

*Viera East Community
Development District*

Agenda

August 27, 2020

AGENDA

Viera East

Community Development District

219 East Livingston Street, Orlando, FL 32801

Phone: 407-841-5524 – Fax: 407-839-1526

August 20, 2020

Board of Supervisors
Viera East Community
Development District

Dear Board Members:

The Board of Supervisors of the Viera East Community Development District will meet **Thursday, August 27, 2020 at 6:00 p.m. in the Multi-Purpose Room, Faith Lutheran Church, 5550 Faith Drive, Viera, FL.** The call-in information for the meeting is as follows: 1-888-394-8197 OR 1-719-457-6443, Participant Passcode: 499110. Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Public Hearings
 - A. Rules and Rates
 - i. Consideration of Amendments to Attachment A to Chapter IV of the Rules of Procedure
 - ii. Consideration of Golf Course Rates for Fiscal Year 2021
 - B. Budget and Assessments
 - i. Consideration of Resolution 2020-10 Adopting the Fiscal Year 2021 Budget and Relating to the Annual Appropriations
 - ii. Consideration of Resolution 2020-11 Imposing Special Assessments and Certifying an Assessment Roll
4. Staff Reports
 - A. General Manager's Report
 - B. District Manager's Report
5. Supervisor's Requests
6. Adjournment

The second order of business of the Board of Supervisors meeting is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business opens the public hearings. Section A is the Rules and Rates hearing. Section 1 is consideration of amendments to attachment A to Chapter IV of the Rules of Procedure. A copy of attachment A is enclosed for your review. Section 2 is consideration of golf course rates for Fiscal Year 2021. Section B is the public hearing on the budget and assessments. Section 1 is consideration of resolution 2020-10 adopting the Fiscal Year 2021 budget and relating to the annual appropriations. Section 2 is consideration of resolution 2020-11 imposing special assessments and certifying and assessment roll.

The fourth order of business is the Staff Reports. Section A is the General Manager's Report.

The balance of the agenda will be discussed at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,



Jason Showe
District Manager

Cc: Brian Jones, District Counsel
Rey Malave, District Engineer
Tim Melloh, General Manager

SECTION III

SECTION A

SECTION 1

ATTACHMENT “A”
Policies and Procedures
Viera East Golf Club
Updated for FY2021

I. PUBLIC COURSE

The Viera East Golf Club (“Golf Club”) is a public golf course owned and operated by the Viera East Community Development District (“the District”), a unit of special-purpose local government created pursuant to Chapter 190, Florida Statutes. Viera East Golf Course staff will be referred to as “Golf Club Management” to include the General Manager, Golf Professional, Food and Beverage Manager, and their designated staff. The Viera East Golf Club is open to the general public, including residents and nonresidents of the District. The golf course may not be used for any purpose except golf without the approval of the Golf Club Management. Fishing, boating, picnicking, biking, kite flying, soccer, football, recreation walking or running and dog walking are not permitted at any time on golf course property.

II. RATES, FEES AND CHARGES

The rates, fees and charges governing the use and enjoyment of the Golf Club are contained in and set pursuant to Chapter IV of the Rules of the District. These rules were duly adopted by the District Board of Supervisors in accordance with Chapters 190 and 120, Florida Statutes.

CDD Residents will receive a 25% discount on published normal full daily golf rates, a 10% discount on golf shop hard goods, and a 20% discount on in-stock clothing. Discounts do not apply to sale items (only one discount applies). Residents may choose to use the appropriate golf discount or any promotional special rates but not both. Some discount restrictions may apply on golf equipment and clothing for certain manufacturers. The General Manager may adjust these discounts, with board approval, if it is in the best interest of the District. **Residents may be required to submit proof of residency. Residency may be verified and an ID card may be obtained from the CDD Office.**

The District will offer for sale an annual Associate Membership for purchase by non CDD Residents. The Associate Membership will offer a discount 5% below the discount received by CDD Residents for daily fee golf.

The District will offer an annual Platinum Membership for 7-day access, and a Gold Membership for Weekday Access (Monday – Friday). The 12-month, 6-month, and 4-month Platinum, and Gold Membership Plans will be payable, in full, and will expire, 12, 6, or 4 months from the date payment is made, depending on the plan purchased.

Only 100 memberships will be made available annually, in the following manner: 60 Family/40 Single Annual Platinum Memberships by CDD Residents. If not filled, Non CDD Residents may fill the balance with Annual Platinum Memberships. If not filled, CDD residents may fill the balance with Annual Gold Memberships. If not filled, Non CDD Residents may fill the balance with Annual Gold Memberships. If not filled, CDD residents may fill the balance with 6-month Platinum Memberships. If not filled, Non CDD residents may fill the balance with 6-month Platinum Memberships. If not filled, CDD Residents may fill the balance with 6-month Gold Memberships. If not filled, Non CDD Residents may fill the balance with 6-month Gold Memberships. If not filled, CDD residents may fill the balance with 4-month Platinum Memberships, if not filled, Non CDD residents may fill the balance with 4-month Platinum Memberships. If not filled, CDD Residents may fill the balance with 4-month Gold Memberships. If not filled, Non CDD Residents may fill the balance with 4-month Gold Memberships.

Membership plans are not assignable, transferable, alienable or divisible. Extensions of Plans will not be allowed. Four month and six month Membership plans purchased on or before October 1 may be converted

to annual plans with the payment of a nominal administrative fee, on a space available basis.

Annual Platinum and Gold Membership Plans may break their annual fee into 2 payments in the following manner: 60% due at purchase (no cash discount) and a \$99. Administrative fee. The 40% balance will be due 4-months from date of original purchase. Plan holders will be obligated to make the 2nd payment.

Annual Platinum and Gold Memberships will receive 10 play discount punch cards for use with guests. Guest discount cards expire on the expiration date of the associated membership plan. The punch cards will allow guests to play at the Viera East Resident discounted daily rates. Platinum and Gold Members will also receive punch cards providing 10 range ball warm up buckets. Lost discount or range punch cards will not be re-issued.

III. MEMBERSHIP REFUNDS, CREDITS, AND TRANSFERS

- A. There will be no **refunds** for any reason except documented health reasons. The refund will be prorated based on the schedule below and the member will not be able to rejoin the club for 12-months following the refund. A copy of the medical certification from a licensed physician must be kept on file.
- B. Upon approval of the **refund**, the following stipulations will apply:
 - a. The amount of the **refund** will be prorated based on the refund schedule found below.
 - b. In the event a **refund** is issued, the remaining term of the Membership year will be cancelled and any play after issuing a credit will be at the applicable daily rate.
 - c. The **refund** issued will only be applied to the next time you register for any prepay plan
- C. If the **refund** request is received by the 10th of the month, a **refund** will be issued for that month based on the **refund** schedule below. Requests received after the 10th of the month, will be prorated based on the month immediately following the month of the request
- D. There will be no transfers for any reason during the term of the Membership year. Family Membership refund/credit will be based on the difference between the Family and Single Membership cost.
- E. **Leave of Absence** will be considered for medical reasons only. Should a member request a Leave of Absence, the Club will require written documentation from a medical professional stating the nature of the injury and expected duration for the recovery period. All requests for Leave of Absence should be submitted in writing to the attention of the General Manager and include the following: requested date of commencement for leave of absence and anticipated return date. The leave must be for a minimum of 30 days. Leave for non-medical reasons and for medical reasons less than 30 days will not be considered. If granted, the medical leave will freeze the membership until the member is able to return to play (after a minimum of 30 days). Once the member's play has resumed, the membership expiration date will be adjusted to reflect the days missed (amount of days during which the membership was frozen). Under no circumstances will there be a refund of money for leave of absence. Misuse of this policy will result in immediate and indefinite suspension from the club. The General Manager is authorized to make decisions regarding requests for leaves of absence and will operate under this authority in the best interest of the Viera East Golf Club and the requesting member. Retroactive to 10/1/2017.

REFUND

Note: The percentage is the amount that will be refunded. There will be no refund issued on sales tax.

12 MONTH PLANS

	<u>Refund</u>		<u>Refund</u>
Month 1	90%	Month 7	30%
Month 2	80%	Month 8	20%
Month 3	70%	Month 9	10%
Month 4	60%	Month 10	None
Month 5	50%	Month 11	None
Month 6	40%	Month 12	None

6 MONTH PLANS

Receive 80% refund/70% credit in month 1, 60% refund/50% credit in month 2, 40% refund/30% credit in month 3, and 20% refund/10% credit in month 4 of the plan
No refunds/credits after month 4.

4 MONTH PLANS

Receive 70% refunds/60% credit in month 1 and 50% refund/40% credit in month 2 of the plan
No refunds/credits after month 2.

IV. RESIDENCY STATUS OF USERS

Whether a particular user of the Golf Club shall be classified as a resident or a non resident for the calculation of rates, fees, and charges is determined in accordance with Chapter IV of the rules of the District.

V. APPROPRIATE DRESS AND BEHAVIOR

- A. The Golf Club is a public facility open to all that wish to patronize it. In order to allow everyone the opportunity to enjoy the Golf Club, all Golf Club patrons are expected to maintain an appropriate level of decorum in their dress and behavior. Patrons who do not abide by established club policy or are abusive to either customers or staff may be asked to leave the premises or be removed by appropriate means without entitlement to refund of dues or fees. Continued like behavior may result in CDD Board action to include extended suspension or expulsion without entitlement to refund of dues or fees.
- B. Proper attire is required at all times.
- (Men) Appropriate length shorts, collared shirts or mock turtlenecks are required. Tennis (short shorts), cutoffs, running shorts, swim attire, t-shirts, fishnet shirts, tank tops and denim are not permitted on the golf course, practice range or putting green at any time.
 - (Women) Same as above, but women may wear sleeveless and collarless tops. Short shorts and halter-tops are prohibited.

