Heritage Isle at Viera Community Development District  
Reserve Fund - Fiscal Year 2018/2019**

	Chart of Accounts Classification	Budget for 2018/2019
1		
2	<b>REVENUES</b>	
3		
4	<b>Special Assessments</b>	
5	Tax Roll	\$ 14,000
6		
7	<b>TOTAL REVENUES</b>	<b>\$ 14,000</b>
8		
9	Balance Forward from Prior Year	\$ -
10		
11	<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 14,000</b>
12		
13	<i>*Allocation of assessments between the Tax Roll and Off Roll</i>	
14		
15	<b>EXPENDITURES</b>	
16		
17	<b>Other Physical Environment</b>	
18	Irrigation Pump Station Reserve	\$ 6,000
19	<b>Parks &amp; Recreation</b>	
20	Pedestrian Bridge Reserve	\$ 8,000
21		
22	<b>TOTAL EXPENDITURES</b>	<b>\$ 14,000</b>
23		
24	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>
25		

**Budget Template**  
**Heritage Isle at Viera Community Development District**  
**Debt Service**  
**Fiscal Year 2018/2019**

Chart of Accounts Classification	Series 2013A-1	Series 2013A-2	Series 2017	Budget for 2018/2019
<b>REVENUES</b>				
Special Assessments				
Net Special Assessments <sup>(1)</sup>	\$ 276,695.01	\$ 37,646.83	\$348,398.06	\$ 662,739.90
<b>TOTAL REVENUES</b>	<b>\$ 276,695.01</b>	<b>\$ 37,646.83</b>	<b>\$ 348,398.06</b>	<b>\$ 662,739.90</b>
<b>EXPENDITURES</b>				
<b>Administrative</b>				
Financial & Administrative				
Bank Fees				0
Debt Service Obligation	\$ 276,695.01	\$ 37,646.83	\$ 348,398.06	\$ 662,739.90
<b>Administrative Subtotal</b>	<b>\$ 276,695.01</b>	<b>\$ 37,646.83</b>	<b>\$ 348,398.06</b>	<b>\$ 662,739.90</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 276,695.01</b>	<b>\$ 37,646.83</b>	<b>\$ 348,398.06</b>	<b>\$ 662,739.90</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Brevard County Collection Costs (2%) and Early Payment Discounts (4%): 6.0%

Gross assessments \$ 704,727.28

**Notes:**

Tax Roll County Collection Costs and Early Payment discount is 6% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

<sup>(1)</sup> Maximum Annual Debt Service less Prepaid Assessments received.

Heritage Isle at Viera Community Development District

**FISCAL YEAR 2018/2019 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

2018/2019 O&M Budget	\$694,205.00
Collection Cost and Early Payment Discount @ 6%	\$44,310.96
2018/2019 Total:	<u>\$738,515.96</u>

2017/2018 O&M Budget	\$694,205.00
2018/2019 O&M Budget	\$694,205.00
Total Difference:	<u>\$0.00</u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2017/2018	2018/2019	\$	%
<b>Debt Service - Villa (Series 2013A-1/A-2)</b>	\$293.76	\$293.76	\$0.00	0.00%
<b>Operations/Maintenance - Villa (Series 2013A-1/A-2)</b>	\$439.84	\$439.84	\$0.00	0.00%
<b>Total</b>	<u>\$733.60</u>	<u>\$733.60</u>	<u>\$0.00</u>	<u>0.00%</u>
<b>Debt Service - Duplex (Series 2013A-1/A-2)</b>	\$398.68	\$398.68	\$0.00	0.00%
<b>Operations/Maintenance - Duplex (Series 2013A-1/A-2)</b>	\$451.82	\$451.82	\$0.00	0.00%
<b>Total</b>	<u>\$850.50</u>	<u>\$850.50</u>	<u>\$0.00</u>	<u>0.00%</u>
<b>Debt Service - SF 50' (Series 2013A-1/A-2)</b>	\$482.61	\$482.61	\$0.00	0.00%
<b>Operations/Maintenance - SF 50' (Series 2013A-1/A-2)</b>	\$463.80	\$463.80	\$0.00	0.00%
<b>Total</b>	<u>\$946.41</u>	<u>\$946.41</u>	<u>\$0.00</u>	<u>0.00%</u>
<b>Debt Service - SF 70' (Series 2013A-1/A-2)</b>	\$587.52	\$587.52	\$0.00	0.00%
<b>Operations/Maintenance - SF 70' (Series 2013A-1/A-2)</b>	\$482.97	\$482.97	\$0.00	0.00%
<b>Total</b>	<u>\$1,070.49</u>	<u>\$1,070.49</u>	<u>\$0.00</u>	<u>0.00%</u>
<b>Debt Service - Condo (2017)</b>	\$291.54	\$291.54	\$0.00	0.00%
<b>Operations/Maintenance - Condo (2017)</b>	\$439.84	\$439.84	\$0.00	0.00%
<b>Total</b>	<u>\$731.38</u>	<u>\$731.38</u>	<u>\$0.00</u>	<u>0.00%</u>
<b>Debt Service - Villa (2017)</b>	\$291.54	\$291.54	\$0.00	0.00%
<b>Operations/Maintenance - Villa (2017)</b>	\$439.84	\$439.84	\$0.00	0.00%
<b>Total</b>	<u>\$731.38</u>	<u>\$731.38</u>	<u>\$0.00</u>	<u>0.00%</u>
<b>Debt Service - SF 50' (2017)</b>	\$478.96	\$478.96	\$0.00	0.00%
<b>Operations/Maintenance - SF 50' (2017)</b>	\$463.80	\$463.80	\$0.00	0.00%
<b>Total</b>	<u>\$942.76</u>	<u>\$942.76</u>	<u>\$0.00</u>	<u>0.00%</u>
<b>Debt Service - SF 60' (2017)</b>	\$541.44	\$541.44	\$0.00	0.00%
<b>Operations/Maintenance - SF 60' (2017)</b>	\$473.39	\$473.39	\$0.00	0.00%
<b>Total</b>	<u>\$1,014.83</u>	<u>\$1,014.83</u>	<u>\$0.00</u>	<u>0.00%</u>
<b>Debt Service - SF 70' (2017)</b>	\$583.09	\$583.09	\$0.00	0.00%
<b>Operations/Maintenance - SF 70' (2017)</b>	\$482.97	\$482.97	\$0.00	0.00%
<b>Total</b>	<u>\$1,066.06</u>	<u>\$1,066.06</u>	<u>\$0.00</u>	<u>0.00%</u>
<b>Debt Service - Clubhouse</b>	\$0.00	\$0.00	\$0.00	0.00%
<b>Operations/Maintenance - Clubhouse</b>	\$607.59	\$607.59	\$0.00	0.00%
<b>Total</b>	<u>\$607.59</u>	<u>\$607.59</u>	<u>\$0.00</u>	<u>0.00%</u>

HERITAGE ISLE AT VERNA COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2018/2019 BOND DEBT SERVICE SETTLEMENT SUMMARY

BOND ISSUED			
	2014A-11A2	2017 D1B7	2017 D1B7
	OSM	OSM	OSM
Lot 100	82	82	0
Lot 101	140	140	0
Lot 102	321	328	0
Lot 103	128	128	0
Lot 104	100	0	119
Lot 105	264	0	254
Lot 106	227	0	227
Lot 107	219	0	215
Lot 108	43	0	43
Lot 109	1	0	0
<b>Total Bonds</b>	<b>1781</b>	<b>122</b>	<b>577</b>

LOSD - Unpaid County Collection Costs (2%) and Early Payment Discounts (1%)  
 Net Revenue to be Collected

ALLOCATION OF BOND ASSESSMENT									
BUDGET COLLECTION COSTS @ 4.0%					BUDGET COLLECTION COSTS @ 4.0%				
OSM ASSESSMENT					OSM ASSESSMENT				
RAW	TOTAL	% TOTAL	TOTAL	Per Line	RAW	TOTAL	% TOTAL	TOTAL	Per Line
SECTION	SALES	PAVS	POVSXL	OSM	SECTION	SALES	PAVS	POVSXL	OSM
1.00	8350	4.72%	\$39,100.00	\$412.87	0.00	41.00	2.29%	\$1,964.18	\$25.97
1.00	140.00	0.78%	\$6,560.00	\$47.57	0.70	100.00	7.47%	\$5,263.24	\$25.53
1.00	321.00	1.81%	\$12,840.00	\$40.00	1.00	211.00	20.25%	\$17,990.00	\$47.85
1.00	128.00	0.71%	\$4,928.00	\$38.50	1.00	178.20	12.21%	\$8,199.97	\$46.10
1.00	100.00	0.56%	\$4,000.00	\$40.00	0.50	30.00	4.10%	\$2,475.00	\$23.87
1.00	264.00	1.48%	\$10,560.00	\$40.00	0.50	127.00	9.95%	\$8,887.19	\$21.63
1.00	227.00	1.27%	\$9,080.00	\$39.96	1.00	237.00	15.59%	\$19,888.18	\$47.02
1.00	219.00	1.23%	\$9,760.00	\$44.57	1.00	228.00	17.81%	\$19,266.88	\$47.21
1.00	43.00	0.24%	\$1,720.00	\$40.00	1.40	85.00	6.01%	\$7,277.42	\$37.70
1.00	1.00	0.00%	\$4.00	\$4.00	4.00	4.00	0.21%	\$191.72	\$161.72
			<b>\$118,200.00</b>					<b>\$19,419.77</b>	
			<b>(\$40,000.16)</b>					<b>(\$4,214.77)</b>	
			<b>\$78,199.84</b>					<b>\$15,205.00</b>	

PER LINE ANNUAL ASSESSMENT					
TOTAL OSM	2018A-1 DEBT	2018A-2 DEBT	2017 DEBT	TOTAL <sup>(1)</sup>	TOTAL <sup>(2)</sup>
\$	\$	\$	\$	\$	\$
\$49,94	\$29.54	\$35.14	\$4.81	\$79.49	\$79.49
\$49.43	\$48.82	\$47.15	\$9.88	\$156.28	\$156.28
\$483.68	\$424.81	\$37.34	\$9.08	\$975.91	\$975.91
\$182.87	\$59.14	\$70.34	\$9.99	\$322.34	\$322.34
\$45.84	\$0.00	\$0.00	\$26.54	\$72.38	\$72.38
\$429.34	\$0.00	\$0.00	\$291.54	\$720.88	\$720.88
\$489.00	\$0.00	\$0.00	\$479.84	\$968.84	\$968.84
\$199.18	\$0.00	\$0.00	\$81.44	\$280.62	\$280.62
\$182.48	\$0.00	\$0.00	\$52.00	\$234.48	\$234.48
\$405.14	\$0.00	\$0.00	\$0.00	\$405.14	\$405.14

(1) Reflects 2 (two) Series 2017 prepayments and 4 (four) Series 2013 prepayments  
 (2) Reflects the number of bond lots with Series 2017, Series 2013A-1 and Series 2013A-2 bond outstanding  
 (3) Annual debt service assessment per lot adopted in connection with the Series 2017, Series 2013A-1 and Series 2013A-2 bond issue. Annual assessment includes principal, interest, Bond County collection costs and early payment discounts.  
 (4) Annual assessment that will appear on November 2018 Bond County property tax bill. Amount shown includes all applicable county collection costs and early payment discounts (up to 4% if paid early).

