



AGENDA REPORT
July 9, 2019

**Acknowledge Receipt of Proposed Budgets for Community Development
Districts**

SUBJECT:

Acknowledge receipt of the FY 2020 Proposed Budgets for the following Community Development Districts:

- Baytree Community Development District
- Viera East Community Development District

FISCAL IMPACT:

N/A

DEPT/OFFICE:

Budget

REQUESTED ACTION:

It is requested that the Board acknowledge receipt of the FY 2020 Proposed Budgets for the Baytree Community Development District and the Viera East 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:

Description

- **Baytree Community Development District FY2020 Proposed Budget**
- **Viera East Community Development District FY2020 Proposed Budget**



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 10, 2019

MEMORANDUM

TO: Jill Hayes, Budget Office Director

RE: Item F.33., Acknowledge Receipt of Proposed Budget for Community Development Districts (CDD)

The Board of County Commissioners, in regular session on July 9, 2019, acknowledged receipt of the Fiscal Year 2020 Proposed Budgets for the Baytree CDD and the Viera East CDD.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

Tammy Rowe

Tammy Rowe, Deputy Clerk

/ds

cc: Finance

Baytree
Community Development District

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

June 6, 2019

Brevard County Manager

Mr. Frank Abbate
2725 Judge Fran Jamieson Way, Bldg. C
Melbourne, Florida 32940

Re: Baytree Community Development District
Proposed Budget Fiscal Year 2020

Dear Mr. Abbate:

In accordance with chapter 190.008 (2)(b), Florida Statutes, enclosed please find one copy of the District's proposed budget for the Fiscal Year 2020 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,



Stacie Vanderbilt
Recording Secretary

Enclosures

RECEIVED

JUN 11 2019

County Manager's
Office

Baytree

Community Development District



Proposed Budget

FY 2020

Presented by:



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Baytree
Community Development District
Proposed Budget FY 2020
General Fund

Description	Adopted Budget FY2019	Actual thru 04/30/19	Projected Next 5 Months	Total Projected 09/30/19	Proposed Budget FY 2020
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Revenues

Maintenance Assessments	\$853,142	\$824,529	\$28,613	\$853,142	\$853,142
Interest Income	\$0	\$2	\$0	\$2	\$0
Miscellaneous Income (IOB Cost Share Agreement)	\$34,297	\$17,054	\$17,148	\$34,202	\$35,670
Miscellaneous Income	\$4,000	\$6,159	\$1,000	\$7,159	\$7,000
Total Revenues	\$891,439	\$847,744	\$46,761	\$894,505	\$895,812

Expenditures

Administrative

Supervisor Fees	\$8,000	\$3,200	\$4,000	\$7,200	\$8,000
FICA Expense	\$612	\$245	\$306	\$551	\$612
Engineering	\$25,000	\$11,529	\$8,235	\$19,764	\$25,000
Assessment Administration	\$6,420	\$7,500	\$0	\$7,500	\$7,500
Attorney Fees	\$17,750	\$10,958	\$6,792	\$17,750	\$17,750
Annual Audit	\$3,400	\$0	\$3,400	\$3,400	\$3,400
Management Fees	\$40,938	\$23,881	\$17,058	\$40,939	\$40,938
Information Technology	\$1,600	\$933	\$665	\$1,598	\$1,600
Telephone	\$150	\$0	\$75	\$75	\$150
Postage	\$1,500	\$772	\$750	\$1,522	\$1,500
Insurance	\$13,805	\$13,010	\$0	\$13,010	\$13,970
Tax Collector Fee	\$13,980	\$0	\$13,964	\$13,964	\$13,980
Printing & Binding	\$1,700	\$552	\$800	\$1,352	\$1,700
Legal Advertising	\$1,200	\$377	\$600	\$977	\$1,200
Other Current Charges	\$1,700	\$2,088	\$700	\$2,788	\$1,700
Office Supplies	\$200	\$106	\$75	\$181	\$200
Property Taxes	\$250	\$242	\$0	\$242	\$250
Property Appraiser	\$234	\$234	\$0	\$234	\$234
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
Administrative Expenses	\$138,614	\$75,801	\$57,419	\$133,220	\$139,859