- (Juniors ages 16 and under) Same as adults, but neat and clean t-shirts will be allowed.
- All golfers must wear appropriate footwear. Viera East Golf Club is a spike-less facility. Metal or ceramic spikes are not permitted. The Golf Club Management will change spikes upon request for a nominal fee.

VI. STARTING TIMES

- A. Viera East Community Development District residents may request starting times prior to 4:00 P.M. 10 days in advance of the day of play by placing a request in the Lottery tee time system by use of the internet or the phone. The Lottery tee time system allocates starting times based on equity within the CDD resident block of tee times. Beginning in fiscal year 2013-2014 the Monday, Tuesday and Friday tee sheets from 7 a.m. to 12 p.m. are formatted to allow a maximum of 6 tee times for CDD Resident play and 4 tee times for Non CDD Resident play per hour. (Table 1). Residents may request up to 4 starting times per resident/group coordinator in accordance with the allocated or blocked tee times. Residents are encouraged to release tee times as soon as they become aware reserved times are not going to be used. This should occur as soon as possible to avoid wasting any unneeded tee times. Tee times that are NOT cancelled in a timely fashion may result in penalty points being assigned within the Lottery tee time system.

CDD residents may reserve a maximum of two starting times on Saturdays and Sundays. Resident tee times not reserved 10 days in advance of play will convert to open tee times for use by CDD residents and/or non CDD residents. Unreserved tee times cannot be added to group reservations so as to increase the size of the group beyond 16 players or to exceed the maximum allowance of four tee times per group.

The General Manager and/or Head Golf Professional may use discretion on occasion to modify the tee sheet structure should circumstances warrant such action. Such modification should receive voted approval by the Board of Supervisors if proposed changes are to be a permanent, extending through the end of the fiscal year. Less permanent tee sheet changes may be implemented on a case by case basis and require only written concurrence from a majority of the Board of Supervisors. Should a majority of the Board not support the proposed temporary change; proposed tee sheet modification will not be implemented.

Typical Monday, Tuesday, Friday, Saturday, Sunday, & Holiday Tee Sheet

Tee Time*	TEE	PLAYER 1	PLAYER 2	PLAYER 3	PLAYER 4
7:00	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
7:07	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
7:15	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
7:22	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
7:30	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
7:37	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
7:45	1	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT
7:52	1	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT
8:00	1	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT
8:07	1	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT
8:15	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
8:22	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
8:30	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
8:37	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
8:45	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
8:52	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
9:00	1	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT
9:07	1	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT
9:15	1	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT
9:22	1	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT
9:30	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
9:37	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
9:45	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
9:52	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
10:00	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
10:07	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
10:15	1	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT
10:22	1	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT
10:30	1	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT
10:37	1	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT
10:45	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
10:52	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
11:00	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
11:07	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
11:15	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
11:22	1	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT	CDD RESIDENT
11:30	1	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT
11:37	1	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT
11:45	1	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT
11:52	1	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT	NON CDD RESIDENT

TABLE 1.

*** Early AM starting times are subject to change due to DST and the time of the year. During some months times may be adjusted by approximately 30 minutes. This may result in the first start time occurring at approximately 7:30 A.M. and concluding all blocked times at approximately 12:22 P.M.**

- B. Non-Viera East Community Development District residents may make a number of starting times commencing at opening of business 8 days in advance of play. Reservations can be made in person, by telephone, or by the internet. Reservations for 12 or more players may be booked 90 days in advance on weekends. Non CDD Resident times are reserved up to the morning of play. Beginning at 6:45 each morning these times are opened for any play including CDD Resident play.

Advance starting times for Non CDD Residents will be taken at the Viera East Golf Club during regular business hours daily. Advanced reservations for CDD Residents must be made through the Lottery tee time system through the internet OR the telephone and must be submitted by 4:00 pm in advance of the ten day window. These requests can be submitted in advance. The Lottery system will ask you to give the earliest tee time your group would accept when you make a request. Responding with a “no” when asked if you would like to set the “earlier” option will open up the entire day for you as a tee time option. Please remember that the smaller the window given the greater the possibility that you will not receive a tee time at all. We offer a wide range of tee time starts depending on events and season. See the Golf Shop for tee sheet schedules. Ten (10) days prior to the requested tee time date the system will prioritize and place tee time requests on the tee sheet. All tee time requests are prioritized based on the cumulative point average of the group making the request. The greater the points average of your group at the time of placement the lower your priority ranking within the system. ***At the time of placement***, Lottery will evaluate the points of your group and will rank your group compared to all the other requests for a given day. You may link up to four (4) foursomes to play together; follow the prompts in the request process. All players in your player-pool will be included in the calculation. Each player’s points will be combined to arrive at a group average for all foursomes for prioritizing.

It is not appropriate to create tee time requests or bookings using fictitious players’ numbers or names, fictitious guest players, or someone else’s player number, knowing they will not be able to or have no intention to play on a given day; please make all requests and bookings accurately. The Viera East management staff will address abuse of the Lottery system.

Reservations will only be accepted for groups of two, three or four players per tee time. Groups having openings will be paired by the Lottery tee time system or Golf Club Management. Reservations will not be accepted for a single player unless there is an open group for the single to be paired into at the time of the booking.

- C. Viera East Golf Club recognizes Wednesday as a “Ladies Day” and Thursday as a “Men’s Day”. Other events may be scheduled at the discretion of Golf Club Management. The Golf club will host a shotgun start for these events at the discretion of the Head Golf Professional. Golf Club Management will establish a shotgun time with seasonal and special maintenance in mind. Regular tee times will be available before and after the shotgun. The golf shop may alter the tee sheet as necessary to accommodate these groups, either by blocking tee times before the shotgun or starting the groups before the shotgun from the 10th tee. A specific number of foursome positions will be made available for these events, and will be noticed on a sign up sheet on the respective bulletin boards seven days in advance of play. Tournaments, other outings, or scheduled course maintenance work that will limit this regular activity will be noticed on the sign up sheet. All players interested in playing in the shotgun should sign up on these sheets or make reservations in the shotgun through the Pro Shop staff. The golf staff will check the sign up sheets several days in advance and adjust the number of needed positions on the tee time sheet. Shotgun starts for other than Ladies’ Day, Men’s days, and other events will only be provided as needed for tournaments per Chapter IV, Section 16 or for operational and maintenance requirements.
- D. Advance tee time booking for any resident or public player is a privilege that cannot be abused. Players are expected to call at least 72 hours in advance to cancel or adjust the size of their group. Golfers who repeatedly fail to show for starting times without notifying Golf Club Management of the cancellation may lose their starting time or playing privileges without refund of any fees or dues or be charged for the reservation. Tee time reservations for the general public may require a credit card number to hold the tee

time for all weekend and holiday play at the discretion of the Head Golf Professional or General Manager. Customers may request a cancellation/adjustment number for proof of cancellation/adjustment. Golfers should call if there is concern that the golf course may be closed or tee times may be delayed due to weather. The Golf Club Management will use their best judgment in regards questionable course conditions.

- E. All player's names (first and last), telephone number and email address may be required when securing a starting time reservation.

VII. USE OF PERSONAL GOLF CARTS

- A. Trail Fees, as established under Section 8, Chapter IV of the District Rules are a fee established by Golf Club Management paid in advance for a specific period for use by owners of a private cart on the Viera East Golf Club. **The use of personal golf cars is a privilege granted by the Golf Club after payment of the Trail Fee. Payment of the Trail Fee does not confer an absolute right to such usage and all personal golf car use shall be at the discretion of the Golf Club Management.** As a courtesy, a Family advance cardholder with trail fees whose cart is in use by another member of the family is allowed to utilize a club golf cart at no charge provided a cart is available. Proper personal golf cart utilization is required for golf staff to allow club cart usage at no charge. The Golf Club Management reserves the right to charge for club cart usage.
- B. All personal golf carts used by such persons must comply with the following:
1. Each cart shall be maintained by its owner in a satisfactory and safe operating condition.
 1. Each cart shall be painted and decorated tastefully in accordance with the décor and standards of the Golf Club.
 2. Each cart shall be a four (4) wheel electric type cart with a solid top and appropriate golf specific tires.
 3. Adequate insurance, in amounts and terms as determined by the Board of Supervisors of the District, shall be maintained on each cart, and proof of current insurance shall be supplied and kept on file in the District Office at the Golf Club. This proof of insurance must be turned into the District Office before the golf cart is used on the course.
 4. Each cart must be equipped with operable headlights and rear view mirrors.
 5. Each cart must be equipped with sand to fill divots.
 6. Each cart must display a current Trail Fee Decal, as issued by the District Office.
 7. In the interests of decorum and fairness, users of personal golf carts are not allowed to equip carts with radios, tape decks or other audio components, televisions, or to blow horns while on Golf Club property. Personal coolers are not allowed on Golf Club property. Users of personal carts may not bring their own beverages of any sort or food onto the golf course. Food and beverages are available from the Golf Club restaurant and beverage cart. Resident and non-resident golf carts must be inspected by the Golf Club Management prior to authorization for use on the Golf Club property. Any personal golf cart determined by the Golf Club Management to not comply with the above mandates shall be barred from use on Golf Club property. Continued usage of such a cart shall constitute a trespass under Section 810.09, Florida Statutes. Prohibition of the use of a particular golf cart does not entitle the owner to return of the Trail Fee.