**Viera East**  
**Community Development District**

135 West Central Blvd., Suite 320, Orlando, Florida 32801  
Phone: 407-841-5524 – Fax: 407-839-1526

RECEIVED

MAY 30 2018

County Manager's  
Office

May 24, 2018

**Brevard County Manager**  
Mr. Frank Abbate  
2725 Judge Fran Jamieson Way, Bldg. C  
Melbourne, Florida 32940

**City of Rockledge Manager**  
Ms. Brenda Fettrow  
1600 Huntington Lane  
Rockledge, FL 32955

Re: Viera East Community Development District  
Proposed Budget Fiscal Year 2019

Dear Sir or Madam:

In accordance with chapter 190.008 (2)(b), Florida Statutes, enclosed please find one copy of the District's proposed budget for Fiscal Year 2019 for purposes of disclosure and information only. The District will schedule a public hearing not less than 60 days from the date of this letter for adoption of the same. Should you have any questions regarding the enclosed, please feel free to contact me.

Sincerely,



Katie Nixon  
Administrative Assistant

Enclosure

# Viera East

*Community Development District*

## Proposed Budget

*FY 2019*



May 23, 2018



**Viera East  
Community Development District**

**Table of Contents**

	<u>Pages</u>
General Fund	1-2
General Fund Narrative	3-10
Capital Reserve	11
Debt Service	12
Debt Service Fund - Series 2006 Amortization	13
Golf Course	14-17
Golf Course Narrative	18-28
Recreation Fund Debt Service -Series 2012 Amortization	29

**Viera East**  
**Community Development District**  
 General Fund  
 Proposed Operating Budget  
 Fiscal Year 2019

Actual FY 2017	Adopted Budget FY 2018	Actual Thru 3/31/18	Projected Next 6 Months	Total Projected @ 9/30/18	Proposed Budget FY 2019
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*Revenues*

Maintenance Assessments	\$ 808,157	\$ 808,157	\$ 741,987	\$ 66,170	\$ 808,157	\$ 808,157
Golf Course Administrative Services	\$ 56,280	\$ 56,280	\$ 28,140	\$ 28,140	\$ 56,280	\$ 56,280
Interest Income	\$ -	\$ 100	\$ 13	\$ -	\$ 13	\$ 100
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Total Revenues**

<b>\$ 864,437</b>	<b>\$ 864,536</b>	<b>\$ 770,139</b>	<b>\$ 94,310</b>	<b>\$ 864,449</b>	<b>\$ 864,536</b>
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*Administrative Expenditures*

Supervisors Fees	\$ 31,133	\$ 30,195	\$ 13,499	\$ 15,015	\$ 28,514	\$ 30,195
Engineering Fees	\$ 4,265	\$ 5,000	\$ 1,125	\$ 3,605	\$ 4,730	\$ 5,000
Attorney's Fees	\$ 11,620	\$ 5,000	\$ -	\$ 2,500	\$ 2,500	\$ 5,000
Dissemination	\$ 1,000	\$ 1,000	\$ 500	\$ 500	\$ 1,000	\$ 1,000
Trustee Fees	\$ 5,576	\$ 5,600	\$ 2,797	\$ 2,776	\$ 5,573	\$ 5,600
Annual Audit	\$ 6,419	\$ 6,500	\$ 3,296	\$ 3,250	\$ 6,546	\$ 6,500
Collection Agent	\$ 2,500	\$ 2,500	\$ 1,250	\$ 1,250	\$ 2,500	\$ 2,500
Management Fees	\$ 97,515	\$ 97,515	\$ 48,758	\$ 48,758	\$ 97,515	\$ 100,440
Postage	\$ 2,347	\$ 2,500	\$ 499	\$ 987	\$ 1,486	\$ 2,500
Printing & Binding	\$ 1,732	\$ 4,500	\$ 317	\$ 1,144	\$ 1,461	\$ 4,500
Insurance- Liability	\$ 6,278	\$ 7,293	\$ 3,388	\$ 3,388	\$ 6,775	\$ 7,293
Legal Advertising	\$ 199	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500
Other Current Charges	\$ 1,471	\$ 1,500	\$ 416	\$ 596	\$ 1,012	\$ 1,500
Office Supplies	\$ 3,413	\$ 3,000	\$ 956	\$ 1,380	\$ 2,336	\$ 3,000
Dues & Licenses	\$ 175	\$ 175	\$ 88	\$ 87	\$ 175	\$ 175
Information Technology	\$ 3,400	\$ 3,400	\$ 1,700	\$ 1,700	\$ 3,400	\$ 3,400

**Total Administrative**

<b>\$ 179,043</b>	<b>\$ 178,178</b>	<b>\$ 78,587</b>	<b>\$ 86,935</b>	<b>\$ 165,522</b>	<b>\$ 181,103</b>
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*Operating Expenditures*

Salaries	\$ 124,761	\$ 131,660	\$ 64,475	\$ 63,655	\$ 128,130	\$ 135,632
Administration Fee	\$ 1,363	\$ 1,199	\$ 706	\$ 660	\$ 1,366	\$ 1,463
FICA Expense	\$ 9,255	\$ 10,072	\$ 4,817	\$ 4,544	\$ 9,361	\$ 10,376
Health Insurance	\$ 6,460	\$ 7,667	\$ 3,839	\$ 3,138	\$ 6,977	\$ 8,893
Workers Compensation	\$ 2,396	\$ 2,581	\$ 1,343	\$ 1,188	\$ 2,531	\$ 2,658
Unemployment	\$ 777	\$ 853	\$ 743	\$ 67	\$ 810	\$ 853
Other Contractual	\$ 6,364	\$ 6,500	\$ 3,552	\$ 2,645	\$ 6,197	\$ 6,500
Training	\$ 107	\$ 500	\$ -	\$ 100	\$ 100	\$ 500
Uniforms	\$ 705	\$ 500	\$ -	\$ 100	\$ 100	\$ 500

**Total Operating**

<b>\$ 152,189</b>	<b>\$ 161,532</b>	<b>\$ 79,475</b>	<b>\$ 76,097</b>	<b>\$ 155,573</b>	<b>\$ 167,375</b>
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**Viera East  
Community Development District  
General Fund  
Proposed Operating Budget  
Fiscal Year 2019**

<b>Actual FY 2017</b>	<b>Adopted Budget FY 2018</b>	<b>Actual Thru 3/31/18</b>	<b>Projected Next 6 Months</b>	<b>Total Projected @ 9/30/18</b>	<b>Proposed Budget FY 2019</b>
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*Maintenance Expenditures*

Canal Maintenance	\$ 23,564	\$ 11,000	\$ 4,764	\$ 2,000	\$ 6,764	\$ 14,000
Lake Bank Restoration	\$ 57,400	\$ 60,000	\$ -	\$ 40,000	\$ 40,000	\$ 60,000
Environmental Services	\$ 9,576	\$ 27,000	\$ 3,791	\$ 9,510	\$ 13,301	\$ 20,000
Water Management System	\$ 96,009	\$ 99,000	\$ 48,209	\$ 48,709	\$ 96,919	\$ 99,000
Control Burns	\$ 4,892	\$ 15,000	\$ -	\$ 7,500	\$ 7,500	\$ 15,000
Contingencies	\$ 8,621	\$ 9,000	\$ 970	\$ 2,500	\$ 3,470	\$ 9,000
Fire Line Management	\$ 3,925	\$ 5,000	\$ 858	\$ 1,300	\$ 2,158	\$ 5,000
Basin Repair	\$ 2,320	\$ 4,000	\$ 45	\$ 1,160	\$ 1,205	\$ 4,000

**Total Maintenance**

<b>\$ 206,307</b>	<b>\$ 230,000</b>	<b>\$ 58,636</b>	<b>\$ 112,679</b>	<b>\$ 171,316</b>	<b>\$ 226,000</b>
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*Grounds Maintenance Expenditures*

Salaries	\$ 141,034	\$ 145,559	\$ 72,602	\$ 70,651	\$ 143,253	\$ 147,875
Administrative Fees	\$ 3,511	\$ 3,289	\$ 1,667	\$ 1,633	\$ 3,300	\$ 3,454
FICA	\$ 9,810	\$ 11,135	\$ 5,245	\$ 5,056	\$ 10,300	\$ 11,312
Health Insurance	\$ 20,685	\$ 24,205	\$ 14,053	\$ 10,135	\$ 24,188	\$ 30,559
Workers Compensation	\$ 2,602	\$ 2,853	\$ 1,510	\$ 1,361	\$ 2,871	\$ 2,898
Unemployment	\$ 1,785	\$ 2,132	\$ 1,730	\$ 122	\$ 1,852	\$ 2,120
Telephone	\$ 2,876	\$ 2,000	\$ 2,696	\$ 2,197	\$ 4,892	\$ 4,500
Utilities	\$ 5,781	\$ 7,700	\$ 2,620	\$ 2,858	\$ 5,478	\$ 7,700
Property Appraiser	\$ 1,986	\$ 1,990	\$ 1,986	\$ -	\$ 1,986	\$ 1,990
Insurance- Property	\$ 1,730	\$ 1,359	\$ 585	\$ 585	\$ 1,170	\$ 1,447
Repairs	\$ 9,344	\$ 14,000	\$ 4,153	\$ 2,805	\$ 6,957	\$ 12,000
Fuel	\$ 8,727	\$ 16,500	\$ 748	\$ 3,715	\$ 4,463	\$ 10,000
Park Maintenance	\$ 3,434	\$ 3,000	\$ 1,541	\$ 1,600	\$ 3,141	\$ 3,000
Sidewalk Repair	\$ -	\$ 5,000	\$ 5,245	\$ -	\$ 5,245	\$ 5,000
Chemicals	\$ 3,751	\$ 5,000	\$ 1,009	\$ 911	\$ 1,920	\$ 5,000
Contingencies	\$ 8,078	\$ 6,000	\$ 1,122	\$ 653	\$ 1,776	\$ 6,000
Refuse	\$ 8,968	\$ 9,000	\$ 2,891	\$ 3,225	\$ 6,116	\$ 9,000
Office Supplies	\$ 344	\$ 1,000	\$ 233	\$ 136	\$ 369	\$ 1,000
Uniforms	\$ 2,727	\$ 3,000	\$ 1,230	\$ 1,091	\$ 2,321	\$ 3,000
Rain Bird Pump System	\$ -	\$ 18,500	\$ 6,852	\$ 6,000	\$ 12,852	\$ 18,500
Maintenance Reserve- Transfer Out	\$ 33,583	\$ 11,604	\$ 5,802	\$ 5,802	\$ 11,604	\$ 3,703
Maintenance Reserve- Transfer Out (PY Excess)	\$ -	\$ -	\$ -	\$ 115,984	\$ 115,984	\$ -

**Total Grounds Expenditures**

<b>\$ 270,755</b>	<b>\$ 294,826</b>	<b>\$ 135,520</b>	<b>\$ 236,519</b>	<b>\$ 372,039</b>	<b>\$ 290,058</b>
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**Total Expenses**

<b>\$ 808,295</b>	<b>\$ 864,536</b>	<b>\$ 352,219</b>	<b>\$ 512,231</b>	<b>\$ 864,449</b>	<b>\$ 864,536</b>
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**Excess Revenue/(Expenditures)**

<b>\$ 56,142</b>	<b>\$ -</b>	<b>\$ 417,921</b>	<b>\$ (417,921)</b>	<b>\$ -</b>	<b>\$ -</b>
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# Viera East

## Community Development District

### General Fund Budget

#### Revenues:

##### Maintenance Assessments

The District will levy a Non-Ad Valorem Assessment on all the assessable property within the District in order to pay for its operating and maintenance expenditures incurred during the Fiscal Year.