Baytree
Community Development District
Proposed Budget FY 2020
General Fund

Description	Adopted Budget FY2019	Actual thru 04/30/19	Projected Next 5 Months	Total Projected 09/30/19	Proposed Budget FY 2020
<u>Operation and Maintenance</u>					
Security Contract	\$143,687	\$82,977	\$60,000	\$142,977	\$145,000
Security - Speed Control	\$10,000	\$3,075	\$5,000	\$8,075	\$10,000
Gate Maintenance Contract	\$1,200	\$1,100	\$0	\$1,100	\$1,200
Maintenance - Gatehouse	\$12,000	\$6,862	\$5,000	\$11,862	\$12,000
Telephone/Internet - Gatehouse/Pool	\$6,420	\$5,198	\$4,500	\$9,698	\$11,000
Transponders	\$4,500	\$0	\$4,500	\$4,500	\$4,500
Field Management Fees	\$27,849	\$16,245	\$11,604	\$27,849	\$27,849
Electric	\$55,000	\$27,417	\$25,000	\$52,417	\$55,000
Water & Sewer	\$10,460	\$4,174	\$5,000	\$9,174	\$10,460
Gas	\$7,800	\$5,879	\$1,500	\$7,379	\$7,800
Maintenance - Lakes	\$36,600	\$20,330	\$11,026	\$31,356	\$32,600
Maintenance - Landscape Contract	\$90,000	\$52,500	\$37,500	\$90,000	\$90,000
Maintenance - Additional Landscape	\$19,000	\$9,464	\$9,000	\$18,464	\$19,000
Maintenance - Pool	\$17,000	\$10,466	\$6,280	\$16,746	\$17,000
Maintenance - Irrigation	\$6,000	\$6,262	\$4,475	\$10,737	\$11,000
Maintenance - Lighting	\$9,000	\$9,131	\$4,000	\$13,131	\$15,000
Maintenance - Monuments	\$6,000	\$3,005	\$2,500	\$5,505	\$6,000
Maintenance - Fountain	\$0	\$175	\$350	\$525	\$700
Maintenance - Other Field (R&M General)	\$4,000	\$4,080	\$2,000	\$6,080	\$6,000
Maintenance - Playground/Pavillion	\$2,000	\$0	\$2,000	\$2,000	\$2,000
Maintenance - Tennis Court Area	\$1,000	\$702	\$300	\$1,002	\$1,000
Holiday Landscape Lighting	\$4,000	\$6,853	\$0	\$6,853	\$7,000
Operating Supplies	\$750	\$0	\$750	\$750	\$750
Sidewalk/Curb Cleaning	\$11,000	\$9,700	\$1,300	\$11,000	\$11,000
Miscellaneous	\$1,000	\$185	\$500	\$685	\$1,000
O&M Expenses	\$486,266	\$285,781	\$204,085	\$489,865	\$504,859
<u>Reserves</u>					
Transfer Out - Capital Projects- Paving - Baytree	\$66,466	\$0	\$66,466	\$66,466	\$71,783
Transfer Out - Capital Projects - Paving - IOB Funds	\$21,716	\$0	\$21,716	\$21,716	\$23,453
Transfer Out - Capital Projects - Reserves	\$120,454	\$0	\$120,454	\$120,454	\$98,171
Transfer Out - Community Beautification Fund	\$45,265	\$0	\$45,265	\$45,265	\$45,265
Transfer Out - Rebalance First Quarter Operating	\$12,659	\$0	\$0	\$0	\$12,422
Reserves	\$266,559	\$0	\$253,901	\$253,901	\$251,094
Total Expenses	\$891,439	\$361,582	\$515,405	\$876,987	\$895,812
Excess Revenues/(Expenditures)	\$0	\$486,162	(\$468,644)	\$17,518	(\$0)

**Baytree
Community Development District
FISCAL YEAR 2020**

REVENUES:

Maintenance Assessments

The District will levy a non-ad valorem assessment on all taxable property within the Baytree Community Development District in order to pay for operating & maintenance expenditures for the fiscal year.

Interest Income

Represents estimated interest earnings from cash balances in the District's operating account with Wells Fargo and investments through US Bank.

Miscellaneous Income (IOB Cost Share Agreement)

Represents estimated earnings from Isles of Baytree.

Miscellaneous Income

Represents estimated earnings from the sale of security gate transponders, pool access cards and tennis court instructor fees.

EXPENDITURES

Administrative:

Supervisor Fees

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated \$200 per meeting. This amount for the fiscal year is based upon 5 Supervisors attending 8 monthly meetings.

FICA Expense

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

Engineering

The District currently has a contract with Adkins Engineering to provide engineering service to the District. The contract includes preparation for board meetings, contract specifications, bidding, etc.

Assessment Administration

Expenses related to administering the annual assessments on the tax roll with the Brevard County Tax Collector.

Attorney Fees

The District currently has a contract with Billing, Cochran, Lyles, Mauro & Ramsey, P.A. to provide legal counsel services. This contract includes preparation for board meetings, review of contracts, review of agreements and resolutions and other research as directed by the Board of Supervisors and the District Manager.

Baytree
Community Development District
FISCAL YEAR 2020

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The budget is based on the current rate for the annual audit.

Management Fees

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

Information Technology

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

Telephone

Telephone and fax machine.

Postage

The District incurs charges for mailing Board meeting agenda packages, overnight deliveries, checks for vendors and other required correspondence.

Insurance

The District's general liability, public official's liability and property insurance coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to government agencies.

Tax Collector Fee

Represents charges from Brevard County Tax Collector's office for administration of the tax collection process.

Printing & Binding

The District incurs charges for printing and binding agenda packages and printing computerized checks, correspondence, stationery, envelopes, photocopies and other printed material.

Legal Advertising

The District does most of its legal advertising in the Florida Today. Publication amount is based on prior years cost for advertising regular meetings, special meetings, public hearings, etc.

Other Current Charges

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

Office Supplies

The District incurs charges for supplies that need to be purchased during the fiscal year, including copier and printer toner cartridges, paper, file folders, binders, pens, paper clips, and other such office supplies.

Property Taxes

Represents the estimated non-ad valorem assessment from Brevard County that will be charged to the District.

**Baytree
Community Development District
FISCAL YEAR 2020**

Property Appraiser

Represents the Brevard County Property Appraiser fee to cover the cost of processing and distributing of non-ad valorem assessment information.