- C. **All golfers using their personal golf cart must at all times check in with the Golf Shop before taking their golf cart onto the course.** Appropriate fees must be paid for all guests in private carts before play commences. Golf Club Management will direct such persons to the appropriate starting point. No more than 2 persons per cart shall be allowed.
- D. Only the owner of the golf cart who has complied with Section 8, Chapter IV of the District Rules and permanently residing adults within the household who have paid appropriate fees shall be entitled to use that person's personal golf cart on Golf Club property.
- E. Only licensed golfers aged 16 and over shall be eligible to use a personal golf cart on Golf Club property. Such persons shall provide appropriate proof of age in the form of a valid driver's license if requested by Golf Club Management.
- F. All personal golf cart users shall respect the privilege accorded them and shall operate the golf cart in a safe and responsible manner. Golf carts shall be operated at safe speeds and only on appropriate areas of the Golf Course.
- G. Residents and non-residents must own and have an operational golf cart to pay annual or daily trail fees.
- H. Every effort must be made to minimize golf cart wear of the golf course. Players must adhere to posted restrictions/rules concerning golf cart proximity to greens and tees. Golf carts must be operated on cart paths around greens and tee areas. Players are generally encouraged to pair up with golfers in the same golf cart. Single riders that join groups during the round are also encouraged to pair up at the turn where feasible. Non-compliance with posted or written rules may result in loss of privileges as referenced in Section VI. A. Golf Club Management may restrict golf cart use per group due to course conditions.
- I. All personal golf carts must be removed from the course no later than 15 minutes prior to dusk.
- J. All regular play shall start on hole #1 unless authorized by the Golf Club Management.
- K. Violation of any of the above policies may result in cancellation of Trail Fee privileges without a return of the Trail Fee.

VIII. USE OF CLUB-PROVIDED GOLF CARTS

- A. Use of Golf Club golf carts shall be in accordance with Section 7, Chapter IV of the District Rules.

All golf cart fees are per person. Individuals may pay a fee for an additional rider. Single riders are encouraged to pair up with other single riders in the group to reduce wear and tear on the golf carts and the course whenever possible. The General Manager has the authority to require players to pair up when conditions warrant.

- B. Golf carts are obtained from the Golf Pro Shop. Golf cart rentals may be paid for by cash, local check, or by credit card. Rental fees are payable in advance.
- C. Club golf carts and rental golf clubs must be returned to the golf cart staging area immediately

following play.

IX. GENERAL GOLF CART RULES

- A. Only golfers who are licensed drivers aged 16 and over shall be eligible to use a golf cart on golf course property. Such persons shall provide appropriate proof of age in the form of a valid driving license if requested by Golf Club Management.
- B. Golf carts shall be operated at safe speeds and only on appropriate areas of the Golf Club. Golf carts should not be taken onto private property. Golf cart rental customers are responsible for damage to golf carts that may have occurred during play and subsequent operation of the golf cart. Rental customers are required to report such damage to the pro-shop or cart facility staff. Complete contact information must be provided prior to leaving the golf course.
- C. No golf carts shall be allowed on the golf course later than 15 minutes before dusk. All rented carts must be returned prior to or at that time.
- D. Golf Cart Rules
 - 1. No more than two riders and two sets of golf clubs are permitted per golf cart. Each golfer must have their own bag and set of clubs.
 - 2. Golf carts must stay on paths in the vicinity of all tees and greens.
 - 3. Please keep golf carts on cart paths where provided or at least 60 feet from greens and a safe distance from slopes, water hazards, bunkers, and tee boxes.
 - 4. Golf carts may not be used beyond the number of holes for which first rented.
 - 5. Golf carts are not allowed off the golf course property.
 - 6. Only beverages and coolers purchased from the Viera East Golf Club restaurant will be allowed on golf cart; exceptions to this policy are for documented medical reasons only.
 - 7. Golf carts and rental golf clubs must be returned to the golf cart staging area immediately following play.
 - 8. Golf Club Management reserves the right to refuse or cancel the use of a golf cart, without refunding any fees to any person(s) not following any golf cart rules or course regulations.
 - 9. Riding spectators will be allowed along if appropriate golf cart fees have been paid and the space is available.
 - 10. Juniors riding in a golf cart must be of a size that allows their feet to rest flat on the floorboard when seated. If not, approval from the Golf Club Management must be obtained. Golf Club Management reserves the right to refuse golf course use to any junior golfer.

X. HANDICAP GOLF CART FLAG POLICY

Golfers requiring the use of a handicap flag shall request the use of such from the Golf Club Management by presenting a copy of a valid DMV issued handicap parking decal (issued in the name of the decal owner) and a copy of the corresponding golfer's valid state issued driver's license.

- A. Golfers issued handicap flags are asked to stay on the concrete paths where provided around all tee boxes and greens whenever possible.
- B. All Golfers issued handicap flags must remain at least 30 feet from the edge of all greens and tee boxes. If for any reason, a golfer needs closer access to the tees and the greens, authorization may be given on a case by case basis as determined by Golf Club Management. If this type of authorization is granted a special type of handicap flag will be issued to the golfer.
- C. At no time should a golf cart be driven or parked between a greenside bunker and the green, or between a bulkhead and the green.
- D. The handicap flag must be clearly displayed on the golf cart at all times.
- E. When outside conditions dictate a closure of the fairways (i.e. too wet, annual overseeding), handicap flag play will not be allowed.
- F. Golfers desiring a daily handicap flag may request such flag from the golf shop staff. The golfer must leave either a valid resident I.D. card or valid state issued driver's license with the golf shop staff and a nominal refundable deposit may be required. The golfer requesting this daily handicap flag must show proof of a handicap valid state issued driver's license/I.D. card or a valid DMV issued handicap parking decal. If the issued handicap flag is lost, stolen, not returned or damaged, the deposit will not be refunded.

XI. GENERAL RULES AND REGULATIONS

- A. U.S.G.A. rules govern all play, except where modified by local rules as created by professional golf staff. The U.S.G.A. handicap system is based on the assumption that every player will endeavor to make the best score that he or she can in every round played and will report every acceptable round for handicap purposes.
- B. All golfers must register and pay appropriate fees in the Golf Pro Shop prior to play.
- C. All golfers must have their own bag and golf clubs. Rentals are available.
- D. Proper attire is required. (See Dress Code.)
- E. Slow Play - In the interest of all, golfers should play at a pace which is consistent with the day's pace of play and which positions the group within ½ hole of the group preceding. Groups are encouraged to play when ready and play without delay. Player Assistants are in control of all play on the golf course. If a group has fallen out of position and has interfered with the pace of the following group or groups, they will be asked to increase their pace of play. If this has not been accomplished within a reasonable amount of time, the Player Assistant may:
 - Have the group step aside and allow the group behind to play through.
 - Ask the group to cease play and reposition themselves directly behind the group in front of them.

- If a group is unable to maintain a proper pace after such actions have taken place, they may be asked to leave the golf course and come back at a time more suitable to such a pace.

Proper “Pace of Play” is 4 hours and 14 minutes based on the USGA pace rating for the golf course. Proper pace of play is also dependent on the pace of play of those players ahead. Groups recognizing that they are a hole or more behind the group ahead should make every effort to improve their pace of play in order to finish in less than 4 hours and 14 minutes.

- F. Golfers are allowed to retrieve his/her golf ball lost on that hole on that day of play. U.S. G.A. Rules allow you up to 5 minutes to search for a lost ball on the hole of play only. If ball is not readily identifiable and retrievable, player must abandon search. Ball hawking is not permitted at any time. Play must not be delayed. Players not abiding may be asked to leave the course.
- G. Private beverage coolers are prohibited, unless required for medical reasons.
- H. Please repair ball marks, rake bunkers and fill divots with the sand that is provided on golf carts.
- I. Walking is permitted after 2:00 P.M. Monday through Thursday only. Walking will not be permitted January 1st thru March 31st or when course conditions do not permit. Electric golf cart usage is mandatory at all other times.
- J. Practice, with the exception of instruction from the professional golf staff, must be confined to the Practice Areas/Range/Green. All practice areas are supervised by the professional golf staff and availability shall be at their discretion. All golfers using the front practice range or the rear practice tee, bunker and/or putting green must register with the golf shop prior to practice. Use of personal golf balls is permitted at practice area at rear of driving range for short game practice for all CDD Residents and public players registered to play golf. Other practice may be approved based on availability and at the discretion of the golf operations staff. All other golfers using the practice area must pay in advance for use of club practice balls. Club practice balls, tokens, and baskets cannot be removed from practice facility.
- K. The Golf Club Management has total control of all pairings and play on the golf course. Golfers or guests not abiding with staff requests may be asked to leave without entitlement to a refund or rain check.
- L. Bicycles, skateboards, and roller blades are not allowed on cart paths, parking lot or Clubhouse area.
- M. Except for service animals (such as Seeing Eye dogs), pets are not permitted on the course facilities or club grounds at any time.