##### Golf Course Administrative Services

Represents Golf Course Fund portion of salary and benefits for employees paid from the General Fund

Description	Annual Amount
Base	\$ 75,000
10% of Maintenance Supervisor	\$ (7,280)
50% of Labor Position	\$ (11,440)
<b>Total</b>	<b>\$ 56,280</b>

##### Interest Income

The District will earn interest on balances invested during the year

#### Administrative Expenditures:

##### Supervisors Fees

The amount paid to each supervisor for the time devoted to District business and meetings is determined by Chapter 190, Florida Statutes, at \$200 per meeting. Amount is based on five supervisors receiving fees for two meetings per month.

##### Engineering Fees

The District's engineer, Boyer Singleton, will be providing general engineering services to the District, which includes preparation and attendance of monthly board meetings.

##### Attorney Fees

##### Legal Counsel:

##### ***Shutts and Bowen LLP***

300 South Orange Avenue

Suite 300

Orlando, FL 32801

Telephone: (407) 835-6759

Fax: (407) 849-7288

The District's legal counsel, Shutts and Bowen, will be providing general services, which include attendance and preparation for monthly board meetings. Also, services include reviewing contracts, agreements, resolutions, rule amendments, etc.

# Viera East

## Community Development District

### General Fund Budget

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

- o Series 2006 Water Management \$1,000

Trustee Fees

The District will pay annual trustee fees for Water Management Refunding Bonds, Series 2006.

Annual Audit

The District is required to annually have its financial records audited by an independent Certified Public Accounting Firm. The estimated cost of the audit is based on the prior fiscal year and will be shared with the Recreational Fund.

Collection Agent

Fees incurred by GMS-Central Florida, LLC for calculating, levying and certification of the District's Non-Ad valorem Maintenance Assessments with the Brevard County Tax Collector.

Contractor	Services	Monthly	Annual
GMS- Central Florida, LLC Assessments		\$ 208	\$ 2,500

Management Fees

The District has contracted with GMS-Central Florida, LLC to provide Accounting and Administrative Services for the District. The services include, but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, financial reporting, annual audits, etc.

Postage

Mailing of Board Meeting agendas, checks for vendors, overnight deliveries and any other required correspondence. Amount is based on prior years cost.

Printing & Binding

Printing and binding agenda packages for board meetings, printing of computerized checks, District Brochures, correspondence, stationary, envelopes etc.

Insurance- Liability

The District's general liability, public official's liability, and automobile insurance coverage is provided by EGIS Insurance and Risk Advisors.

Description	Admin Amount	Field Amount	Annual Amount
General Liability	\$ 4,178	\$ -	\$ 4,178
POL/EPLI	\$ 3,115	\$ -	\$ 3,115
Auto Physical Damage	\$ -	\$ -	\$ -
Property	\$ -	\$ 1,447	\$ 1,447
<b>Total</b>	<b>\$ 7,293</b>	<b>\$ 1,447</b>	<b>\$ 8,740</b>

# Viera East

## Community Development District

### General Fund Budget

Legal Advertising

Advertising of monthly board meetings, public hearings, and any other legal advertising that may be required.

Other Current Charges

Any miscellaneous expenses incurred by the District that were not previously budgeted.

Office Supplies

Any supplies that may need to be purchased during the Fiscal Year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Dues & Licenses

The District is required to pay an annual fee to the Department of Community Affairs for \$175. This is the only anticipated expenditure for this category.

Information Technology

Costs related to District's accounting and information systems, District's website creation and maintenance, electronic compliance with Florida Statutes and other electronic data requirements.

Operating Expenditures:

Salaries & Wages

The District currently has a General Manager and 1 full time employee to handle the operations of the District. The proposed amount includes a 3% cost of living increase for qualifying employees.

Administration Fee

The District's employees are leased from Paychex per an agreement between the District and Paychex. Paychex charges an administration fee of \$27.32 per full time employee per pay period and \$19.68 per part-time employee per pay period.

FICA

Represents the estimated amount due for Social Security (6.2%) and Medicare (1.45%) based upon the proposed salaries and wages.

Health Insurance

Full time District Employee's are eligible for the following health benefits.

Provider	Policy Number	Insurance Description
United Healthcare	591637	Accidental Death, Dental, Vision, Life, and Long Term Disability
Health First	114619	Health
Colonial Life	E3682663	Life, Accident, Short Term Disability
Combined	007394312	Accident and Disability

# Viera East Community Development District General Fund Budget

Workers Compensation

The District provides Workers Compensation Insurance for each of its employee's based upon statutory requirements and rates determined by Paychex.

Unemployment

The District pays State and Federal unemployment for each employee based upon current rate structures.

Other Contractual

Miscellaneous fees and contracts incurred for the District.

Description	Annual Amount
Great American Financial	\$ 3,000
Ecolab Pest Elimination	\$ 1,450
TYCO Security	\$ 1,340
Additional Contract Funds	\$ 710
<b>Total Annual Budget</b>	<b>\$ 6,500</b>

Training

Expense involved in providing training for staff.

Uniforms

Expense involved in providing uniforms for the administration staff.

**Maintenance Expenditures:**

Canal Maintenance

Represents cost associated with the maintenance of the canals located east and west of I-95. The canals east of I-95 are maintained by various contractors paid by the District on an "as needed" basis. The canals west of I-95 are maintained by A. Duda & Sons and billed to the District

Lake Bank Restoration

Allocation of funds dedicated for lake bank restoration throughout the District.

Environmental Services

The District will incur the following costs related to maintaining and managing the various conservation areas (wetlands and uplands), which are the responsibility of the District. The amount is based upon the current contract with Kevin L. Erwin, plus an allowance for additional services from other providers that may be required. Services provided under this budget item may include the following:

Wetland Monitoring Reports as required by SJRWMD and USACOE.  
Wetland Maintenance, removal of exotic species as required to conform to permit requirements.

Habitat Management, including burns of preserved areas as required within the approved Habitat Management Plan(s).  
Permit Compliance and General Services as required.

# Viera East

## Community Development District

### General Fund Budget

**Water Management System**

The District currently has a contract with ECOR Industries, Inc. to provide Aquatic Maintenance Service for the District's Lakes.

Description	Monthly Amount	Annual Amount
Natural Areas Management	\$ 3,296	\$ 39,551
Wingate & Auburn Lake Aquatic Weed Control	\$ 664	\$ 7,971
Bayhill Wetland Maintenance (Bi-Monthly)	\$ 200	\$ 1,200
Aquatic Weed Control	\$ 3,407	\$ 40,881
Header Canal Maintenance (Quarterly)	\$ 1,100	\$ 4,440
Unanticipated Repairs/Improvements		\$ 4,957
<b>Total</b>	<b>\$ 8,667</b>	<b>\$ 99,000</b>

**Control Burns:**

The District anticipates that it will have control burns this year throughout the Scrub Jay Preserve areas. The purpose of the control burns is to enhance the habitat of threatened and endangered species and to reduce the intensity of natural fires.

**Contingencies**

Any miscellaneous expenses incurred by the District that were not previously budgeted.

**Fire Line Maintenance**

Expenses related to the maintenance of the various Fire Lines throughout the District. This mainly includes the mechanical removal of vegetation between homeowners' property and conservation areas in order to slow or stop the spread of wildfire.

**Basin Repair**

Expenses related to the repair and maintenance of the drainage structures at District Basins III, IV, and V. The drainage structures that get repaired are the outfalls (connect lakes) and the flowways (connect lakes to St Johns River).

**Grounds Maintenance Expenditures:**

**Salaries & Wages**

The District currently has a 4 full time and 1 part time employee's to handle the grounds maintenance of the District. The proposed amount includes a 3% cost of living increase for qualifying employees.

**Administration Fee**

The District's employees are leased from Paychex per an agreement between the District and Paychex. Paychex charges an administration fee of \$27.32 per full time employee per pay period and \$19.68 per part-time employee per pay period.

**FICA**

Represents the estimated amount due for Social Security (6.2%) and Medicare (1.45%) based upon the proposed salaries and wages.

# Viera East

## Community Development District

### General Fund Budget

Health Insurance

Full time District Employee's are eligible for the following health benefits.

Provider	Policy Number	Insurance Description
United Healthcare	591637	Accidental Death, Dental, Vision, Life, and Long Term Disability
Health First	114619	Health
Colonial Life	E3682663	Life, Accident, Short Term Disability
Combined	007394312	Accident and Disability

Workers Compensation

The District provides Workers Compensation Insurance for each of its employee's based upon statutory requirements and rates determined by Paychex.

Unemployment

The District pays State and Federal unemployment for each employee based upon current rate structures.

Telephone

Expenses incurred for the telephone and fax machine.

Vendor	Monthly Amount	Annual Amount
Bighthouse	\$ 366	\$ 4,393
Contingency		\$ 107
<b>Total</b>		<b>\$ 4,500</b>

Utilities

The District has the following utility account with Florida Power and Light to provide electricity for the maintenance building.

Vendor	Account	Monthly Amount	Annual Amount
FPL	83490-45156	\$ 500	\$ 6,000
Contingency			\$ 1,700
<b>Total</b>			<b>\$ 7,700</b>

Property Appraiser

Fees incurred for the Brevard County Property Appraiser performing work in support of processing and distributing non-ad valorem assessment information. The cost for the FY2019 year will be \$1,990.

# Viera East

## Community Development District

### General Fund Budget

Insurance- Property

Represents the amount paid for the property portion of the insurance premium with EGIS Insurance and Risk Advisors. The property includes vehicles, equipment, etc.

Description	Admin Amount	Field Amount	Annual Amount
General Liability	\$ 4,178	\$ -	\$ 4,178
POL/EPLI	\$ 3,115	\$ -	\$ 3,115
Auto Physical Damage	\$ -	\$ -	\$ -
Property	\$ -	\$ 1,447	\$ 1,447
<b>Total</b>	<b>\$ 7,293</b>	<b>\$ 1,447</b>	<b>\$ 8,740</b>

Repairs

Any costs related to miscellaneous repairs and maintenance that occur during the fiscal year.

Fuel

Costs related to fuel purchased for grounds maintenance machinery that occur during the fiscal year.

Park Maintenance

Represents cost associated with the maintenance of the parks and trails located within the district.

Sidewalk Repair

Represents cost associated with the repair of the sidewalks located within the district.

Chemicals

Includes fungicide applications, herbicide applications, insecticide applications needed to maintain the grounds.

Contingencies

Represents any miscellaneous expenses incurred by the District that were not previously budgeted.

Refuse

Estimated costs for refuse services to empty dumpster(s) twice monthly by Danny's Recycling & HAU is:

Contractor	Services	Monthly	Annual
Danny's Recycling & HAU	Empty Dumpster	\$ 645	\$ 7,740
	Contingency		\$ 1,260
<b>Total</b>			<b>\$ 9,000</b>

Office Supplies

Costs for items used in office

# Viera East

## Community Development District

### General Fund Budget

Uniforms

The District is in contract with Unifirst to supply uniforms for the Maintenance staff. Unifirst comes to the District weekly to deliver clean uniforms to the staff.