Dues, License & Subscriptions

The District is required to pay an annual fee to the Department of Economic Opportunity for \$175.

Operation and Maintenance:

Security Contract

The District currently has a contract with Dothan Security to provide security service for the District.

DESCRIPTION	ANNUAL AMOUNT
REGULAR HOURS: CONTRACT COST OF \$16.14 PER HOUR FOR 356 DAYS	\$137,900
HOLIDAY HOURS: CONTRACT COST OF \$24.21 PER HOUR FOR 9 DAYS	\$5,229
CONTINGENCY	\$1,870
	\$145,000

Security – Speed Control

The District utilizes police officers from the Brevard County Sheriff's Office to patrol the area and mitigate speeding issues within the District.

DESCRIPTION	WEEKLY AMOUNT	ANNUAL AMOUNT
POLICE PATROL (2 PATROLS PER WEEK @ \$99 PER PATROL)	\$192	\$10,000
		\$10,000

Gate Maintenance Contract

Represents annual contract amount from for maintenance of the automated gate entrance systems. The District currently has a contract with Access Control Technologies.

Maintenance - Gatehouse

Represents maintenance contract for gates, and any other maintenance cost the District may incur at the security gate house, i.e. plumbing, gate repairs, etc.

**Baytree
Community Development District
FISCAL YEAR 2020**

Telephone/Internet - Gatehouse/Pool

The District has a telephone at the front entrance for the security staff to make local calls. Additionally, the District has a phone line at the front and rear entrance for the automated gate access system, and an IP line at the front gate for the access system and the line for the emergency phone at the pool. The amount is based on projected monthly charges from AT&T.

	DESCRIPTION	MONTHLY AMOUNT	ANNUAL AMOUNT
131679593	201 BAYTREE DR FRONT GATE (Internet)	\$53	\$636
321 254-0017 857 3148	201 BAYTREE DR FRONT GATE	\$373	\$4,478
321 751-1034 001 3145	630 BAYTREE DR BACK GATE	\$100	\$1,200
321 751-0214 454 3143	8207 NATIONAL DR POOL AREA	\$105	\$1,260
287673584	630 BAYTREE DR BACK GATE (Internet)	\$60	\$720
287274865147	TABLETS	\$57	\$685
292703718	801 NATIONAL DRIVE	\$118	\$1,416
	CONTINGENCY		\$605
			\$11,000

Transponders

Accounts for costs associated with purchasing new transponders to replace those purchased by residents.

Field Management Fees

The District has contracted with Governmental Management Services-Central Florida, LLC to provide on-site field management of contracts for the District services such as landscape and lake maintenance. Services to include weekly onsite inspections, meetings with contractors and monitoring of utility accounts.

	DESCRIPTION	WEEKLY AMOUNT	ANNUAL AMOUNT
	FIELD MANAGEMENT FEES (GMS)	\$2,321	\$27,849
			\$27,849

**Baytree
Community Development District
FISCAL YEAR 2020**

Electric

Represents costs for electric for projects such as streetlights, signs, electric for well pumps, guardhouse, entrance features, fountain and pool house. Florida Power & Light provides this service.

	DESCRIPTION	MONTHLY AMOUNT	ANNUAL AMOUNT
00533-81406	8002 BRADWICK WAY # WALL	\$14	\$165
02781-39043	8207 NATIONAL DR # POOL HSE	\$542	\$6,500
04080-73153	609 BAYTREE DR # WALL	\$17	\$200
04396-25492	8205 NATIONAL DR # COURTS	\$50	\$600
09459-03086	8147 OLD TRAMWAY DR # ENTRANCE	\$20	\$240
11105-10375	7948 DAVENTRY DR # WALL	\$12	\$140
14771-79517	345 BAYTREE DR # PUMP	\$100	\$1,200
15604-14425	8005 KINGSWOOD WAY # FOUNTAIN	\$342	\$4,100
36008-52200	602 BAYTREE DR # SIGN	\$20	\$240
46619-40025	8253 OLD TRAMWAY DR # ENT SIGN	\$29	\$350
47131-19107	1409 SOUTHPOINTE CT# ENT SIGN	\$15	\$175
67950-66148	7951 DAVENTRY DR # PUMP STREET	\$65	\$780
724916-0156	7942 KINGSWOOD WAY #LIGHTS	\$36	\$432
73679-10572	201 BAYTREE DR # GRD HSE	\$125	\$1,500
83711-46575	8005 KINGSWOOD WAY # STREET LIGHTS	\$2,760	\$33,120
86596-45173	8005 KINGSWOOD WAY # PUMP	\$167	\$2,000
88573-27285	687 DEERHURST DR # PUMP	\$150	\$1,800
91260-64568	8128 OLD TRAMWAY DR # SIGN	\$12	\$140
99142-26460	8005 KINGSWOOD WAY# GATE	\$17	\$200
	Contingency		\$1,118
			\$55,000

Water & Sewer

Represents cost for water & sewer for expenses associated with the front guardhouse and community pool. City of Cocoa Utilities provides this utility service.

	DESCRIPTION	MONTHLY AMOUNT	ANNUAL AMOUNT
121573-112400	201 BAYTREE DR #GUARDHOUSE	\$50	\$600
167895-118058	8207 NATIONAL DR #POOL	\$800	\$9,600
	CONTINGENCY		\$260
			\$10,460

Gas

Represents cost of gas required for heating the community pool. Florida City Gas provides this utility service.