XI. TOURNAMENTS

- A. All tournament play shall be in accordance with Section 16, Chapter IV of the District Rules.
- B. The Golf Club leases (to a third party) a restaurant to provide food for patrons. Patrons of the Golf Club are requested to refrain from bringing food with them for tournament participants. However, where charitable organizations request authorization to bring donated food to the course for tournament participants, Golf Club Management may utilize discretion in allowing this to occur provided an adequate set up/service fee is paid. Set up/service fees should take into consideration the number of tournament participants and Golf Club staffing requirements.
- C. The Golf Club leases (to a third party) a bar providing beer, wine, liquor, and non-alcoholic beverages to its patrons. In the discretion of the Golf Club Management, tournament sponsors may arrange for alternative

beverage service. Payments of appropriate fees (corkage fees) for this privilege are required.

XII. COURSE CLOSING

If for any reason the golf course is closed for the entire day, all golf reservations for that day will be canceled. If the course is closed temporarily for a period of time due to frost, fog or rain, tee time reservations will be honored beginning at the time the course was closed for play. Tee times will resume where they were left off.

A. The golf course may be closed for the following reasons:

- Lightning – The Viera East Golf Club is equipped with the Thorguard Lightning Prediction System with course alert sirens. If the Thorguard system predicts dangerous lightning in our area the Thorguard system will automatically send a signal to the course alert sirens to warn players of dangerous lightning on the golf course grounds. Lightning is a severe hazard that must be taken seriously. ALL players must immediately stop play and seek shelter at the clubhouse any time they believe lightning threatens them, even if a signal has not been sounded.

Viera East Golf Club uses the following signals:

ONE prolonged horn blast:

DISCONTINUE PLAY IMMEDIATELY

All players must leave the golf course and practice areas and return to the Clubhouse immediately.

THREE consecutive horn blasts:

RESUMPTION OF PLAY

All activity may resume on the course and practice areas.

- Excessive Rainfall - excessive rainfall would be defined by puddles on the greens, fairways and cart paths, or by a golf cart leaving tracks that are damaging to the turf. The course should be closed for a period of time long enough to prevent damage to the course and ensure customer satisfaction with their playing experience. The period of time will vary by amount of rain and course condition prior to the rain.
- Course Maintenance - course closure for maintenance will be scheduled in advance. Closure will occur ONLY if the work being done could not be completed in a timely manner with play on the course. Examples would be aerification or major rebuilding work.
- Hurricanes or other Disasters - the course will be closed in advance of an oncoming hurricane allowing enough time for personnel to complete preparations and evacuate safely. The course will re-open only after the storm has passed, the buildings are inspected, and the course is playable. Reasonable time will be allowed for any clean-up necessary to ensure all persons' safety.

In the event of a temporary closing, all departments will be open for normal business hours. For extended course closure of more than four hours, the golf shop will remain open until 4:30 P.M. All other departments' personnel will be de-staffed.

XIII. RAIN CHECK POLICY

The Golf Club Management may, in their discretion, close the course during times when play would be dangerous to either persons or the course. There is no obligation to close the course because of inclement weather. All golf play shall be at the player's own risk. A voucher for replay will be issued by the Golf Club Management when inclement weather restricts play on the golf course based on the number of un-played holes.

The Golf Club Management is under no obligation to issue a rain check for reasons other than inclement weather.

XIV. GOLF MAINTENANCE AND LANDSCAPING

The Golf Course Superintendent will be responsible for the development of all golf course landscaping programs and installation or removal of all material. Requests by residents for landscaping to be placed on golf course property must be made in writing to the Golf Club General Manager, who will consult with the Golf Course Superintendent and evaluate the request. The Golf Staff will make the decision on the request and reply to the resident. The cost of any residential request will be the responsibility of the resident, to include material, installation, and additional costs during establishment period.

SECTION 2

**Viera East Golf Club Range of Rates
FISCAL YEAR 2021**



Attachement "A", Chapter IV: Rates, Fees & Charges

	Range of Rates
Green Fees	
18 Holes	\$1-\$80
Cart Rental	
Cart/pp/9 holes	\$5-\$16
Cart/pp/18 Holes	\$7-\$25
Cart/public/18 holes	\$9-\$30
Miscellaneous	
Rental Clubs	\$6-\$40
Driving Range	\$1-\$25
League Play	
9 Holes w/ Cart	\$10-\$45
Junior Golf Fee	
18 Holes	\$11-\$50
Prepaid 12 Month Plan Fees (October 1-Sept 30)	
Single	\$1,000-\$3,500
Family	\$1,750-\$4,500
Additional Minor	\$200-\$875
Trail Fee Single/Family	\$900-\$2,500
Viera Cart Single/Family	\$1,600-\$3,500
Prepaid 6 Month Plan Fees (October 1-March 31)	
Single	\$800-\$2,500
Family	\$1,500-\$3,500
Trail Fee Single/Family	\$750-\$2,000
Viera Cart Single/Family	\$1,100-\$3,000
Prepaid 6 Month Plan Fees (April 15-September 30)	
Single	\$300-\$2,000
Family	\$700-\$3,000
Trail Fee Single/Family	\$300-\$1,800
Viera Cart Single/Family	\$600-\$2,500
Advanced 4 Consecutive Month Fees (October 1st - April 30th)	
Single	\$1,000-\$1,900
Family (double)	\$1,700-\$2,800
Trail Fee Single/Family	\$700-\$3,000
Viera Cart Single/Family	\$1,000-\$3,800



Viera East
Golf Club



Viera East Golf Club Rate Schedule
(Fiscal Year 2021)
Attachment "A", Chapter IV:
Rates, Fees, Charges

DAILY GOLF RATES

PRE SEASON (October 16, 2020-December 31, 2021)

Weekday	PUBLIC	Assoc. Member	CDD Res.
AM	\$53.50	\$42.80	\$40.13
Mid-Day	\$47.50	\$38.00	\$35.63
PM	\$38.50	\$30.80	\$28.88
Weekend	PUBLIC	Assoc. Member	CDD Res.
AM	\$57.50	\$46.00	\$43.13
Mid-Day	\$52.50	\$42.00	\$39.38
PM	\$40.50	\$32.40	\$30.38

SEASON (January 1, 2021-April 15, 2021)

Weekday	PUBLIC	Assoc. Member	CDD Res.
AM	\$63.50	\$50.80	\$47.63
Mid-Day	\$57.50	\$46.00	\$43.13
PM	\$41.50	\$33.20	\$31.13
Twilight	\$31.50	\$25.20	\$23.63
Weekend	PUBLIC	Assoc. Member	CDD Res.
AM	\$65.50	\$52.40	\$49.13
Mid-Day	\$59.50	\$47.60	\$44.63
PM	\$43.50	\$34.80	\$32.63
Twilight	\$33.50	\$26.80	\$25.13

OFF SEASON (April 16, 2021-October 15, 2021)

Weekday	PUBLIC	Assoc. Member	CDD Res.
AM	\$47.50	\$38.00	\$35.63
Mid-Day	\$41.50	\$33.20	\$31.13
PM	\$37.50	\$30.00	\$28.13
Twilight	\$27.50	\$22.00	\$20.63
Weekend	PUBLIC	Assoc. Member	CDD Res.
AM	\$51.50	\$41.20	\$38.63
Mid-Day	\$46.50	\$37.20	\$34.88
PM	\$38.50	\$30.80	\$28.88
Twilight	\$28.50	\$22.80	\$21.38

- * Weekend rates effective Saturday and Sunday
- * Weekday rates effective Monday - Friday
- * All rates above include the cart fee and are per player
- * All Rates are subject to change at any time and applicable Florida sales tax
- * Active Military or Veterans 10% off Daily Rates
- * Replay Rates - Pre Season \$20, Season \$25, Off Season \$15
- * Viera East CDD Residents receive 25% off Public Rate.

Viera East CDD FY 2021
Attachment A, Chapter IV: Rates, Fees Charges

Green Fees		Viera East CDD Resident	Non CDD Resident
18 Holes	See Daily Rate Schedule	See Daily Rate Schedule	See Daily Rate Schedule
Walking Rates (Mon-Thurs after 2:00 PM except Holidays) (No Walking Jan 1- April 30)	\$21	\$21	\$21
18 Holes (AM VEGC Sponsored League Rate)	25% off daily fee rate	25% off daily fee rate	25% off daily fee rate
9 Holes (AM VEGC Sponsored League Rate)	\$15 @ 2:30PM	\$15 @ 2:30PM	\$15 @ 2:30PM
Golf Cart Fees			
18 Holes	Pre-Pay \$16.00 all others \$22.00	Pre-Pay \$16.00 all others \$22.00	Pre-Pay \$16.00 all others \$22.00
9 Holes	\$12.00	\$12.00	\$13.00
Rider Fee	\$6.00	\$6.00	\$6.00
Miscellaneous			
Rental Clubs 18 Holes	\$15 - \$40.00	\$15 - \$40.00	\$15 - \$40.00
Range Balls*			
Bulk 10 Warm Up Baskets	\$16.00 + tax	\$16.00 + tax	\$18.00 + tax
Bulk 10 Small Baskets	\$27.00 + tax	\$27.00 + tax	\$32.00 + tax
Warm Up Basket 15 Practice Balls	\$1.80 + tax	\$1.80 + tax	\$2.00 + tax
Small Basket 30 Practice Balls	\$3.60 + tax	\$3.60 + tax	\$4.00 + tax
Medium Basket 60 Practice Balls	\$6.30 + tax	\$6.30 + tax	\$7.00 + tax
Large Basket 90 Practice Balls	\$8.10 + tax	\$8.10 + tax	\$9.00 + tax
Platinum/Gold Member Annual Range Membership	\$375. per person + tax	\$375. per person + tax	\$412.50 per person + tax
Junior Rates (16 years and under)			
Riding	50% off the morning rate / after 12:00 cart fee of \$22	50% off the morning rate / after 12:00 cart fee of \$22	50% off the morning rate / after 12:00 cart fee of \$22
Walking Rates (Mon-Thurs after 2:00 PM except Holidays) (No Walking Jan 1- April 30)	25% off adult walking rates	25% off adult walking rates	25% off adult walking rates
Associate Membership Membership Single (includes 1 complimentary round of golf w/cart)	N/A	N/A	\$79 (No Cash Discount)
League after 4:00 PM (May 1 - September 30) 9 Holes	\$19.50	\$19.50	\$19.50