Vendor	Monthly Amount	Annual Amount
Unifirst	\$ 219	\$ 2,624
Contingency		\$ 376
<b>Total</b>		<b>\$ 3,000</b>

Rain Bird Pump System

The District will be financing a new pump system for irrigation through Rain Bird.

Vendor	Monthly Amount	Annual Amount
Rain Bird	\$ 1,520	\$18,240
Contingency		\$ 260
<b>Total Annual Budget</b>		<b>\$18,500</b>

Maintenance Reserves - Transfer Out

Funds allocated annually to insure available cash for ongoing operations of the District and for major repair or replacement of capital items.

Maintenance Reserves - Transfer Out (PY Excess)

Represents projected excess funds above operating capital requirements in the General Fund.

**Viera East  
Community Development District  
Capital Reserve Fund  
Proposed Budget  
Fiscal Year 2019**

	<b>Adopted Budget FY 2018</b>	<b>Actual Thru 3/31/18</b>	<b>Projected Next 6 Months</b>	<b>Total Projected @ 9/30/18</b>	<b>Proposed Budget FY 2019</b>
<i>Revenues</i>					
Beginning Fund Balance	\$336,203	\$225,229	\$0	\$225,229	\$294,733
Interest Income	\$250	\$1,391	\$0	\$1,391	\$250
Reserve Funding - Transfer In (General)	\$11,604	\$5,802	\$5,802	\$11,604	\$6,703
Reserve Funding - Transfer In (Golf)	\$30,899	\$16,214	\$16,000	\$32,214	\$17,458
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$115,984	\$115,984	\$0
<b>Total Revenues</b>	<b>\$378,956</b>	<b>\$248,636</b>	<b>\$137,786</b>	<b>\$386,422</b>	<b>\$319,144</b>
<i>Expenditures</i>					
Capital Outlay	\$125,000	\$66,689	\$25,000	\$91,689	\$125,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$125,000</b>	<b>\$66,689</b>	<b>\$25,000</b>	<b>\$91,689</b>	<b>\$125,000</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$253,956</b>	<b>\$181,947</b>	<b>\$112,786</b>	<b>\$294,733</b>	<b>\$194,144</b>

**Viera East  
Community Development District  
Debt Service Fund  
Series 2006  
Proposed Budget FY2019**

	<b>Adopted Budget FY 2018</b>	<b>Actual Thru 3/31/18</b>	<b>Projected Next 6 Months</b>	<b>Total Projected @ 9/30/18</b>	<b>Proposed Budget FY 2019</b>
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Revenues

Special Assessments	\$ 2,423,170	\$ 2,224,765	\$ 198,405	\$ 2,423,170	\$ 2,423,170
Interest Income	\$ 100	\$ 966	\$ 250	\$ 1,216	\$ 100
Beginning Fund Balance	\$ 497,413	\$ 483,815	\$ -	\$ 483,815	\$ 467,991

<b>Total Revenues</b>	<b>\$ 2,920,683</b>	<b>\$ 2,709,547</b>	<b>\$ 198,655</b>	<b>\$ 2,908,201</b>	<b>\$ 2,891,261</b>
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Expenditures

Series 2006

Interest-11/1	\$ 291,669	\$ 291,669	\$ -	\$ 291,669	\$ 239,631
Interest-5/1	\$ 291,669	\$ -	\$ 291,669	\$ 291,669	\$ 239,631
Principal-5/1	\$ 1,810,000	\$ -	\$ 1,810,000	\$ 1,810,000	\$ 1,910,000
Other Debt Service Costs	\$ 46,873	\$ -	\$ 46,873	\$ 46,873	\$ 46,873

<b>Total Expenditures</b>	<b>\$ 2,440,211</b>	<b>\$ 291,669</b>	<b>\$ 2,148,542</b>	<b>\$ 2,440,211</b>	<b>\$ 2,436,135</b>
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<b>Excess Revenues (Expenditures)</b>	<b>\$ 480,472</b>	<b>\$ 2,417,878</b>	<b>\$ (1,949,887)</b>	<b>\$ 467,991</b>	<b>\$ 455,126</b>
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\* Excess Revenues needed to pay the 11/1/19 Interest Payment \$ 184,719

	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>
Net Assessments	\$ 2,423,170	\$ 2,423,170	\$ 2,423,170	\$ 2,423,170
Discounts	\$ 96,927	\$ 96,927	\$ 96,927	\$ 96,927
Gross Assessment	\$ 2,520,097	\$ 2,520,097	\$ 2,520,097	\$ 2,520,097
Gross Assessments	\$ 2,520,097	\$ 2,520,097	\$ 2,520,097	\$ 2,520,097
Assessable Units	\$ 6,091	\$ 6,091	\$ 6,091	\$ 6,091
Per Unit Assessments	\$ 414	\$ 414	\$ 414	\$ 414

**Viera East**  
**Community Development District**  
**Debt Service Fund - Series 2006**  
**Amortization Schedule**

Date	Series 2006		Fiscal Total
	Principal	Interest	
11/1/16		\$340,831	\$340,831
5/1/17	\$1,710,000	\$340,831	
11/1/17		\$291,669	\$2,342,500
5/1/18	\$1,810,000	\$291,669	
11/1/18		\$239,631	\$2,341,300
5/1/19	\$1,910,000	\$239,631	
11/1/19		\$184,719	\$2,334,350
5/1/20	\$2,020,000	\$184,719	
11/1/20		\$126,644	\$2,331,363
5/1/21	\$2,140,000	\$126,644	
11/1/21		\$65,119	\$2,331,763
5/1/22	\$2,265,000	\$65,119	\$2,330,119
	\$11,855,000	\$2,497,225	\$14,352,225

**Viera East  
Community Development District  
Golf Course  
Proposed Operating Budget  
Fiscal Year 2019**

	<b>Actual FY 2017</b>	<b>Adopted Budget FY 2018</b>	<b>Actual Thru 3/31/18</b>	<b>Projected Next 6 Months</b>	<b>Total Projected @ 9/30/18</b>	<b>Proposed Budget FY 2019</b>
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***Number of Rounds***

Paid Rounds	37,601	34,000	21,412	17,191	38,603	37,250
Member Rounds	8,416	10,000	4,191	3,445	7,636	10,000
Comp Rounds	6,961	6,000	3,580	3,046	6,626	6,000
Total Memberships	63	60	47	13	60	60
<b>Revenue per Round</b>						
Public	\$ 31	\$ 35	\$ 35	\$ 27	\$ 31	\$ 35

***Revenues***

Greens Fees	\$ 1,175,024	\$ 1,296,290	\$ 742,067	\$ 464,311	\$ 1,206,378	\$ 1,296,290
Gift Cards- Sales	\$ 10,317	\$ 25,000	\$ 6,967	\$ 3,859	\$ 10,825	\$ 25,000
Gift Cards- Usage	\$ (23,633)	\$ (25,000)	\$ (11,835)	\$ (8,870)	\$ (20,706)	\$ (25,000)
Season Advance/Trail Fees	\$ 209,722	\$ 210,000	\$ 103,296	\$ 96,953	\$ 200,249	\$ 210,000
Associate Memberships	\$ 26,890	\$ 42,000	\$ 23,068	\$ 11,752	\$ 34,820	\$ 42,000
Driving Range	\$ 70,712	\$ 72,000	\$ 42,409	\$ 32,924	\$ 75,333	\$ 72,000
Golf Lessons	\$ 2,145	\$ 2,100	\$ 1,050	\$ 1,050	\$ 2,100	\$ 2,100
Merchandise Sales	\$ 118,368	\$ 115,000	\$ 64,983	\$ 51,933	\$ 116,916	\$ 115,000
Restaurant	\$ 10,201	\$ 10,000	\$ 13,972	\$ 5,174	\$ 19,146	\$ 10,000
Special Assessments-Operations	\$ 22,527	\$ 22,527	\$ 11,264	\$ 11,264	\$ 22,527	\$ 22,527
Miscellaneous Income	\$ 9,126	\$ 15,000	\$ 7,331	\$ 3,623	\$ 10,954	\$ 15,000

**Total Revenues**

<b>\$ 1,631,399</b>	<b>\$ 1,784,917</b>	<b>\$ 1,004,571</b>	<b>\$ 673,972</b>	<b>\$ 1,678,543</b>	<b>\$ 1,784,917</b>
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***General Expenditures***

Other Contractual Services	\$ 15,102	\$ 18,000	\$ 5,340	\$ 7,078	\$ 12,417	\$ 15,000
Telephone	\$ 7,938	\$ 9,308	\$ 2,394	\$ 2,623	\$ 5,017	\$ 5,500
Postage	\$ 421	\$ 450	\$ 1,056	\$ 388	\$ 1,444	\$ 450
Printing & Binding	\$ 668	\$ 1,000	\$ 1,304	\$ 265	\$ 1,569	\$ 1,000
Utilities	\$ 5,876	\$ 5,000	\$ 2,373	\$ 2,551	\$ 4,924	\$ 5,000
Repairs & Maintenance	\$ 9,096	\$ 7,000	\$ 4,856	\$ 3,845	\$ 8,701	\$ 7,000
Advertising	\$ 38,349	\$ 45,000	\$ 24,032	\$ 14,617	\$ 38,650	\$ 45,000
Bank Charges	\$ 31,886	\$ 30,500	\$ 16,070	\$ 15,158	\$ 31,228	\$ 30,500
Office Supplies	\$ 1,278	\$ 1,500	\$ 1,376	\$ 887	\$ 2,263	\$ 1,500
Operating Supplies	\$ 8,185	\$ 9,500	\$ 1,703	\$ 3,766	\$ 5,469	\$ 9,500
Dues, Licenses & Subscriptions	\$ 3,496	\$ 2,000	\$ 1,728	\$ 350	\$ 2,078	\$ 2,500
Drug Testing- All departments	\$ 535	\$ 500	\$ 356	\$ 250	\$ 606	\$ 500
Training, Education & Employee Relations	\$ 1,887	\$ 2,500	\$ 3,135	\$ 567	\$ 3,702	\$ 2,500
Contractual Security	\$ 6,683	\$ 5,000	\$ 1,711	\$ 720	\$ 2,431	\$ 5,000
IT Services	\$ 5,445	\$ 3,000	\$ 1,109	\$ 750	\$ 1,859	\$ 3,000

**Total Golf Course Expenditures**

<b>\$ 136,846</b>	<b>\$ 140,258</b>	<b>\$ 68,541</b>	<b>\$ 53,816</b>	<b>\$ 122,357</b>	<b>\$ 133,950</b>
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**Viera East  
Community Development District  
Golf Course  
Proposed Operating Budget  
Fiscal Year 2019**

<b>Actual FY 2017</b>	<b>Adopted Budget FY 2018</b>	<b>Actual Thru 3/31/18</b>	<b>Projected Next 6 Months</b>	<b>Total Projected @ 9/30/18</b>	<b>Proposed Budget FY 2019</b>
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Restaurant Expenditures

Utilities	\$ 9,180	\$ 9,000	\$ 4,747	\$ 4,877	\$ 9,624	\$ 9,680
Pest Control	\$ 1,038	\$ 1,800	\$ -	\$ 600	\$ 600	\$ 1,800
Equipment Lease	\$ 1,146	\$ 1,100	\$ 453	\$ 544	\$ 997	\$ 1,100