	DESCRIPTION	MONTHLY AMOUNT	ANNUAL AMOUNT
2932702542	8205 NATIONAL DR POOL HEATER	\$600	\$7,200
	CONTINGENCY		\$600
			\$7,800

**Baytree
Community Development District
FISCAL YEAR 2020**

Maintenance - Lakes

The District currently has a contract with ECOR to maintain its 66.46 acres of lakes. Additional funds are allocated for the installation of grass carp and unanticipated lake maintenance.

DESCRIPTION	MONTHLY AMOUNT	ANNUAL AMOUNT
LAKE MAINTENANCE	\$2,413	\$28,956
NATURAL AREAS MANAGEMENT: CONTRACT COST OF \$350 BI-MONTHLY		\$2,100
CONTINGENCY		\$1,544
		\$32,600

Maintenance - Landscape Contract

The District currently has a contract with Tropic Care, Inc. to maintain its 352,000 Square Feet of Landscaping.

DESCRIPTION	MONTHLY AMOUNT	ANNUAL AMOUNT
LANDSCAPE MAINTENANCE	\$7,500	\$90,000
		\$90,000

Maintenance - Additional Landscape

Funding for trimming, replacement of trees/plants, and other routine landscape maintenance not covered under the landscape vendor contract.

Maintenance - Pool

The District has constructed a community swimming pool, which requires maintenance service five times per week.

DESCRIPTION	MONTHLY AMOUNT	ANNUAL AMOUNT
VENDOR: BEACH POOLS		
POOL MAINTENANCE		
SEPTEMBER THRU MAY - 3 DAYS/WEEK	\$625	\$5,625
JUNE THRU AUGUST - 5 DAYS/WEEK	\$800	\$2,400
CONTINGENCY - POOL REPAIRS		\$4,803
VENDOR: COVERALL OF ORLANDO		
JANITORIAL SERVICES	\$431	\$5,172
SUPPLIES		\$1,000
		\$19,000

Maintenance - Irrigation

Represents estimated cost for repairing irrigation line breaks, replacement of sprinklers, etc.

Maintenance - Lighting

Estimated cost for routine/replacement of fixtures.

Baytree
Community Development District
FISCAL YEAR 2020

Maintenance - Monuments

Estimated cost to pressure clean and paint monuments.

Maintenance - Fountain

The cost of providing preventative maintenance to the District fountains. The cost of service is \$175 per quarter.

Maintenance - Other Field

Miscellaneous costs related to additional pond work, cleaning storm drains, etc

Maintenance – Playground/Pavilion

Estimated cost for routine maintenance, such as paint, mulch, or repairs to playground area.

Maintenance - Tennis Court Area

Estimated cost for routine maintenance, such as nets, facility repair, or minor improvements to tennis court area.

Holiday Landscape Lighting

Estimated cost for installation of holiday lights and décor as well as supplies.

Operating Supplies

Purchase of supplies for the District's pool, gatehouse, etc.

Sidewalk/Curb Cleaning

Estimated cost for pressure washing the District-owned sidewalks throughout the community.

Miscellaneous

Any other miscellaneous expenses incurred during the year.

Reserves:

Transfer Out - Capital Projects - Paving - Baytree/IOB

The District has established a Pavement Management Fund in order to pay for resurfacing of roadways.

Transfer Out - Capital Projects - Reserves

Renewal and replacement costs such as replacement cost of the sidewalks, drainage repair, playground equipment, etc. See attached Capital Improvement Program Chart.

Transfer Out - Community Beautification Fund

Represents the assessments dedicated to the Community Beautification Fund.

Baytree
Community Development District
Proposed Budget FY 2020
Capital Projects Reserve

Description	Adopted Budget FY2019	Actual thru 04/30/19	Projected Next 5 Months	Total Projected 09/30/19	Proposed Budget FY 2020
Revenues:					
Beginning Fund Balance	\$0	\$34,664	\$0	\$34,664	\$31,786
Transfer In - Baytree	\$120,454	\$0	\$120,454	\$120,454	\$98,171
Interest Income	\$100	\$9	\$5	\$14	\$100
Total Revenues	\$120,554	\$34,673	\$120,459	\$155,132	\$130,057
Expenses:					
Lake Bank Restoration/Evaluation	\$30,000	\$3,420	\$48,867	\$52,287	\$30,000
Sidewalk/Gutter Repair	\$13,000	\$4,992	\$8,008	\$13,000	\$13,500
Drainage Maintenance	\$10,000	\$0	\$5,000	\$5,000	\$10,000
Curb -Tree Trimming/Replacements	\$6,500	\$0	\$6,500	\$6,500	\$6,500
Playground Replacement	\$0	\$0	\$0	\$0	\$21,400
Tennis Court Resurfacing	\$16,200	\$0	\$16,200	\$16,200	\$0
Pool Furniture	\$7,500	\$0	\$5,000	\$5,000	\$0
Pool Heater Replacement	\$0	\$0	\$0	\$0	\$4,200
Rear Gate Camera System	\$4,000	\$5,329	\$0	\$5,329	\$0
Pavillion Parking	\$20,000	\$0	\$20,000	\$20,000	\$0
Bank Fees	\$0	\$30	\$0	\$30	\$0
Total Expenses	\$107,200	\$13,771	\$109,575	\$123,346	\$85,600
Excess Revenues/(Expenditures)	\$13,354	\$20,902	\$10,884	\$31,786	\$44,457