All deviations from rate schedule must come before the CDD Board on a case-by-case basis

Viera East CDD residents receive 25% off the Public rate (does not apply to special/promotional or twilight rates)

Viera East CDD resident Golf Green Fee Card applies to the Posted Public Rate schedule

Advanced 12 and 6 month plans for non-residents of the CDD require an up charge of \$125 for a single or \$175 for a family (CASH PRICE and excludes summer 6 month plans and 4 month plans)

Non-Resident Prepaid Customers (having previously paid the \$750 recreation fee) pay an additional up charge not to exceed the current year's assessment for the golf course

All rates are PLUS Florida state sales tax of 7.0%; Purchasers who initiate a 4 or 6 month plan can upgrade at plan end to an annual plan with the payment of a \$99 administrative fee

Platinum Membership (Annual Plan) + sales tax - 7-Days

Green Fees Only - Single
Green Fees Only - Family
Green Fees with Trail Fee - Single
Green Fees with Trail Fee - Family
Green Fees with use of Viera East Golf Club Cart - Single
Green Fees with use of Viera East Golf Club Cart - Family

Viera East CDD Resident

CASH DISCOUNT	CURRENT RATE
2%	\$2,125.00
2%	\$3,100.00
2%	\$3,425.00
2%	\$5,000.00
2%	\$3,925.00
2%	\$5,800.00

Non CDD Resident

w/CASH DISCOUNT	CURRENT RATE
Add \$125.00	Add \$132.50
Add \$175.00	Add \$185.50
Add \$125.00	Add \$132.50
Add \$175.00	Add \$185.50
Add \$125.00	Add \$132.50
Add \$175.00	Add \$185.50

Gold Membership (Annual Plan) + sales tax - Mon.-Fri.

Green Fees Only - Single
Green Fees Only - Family
Green Fees with Trail Fee - Single
Green Fees with Trail Fee - Family
Green Fees with use of Viera East Golf Club Cart - Single
Green Fees with use of Viera East Golf Club Cart - Family

CASH DISCOUNT	CURRENT RATE
2%	\$1,900.00
2%	\$2,850.00
2%	\$3,100.00
2%	\$4,650.00
2%	\$3,600.00
2%	\$5,450.00

w/CASH DISCOUNT	CURRENT RATE
Add \$125.00	Add \$132.50
Add \$175.00	Add \$185.50
Add \$125.00	Add \$132.50
Add \$175.00	Add \$185.50
Add \$125.00	Add \$132.50
Add \$175.00	Add \$185.50

Platinum Membership (6-Month Plan) + sales tax - 7-Days

Green Fees Only - Single
Green Fees Only - Family
Green Fees with Trail Fee - Single
Green Fees with Trail Fee - Family
Green Fees with use of Viera East Golf Club Cart - Single
Green Fees with use of Viera East Golf Club Cart - Family

CASH DISCOUNT	CURRENT RATE
2%	\$1,487.50
2%	\$2,170.00
2%	\$2,397.50
2%	\$3,500.00
2%	\$2,747.50
2%	\$4,060.00

w/CASH DISCOUNT	CURRENT RATE
Add \$125.00	Add \$132.50
Add \$175.00	Add \$185.50
Add \$125.00	Add \$132.50
Add \$175.00	Add \$185.50
Add \$125.00	Add \$132.50
Add \$175.00	Add \$185.50

Gold Membership (6-Month Plan) + sales tax - Mon.-Fri.

Green Fees Only - Single
Green Fees Only - Family
Green Fees with Trail Fee - Single
Green Fees with Trail Fee - Family
Green Fees with use of Viera East Golf Club Cart - Single
Green Fees with use of Viera East Golf Club Cart - Family

CASH DISCOUNT	CURRENT RATE
2%	\$1,330.00
2%	\$1,995.00
2%	\$2,170.00
2%	\$3,235.00
2%	\$2,520.00
2%	\$3,815.00

w/CASH DISCOUNT	CURRENT RATE
Add \$125.00	Add \$132.50
Add \$175.00	Add \$185.50
Add \$125.00	Add \$132.50
Add \$175.00	Add \$185.50
Add \$125.00	Add \$132.50
Add \$175.00	Add \$185.50

Platinum Membership (4-Month Plan) + sales tax - 7-Days

Green Fees Only - Single
Green Fees Only - Family
Green Fees with Trail Fee - Single
Green Fees with Trail Fee - Family
Green Fees with use of Viera East Golf Club Cart - Single
Green Fees with use of Viera East Golf Club Cart - Family

CASH DISCOUNT	CURRENT RATE
2%	\$1,062.50
2%	\$1,550.00
2%	\$1,712.50
2%	\$2,500.00
2%	\$1,962.50
2%	\$2,900.00

w/CASH DISCOUNT	CURRENT RATE
Add \$125.00	Add \$132.50
Add \$175.00	Add \$185.50
Add \$125.00	Add \$132.50
Add \$175.00	Add \$185.50
Add \$125.00	Add \$132.50
Add \$175.00	Add \$185.50

Gold Membership (4-Month Plan) + sales tax - Mon.-Fri.

Green Fees Only - Single
Green Fees Only - Family
Green Fees with Trail Fee - Single
Green Fees with Trail Fee - Family
Green Fees with use of Viera East Golf Club Cart - Single
Green Fees with use of Viera East Golf Club Cart - Family

CASH DISCOUNT	CURRENT RATE
2%	\$950.00
2%	\$1,425.00
2%	\$1,550.00
2%	\$2,325.00
2%	\$1,800.00
2%	\$2,725.00

w/CASH DISCOUNT	CURRENT RATE
Add \$125.00	Add \$132.50
Add \$175.00	Add \$185.50
Add \$125.00	Add \$132.50
Add \$175.00	Add \$185.50
Add \$125.00	Add \$132.50
Add \$175.00	Add \$185.50

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Non-Resident Prepaid Customers (having previously paid the \$750 recreation fee) pay an additional up charge not to exceed the current year's assessment for the golf course

All rates are PLUS Florida state sales tax of 7.0%; Purchasers who initiate a 4 or 6 month plan can upgrade at plan end to an annual plan with the payment of a \$99 administrative fee

SECTION B

SECTION 1

RESOLUTION 2020-10

THE ANNUAL APPROPRIATION RESOLUTION OF THE VIERA EAST COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020, AND ENDING SEPTEMBER 30, 2021.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2020, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Viera East Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget (the "Proposed Budget"), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, the Board set August 27, 2020, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1, of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF VIERA EAST COMMUNITY DEVELOPMENT DISTRICT;

Section 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager's Proposed Budget, attached hereto as Exhibit "A," as amended by the Board, is hereby adopted in accordance with the provisions of

Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2020 and/or revised projections for Fiscal Year 2021.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for Viera East Community Development District for the Fiscal Year Ending September 30, 2021," as adopted by the Board of Supervisors on August 27, 2020.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Viera East Community Development District, for the fiscal year beginning October 1, 2020, and ending September 30, 2021, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND(S) – SERIES 2006	\$ _____
DEBT SERVICE FUND(S) – SERIES 2012	\$ _____
TOTAL ALL FUNDS	\$ _____

Section 3. Supplemental Appropriations

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more

than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 27th day of August, 2020.

ATTEST:

**VIERA EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By:_____

Its:_____

Viera East

Community Development District

Proposed Budget

FY 2021



**Viera East
Community Development District**

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**Viera East
Community Development District
General Fund
Proposed Operating Budget
Fiscal Year 2021**

Actual FY 2019	Adopted Budget FY 2020	Actual Thru 7/31/20	Projected Next 2 Months	Total Projected @ 9/30/20	Proposed Budget FY 2021
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Revenues

Maintenance Assessments	\$808,158	\$808,157	\$808,157	\$0	\$808,157	\$808,157
Golf Course Administrative Services	\$56,280	\$56,280	\$46,900	\$9,380	\$56,280	\$56,280
Interest Income	\$10	\$100	\$5	\$0	\$5	\$100
Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0

Total Revenues	\$864,447	\$864,536	\$855,062	\$9,380	\$864,442	\$864,536
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Administrative Expenditures

Supervisors Fees	\$32,286	\$30,496	\$19,207	\$8,347	\$27,554	\$30,496
Engineering Fees	\$15,575	\$5,000	\$5,905	\$960	\$6,865	\$5,000
Attorney's Fees	\$8,053	\$5,000	\$5,854	\$0	\$5,854	\$5,000
Dissemination	\$1,000	\$1,000	\$833	\$167	\$1,000	\$1,000
Trustee Fees	\$6,134	\$5,600	\$4,667	\$933	\$5,600	\$5,600
Annual Audit	\$5,711	\$6,500	\$5,417	\$1,083	\$6,500	\$6,500
Collection Agent	\$2,500	\$2,500	\$2,083	\$417	\$2,500	\$2,500
Management Fees	\$100,440	\$100,440	\$83,700	\$16,740	\$100,440	\$100,440
Postage	\$4,901	\$1,500	\$2,540	\$200	\$2,740	\$1,500
Printing & Binding	\$1,339	\$2,500	\$1,103	\$389	\$1,493	\$2,500
Insurance- Liability	\$6,280	\$7,293	\$5,663	\$1,133	\$6,796	\$7,475
Legal Advertising	\$196	\$2,500	\$1,791	\$500	\$2,291	\$1,500
Other Current Charges	\$1,048	\$1,500	\$1,072	\$161	\$1,234	\$1,500
Office Supplies	\$281	\$3,000	\$343	\$40	\$383	\$1,500
Dues & Licenses	\$175	\$175	\$146	\$29	\$175	\$175
Information Technology	\$3,400	\$3,400	\$2,833	\$567	\$3,400	\$3,400