**Total Restaurant Expenditures**

<b>\$ 11,364</b>	<b>\$ 11,900</b>	<b>\$ 5,200</b>	<b>\$ 6,021</b>	<b>\$ 11,221</b>	<b>\$ 12,580</b>
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Golf Operations:

Salaries	\$ 173,443	\$ 222,204	\$ 99,143	\$ 99,143	\$ 198,285	\$ 233,200
Administrative Fee	\$ 12,810	\$ 12,858	\$ 7,781	\$ 7,781	\$ 15,563	\$ 16,543
FICA Expense	\$ 13,223	\$ 17,253	\$ 7,595	\$ 7,595	\$ 15,190	\$ 18,280
Health Insurance	\$ 1,107	\$ 461	\$ 228	\$ 228	\$ 456	\$ 506
Workers Compensation	\$ 4,985	\$ 4,420	\$ 2,068	\$ 2,068	\$ 4,136	\$ 4,684
Unemployment	\$ 5,210	\$ 9,322	\$ 4,219	\$ 4,219	\$ 8,439	\$ 10,726
Golf Printing	\$ 407	\$ 500	\$ -	\$ -	\$ -	\$ 500
Utilities	\$ 19,718	\$ 20,500	\$ 10,479	\$ 10,200	\$ 20,679	\$ 20,500
Repairs	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ 250
Pest Control	\$ 1,038	\$ 1,800	\$ -	\$ 600	\$ 600	\$ 1,800
Supplies	\$ 1,045	\$ 3,000	\$ 4,232	\$ 1,500	\$ 5,732	\$ 3,000
Uniforms	\$ 142	\$ 1,500	\$ 207	\$ 200	\$ 407	\$ 1,500
Training, Education & Employee Relations	\$ -	\$ 2,000	\$ -	\$ 1,000	\$ 1,000	\$ 2,000
Fuel	\$ 205	\$ 500	\$ -	\$ 100	\$ 100	\$ 500
Cart Lease	\$ 45,219	\$ 42,636	\$ 23,370	\$ 22,714	\$ 46,084	\$ 46,500
Cart Maintenance	\$ 4,786	\$ 4,000	\$ 3,180	\$ 2,000	\$ 5,180	\$ 4,000
Driving Range	\$ 7,054	\$ 10,000	\$ 4,439	\$ 2,000	\$ 6,439	\$ 10,000

**Total Golf Operation Expenditures**

<b>\$ 290,391</b>	<b>\$ 353,204</b>	<b>\$ 166,942</b>	<b>\$ 161,348</b>	<b>\$ 328,290</b>	<b>\$ 374,489</b>
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Merchandise Sales:

Cost of Goods Sold	\$ 86,009	\$ 77,000	\$ 43,543	\$ 35,500	\$ 79,043	\$ 77,000
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**Total Merchandise Sales**

<b>\$ 86,009</b>	<b>\$ 77,000</b>	<b>\$ 43,543</b>	<b>\$ 35,500</b>	<b>\$ 79,043</b>	<b>\$ 77,000</b>
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Golf Course Maintenance:

Salaries	\$ 375,307	\$ 417,502	\$ 189,691	\$ 185,949	\$ 375,639	\$ 390,205
Administrative Fees	\$ 8,914	\$ 8,698	\$ 4,463	\$ 4,460	\$ 8,923	\$ 9,926
FICA Expense	\$ 26,727	\$ 32,727	\$ 14,039	\$ 12,721	\$ 26,759	\$ 29,948
Employee Insurance	\$ 48,645	\$ 58,955	\$ 17,673	\$ 23,814	\$ 41,487	\$ 52,157
Workers Compensation	\$ 7,063	\$ 8,384	\$ 3,934	\$ 3,669	\$ 7,603	\$ 7,648
Unemployment	\$ 6,257	\$ 6,617	\$ 4,773	\$ 1,293	\$ 6,066	\$ 6,123
Drug Testing	\$ 45	\$ 420	\$ -	\$ 45	\$ 45	\$ 420

**Viera East**  
**Community Development District**  
 Golf Course  
 Proposed Operating Budget  
 Fiscal Year 2019

	<b>Actual FY 2017</b>	<b>Adopted Budget FY 2018</b>	<b>Actual Thru 3/31/18</b>	<b>Projected Next 6 Months</b>	<b>Total Projected @ 9/30/18</b>	<b>Proposed Budget FY 2019</b>
Consulting Fees	\$ 6,000	\$ 6,000	\$ 3,500	\$ 2,500	\$ 6,000	\$ 6,000
Telephone/Internet	\$ 2,078	\$ 2,500	\$ -	\$ 150	\$ 150	\$ 2,500
Utilities/Water	\$ 26,558	\$ 25,700	\$ 12,756	\$ 13,572	\$ 26,329	\$ 26,200
Repairs	\$ 48,598	\$ 42,000	\$ 20,881	\$ 17,254	\$ 38,135	\$ 42,000
Fuel & Oil	\$ 41,068	\$ 35,000	\$ 23,662	\$ 24,281	\$ 47,943	\$ 45,000
Pest Control	\$ 2,081	\$ 1,500	\$ 1,805	\$ 1,359	\$ 3,164	\$ 1,500
Irrigation/Drainage	\$ 23,209	\$ 34,000	\$ 7,063	\$ 10,536	\$ 17,600	\$ 34,000
Sand and Topsoil	\$ 14,452	\$ 17,500	\$ 8,731	\$ 7,522	\$ 16,253	\$ 17,500
Flower/Mulch	\$ 1,491	\$ 7,000	\$ 1,689	\$ 1,000	\$ 2,689	\$ 7,000
Fertilizer	\$ 127,144	\$ 120,000	\$ 62,497	\$ 62,052	\$ 124,549	\$ 120,000
Seed/Sod	\$ 7,899	\$ 14,000	\$ 8,922	\$ 1,934	\$ 10,856	\$ 14,000
Trash Removal	\$ 1,455	\$ 2,000	\$ 677	\$ 661	\$ 1,338	\$ 2,000
Contingency	\$ 4,558	\$ 6,000	\$ 9,855	\$ 608	\$ 10,463	\$ 6,000
First Aid	\$ 655	\$ 600	\$ 368	\$ 304	\$ 672	\$ 600
Office Supplies	\$ 219	\$ 500	\$ 771	\$ 124	\$ 895	\$ 500
Operating Supplies	\$ 18,934	\$ 18,000	\$ 8,738	\$ 8,521	\$ 17,259	\$ 18,000
Training	\$ 2,527	\$ 500	\$ 1,291	\$ 2,152	\$ 3,443	\$ 500
Janitorial Supplies	\$ 1,998	\$ 800	\$ 1,294	\$ 1,869	\$ 3,163	\$ 800
Soil & Water Testing	\$ 689	\$ 1,000	\$ 1,501	\$ 689	\$ 2,190	\$ 1,000
Uniforms	\$ 9,790	\$ 10,500	\$ 3,163	\$ 3,704	\$ 6,867	\$ 10,500
Equipment Rental	\$ 2,473	\$ 4,000	\$ 644	\$ -	\$ 644	\$ 4,000
Equipment Lease	\$ 90,693	\$ 148,000	\$ 64,685	\$ 79,893	\$ 144,578	\$ 160,000
Small Tools	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
<b>Total Golf Course Maintenance</b>	<b>\$ 907,526</b>	<b>\$ 1,030,903</b>	<b>\$ 479,065</b>	<b>\$ 472,635</b>	<b>\$ 951,700</b>	<b>\$ 1,016,527</b>
<i>Administrative Expenditures:</i>						
Legal Fees	\$ -	\$ 1,500	\$ -	\$ 200	\$ 200	\$ 1,500
Arbitrage	\$ 600	\$ 600	\$ 300	\$ 300	\$ 600	\$ 600
Dissemination	\$ 1,000	\$ 1,000	\$ 500	\$ 500	\$ 1,000	\$ 1,000
Trustee Fees	\$ 3,717	\$ 3,750	\$ 1,875	\$ 1,875	\$ 3,750	\$ 3,750
Annual Audit	\$ 1,481	\$ 1,500	\$ 750	\$ 750	\$ 1,500	\$ 1,500
Golf Course Administrative Services	\$ 56,280	\$ 56,280	\$ 28,140	\$ 28,140	\$ 56,280	\$ 56,280
Insurance	\$ 64,123	\$ 71,000	\$ 33,455	\$ 33,799	\$ 67,253	\$ 75,000
Property Taxes	\$ 10,438	\$ 6,000	\$ 4,306	\$ 3,025	\$ 7,331	\$ 6,000
<b>Total Administrative Expenditures</b>	<b>\$ 137,640</b>	<b>\$ 141,630</b>	<b>\$ 69,325</b>	<b>\$ 68,589</b>	<b>\$ 137,915</b>	<b>\$ 145,630</b>
<i>Reserves:</i>						
Renewal & Replacement	\$ 33,545	\$ 30,899	\$ 17,033	\$ 16,000	\$ 33,033	\$ 17,458
Operating Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Reserves</b>	<b>\$ 33,545</b>	<b>\$ 30,899</b>	<b>\$ 17,033</b>	<b>\$ 16,000</b>	<b>\$ 33,033</b>	<b>\$ 17,458</b>
<b>Total Revenues</b>	<b>\$ 1,631,399</b>	<b>\$ 1,784,917</b>	<b>\$ 1,004,571</b>	<b>\$ 673,972</b>	<b>\$ 1,678,543</b>	<b>\$ 1,784,917</b>
<b>Total Expenditures</b>	<b>\$ 1,603,320</b>	<b>\$ 1,785,795</b>	<b>\$ 849,650</b>	<b>\$ 813,909</b>	<b>\$ 1,663,559</b>	<b>\$ 1,777,635</b>
<b>Operating Income (Loss)</b>	<b>\$ 28,079</b>	<b>\$ (878)</b>	<b>\$ 154,921</b>	<b>\$ (139,937)</b>	<b>\$ 14,984</b>	<b>\$ 7,283</b>

**Viera East**  
**Community Development District**  
 Golf Course  
 Proposed Operating Budget  
 Fiscal Year 2019

Actual FY 2017	Adopted Budget FY 2018	Actual Thru 3/31/18	Projected Next 6 Months	Total Projected @ 9/30/18	Proposed Budget FY 2019
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**Non Operating Revenues/(Expenditures):**

Special Assessments - Debt Service	\$ 567,205	\$ 558,355	\$ 279,178	\$ 279,178	\$ 558,355	\$ 558,355
Interest Income	\$ 554	\$ 1,000	\$ 311	\$ 282	\$ 593	\$ 1,000
Transfer In	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ (191,249)	\$ (178,478)	\$ (89,239)	\$ (89,239)	\$ (178,478)	\$ (171,638)
Principal Expense	\$ (365,000)	\$ (380,000)	\$ (190,000)	\$ (190,000)	\$ (380,000)	\$ (395,000)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$ 61,510</b>	<b>\$ 878</b>	<b>\$ 250</b>	<b>\$ 221</b>	<b>\$ 470</b>	<b>\$ (7,283)</b>
<b>Net Non Operating Income / (Loss)</b>	<b>\$ 89,588</b>	<b>\$ -</b>	<b>\$ 155,171</b>	<b>\$ (139,717)</b>	<b>\$ 15,454</b>	<b>\$ -</b>

# Viera East

## Community Development District

### Recreational Operating Budget

#### Revenues:

##### Greens Fees

Estimated revenue for public paid rounds of golf.