Baytree CDD - Capital Improvement Program

Project Description	FY 2019	FY 2020	FY 2021	FY 2022
Lake Bank Restoration	\$ 52,287	\$ 30,000	\$ 30,000	\$ 30,000
Sidewalk /Gutter Repair	\$ 13,000	\$ 13,500	\$ 14,000	\$ 14,500
Drainage Maintenance	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000
Curb - Tree Trimming/Replacements	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Tennis Court Surface	\$ 16,200	\$ -	\$ -	\$ -
Playground	\$ -	\$ 21,400	\$ -	\$ -
Pool Heater	\$ -	\$ 4,200	\$ -	\$ -
Pool Furniture	\$ 5,000	\$ -	\$ -	\$ -
LED Gate Arms	\$ -	\$ -	\$ -	\$ -
Rear Gate Camera System	\$ 5,239	\$ -	\$ -	\$ -
Pavilion Parking	\$ 20,000	\$ -	\$ -	\$ -
Gate Operators	\$ -	\$ -	\$ 40,000	\$ -
Total	\$ 123,226	\$ 85,600	\$ 100,500	\$ 61,000

Baytree
Community Development District
Proposed Budget FY 2020
Pavement Management

Description	Adopted Budget FY2019	Actual thru 04/30/19	Projected Next 5 Months	Total Projected 09/30/19	Proposed Budget FY 2020
Revenues:					
Beginning Fund Balance	\$0	\$184,351	\$0	\$184,351	\$207,587
Transfer In - Baytree	\$66,466	\$0	\$66,466	\$66,466	\$71,783
Transfer In - IOB	\$21,716	\$0	\$21,716	\$21,716	\$23,453
Interest Income	\$75	\$54	\$0	\$54	\$75
Total Revenues	\$88,257	\$184,405	\$88,182	\$272,587	\$302,899
Expenses:					
Roadway Paving	\$0	\$0	\$65,000	\$65,000	\$0
Total Expenses	\$0	\$0	\$65,000	\$65,000	\$0
Excess Revenues/(Expenditures)	\$88,257	\$184,405	\$23,182	\$207,587	\$302,899

	CARRY FORWARD SPLIT	
BAYTREE	\$185,871	\$257,729
IOB	\$21,716	\$45,169
	<u>\$207,587</u>	<u>\$302,899</u>

Baytree
Community Development District
Proposed Budget FY 2020
Community Beautification

Description	Adopted Budget FY2019	Actual thru 04/30/19	Projected Next 5 Months	Total Projected 09/30/19	Proposed Budget FY 2020
Revenues:					
Beginning Fund Balance	\$0	\$71,878	\$0	\$71,878	\$1,771
Transfer In - Baytree	\$45,265	\$0	\$45,265	\$45,265	\$45,265
Total Revenues	\$45,265	\$71,878	\$45,265	\$117,143	\$47,036
Expenses:					
Bank Fees	\$150	\$150	\$0	\$150	\$150
Beautification Projects	\$0	\$67,696	\$38,000	\$105,696	\$45,000
Momument Improvements	\$0	\$9,526	\$0	\$9,526	\$0
Parking Lot Paving	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$150	\$77,372	\$38,000	\$115,372	\$45,150
Excess Revenues/(Expenditures)	\$45,115	(\$5,494)	\$7,265	\$1,771	\$1,886

Baytree

Community Development District

O&M Assessment Calculation

	FY 2019	FY 2020	
Net Assessments	\$853,142	\$853,142	
Discounts (4%)	\$35,691	\$35,691	
Gross Assessments	\$888,833	\$888,833	
Less : Golf Course (2.25%)	\$19,999	\$19,999	
Adjusted Gross	\$868,834	\$868,834	
Assessable Units:			
Phase 1	304	304	
Phase 2	157	157	
Total	461	461	
			<u>Change From</u>
			<u>2019</u>
Per Unit O & M Assessments	\$1,884.67	\$1,884.67	(\$0.00)

	Phase 1	Phase 2
FY 2020 Baytree CDD Assessments		
Per Unit O & M	\$1,885	\$1,885

Isles of Baytree
Baytree Roadway Maintenance Cost Sharing Agreement
Proposed Budget FY2020

	FY20 Proposed Budget
Security	\$145,000
Maintenance - Gatehouse/Agreement	\$13,200
Telephone - Gatehouse	\$11,000
Utilities ¹	\$5,340
Maintenance - Lighting	\$250
Capital Reserve - Paving Management ²	\$23,453
Total	\$198,243
Less: Golf Course Contribution (2.25%)	(\$4,460)
Total to be assessed To Baytree CDD & Isles of Baytree HOA	\$193,783
 Total Number of Lots	
Baytree Phase I	304
Baytree Phase II	157
Isles of Baytree	104
	565
 Total Per Lot Assessment	 \$343
Total Expenses divided by Total Units	
 Proposed Amount for Isles of Baytree HOA for FY20	 \$35,670

Notes

Total Utilities

201 Baytree Drive Guardhouse	\$3,360
201 Baytree Drive Guardhouse - Water	\$480
8005 Kingswood Way - Street Lights	\$1,500
	\$5,340