Total Administrative	\$189,317	\$178,404	\$143,158	\$31,666	\$174,824	\$176,086
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Operating Expenditures

Salaries	\$138,157	\$141,817	\$119,896	\$22,994	\$142,890	\$149,299
Administration Fee	\$1,555	\$1,566	\$1,350	\$270	\$1,620	\$1,659
FICA Expense	\$10,390	\$10,849	\$8,400	\$1,719	\$10,119	\$11,421
Health Insurance	\$8,135	\$8,551	\$12,674	\$2,200	\$14,874	\$16,914
Workers Compensation	\$4,383	\$2,780	\$3,275	\$628	\$3,903	\$2,926
Unemployment	\$954	\$853	\$840	\$0	\$840	\$853
Other Contractual	\$7,761	\$7,000	\$6,773	\$1,177	\$7,950	\$7,500
Training	\$0	\$500	\$0	\$0	\$0	\$500
Uniforms	\$0	\$500	\$0	\$0	\$0	\$500

Total Operating	\$171,335	\$174,416	\$153,208	\$28,989	\$182,196	\$191,572
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Maintenance Expenditures

Canal Maintenance	\$12,561	\$14,000	\$0	\$0	\$0	\$14,000
Lake Bank Restoration	\$0	\$60,000	\$55,950	\$0	\$55,950	\$60,000
Environmental Services	\$28,520	\$20,000	\$5,241	\$0	\$5,241	\$20,000
Water Management System	\$96,254	\$99,000	\$83,764	\$15,651	\$99,414	\$99,000
Control Burns	\$0	\$15,000	\$0	\$0	\$0	\$15,000
Contingencies	\$894	\$5,000	\$985	\$0	\$985	\$2,000
Fire Line Management	\$1,502	\$5,000	\$1,275	\$0	\$1,275	\$3,000
Basin Repair	\$5,408	\$4,000	\$1,585	\$0	\$1,585	\$4,000

Total Maintenance	\$145,139	\$222,000	\$148,800	\$15,651	\$164,451	\$217,000
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**Viera East
Community Development District
General Fund
Proposed Operating Budget
Fiscal Year 2021**

	Actual FY 2019	Adopted Budget FY 2020	Actual Thru 7/31/20	Projected Next 2 Months	Total Projected @ 9/30/20	Proposed Budget FY 2021
<i>Grounds Maintenance Expenditures</i>						
Salaries	\$131,647	\$154,278	\$117,945	\$22,276	\$140,221	\$140,787
Administrative Fees	\$3,446	\$3,695	\$2,997	\$599	\$3,597	\$3,684
FICA	\$9,064	\$11,802	\$8,772	\$1,654	\$10,426	\$10,770
Health Insurance	\$13,116	\$16,867	\$13,838	\$2,515	\$16,354	\$18,818
Workers Compensation	\$3,398	\$3,024	\$3,221	\$608	\$3,830	\$2,759
Unemployment	\$1,877	\$2,120	\$1,906	\$43	\$1,948	\$2,120
Telephone	\$5,167	\$5,000	\$5,175	\$1,101	\$6,276	\$6,250
Utilities	\$4,923	\$5,000	\$5,528	\$851	\$6,379	\$5,500
Property Appraiser	\$1,986	\$1,990	\$1,988	\$0	\$1,988	\$1,990
Insurance- Property	\$1,618	\$1,395	\$1,260	\$252	\$1,512	\$1,663
Repairs	\$22,080	\$12,000	\$26,584	\$1,513	\$28,096	\$15,000
Fuel	\$15,564	\$7,500	\$11,570	\$1,988	\$13,558	\$10,000
Park Maintenance	\$2,460	\$3,000	\$1,305	\$156	\$1,460	\$2,500
Sidewalk Repair	\$198	\$5,000	\$11,118	\$0	\$11,118	\$5,000
Chemicals	\$1,802	\$5,000	\$3,058	\$500	\$3,558	\$4,000
Contingencies	\$5,471	\$5,000	\$1,285	\$500	\$1,785	\$4,000
Refuse	\$5,577	\$8,000	\$4,866	\$777	\$5,643	\$6,000
Office Supplies	\$919	\$750	\$176	\$0	\$176	\$750
Uniforms	\$2,641	\$3,000	\$2,127	\$429	\$2,556	\$3,000
Fire Alarm System	\$3,045	\$4,000	\$1,876	\$341	\$2,217	\$6,500
Rain Bird Pump System	\$28,041	\$27,576	\$22,984	\$4,596	\$27,581	\$27,576
Maintenance Reserve- Transfer Out	\$7,823	\$3,719	\$3,099	\$620	\$3,719	\$1,211
Maintenance Reserve- Transfer Out (Excess)	\$189,484	\$0	\$0	\$48,973	\$48,973	\$0
Total Grounds Expenditures	\$461,347	\$289,716	\$252,679	\$90,292	\$342,970	\$279,878
Total Expenses	\$967,138	\$864,536	\$697,845	\$166,597	\$864,442	\$864,536
Excess Revenue/(Expenditures)	(\$102,691)	\$0	\$157,217	(\$157,217)	\$0	\$0

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Net Assessment- General	\$ 779,212	\$ 779,212	\$ 779,212	\$ 779,212	\$ 779,212
Net Assessment- Recreation	\$ 28,945	\$ 28,945	\$ 28,945	\$ 28,945	\$ 28,945
Total Net Assessments	\$ 808,157	\$ 808,157	\$ 808,157	\$ 808,157	\$ 808,157
Discounts @ 4%	\$ 51,584	\$ 51,584	\$ 51,584	\$ 51,584	\$ 51,584
Gross Assessment	\$ 859,741	\$ 859,741	\$ 859,741	\$ 859,741	\$ 859,741
Assessable Units - Residential	4,222	4,222	4,222	4,222	4,222
Assessable Units - Non-Residential	1,869	1,869	1,869	1,869	1,869
Total Units	6,091	6,091	6,091	6,091	6,091
Assessment per Unit - General Fund	\$ 136	\$ 136	\$ 136	\$ 136	\$ 136
Assessment per Unit - Debt Service	\$ 414	\$ 414	\$ 414	\$ 414	\$ 414
Assessment per Unit - Recreation	\$ 129	\$ 129	\$ 129	\$ 129	\$ 129
	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678

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

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.

- 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	\$ 4,282	\$ -	\$ 4,282
POL/EPLI	\$ 3,193	\$ -	\$ 3,193
Auto Physical Damage	\$ -	\$ -	\$ -
Property	\$ -	\$ 1,663	\$ 1,663
Total	\$ 7,475	\$ 1,663	\$ 9,138

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 \$30.98 per full time employee per pay period and \$22.32 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.

Viera East

Community Development District

General Fund Budget

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
ADT Security	\$ 2,352
Ecolab Pest Elimination	\$ 3,937
Xelar Copier	\$ 1,117
Additional Contract Funds	\$ 94
Total Annual Budget	\$ 7,500

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
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 \$30.98 per full time employee per pay period and \$22.32 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
Blueline Telecom Group	\$ 517	\$ 6,204
Contingency		\$ 46
Total		\$ 6,250

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	\$ 450	\$ 5,400
Contingency			\$ 100
Total			\$ 5,500

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	\$ 4,282	\$ -	\$ 4,282
POL/EPLI	\$ 3,193	\$ -	\$ 3,193
Auto Physical Damage	\$ -	\$ -	\$ -
Property	\$ -	\$ 1,663	\$ 1,663
Total	\$ 7,475	\$ 1,663	\$ 9,138

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	\$ 430	\$ 5,160
	Contingency		\$ 840
Total			\$ 6,000

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
Total		\$ 3,000

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

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	\$ 2,298	\$ 27,576
Total Annual Budget		\$ 27,576

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

General Fund Budget

Uniforms

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Total Annual Budget		\$ 27,576

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 2021**

Adopted Budget FY 2020	Actual Thru 7/31/20	Projected Next 2 Months	Total Projected @ 9/30/20	Proposed Budget FY 2021
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Revenues

Beginning Fund Balance	\$283,792	\$260,786	\$0	\$260,786	\$229,102
Interest Income	\$2,500	\$3,014	\$1,000	\$4,014	\$2,500
Reserve Funding - Transfer In (General)	\$3,719	\$3,098	\$620	\$3,718	\$1,211
Reserve Funding - Transfer In (Golf)	\$7,940	\$13,129	\$0	\$13,129	\$31,219
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$48,973	\$48,973	\$0
Total Revenues	\$297,950	\$280,027	\$50,593	\$330,620	\$264,032

Expenditures

Capital Outlay	\$100,000	\$101,518	\$0	\$101,518	\$100,000
Truck Maintenance	\$25,000	\$0	\$0	\$0	\$25,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$125,000	\$101,518	\$0	\$101,518	\$125,000
Excess Revenues (Expenditures)	\$172,950	\$178,509	\$50,593	\$229,102	\$139,032