##### Gift Card- Sales

Estimated amount of gift cards sold that can be used for discounted rounds of golf, merchandise or restaurant purchases. The full amount of the sale is recorded as revenue at the time of purchase.

##### Gift Card- Usage

Estimated usage of gift cards once purchased. Once the gift cards have been used at the District, the amount used is recorded against the revenue.

##### Season Advance/Trail Fees

Estimated revenue of customers who purchase memberships to the District golf course in advance for the year.

##### Associate Memberships

Estimated costs of all associate memberships sold. The associate membership costs \$149 and lasts for one year. The membership gets the member a 20% discount on golf rounds and other discounts on range balls, apparel, and USGA handicap service.

##### Driving Range

Estimated revenue from the District's driving range.

##### Golf Lessons

Estimated revenue from golfing lessons given at the golf course.

##### Merchandise Sales

Estimated revenue of clothing, equipment, and supplies sold in the District's Pro Shop.

##### Restaurant

The District's restaurant is leased to Divots Grille, LLC per an agreement with the District and Divots Grille, LLC. The agreement states that Divots Grille, LLC will pay the District four (6%) of gross sales not excluding sales tax through the lease term ending on September 30, 2019.

##### Special Assessments- Operations

The District will levy Non-Ad Valorem assessments in all the assessable property within the District to help fund all of the General Operating Expenditures for the fiscal year.

##### Miscellaneous Income

Estimated annual revenue for various miscellaneous charges billed and collected by the District.

# Viera East

## Community Development District

### Recreational Operating Budget

**General Expenditures:**

**Other Contractual Services**

Contractual Services include the following contracts:

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Bighthouse (Cable & Internet)	\$ 350	\$ 4,200
Waste Management (Dumpster Removal)	\$ 338	\$ 4,057
Great America Financial	\$ 93	\$ 1,117
American Safety and First Aide		\$ 500
Crystal High Rise, Inc		\$ 250
Slug A Bug (Termite Renewal)		\$ 325
Contingency		\$ 4,551
<b>Total Annual Budget</b>		<b>\$15,000</b>

**Telephone**

Represents regular telephone lines, credit card, and Internet access. A portion of expenses related to the District are transferred to General Fund.

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Greybar Financial Services	\$ 289	\$ 3,469
Cricket	\$ 104	\$ 1,248
Contingency		\$ 783
<b>Total</b>		<b>\$ 5,500</b>

**Postage**

Mailing payroll checks, checks for vendors, overnight deliveries and any other required correspondence that is directly related to the golf course. A portion of expenses related to the District are transferred to General Fund.

**Printing & Binding**

Printing of computerized checks, brochures, correspondence, promotional cards, stationary, rack cards, envelopes, etc. A portion of expenses related to the District are transferred to General Fund.

**Utilities**

The District has the following utility accounts related to the operations:

<b>Vendor</b>	<b>Account</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
FPL	10579-42334	\$ 175	\$ 2,100
FPL	91273-57086	\$ 25	\$ 300
City of Cocoa	313093-70192	\$ 115	\$ 1,380
City of Cocoa	150351-141774	\$ 70	\$ 840
Contingency			\$ 380
<b>Total</b>			<b>\$ 5,000</b>

# Viera East

## Community Development District

### Recreational Operating Budget

Repairs & Maintenance

Any miscellaneous repairs and maintenance, including electrical, plumbing, hardware, locksmiths, painting and HVAC. A portion of expenses related to the District are transferred to General Fund.

Advertising

Represents advertising for the golf course in the Yellow Pages, newspapers, periodicals, brochures and magazines, rack cards and holders, and promotional organizations. A portion of expenses related to the District are transferred to General Fund.

Bank Charges

Bank charges related to credit card usage, as well as account service charges for the operating checking account.fund

Office Supplies

Any office supplies that may need to be purchased during the fiscal year, i.e., paper, minute books, file folders, labels, paper clips, etc.

Operating Supplies

Represents various operating supplies purchased

Dues, Licenses & Subscriptions

The following represents the estimated cost for license, membership subscriptions and permit renewals for the fiscal year:

Vendor	Description	Annual Amount
City of Rockledge	Business License	\$ 200
Florida State Golf Association	Membership	\$ 150
Brevard County	Business Tax License	\$ 82
Cocoa Beach Regional Chapter	Membership	\$ 535
US Golf Association	Membership	\$ 110
Amazon Prime	Membership	\$ 132
GCSAA	Gold Membership	\$ 435
Contingency		\$ 856
<b>Total</b>		<b>\$ 2,500</b>

Training, Education & Employee Relations

Costs incurred in sending District personnel to any training seminars or having personnel trained on site for different aspects to more efficiently and effectively operate the golf course. Also, any expense incurred for staff meetings and help wanted ads.

Contractual Security

Security system costs for the maintenance and clubhouse alarm systems.

# Viera East

## Community Development District

### Recreational Operating Budget

**IT Services**

Costs related to District's accounting and information systems, District's website creation and maintenance, electronic compliance with Florida Statutes and other electronic data requirements.

**Restaurant Expenditures:**

**Utilities**

Estimated costs for the basic utilities for the restaurant:

Vendor	Account	Monthly Amount	Annual Amount
FPL	03449-33189	\$ 615	\$ 7,380
City of Cocoa	150351-112664	\$ 150	\$ 1,800
Contingency			\$ 500
<b>Total</b>			<b>\$ 9,680</b>

**Pest Control**

The estimated costs for Ecolab Pest Elimination to provide monthly pest control services.

Vendor	Monthly Amount	Annual Amount
Ecolab Pest Elimination	\$ 146	\$ 1,750
Contingency		\$ 50
<b>Total</b>		<b>\$ 1,800</b>

**Equipment Lease**

The expense related to leasing of a dishwasher in the restaurant.

Vendor	Monthly Amount	Annual Amount
Ecolab	\$ 88	\$ 1,054
Contingency		\$ 46
<b>Total</b>		<b>\$ 1,100</b>

**Golf Operations Expenditures:**

**Salaries & Wages**

The District currently has a 1 full time and 30 part time employees to handle the Golf operations of the District. The proposed amount includes a 3% cost of living increase for qualifying employees.

**Administration Fee**

The District's employees are leased from Paychex per an agreement between the District and Paychex. Paychex charges an administration fee of \$27.32 per full time employee per pay period and \$19.68 per part-time employee per pay period.

**FICA**

Represents the estimated amount due for Social Security (6.2%) and Medicare (1.45%) based upon the proposed salaries and wages.

# Viera East Community Development District Recreational Operating Budget

**Health Insurance**

Full time District Employee's are eligible for the following health benefits.

Provider	Policy Number	Insurance Description
United Healthcare	591637	Accidental Death, Dental, Vision, Life, and Long Term Disability
Health First	114619	Health
Colonial Life	E3682663	Life, Accident, Short Term Disability
Combined	007394312	Accident and Disability

**Workers Compensation**

The District provides Workers Compensation Insurance for each of its employee's based upon statutory requirements and rates determined by Paychex.

**Unemployment**

The District pays State and Federal unemployment for each employee based upon current rate structures.

**Golf Printing**

Printing for materials needed for the course.

**Utilities**

Estimated cost of basic utilities for Golf operations:

Vendor	Account	Monthly Amount	Annual Amount
FPL	03449-33189	\$ 585	\$ 7,020
FPL	07938-52104	\$ 925	\$ 11,100
City of Cocoa	150351-112664	\$ 100	\$ 1,200
Contingency			\$ 1,180
<b>Total</b>			<b>\$ 20,500</b>

**Repairs**

Any costs related to miscellaneous repairs and maintenance that occur during the fiscal year.

**Pest Control**

The estimated costs for Ecolab Pest Elimination to provide monthly pest control services.

Vendor	Monthly Amount	Annual Amount
Ecolab Pest Elimination	\$ 146	\$ 1,750
Contingency		\$ 50
<b>Total</b>		<b>\$ 1,800</b>

**Supplies**

Estimated costs of miscellaneous supplies that the District may need to purchase for golf operations.

# Viera East

## Community Development District

### Recreational Operating Budget

Uniforms

The estimated costs of uniforms for pro shop personnel. Once hired, all employees get a District golf shirt to wear during work hours.

Training, Education & Employee Relations

The District will incur the cost of the Assistant Pro Program and any training deemed necessary for the Pro Shop staff or cart facility personnel, for example, cart mechanics training and any help wanted ads.

Fuel

Costs for gasoline for all golf carts from Glover Oil Company.

Cart Lease

The expense related to leasing of carts for golf course.

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
TCF Equipment Finance	\$ 2,144	\$ 25,733
TCF Equipment Finance	\$ 242	\$ 2,909
Marlin Business Bank	\$ 236	\$ 2,829
GPS System	\$ 936	\$ 11,232
Yamaha Lease	\$ 130	\$ 1,560
Golf Cart	\$ 97	\$ 1,164
Contingency		\$ 1,072
<b>Total</b>		<b>\$ 46,500</b>

Cart Maintenance

The expense related to any repairs and maintenance of the golf carts that are incurred during the year.

Driving Range Supplies

Any expenses incurred related to the driving range operation, for example range balls, tokens, buckets, bag stands, clock rope and sand/water buckets.

**Merchandise Sales**

Cost of Goods Sold

Represents cost of clothing, equipment, and supplies sold in the Pro Shop.

**Golf Course Maintenance:**

Salaries & Wages

The District currently has 10 full-time and 4 part-time employee's to handle the golf course maintenance. The proposed amount includes a 3% cost of living increase for qualifying employees.

# Viera East

## Community Development District

### Recreational Operating Budget

Administration Fee

The District's employees are leased from Paychex per an agreement between the District and Paychex. Paychex charges an administration fee of \$27.32 per full time employee per pay period and \$19.68 per part-time employee per pay period.

FICA

Represents the estimated amount due for Social Security (6.2%) and Medicare (1.45%) based upon the proposed salaries and wages.

Health Insurance

Full time District Employee's are eligible for the following health benefits.

Provider	Policy Number	Insurance Description
United Healthcare	591637	Accidental Death, Dental, Vision, Life, and Long Term Disability
Health First	114619	Health
Colonial Life	E3682663	Life, Accident, Short Term Disability
Combined	007394312	Accident and Disability

Workers Compensation

The District provides Workers Compensation Insurance for each of its employee's based upon statutory requirements and rates determined by Paychex.

Unemployment

The District pays State and Federal unemployment for each employee based upon current rate structures.

Drug Testing

Estimated costs for drug testing upon hiring. When personnel are hired at the District, they must complete a drug test. The cost is \$38 per screening.

Consulting Fees

The District is contracted with Thomas Trammell to give consulting advise on the golf course. Mr. Trammell goes to the District once a month to give the staff a detailed report on the golf course and suggests ways to improve it.

Vendor	Monthly Amount	Annual Amount
Thomas Trammell	\$ 500	\$ 6,000

Telephone/Cell Phone

Estimated costs for internet and phone services for maintenance staff.