Capital Reserve Calculation is based on the following areas:

Baytree Boulevard
National Drive
Kingswood Drive

Total Area of Pavement	89,711
IOB Shared Roadway Area	22,093
Fraction of Shared Roadways	24.63%
 Total Projected FY20 Paving Management	 \$95,237
IOB Shared Cost	\$23,453

Baytree
Community Development District
Exhibit " A "
Allocation of Operating Reserve

Allocation of Operating Reserves	
<u><i>Estimated Funds Available</i></u>	
Beginning Fund Balance - Fiscal Year 2019	\$96,275
Projected Fiscal Year 2019 Excess (Deficit)	<u>\$17,518</u>
Total Estimated Funds Available First Quarter Operating Reserve- 9/30/19	<u>\$113,793</u>
Rebalance First Quarter Operating - FY 20	<u>\$12,422</u>
Total First Quarter at 9/30/19	<u>\$126,215</u>
<u><i>Allocation of Reserves</i></u>	
Estimated Capital Reserve Fund Balance (Carry forward Plus New FY20 Funds)	\$129,957
Estimated Beautification Fund Balance (Carry forward Plus New FY20 Funds)	<u>\$47,036</u>
Total Reserves for Capital Projects (Start of FY20)	<u>\$176,993</u>

Viera East
Community Development District

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

May 28, 2019

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 2020

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 2020 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,



Lauren Vanderveer
Recording Secretary

Enclosure

RECEIVED
JUN - 3 2019
County Manager's
Office

Viera East

Community Development District

Proposed Budget

FY 2020



GMS

**Viera East
Community Development District
General Fund
Proposed Operating Budget
Fiscal Year 2020**

	Actual FY 2018	Adopted Budget FY 2019	Actual Thru 4/30/19	Projected Next 5 Months	Total Projected @ 9/30/19	Proposed Budget FY 2020
<i>Revenues</i>						
Maintenance Assessments	\$808,157	\$808,157	\$768,066	\$40,091	\$808,157	\$808,157
Golf Course Administrative Services	\$56,280	\$56,280	\$32,830	\$23,450	\$56,280	\$56,280
Interest Income	\$16	\$100	\$10	\$0	\$10	\$100
Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$864,452	\$864,536	\$800,905	\$63,541	\$864,446	\$864,536
<i>Administrative Expenditures</i>						
Supervisors Fees	\$27,949	\$30,195	\$15,276	\$12,356	\$27,632	\$30,496
Engineering Fees	\$3,690	\$5,000	\$588	\$2,565	\$3,153	\$5,000
Attorney's Fees	\$928	\$5,000	\$0	\$2,500	\$2,500	\$5,000
Dissemination	\$1,000	\$1,000	\$583	\$417	\$1,000	\$1,000
Trustee Fees	\$5,576	\$5,600	\$3,419	\$2,716	\$6,135	\$5,600
Annual Audit	\$6,746	\$6,500	\$3,792	\$2,708	\$6,500	\$6,500
Collection Agent	\$2,499	\$2,500	\$1,458	\$1,042	\$2,500	\$2,500
Management Fees	\$97,515	\$100,440	\$58,590	\$41,850	\$100,440	\$100,440
Postage	\$733	\$1,500	\$399	\$178	\$577	\$1,500
Printing & Binding	\$776	\$2,500	\$410	\$259	\$669	\$2,500
Insurance- Liability	\$6,775	\$7,293	\$3,663	\$2,617	\$6,280	\$7,293
Legal Advertising	\$0	\$2,500	\$196	\$250	\$446	\$2,500
Other Current Charges	\$1,150	\$1,500	\$365	\$200	\$565	\$1,500
Office Supplies	\$1,260	\$3,000	\$126	\$217	\$343	\$3,000
Dues & Licenses	\$175	\$175	\$102	\$73	\$175	\$175
Information Technology	\$3,400	\$3,400	\$1,983	\$1,417	\$3,400	\$3,400
Total Administrative	\$160,173	\$178,103	\$90,952	\$71,363	\$162,315	\$178,404
<i>Operating Expenditures</i>						
Salaries	\$131,146	\$136,662	\$80,453	\$56,291	\$136,744	\$141,817
Administration Fee	\$1,458	\$1,463	\$885	\$571	\$1,457	\$1,566
FICA Expense	\$9,818	\$10,455	\$6,407	\$3,848	\$10,256	\$10,849
Health Insurance	\$7,881	\$8,893	\$4,896	\$3,118	\$8,014	\$8,551
Workers Compensation	\$2,918	\$2,679	\$2,309	\$1,073	\$3,382	\$2,780
Unemployment	\$913	\$853	\$812	\$136	\$948	\$853
Other Contractual	\$7,333	\$5,000	\$4,207	\$2,592	\$6,799	\$7,000
Training	\$0	\$500	\$0	\$200	\$200	\$500
Uniforms	\$0	\$500	\$0	\$200	\$200	\$500
Total Operating	\$161,467	\$167,005	\$99,970	\$68,029	\$167,999	\$174,416
<i>Maintenance Expenditures</i>						
Canal Maintenance	\$11,329	\$14,000	\$2,936	\$10,566	\$13,501	\$14,000
Lake Bank Restoration	\$66,900	\$60,000	\$0	\$30,000	\$30,000	\$60,000
Environmental Services	\$15,264	\$20,000	\$11,846	\$3,747	\$15,593	\$20,000
Water Management System	\$96,919	\$99,000	\$46,435	\$45,790	\$92,225	\$99,000
Control Burns	\$0	\$15,000	\$0	\$5,000	\$5,000	\$15,000
Contingencies	\$1,193	\$9,000	\$894	\$2,000	\$2,894	\$5,000
Fire Line Management	\$3,053	\$5,000	\$1,177	\$1,800	\$2,977	\$5,000
Basin Repair	\$455	\$4,000	\$455	\$1,000	\$1,455	\$4,000
Total Maintenance	\$195,113	\$226,000	\$63,743	\$99,902	\$163,645	\$222,000