Viera East
Community Development District
Debt Service Fund
Series 2006
Proposed Budget FY2021

Adopted Budget FY 2020	Actual Thru 7/31/20	Projected Next 2 Months	Total Projected @ 9/30/20	Proposed Budget FY 2021
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Revenues

Special Assessments	\$ 2,376,297	\$ 2,376,297	\$ -	\$ 2,423,170	\$ 2,376,297
Interest Income	\$ 1,500	\$ 953	\$ 250	\$ 1,203	\$ 1,500
Beginning Fund Balance	\$ 466,966	\$ 487,421	\$ -	\$ 487,421	\$ 522,357

Total Revenues	\$ 2,844,763	\$ 2,864,671	\$ 250	\$ 2,911,794	\$ 2,900,154
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Expenditures

Series 2006

Interest-11/1	\$ 184,719	\$ 184,719	\$ -	\$ 184,719	\$ 126,644
Interest-5/1	\$ 184,719	\$ 184,719	\$ -	\$ 184,719	\$ 126,644
Principal-5/1	\$ 2,020,000	\$ 2,020,000	\$ -	\$ 2,020,000	\$ 2,140,000

Total Expenditures	\$ 2,389,438	\$ 2,389,438	\$ -	\$ 2,389,438	\$ 2,393,288
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**Excess Revenues
(Expenditures)**

\$ 455,326	\$ 475,234	\$ 250	\$ 522,357	\$ 506,866
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* Excess Revenues needed to pay the 11/1/21 Interest Payment \$ 65,119

	FY 2018	FY 2019	FY 2020	FY 2021
Net Assessments	\$ 2,376,297	\$ 2,376,297	\$ 2,376,297	\$ 2,376,297
Discounts	\$ 143,800	\$ 143,800	\$ 143,800	\$ 143,800
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	
11/1/19		\$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 2021**

Actual FY 2019	Adopted Budget FY 2020	Actual Thru 7/31/20	Projected Next 2 Months	Total Projected @ 9/30/20	Proposed Budget FY 2021
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Number of Rounds

Paid Rounds	37,694	35,250	32,642	3,586	36,228	35,250
Member Rounds	7,120	10,000	7,744	681	8,425	10,000
Comp Rounds	3,027	3,000	3,112	293	3,405	3,000
EZ Links	3,273	3,000	1,603	246	1,849	3,000
GolfNow	1,518	2,000	894	101	995	2,000
Total Memberships	70	60	47	13	60	60
<i>Revenue per Round</i>						
Public	\$34	\$35	\$35	\$47	\$36	\$40

Revenues

Greens Fees	\$1,269,343	\$1,460,610	\$1,130,309	\$170,000	\$1,300,309	\$1,426,357
Gift Cards- Sales	\$11,531	\$25,000	\$6,820	\$618	\$7,437	\$25,000
Gift Cards- Usage	(\$15,672)	(\$25,000)	(\$11,074)	(\$1,573)	(\$12,647)	(\$25,000)
Season Advance/Trail Fees	\$202,756	\$210,000	\$180,396	\$34,000	\$214,396	\$210,000
Associate Memberships	\$36,498	\$42,000	\$33,180	\$3,871	\$37,051	\$42,000
Driving Range	\$64,639	\$80,000	\$62,978	\$8,114	\$71,092	\$80,000
Golf Lessons	\$2,100	\$2,100	\$1,690	\$350	\$2,040	\$2,100
Merchandise Sales	\$124,418	\$115,000	\$95,511	\$16,000	\$111,511	\$115,000
Restaurant	\$23,048	\$20,000	\$21,884	\$1,967	\$23,851	\$20,000
Assessments -Recreation Operating	\$22,527	\$22,527	\$18,773	\$3,755	\$22,527	\$18,239
Miscellaneous Income	\$23,473	\$15,000	\$20,032	\$753	\$20,786	\$15,000

Total Revenues

\$1,764,662	\$1,967,237	\$1,560,499	\$237,854	\$1,798,353	\$1,928,696
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General Expenditures

Other Contractual Services	\$12,294	\$15,000	\$12,365	\$2,313	\$14,678	\$15,000
Telephone	\$5,267	\$5,500	\$2,387	\$786	\$3,173	\$5,500
Postage	\$1,705	\$1,500	\$6,335	\$141	\$6,476	\$2,000
Printing & Binding	\$691	\$1,000	\$401	\$0	\$401	\$1,000
Utilities	\$5,611	\$5,000	\$4,575	\$896	\$5,470	\$5,400
Repairs & Maintenance	\$10,143	\$7,000	\$2,141	\$1,239	\$3,379	\$8,000
Advertising	\$40,453	\$45,000	\$24,540	\$6,406	\$30,946	\$45,000
Bank Charges	\$36,526	\$30,500	\$31,880	\$3,366	\$35,246	\$35,000
Office Supplies	\$5,202	\$4,000	\$2,524	\$694	\$3,218	\$4,000
Operating Supplies	\$4,461	\$5,000	\$2,821	\$298	\$3,119	\$5,000
Dues, Licenses & Subscriptions	\$8,469	\$8,000	\$7,371	\$442	\$7,813	\$8,000
Drug Testing- All departments	\$517	\$200	\$190	\$0	\$190	\$500
Training, Education & Employee Relations	\$3,400	\$3,000	\$3,238	\$315	\$3,554	\$3,000
Contractual Security	\$2,550	\$3,000	\$1,584	\$1,255	\$2,839	\$3,000
IT Services	\$3,747	\$3,000	\$572	\$95	\$667	\$3,000

Total Golf Course Expenditures

\$141,035	\$136,700	\$102,924	\$18,246	\$121,170	\$143,400
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**Viera East
Community Development District
Golf Course
Proposed Operating Budget
Fiscal Year 2021**

Actual FY 2019	Adopted Budget FY 2020	Actual Thru 7/31/20	Projected Next 2 Months	Total Projected @ 9/30/20	Proposed Budget FY 2021
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Restaurant Expenditures

Utilities	\$10,392	\$10,500	\$7,222	\$1,564	\$8,787	\$10,500
Pest Control	\$1,130	\$1,200	\$1,046	\$190	\$1,236	\$1,200
Equipment Lease	\$1,037	\$1,100	\$976	\$196	\$1,171	\$1,100
Total Restaurant Expenditures	\$12,559	\$12,800	\$9,245	\$1,950	\$11,194	\$12,800

Golf Operations:

Salaries	\$204,709	\$237,500	\$186,406	\$32,968	\$219,374	\$210,900
Administrative Fee	\$18,093	\$17,793	\$17,032	\$3,206	\$20,237	\$19,957
FICA Expense	\$16,014	\$18,781	\$14,248	\$2,059	\$16,307	\$16,547
Health Insurance	\$678	\$707	\$349	\$112	\$461	\$707
Workers Compensation	\$5,730	\$4,812	\$5,130	\$950	\$6,080	\$4,239
Unemployment	\$8,862	\$12,786	\$8,832	\$1,153	\$9,984	\$12,786
Golf Printing	\$0	\$2,200	\$1,206	\$0	\$1,206	\$2,200
Utilities	\$22,000	\$22,500	\$16,611	\$3,318	\$19,929	\$22,500
Repairs	\$525	\$250	\$145	\$0	\$145	\$250
Pest Control	\$1,193	\$1,200	\$1,046	\$190	\$1,236	\$1,200
Supplies	\$13,329	\$8,000	\$15,517	\$1,181	\$16,698	\$10,000
Uniforms	\$530	\$1,500	\$2,007	\$49	\$2,057	\$1,500
Training, Education & Employee Relations	\$26	\$2,000	\$260	\$0	\$260	\$2,000
Fuel	\$0	\$500	\$0	\$0	\$0	\$500
Cart Lease	\$45,599	\$90,753	\$66,167	\$14,456	\$80,623	\$99,000
Cart Maintenance	\$3,653	\$4,000	\$3,920	\$519	\$4,440	\$4,000
Driving Range	\$4,488	\$10,000	\$4,833	\$782	\$5,615	\$10,000
Total Golf Operation Expenditures	\$345,428	\$435,282	\$343,709	\$60,942	\$404,652	\$418,286

Merchandise Sales:

Cost of Goods Sold	\$85,408	\$77,000	\$82,388	\$9,555	\$91,943	\$77,000
Total Merchandise Sales	\$85,408	\$77,000	\$82,388	\$9,555	\$91,943	\$77,000

Golf Course Maintenance:

Salaries	\$422,350	\$470,000	\$353,608	\$66,206	\$419,814	\$452,632
Administrative Fees	\$10,767	\$11,867	\$9,089	\$1,728	\$10,816	\$11,919
FICA Expense	\$30,495	\$36,060	\$26,166	\$4,992	\$31,158	\$3,756
Employee Insurance	\$45,723	\$58,245	\$38,760	\$4,107	\$42,867	\$49,336
Workers Compensation	\$11,314	\$11,316	\$9,594	\$1,828	\$11,422	\$11,023
Unemployment	\$6,986	\$7,857	\$6,267	\$463	\$6,730	\$8,170
Drug Testing	\$0	\$420	\$0	\$0	\$0	\$0
Consulting Fees	\$6,000	\$6,000	\$5,000	\$1,000	\$6,000	\$6,000
Fire Alarm System	\$814	\$4,000	\$1,921	\$512	\$2,432	\$4,000
Telephone/Internet	\$0	\$500	\$0	\$0	\$0	\$0
Utilities/Water	\$27,332	\$26,200	\$22,100	\$4,200	\$26,300	\$26,200