# Viera East

## Community Development District

### Recreational Operating Budget

Utilities/Water

Estimated costs of basic utilities for the maintenance staff:

Vendor	Account	Monthly Amount	Annual Amount
FPL	83490-45156	\$ 1,750	\$ 21,000
City of Cocoa	313093-70192	\$ 350	\$ 4,200
Contingency			\$ 1,000
<b>Total</b>			<b>\$ 26,200</b>

Fuel & Oil

Costs related to fuel purchased for maintenance machinery that occur during the fiscal year.

Pest Control

The estimated costs for Ecolab Pest Elimination to provide monthly pest control services.

Vendor	Monthly Amount	Annual Amount
Ecolab Pest Elimination	\$ 118	\$ 1,416
Contingency		\$ 84
<b>Total</b>		<b>\$ 1,500</b>

Irrigation/Drainage

Estimated irrigation and drainage maintenance expenditures that may occur during the fiscal year.

Sand/Topsoil

Cost related to sand and topsoil expenditures that may occur during the fiscal year. The District buys all supplies from Golf Specialties, Inc. Some supplies may include top-dress sand, divot sand, and shell rock for the golf course.

Flowers/Mulch

Estimated cost of flowers and mulch for the golf course and clubhouse.

Chemicals/Fertilizer

Estimated costs of fertilizer, herbicide, insecticide, fungicide and other chemicals needed for the golf course.

Seed/Sod

Cost of seed and sod expenditures for the golf course that may occur during the fiscal year.

# Viera East

## Community Development District

### Recreational Operating Budget

Trash Removal

Estimated costs for trash removal services to empty dumpster(s) once a month by Waste Management at the golf course:

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Waste Management, Inc.	\$ 131	\$ 1,575
Contingency		\$ 425
<b>Total</b>		<b>\$ 2,000</b>

Contingencies

Funding of unanticipated costs.

First Aid

Cost of work gloves, ear plugs, support belts, and other first aid supplies needed during the fiscal year.

Office Supplies

Any office supplies that may need to be purchased during the fiscal year, i.e., paper, minute books, file folders, labels, paper clips, etc.

Operating Supplies

Represents various operating supplies purchased

Training

Training seminars for golf course maintenance staff.

Janitorial Supplies

Costs of janitorial supplies that may occur during the fiscal year.

Soil & Water Testing

Costs for soil and water testing that may occur during the fiscal year.

Uniforms

The District is in contract with Unifirst to supply uniforms for the Golf Course Maintenance staff. Unifirst comes to the District weekly to deliver clean uniforms to the staff.

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Unifirst	\$ 839	\$ 10,067
Contingency		\$ 433
<b>Total</b>		<b>\$ 10,500</b>

Equipment Rental

Rental of larger capital items required for Course Maintenance.

# Viera East

## Community Development District

### Recreational Operating Budget

Equipment Lease

The District currently has the following equipment leases for the golf course:

Vendor	Monthly Amount	Annual Amount
DLL Finance LLC	\$ 5,168	\$ 62,013
TCF Equipment Finance	\$ 1,066	\$ 12,792
TCF Equipment Finance	\$ 5,116	\$ 61,392
TCF Equipment Finance	\$ 510	\$ 6,124
TCF Equipment Finance	\$ 372	\$ 4,470
TCF Equipment Finance	\$ 652	\$ 7,828
TCF Equipment Finance	\$ 431	\$ 5,168
Contingency		\$ 214
<b>Total</b>		<b>\$160,000</b>

Small Tools

Represents small tools purchased for golf course maintenance.

Administrative Expenditures:

Legal Fees

The District's attorney will be providing general legal services to the District that are directly related to operations of the golf course, i.e., reviewing contracts, agreements, resolutions, rule amendments, etc.

Arbitrage

The District will contract with an Independent certified public accounting firm to annually calculate the District's Arbitrage Rebate Liability on Special Assessments Revenue Bonds.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c212(b)(5), which relates to additional reporting requirements for un-rated bond issues.

Trustee Fees

The District issued Special Revenue Assessment Refunding Bonds, Series 2012 bonds that are deposited with a Trustee at U.S Bank.

Annual Audit

The District is required to annually have its financial records audited by an independent Certified Public Accounting Firm.

# Viera East

## Community Development District

### Recreational Operating Budget

Golf Course Administrative Services

Cost of Administrative services provided for the CDD.

Description	Annual Amount
Base	\$ 75,000
10% of Maintenance Supervisor	\$ (7,280)
50% of Labor Position	\$ (11,440)
<b>Total</b>	<b>\$ 56,280</b>

Insurance

EGIS Insurance and Risk Advisors provide the District's general liability, property, and crime insurance coverage. EGIS Insurance and Risk Advisors also provide a three year pollution policy.

Description	Annual Amount
General Liability	\$ 22,218
Property	\$ 46,838
Crime	\$ 1,122
Pollution Policy	\$ 3,917
Equipment Insurance	\$ 486
Contingency	\$ 419
<b>Total</b>	<b>\$ 75,000</b>

Property Taxes

This amount is an estimate of property taxes that will need to be paid throughout this fiscal year.

Reserves

Renewal & Replacement

The golf course transfers 2% of its monthly revenues to the Capital Reserve Fund to help fund for equipment replacement and other capital expenditures estimated for the fiscal year.

**Viera East**  
**Community Development District**  
**Recreation Fund Debt Service - Series 2012**  
**Amortization Schedule**

Date	Bond Balance	Interest	Principal	Interest	Fiscal Year Total
05/01/17	4,445,000	3.600%	\$365,000	\$ 98,590.00	
11/01/17	4,080,000			\$ 92,658.75	\$ 556,248.75
05/01/18	4,080,000	3.750%	\$380,000	\$ 92,658.75	
11/01/18	3,700,000			\$ 85,818.75	\$ 558,477.50
05/01/19	3,700,000	4.000%	\$395,000	\$ 85,818.75	
11/01/19	3,305,000			\$ 78,412.50	\$ 559,231.25
05/01/20	3,305,000	4.375%	\$410,000	\$ 78,412.50	
11/01/20	2,895,000			\$ 70,212.50	\$ 558,625.00
05/01/21	2,895,000	4.625%	\$425,000	\$ 70,212.50	
11/01/21	2,470,000			\$ 60,915.63	\$ 556,128.13
05/01/22	2,470,000	5.000%	\$445,000	\$ 60,915.63	
11/01/22	2,025,000			\$ 50,625.00	\$ 556,540.63
05/01/23	2,025,000	5.000%	\$470,000	\$ 50,625.00	
11/01/23	1,555,000			\$ 38,875.00	\$ 559,500.00
05/01/24	1,555,000	5.000%	\$490,000	\$ 38,875.00	
11/01/24	1,065,000			\$ 26,625.00	\$ 555,500.00
05/01/25	1,065,000	5.000%	\$520,000	\$ 26,625.00	
11/01/25	545,000			\$ 13,625.00	\$ 560,250.00
05/01/26	545,000	5.000%	\$545,000	\$ 13,625.00	\$ 558,625.00
			\$4,445,000	\$ 1,134,126.26	\$ 5,579,126.26

# Viera Stewardship District

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

[www.VieraStewardshipDistrict.org](http://www.VieraStewardshipDistrict.org)

---

RECEIVED

JUN - 7 2018

County Manager's  
Office

June 5, 2018

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS  
ATTN: Frank Abbate  
County Manager  
2725 Judge Fran Jamieson Way  
Building C  
Viera, FL 32940

**RE: Viera Stewardship District  
Proposed Budget Fiscal Year 2019**

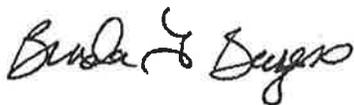
Dear Mr. Abbate:

In accordance with Section 190.008(2)(b), Florida Statutes, enclosed please find one copy of the District's proposed budget for Fiscal Year 2019 for purposes of disclosure and information only.

The District has scheduled a public hearing for Wednesday, August 8, 2018, at 9:00 a.m. at the Viera Builders Design Studio, 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