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)
Total	\$ 56,280

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

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

Represents fee to Paychex for administration of pay and benefits. Paychex charges an administration fee of \$29.23 per full time employee per pay period and \$21.06 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

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

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
Total	\$ 8,667	\$ 99,000

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 floways (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

Represents fee to Paychex for administration of pay and benefits. Paychex charges an administration fee of \$29.23 per full time employee per pay period and \$21.06 per part-time employee per pay period.

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	\$ -	\$ 1,395	\$ 1,395
Total	\$ 7,293	\$ 1,395	\$ 8,688

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		\$ 260
Total			\$ 8,000

Office Supplies

Costs for items used in office

**Viera East
Community Development District
Capital Reserve Fund
Proposed Budget
Fiscal Year 2020**

Adopted Budget FY 2019	Actual Thru 4/30/19	Projected Next 5 Months	Total Projected FY 2020	Proposed Budget FY 2020
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Revenues

Beginning Fund Balance	\$283,792	\$153,977	\$0	\$153,977	\$289,083
Interest Income	\$250	\$3,709	\$2,000	\$5,709	\$2,500
Reserve Funding - Transfer In (General)	\$7,823	\$4,563	\$3,259	\$7,822	\$3,719
Reserve Funding - Transfer In (Golf)	\$20,468	\$27,368	\$17,890	\$45,259	\$7,940
Reserve Funding - Transfer In (General Excess)	\$0	\$94,484	\$5,502	\$99,986	\$0

Total Revenues

\$312,332	\$284,101	\$28,651	\$312,752	\$303,242
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Expenditures

Capital Outlay	\$125,000	\$13,669	\$10,000	\$23,669	\$100,000
Truck Maintenance	\$0	\$0	\$0	\$0	\$25,000
Transfer Out	\$0	\$0	\$0	\$0	\$0

Total Expenditures

\$125,000	\$13,669	\$10,000	\$23,669	\$125,000
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Excess Revenues (Expenditures)

\$187,332	\$270,432	\$18,651	\$289,083	\$178,242
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Viera East
Community Development District
Debt Service Fund - Series 2006
Amortization Schedule

Date	Series 2006		Fiscal Total
	Principal	Interest	
11/1/19		\$184,719	\$184,719
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
	\$6,425,000	\$752,963	\$7,177,963

**Viera East
Community Development District
Golf Course
Proposed Operating Budget
Fiscal Year 2020**

Actual FY 2018	Adopted Budget FY 2019	Actual Thru 4/30/19	Projected Next 5 Months	Total Projected @ 9/30/19	Proposed Budget FY 2020
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Restaurant Expenditures

Utilities	\$9,114	\$9,680	\$5,860	\$4,252	\$10,112	\$10,500
Pest Control	\$128	\$1,800	\$655	\$476	\$1,130	\$1,200
Equipment Lease	\$1,000	\$1,100	\$656	\$465	\$1,121	\$1,100
Total Restaurant Expenditures	\$10,243	\$12,580	\$7,170	\$5,193	\$12,363	\$12,800

Golf Operations:

Salaries	\$201,769	\$233,200	\$124,334	\$82,753	\$207,087	\$212,436
Administrative Fee	\$15,835	\$16,543	\$10,097	\$6,660	\$16,756	\$16,899
FICA Expense	\$15,446	\$18,280	\$10,013	\$6,334	\$16,347	\$16,642
Health Insurance	\$432	\$506	\$281	\$166	\$447	\$707
Workers Compensation	\$4,697	\$4,684	\$3,587	\$1,991	\$5,578	\$4,264
Unemployment	\$8,020	\$10,726	\$5,339	\$3,459	\$8,797	\$10,726
Golf Printing	\$0	\$500	\$0	\$0	\$0	\$500
Utilities	\$20,959	\$20,500	\$13,017	\$8,974	\$21,991	\$22,500
Repairs	\$161	\$250	\$525	\$500	\$1,025	\$250
Pest Control	\$128	\$1,800	\$655	\$476	\$1,130	\$1,200
Supplies	\$8,925	\$3,000	\$9,533	\$4,727	\$14,260	\$5,000
Uniforms	\$1,896	\$1,500	\$481	\$796	\$1,277	\$1,500
Training, Education & Employee Relations	\$0	\$2,000	\$26	\$0	\$26	\$1,500
Fuel	\$0	\$500	\$0	\$0	\$0	\$500
Cart Lease	\$43,940	\$46,500	\$26,974	\$18,750	\$45,724	\$46,500
Cart Maintenance	\$5,837	\$4,000	\$1,529	\$1,000	\$2,529	\$4,000
Driving Range	\$7,640	\$10,000	\$17	\$1,000	\$1,017	\$10,000
Total Golf Operation Expenditures	\$335,685	\$374,489	\$206,407	\$137,585	\$343,992	\$355,124