**Viera East
Community Development District
Golf Course
Proposed Operating Budget
Fiscal Year 2021**

	Actual FY 2019	Adopted Budget FY 2020	Actual Thru 7/31/20	Projected Next 2 Months	Total Projected @ 9/30/20	Proposed Budget FY 2021
Repairs	\$42,372	\$48,000	\$28,972	\$4,373	\$33,345	\$48,000
Fuel & Oil	\$35,882	\$40,000	\$23,496	\$6,197	\$29,693	\$40,000
Pest Control	\$904	\$1,000	\$1,097	\$154	\$1,250	\$1,000
Irrigation/Drainage	\$31,852	\$30,000	\$14,090	\$3,362	\$17,452	\$30,000
Sand and Topsoil	\$21,323	\$26,500	\$8,905	\$2,640	\$11,545	\$26,500
Flower/Mulch	\$4,401	\$7,000	\$8,527	\$1,000	\$9,527	\$7,000
Fertilizer	\$124,424	\$139,000	\$113,211	\$19,641	\$132,852	\$139,000
Seed/Sod	\$12,462	\$16,500	\$9,363	\$628	\$9,991	\$16,500
Trash Removal	\$1,917	\$2,000	\$1,549	\$276	\$1,825	\$2,000
Contingency	\$4,522	\$6,000	\$4,803	\$500	\$5,303	\$6,000
First Aid	\$734	\$600	\$1,043	\$165	\$1,209	\$800
Office Supplies	\$854	\$1,000	\$158	\$0	\$158	\$1,000
Operating Supplies	\$5,795	\$17,500	\$5,013	\$417	\$5,430	\$15,000
Training	\$1,439	\$500	\$1,931	\$445	\$2,376	\$1,000
Janitorial Supplies	\$84	\$1,500	\$30	\$0	\$30	\$1,000
Soil & Water Testing	\$0	\$1,000	\$0	\$0	\$0	\$1,000
Uniforms	\$8,446	\$8,500	\$6,789	\$1,048	\$7,837	\$8,500
Equipment Rental	\$414	\$2,500	\$0	\$0	\$0	\$2,000
Equipment Lease	\$161,619	\$163,000	\$144,379	\$27,116	\$171,495	\$165,000
Small Tools	\$0	\$500	\$0	\$0	\$0	\$500
Total Golf Course Maintenance	\$1,021,224	\$1,145,065	\$845,858	\$152,999	\$998,857	\$1,084,836
<u>Administrative Expenditures:</u>						
Legal Fees	\$0	\$1,500	\$1,740	\$0	\$1,740	\$1,500
Arbitrage	\$450	\$600	\$410	\$100	\$510	\$600
Dissemination	\$1,000	\$1,000	\$833	\$167	\$1,000	\$1,000
Trustee Fees	\$4,089	\$4,100	\$3,121	\$387	\$3,508	\$4,100
Annual Audit	\$1,340	\$1,500	\$1,250	\$250	\$1,500	\$1,500
Golf Course Administrative Services	\$56,280	\$56,280	\$46,900	\$9,380	\$56,280	\$56,280
Insurance	\$64,819	\$70,000	\$55,867	\$11,002	\$66,868	\$77,000
Property Taxes	\$13,053	\$10,000	\$13,277	\$3,069	\$16,346	\$15,000
Total Administrative Expenditures	\$141,031	\$144,980	\$123,398	\$24,355	\$147,752	\$156,980
<u>Reserves:</u>						
Renewal & Replacement	\$35,446	\$7,940	\$13,129	\$0	\$13,129	\$31,219
Total Reserves	\$35,446	\$7,940	\$13,129	\$0	\$13,129	\$31,219
Total Revenues	\$1,764,662	\$1,967,237	\$1,560,499	\$237,854	\$1,798,353	\$1,928,696
Total Expenditures	\$1,782,131	\$1,959,767	\$1,520,650	\$268,047	\$1,788,697	\$1,924,521
Operating Income (Loss)	(\$17,469)	\$7,470	\$39,849	(\$30,193)	\$9,657	\$4,175

**Viera East
Community Development District
Golf Course
Proposed Operating Budget
Fiscal Year 2021**

Actual FY 2019	Adopted Budget FY 2020	Actual Thru 7/31/20	Projected Next 2 Months	Total Projected @ 9/30/20	Proposed Budget FY 2021
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Non Operating Revenues/(Expenditures):

Assessments -Recreation Debt Service	\$575,695	\$558,355	\$465,296	\$106,162	\$571,458	\$560,250
Interest Income	\$968	\$1,000	\$248	\$60	\$308	\$1,000
Interest Expense	(\$171,638)	(\$156,825)	(\$130,688)	(\$26,138)	(\$156,825)	(\$140,425)
Principal Expense	(\$395,000)	(\$410,000)	(\$341,667)	(\$68,333)	(\$410,000)	(\$425,000)
Total Non Operating Revenues/(Expenditures)	\$10,026	(\$7,470)	(\$6,811)	\$11,751	\$4,940	(\$4,175)
Net Non Operating Income / (Loss)	(\$7,444)	\$0	\$33,038	(\$18,442)	\$14,597	\$0

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 \$79 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. The District leases the golf instruction program to the Mike Hogan Golf Academy.

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 six (6%) of gross sales not excluding sales tax through the lease term ending on September 30, 2019.

Description	Annual Amount
Rental Income	\$ 12,000
Other Restaurant Revenue	\$ 8,000
Total	\$ 20,000

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
Contengency		\$ 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

Utilities

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

Vendor	Account	Monthly Amount	Annual Amount
FPL	10579-42334	\$ 180	\$ 2,160
FPL	91273-57086	\$ 30	\$ 360
City of Cocoa	313093-70192	\$ 125	\$ 1,500
City of Cocoa	150351-141774	\$ 75	\$ 900
Contingency			\$ 480
Total			\$ 5,400

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

Viera East

Community Development District

Recreational Operating Budget

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
Florida State Golf Association	Handicap fees	5000
Brevard County	Business Tax License	\$ 82
FL Space	Membership	\$ 805
Cocoa Beach Regional Chapter	Membership	\$ 535
US Golf Association	Membership	\$ 150
Amazon Prime	Membership	\$ 156
GCSAA	Gold Membership	\$ 435
Contingency		\$ 487
Total		\$ 8,000

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

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

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

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

Represents fee to Paychex for administration of pay and benefits. Paychex charges an administration fee of \$30.98 per full time employee per pay period and \$22.32 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.

Viera East

Community Development District

Recreational Operating Budget

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
Banleaco		\$ 202	\$ 2,421
Contingency			\$ 759
Total			\$ 22,500

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	\$ 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.

Viera East

Community Development District

Recreational Operating Budget

Cart Lease

The expense related to leasing of carts for golf course.

Vendor	Monthly Amount	Annual Amount
TCF Equipment Finance	\$ 6,553	\$ 78,635
TCF Equipment Finance	\$ 242	\$ 2,909
Marlin Business Bank	\$ 236	\$ 2,829
GPS System	\$ 936	\$ 11,232
Yamaha Lease	\$ 164	\$ 1,968
Golf Cart	\$ 97	\$ 1,164
Contingency		\$ 263
Total		\$ 99,000

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.

Administration Fee

Represents fee to Paychex for administration of pay and benefits. Paychex charges an administration fee of \$30.98 per full time employee per pay period and \$22.32 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.

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

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

Viera East

Community Development District

Recreational Operating Budget

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.

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.

Trash Removal

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

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

Contingencies

Funding of unanticipated costs.

Viera East

Community Development District

Recreational Operating Budget

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.

Vendor	Monthly Amount	Annual Amount
Unifirst	\$ 700	\$ 8,400
Contingency		\$ 100
Total		\$ 8,500

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	\$ 420	\$ 5,036
TCF Equipment Finance	\$ 372	\$ 4,470
TCF Equipment Finance	\$ 652	\$ 7,828
TCF Equipment Finance	\$ 431	\$ 5,168
TCF Equipment Finance	\$ 248	\$ 2,976
Dex Imaging	\$ 115	\$ 1,380
Contingency		\$ 1,947
Total		\$ 165,000

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.

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)
Total	\$ 56,280

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	\$ 22,773
Property	\$ 49,803
Crime	\$ 1,122
Pollution Policy	\$ 2,400
Equipment Insurance	\$ 486
Contingency	\$ 416
Total	\$ 77,000

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
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

SECTION 2

RESOLUTION 2020-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VIERA EAST COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS AND CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Viera East Community Development District (“the District”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Brevard County, Florida (the “County”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District (“Board”) hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2020-2021 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2020-2021; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, The District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for platted lots pursuant to the Uniform Method and which is also indicated on Exhibit “A”; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has approved an Agreement with the Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Viera East Community Development District (the "Assessment Roll") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll on platted property to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE VIERA EAST COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibits "A" and "B."

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibits "A" and "B." The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method. The District shall also collect its previously levied debt service assessment pursuant to the Uniform method, as indicated on Exhibits "A" and "B."

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Viera East Community Development District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep appraised of all updates made to the County property roll by Property Appraiser after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any

amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Viera East Community Development District.

PASSED AND ADOPTED this 27th day of August, 2020.

ATTEST:

**VIERA EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/ Assistant Secretary

By: _____

Its: _____