**Viera Stewardship District  
General Fund Budget  
Fiscal Year 2019**

	Actuals for Fiscal Year 2017	Adopted Fiscal Year 2018 Budget	Year-To-Date Budget 04-30-18	Year-To-Date Actuals 04-30-18	Projected Actuals for Fiscal Year 2018	Proposed Fiscal Year 2019 Budget
<b>REVENUES</b>						
Special Assessments -- Direct Collected	\$ 141,666.15	\$ 138,404.45	\$ 138,404.45	\$ 129,794.97	\$ 138,404.45	\$ 93,986.61
Special Assessments -- Tax Collector	\$ 85,357.51	\$ 161,380.31	\$ 161,380.31	\$ 149,155.94	\$ 161,380.31	\$ 197,261.31
Special Assessments -- Discounts	\$ (3,305.96)	\$ (6,455.19)	\$ (6,455.19)	\$ (5,907.44)	\$ (6,455.19)	\$ (7,890.43)
Interest Income	\$ 40.80	\$ -	\$ -	\$ 93.79	\$ 93.79	\$ -
Other financing sources -- use of fund balance	\$ -	\$ 18,277.00	\$ 10,661.58	\$ -	\$ -	\$ 40,382.40
<b>Total Revenues</b>	<b>\$ 223,758.30</b>	<b>\$ 311,606.57</b>	<b>\$ 303,991.15</b>	<b>\$ -</b>	<b>\$ 293,423.36</b>	<b>\$ 323,739.90</b>
<b>EXPENDITURES</b>						
<i>Administrative</i>						
Annual Audit	\$ 3,000.00	\$ 3,600.00	\$ 3,600.00	\$ 2,500.00	\$ 2,500.00	\$ 3,600.00
Capital Outlay	\$ 200.00	\$ 200.00	\$ 116.67	\$ -	\$ -	\$ 200.00
Contingency	\$ 385.54	\$ 600.00	\$ 350.00	\$ -	\$ 352.24	\$ 600.00
Dues, Licenses, and Subscriptions	\$ 175.00	\$ 175.00	\$ 175.00	\$ 175.00	\$ 175.00	\$ 175.00
FICA and Payroll Taxes	\$ 30.60	\$ 99.20	\$ 57.87	\$ 30.60	\$ 91.80	\$ 99.20
Insurance	\$ 11,234.00	\$ 14,000.00	\$ 14,000.00	\$ 10,986.00	\$ 10,986.00	\$ 14,000.00
Legal Advertising	\$ 4,183.17	\$ 3,000.00	\$ 1,750.00	\$ 177.91	\$ 1,000.00	\$ 3,000.00
Office Supplies	\$ -	\$ 200.00	\$ 116.67	\$ -	\$ 50.00	\$ 200.00
Other Current Charges	\$ 38.00	\$ 300.00	\$ 175.00	\$ 118.96	\$ 200.00	\$ 300.00
Postage	\$ 15.94	\$ 200.00	\$ 116.67	\$ 69.81	\$ 70.00	\$ 200.00
Printing & Binding	\$ -	\$ 200.00	\$ 116.67	\$ -	\$ 50.00	\$ 200.00
Professional Fees -- Attorney	\$ 4,986.39	\$ 30,000.00	\$ 17,500.00	\$ 4,989.50	\$ 15,000.00	\$ 30,000.00
Professional Fees -- Ecologist	\$ 8,052.22	\$ 10,000.00	\$ 5,833.33	\$ -	\$ 10,000.00	\$ 10,000.00
Professional Fees -- Engineer	\$ 1,436.96	\$ 12,350.00	\$ 7,204.17	\$ 490.00	\$ 490.00	\$ 12,350.00
Professional Fees -- Manager	\$ 30,000.00	\$ 30,000.00	\$ 17,500.00	\$ 15,000.00	\$ 30,000.00	\$ 30,000.00
Professional Fees -- Property Appraiser	\$ 308.00	\$ 577.50	\$ 336.88	\$ 577.50	\$ 577.50	\$ 710.00
Professional Fees -- Tax Collector	\$ 705.10	\$ 3,227.60	\$ 1,882.76	\$ 1,635.54	\$ 3,227.60	\$ 3,945.22
Supervisor Fees	\$ 400.00	\$ 1,600.00	\$ 933.33	\$ 200.00	\$ 600.00	\$ 1,600.00
Telephone	\$ -	\$ 150.00	\$ 87.50	\$ -	\$ -	\$ 150.00
<b>Total Administrative Expenditures</b>	<b>\$ 65,150.92</b>	<b>\$ 110,479.30</b>	<b>\$ 71,852.51</b>	<b>\$ 36,950.82</b>	<b>\$ 75,370.14</b>	<b>\$ 111,329.42</b>
<i>Maintenance -- Platted Lots/Subdivisions</i>						
Aquatic Weed Control for Drainage System	\$ 10,938.00	\$ 54,300.00	\$ 31,675.00	\$ 22,350.00	\$ 44,700.00	\$ 54,300.00
PCT Area Maintenance	\$ 1,956.82	\$ 24,808.60	\$ 14,471.68	\$ 3,075.00	\$ 24,808.60	\$ 24,808.60
Street Lighting	\$ 16,187.38	\$ 28,000.00	\$ 16,333.33	\$ 20,526.81	\$ 35,407.81	\$ 39,283.20
Subdivision Contingency	\$ -	\$ 3,269.15	\$ 1,907.00	\$ 250.00	\$ 250.00	\$ 3,269.15
<b>Total Subdivision Maintenance Expenditures</b>	<b>\$ 29,082.20</b>	<b>\$ 110,377.75</b>	<b>\$ 64,387.02</b>	<b>\$ 46,201.81</b>	<b>\$ 105,166.41</b>	<b>\$ 121,660.95</b>
<i>Maintenance -- Environmental (District-wide)</i>						
Aquatic Weed Control and Maintenance for Canals	\$ 10,900.00	\$ 17,600.00	\$ 10,266.67	\$ 4,850.00	\$ 15,100.00	\$ 17,600.00
Inspections and Miscellaneous Work by Ecologist	\$ 8,340.00	\$ 6,500.00	\$ 3,791.67	\$ 2,286.94	\$ 6,500.00	\$ 6,500.00
Wetland/Habitat Maintenance in VWP, Stage 1	\$ 38,403.90	\$ 49,000.00	\$ 28,583.33	\$ -	\$ 49,000.00	\$ 49,000.00
Burrowing Owl Preserve and Bald Eagle CE	\$ 3,000.00	\$ 12,660.00	\$ 7,385.00	\$ -	\$ 12,660.00	\$ 12,660.00
Conservation Area Fencing (no longer a budget item)	\$ 6,042.99	\$ -	\$ -	\$ -	\$ -	\$ -
District-wide Contingency	\$ 1,671.88	\$ 4,989.52	\$ 2,910.55	\$ 1,551.50	\$ 1,551.50	\$ 4,989.52
<b>Total Environmental Maintenance Expenditures</b>	<b>\$ 68,358.77</b>	<b>\$ 90,749.52</b>	<b>\$ 52,937.22</b>	<b>\$ 8,688.44</b>	<b>\$ 84,811.50</b>	<b>\$ 90,749.52</b>
<b>Total Expenditures</b>	<b>\$ 162,591.89</b>	<b>\$ 311,606.57</b>	<b>\$ 189,176.75</b>	<b>\$ 91,841.07</b>	<b>\$ 265,348.05</b>	<b>\$ 323,739.89</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 61,166.41</b>	<b>\$ 0.00</b>	<b>\$ 114,814.40</b>	<b>\$ (91,841.07)</b>	<b>\$ 28,075.31</b>	<b>\$ 0.00</b>

**VIERA STEWARDSHIP DISTRICT**  
*General Fund Budget*  
Proposed Budget for Fiscal Year 2019  
Line Item Narrative

**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.

# VIERA STEWARDSHIP DISTRICT

## *General Fund Budget*

### Proposed Budget for Fiscal Year 2019

**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.

**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 budget amount is based on 2% of gross non-ad valorem assessments from the previous fiscal year.

**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 2019

**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 2019. The budgeted amount represents monthly fees of \$4,525 for \$54,300 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 \$39,283.20 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. The subdivision contingency is anticipated to be \$3,269.15.

**Maintenance – Environmental (District-wide)**

- **Aquatic Weed Control and Maintenance for Canals:** The community includes eight (8) canals, some of which will require aquatic weed control (herbicide applications and mechanical cleaning) and mowing, as well as any unscheduled or emergency repairs to the community canals.
  - Aquatic weed control of the canals provided by ECOR Industries on a quarterly basis at a fee of \$1,075 per quarter, or \$4,300 annually.
  - Quarterly mowing of the community canal provided by Tropic-Care Florida 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: \$17,600
- **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

# VIERA STEWARDSHIP DISTRICT

## General Fund Budget

### Proposed Budget for Fiscal Year 2019

- 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
  - 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
- **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. District-wide contingency is anticipated to be \$4,989.52.

### Non-Ad Valorem Assessment Summary Fiscal Year 2019

	Number of acres	Number of lots	Proposed 2019 O&M assessment (per unit)	Totals on Assessment Roll or Direct Collect
Platted lots tax collector, residential		1,419	\$ 135.40	\$ 192,132.60
Platted lots tax collector, commercial	8.9	1	\$ 576.26	\$ 5,128.71
Platted lots direct collect	10	-	\$ 135.40	\$ 135.25
Total lots		<u>1,420</u>		
Undeveloped direct collect	<i>(estimated)</i>	6,939.00	\$ 13.5252	\$ 93,851.36
<b>Total units/assessments</b>		<b><u>8,359.00</u></b>		<b><u>\$ 291,247.93</u></b>
less discounts				\$ (7,890.43)
plus transfer in fund balance				\$ 40,382.40
<b>Total anticipated revenue</b>				<b><u>\$ 323,739.90</u></b>

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

# Willow Creek Community Development District

5385 N. Nob Hill Road, Sunrise, and Florida 33351 • (954) 721-8681 ~ Fax: (954) 721-9202

May 21, 2018

Mr. Stockton Whitten  
Brevard County Manager  
County Manager's Office  
2725 Judge Fran Jamieson Way  
Building C  
Viera, FL 32940

Ms. Wanda Wells  
Titusville City Clerk  
555 South Washington Avenue  
Titusville, FL 32796

Re: Willow Creek Community Development District  
Proposed Budget Fiscal Year 2019

Dear Mr. Whitten and Ms. Wells,

In accordance with chapter 190.008 (2) (b), Florida Statutes, enclosed please find one copy of the District's proposed budget for Fiscal Year 2019 for purposes of disclosure and information only. The District will schedule a public hearing no less than 60 days from the date of this letter for adoption of the same.

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

Sincerely,



Marielsa Delgado  
District Accountant

RECEIVED

MAY 23 2018

County Manager's  
Office

Enclosure

***Proposed Budget  
Fiscal Year 2019***

***Willow Creek Community  
Development District***

***May 18, 2018***



**Willow Creek  
Community Development District**

TABLE OF CONTENTS

General Fund  
Budget  
Narrative

Page 1  
Page 2-3

# Willow Creek

## Community Development District

## General Fund

Description	Adopted Budget FY 2018	Actual Thru 4/30/2018	Projected Next 5 Months	Total Projected 9/30/2018	Proposed Budget FY 2019
<b>Revenues</b>					
Developer Contributions	\$30,995	\$9,619	\$17,375	\$26,995	\$35,079
<b>Total Revenues</b>	<b>\$30,995</b>	<b>\$9,619</b>	<b>\$17,375</b>	<b>\$26,995</b>	<b>\$35,079</b>
<b>Expenditures</b>					
<i>Administrative</i>					
Supervisors	\$1,200	\$0	\$2,400	\$2,400	\$2,400
Fica	\$92	\$0	\$184	\$184	\$184
Engineering	\$2,000	\$0	\$1,800	\$1,800	\$2,500
Attorney	\$5,000	\$214	\$750	\$964	\$6,000
Annual Audit	\$2,500	\$0	\$2,500	\$2,500	\$2,500
Management Fees	\$10,000	\$5,833	\$4,167	\$10,000	\$10,000
Telephone	\$25	\$0	\$45	\$45	\$75
Postage	\$300	\$67	\$250	\$317	\$500
Insurance	\$6,003	\$5,750	\$0	\$5,750	\$6,325
Printing & Binding	\$300	\$59	\$350	\$409	\$450
Legal Advertising	\$2,500	\$0	\$1,500	\$1,500	\$3,000
Other Current Charges	\$350	\$240	\$175	\$415	\$420
Office Supplies	\$50	\$15	\$20	\$35	\$50
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
Website Compliance	\$500	\$292	\$208	\$500	\$500
<b>Total Administrative</b>	<b>\$30,995</b>	<b>\$12,646</b>	<b>\$14,349</b>	<b>\$26,995</b>	<b>\$35,079</b>
<b>Net Change In Fund Balance</b>	<b>\$0</b>	<b>(\$3,027)</b>	<b>\$3,027</b>	<b>\$0</b>	<b>\$0</b>

**Willow Creek**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**GENERAL FUND BUDGET**  
**FISCAL YEAR 2019**

**REVENUES:**

**Developer Contributions**

*It is presently anticipated that the District will enter into a Funding Agreement with the Developer to Fund all General Operating Expenditures for the Fiscal Year.*

**EXPENDITURES:**

**Administrative:**

**Supervisor Fees**

*The Florida Statutes allows each board member to receive \$200 per meeting no to exceed \$4,800 in one year. The amount for the fiscal year is based upon all four supervisors attending the estimated 3 annual meetings.*

**FICA Expense**

*Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.*

**Engineering Fees**

*The District's engineer will be providing general engineering services to the District including attendance and preparation for board meetings, etc.*

**Attorney**

*The District's legal counsel will be providing general legal services to the District, i.e., attendance and preparation for monthly meetings, review operating and maintenance contracts, etc.*

**Annual Audit**

*The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm.*

**Management Fees**

*The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services. These services are further outlined in Exhibit "A" of the Management Agreement.*

**Willow Creek**  
**COMMUNITY DEVELOPMENT DISTRICT**  
GENERAL FUND BUDGET  
FISCAL YEAR 2019

Telephone

Telephone and fax machine.

Postage

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's General Liability & Public Officials Liability Insurance policy is with Florida Insurance Alliance. Florida Insurance Alliance specializes in providing insurance coverage to governmental agencies.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Other Current Charges

Bank charges and any other miscellaneous expenses that are incurred during the year.

Office Supplies

Miscellaneous office supplies.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Website Compliance

Per section 189.069 F.S., all Districts must have a website by October 1, 2015 to provide detailed information on the CDD as well as links to useful websites regarding compliance issues. This website will be maintained by GMS-SF, LLC and updated as required by the statute.