Merchandise Sales:

Cost of Goods Sold	\$84,601	\$77,000	\$54,820	\$32,289	\$87,110	\$77,000
Total Merchandise Sales	\$84,601	\$77,000	\$54,820	\$32,289	\$87,110	\$77,000

Golf Course Maintenance:

Salaries	\$392,098	\$400,000	\$248,334	\$178,671	\$427,006	\$434,271
Administrative Fees	\$9,449	\$12,000	\$6,337	\$4,530	\$10,867	\$11,367
FICA Expense	\$28,619	\$30,600	\$17,405	\$11,797	\$29,202	\$32,557
Employee Insurance	\$42,434	\$52,157	\$31,933	\$22,500	\$54,433	\$58,245
Workers Compensation	\$9,127	\$7,840	\$6,579	\$3,760	\$10,338	\$10,316
Unemployment	\$6,308	\$7,000	\$5,676	\$775	\$6,450	\$7,427
Drug Testing	\$0	\$420	\$0	\$45	\$45	\$420
Consulting Fees	\$6,000	\$6,000	\$3,500	\$2,500	\$6,000	\$6,000
Fire Alarm System	\$0	\$4,000	\$656	\$435	\$1,091	\$4,000
Telephone/Internet	\$0	\$2,500	\$0	\$0	\$0	\$500
Utilities/Water	\$24,569	\$26,200	\$13,477	\$10,138	\$23,615	\$26,200

**Viera East
Community Development District
Golf Course
Proposed Operating Budget
Fiscal Year 2020**

	Actual FY 2018	Adopted Budget FY 2019	Actual Thru 4/30/19	Projected Next 5 Months	Total Projected @ 9/30/19	Proposed Budget FY 2020
<i>Non Operating Revenues/(Expenditures):</i>						
Assessments -Recreation Debt Service	\$576,971	\$558,355	\$319,071	\$232,648	\$551,719	\$558,355
Interest Income	\$804	\$1,000	\$752	\$366	\$1,119	\$1,000
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$178,478)	(\$171,638)	(\$100,122)	(\$71,516)	(\$171,638)	(\$156,825)
Principal Expense	(\$380,000)	(\$395,000)	(\$230,417)	(\$164,583)	(\$395,000)	(\$410,000)
Total Non Operating Revenues/(Expenditures)	\$19,297	(\$7,283)	(\$10,715)	(\$3,085)	(\$13,800)	(\$7,470)
Net Non Operating Income / (Loss)	\$39,274	\$0	\$174,210	(\$152,067)	\$22,143	\$0

Viera East Community Development District Recreational Operating Budget

Assessments- Recreation 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.

General Expenditures:

Other Contractual Services

Contractual Services include the following contracts:

Vendor	Monthly Amount	Annual Amount
BrightHouse (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
Total Annual Budget		\$15,000

Telephone

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

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

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.

Viera East

Community Development District

Recreational Operating Budget

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.

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	\$ 250	\$ 3,000
Contingency			\$ 120
Total			\$ 10,500

Pest Control

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

Vendor	Monthly Amount	Annual Amount
Ecolab Pest Elimination	\$ 95	\$ 1,141
Contingency		\$ 59
Total		\$ 1,200

Equipment Lease

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

Vendor	Monthly Amount	Annual Amount
Ecolab	\$ 88	\$ 1,054
Contingency		\$ 46
Total		\$ 1,100

Viera East Community Development District Recreational Operating Budget

Pest Control

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

Vendor	Monthly Amount	Annual Amount
Ecolab Pest Elimination	\$ 95	\$ 1,141
Contingency		\$ 59
Total		\$ 1,200

Supplies

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

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.

Vendor	Monthly Amount	Annual Amount
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
Total		\$ 46,500

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.

Viera East Community Development District Recreational Operating Budget

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

Fire and Burglary Alarm System

The District is in contract with ADT to provide monthly fire and burglary alarm system monitoring and maintenance. The services will be split between the Golf Course and Operations.

Description	Monthly Amount	Annual Amount
System Monitoring	\$ 98	\$ 1,176
Equipment Lease	\$ 233	\$ 2,797
Contingency		\$ 27
Total Annual Budget		\$ 4,000

Telephone/Cell Phone

Estimated costs for internet and phone services for maintenance staff.

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
Total			\$ 26,200

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	\$ 77	\$ 924
Contingency		\$ 76
Total		\$ 1,000

Irrigation/Drainage

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

Viera East Community Development District Recreational Operating Budget

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.

Vendor	Monthly Amount	Annual Amount
Unifirst	\$ 839	\$ 10,067
Contingency		\$ 433
Total		\$ 10,500

Equipment Rental

Rental of larger capital items required for Course Maintenance.

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
Dex Imaging	\$ 172	\$ 2,070
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		\$ 1,145
Total		\$163,000

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.

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

Date	Bond Balance	Interest	Principal	Interest	Fiscal Year Total
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
			\$3,305,000	\$ 678,581.26	\$ 4,464,400.01