Viera East Community Development District

Workshop Agenda

August 10, 2023



## Viera East CDD Workshop Meeting

Thursday August 10, 2023 7:00 p.m. Faith Lutheran Church 5550 Faith Drive Viera, Florida

- 1. Roll Call
- 2. Fiscal Year 2024 Rules and Rates Workshop
- 3. Fiscal Year 2024 Budget Workshop
- 4. General Manager's Report
- 5. Restaurant Report
- 6. Lifestyle/ Marketing Report
- 7. Supervisor's Requests
- 8. Adjournment

## SECTION II





Viera East Golf Club Rate Schedule (Fiscal Year 2024) Attachment "A", Chapter iV:

### **DAILY GOLF RATES**

Weekday	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM	\$68.10	\$45.60	\$54.50	\$36.50	\$47.70	\$31.90
Mid-Day	\$61.20	\$41.00	\$49.00	\$32.80	\$42.80	\$28.70
PM	\$51.40	\$34.40	\$41.10	\$27.50	\$36.00	\$24.10
Weekend	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM	\$72.60	\$48.60	\$58.10	\$38.90	\$43.60	\$29.20
Mid-Day	\$66.80	\$44.70	\$53.40	\$35.80	\$40.10	\$26.80
PM	\$53.50	\$35.90	\$42.80	\$28.70	\$32.10	\$21.50
PEAK SEASON	(January 1, 20	24 - April 15, 20	24)			
Weekday	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM	\$79.20	\$53.10	\$63.40	\$42.50	\$55.40	\$37.20
Mid-Day	\$72.60	\$48.60	\$58.10	\$38.90	\$50.80	\$34.00
PM	\$54.60	\$36.40	\$43.70	\$29.10	\$38.20	\$25.50
Twilight	\$43.50	\$29.10	\$34.80	\$23.30	\$30.50	\$20.40
Weekend	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM	\$81.40	\$54.50	\$65.10	\$43.60	\$48.80	\$32.70
Mid-Day	\$74.70	\$50.10	\$59.80	\$40.10	\$44.80	\$30.10
PM	\$56.90	\$38.10	\$45.50	\$30.50	\$34.10	\$22.90
Twilight	\$45.80	\$30.70	\$36.60	\$24.60	\$27.50	\$18.40
SPRING SEAS	ON (April 16, 20)	24 - May 31, 202	(4)			
Weekday	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM	\$68.10	\$45.60	\$54.50	\$36.50	\$47.70	\$31.90
Mid-Day	\$61.20	\$41.00	\$49.00	\$32.80	\$42.80	\$28.70
PM	\$51.40	\$34.40	\$41.10	\$27.50	\$36.00	\$24.10
Twilight	\$37.00	\$24.50	\$29.60	\$19.60	\$25.90	\$17.20
Weekend	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM	\$72.60	\$48.60	\$58.10	\$38.90	\$43.60	\$29.20
Mid-Day	\$66.80	\$44.70	\$53.40	\$35.80	\$40.10	\$26.80
PM	\$53.50	\$35.90	\$42.80	\$28.70	\$32.10	\$21.50
Twilight	\$38.00	\$25.00	\$30.40	\$20.00	\$22.80	\$15.00
SUMMER SEA	SON (June 1, 20	24 - October 15.	2024)			
Weekday	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM	\$61.50	\$40.60	\$49.20	\$32.50	\$43.10	\$28.40
Mid-Day	\$54.70	\$36.10	\$43.80	\$28.90	\$38.30	\$25.30
PM	\$50.20	\$33.20	\$40.20	\$26.60	\$35.10	\$23.20
Twilight	\$39.10	\$25.80	\$31.30	\$20.60	\$27.40	\$18.10
Weekend	PUBLIC	PUBLIC 9	Loyalty 18	Loyalty 9	CDD 18	CDD 9
AM	\$66.00	\$43.60	\$52.80	\$34.90	\$39.60	\$26.20
Mid-Day	\$60.30	\$39.80	\$48.20	\$31.80	\$36.20	\$23.90
PM	\$51.40	\$33.90	\$41.10	\$27.10	\$30.80	\$20.30
Twilight	\$40.20	\$26.50	\$32.20	\$21.20	\$24.10	\$15.90

\* Weekend rates effective Friday - Sunday

\* Weekday rates effective Monday - Thursday

\* 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 - Spring/Fall Season \$20, Season \$25, Off Season \$15

\* Viera East CDD Residents receive 30-40% off Public Rate.

\*Loyalty Program receives 20% off Public Rate.

Viera East Rate Schedule (F	iscal i edi 202	4)				
Attachment "A", Chapter IV: Rates, Fees & Charges						
	Viera E	ast CDD Resident	Florida Resident/Non-Resident			
Green Fees						
8 Holes	See Dail	y Rate Schedule Page 2	See Daily Rat	e Schedule Page 2		
Nalking Rates (Mon-Thurs after 2:00 PM except Holidays)						
No Walking Jan 1- March 31) 9 Holes (AM League Play Only)		\$18.00	\$18.00			
Holes (AM League Play Only)		\$21.00	\$22.00			
Golf Cart Fees						
8 Holes	Pre-Pay	\$17.00 all others \$23.00	Pre-Pay \$17.0	0 all others \$23.00		
Holes		\$14.00	S	14.00		
에는 지수는 동네는 동네가 모두 것이 다니는 것		العالم المراجع وترجع كالمراجع المراجع		i de la completa de l		
liscellaneous						
Rental Clubs 18 Holes		\$15 - \$50	\$1	5 - \$50		
Dense Pollo (Dese Net Jalajude Poleo Taul			فنشاد بارتا كالكالكاتي	. ب الطلبالي		
Range Balls (Does Not Iniciude Sales Tax)	i.	N/A		NI/A		
Bulk 10 Small Baskets		N/A N/A	N/A			
Varm Up Basket 15 Practice Balls		\$2.90	N/A \$3.20			
mall Basket 30 Practice Balls		\$5.70	\$6.40			
fedium Basket 60 Practice Balls		\$8.60	\$9.50			
arge Basket 90 Practice Balls		\$10.50	\$11.60			
nnual Season Pass Range Plan		\$397.50	\$437.25			
unior Rates (16 years and under)						
liding	and the second se	ate / after 12:00 \$5.00 off the rate	50% off morning rate / after 12:00 \$5.00 off the ra			
Valking (Mon-Thurs; except holidays and January 1 - March 31)	25% 0	off adult walking rates	25% off adu	ult walking rates		
Corporate Golf Card	\$2.968* (25 fours	omes @ \$28 plus tax per round)	\$2,968* (25 foursomes @ \$28 plus ta			
			think (Le lener			
oyaity Progam	CURRENT RATE	2% CASH DISCOUNT	CURRENT RATE	3% CASH DISCOU		
ingle	N/A	N/A	\$109.00	N/A		
eague after 5:00 PM (May 16 - Nov 15)		\$24.00	\$2	24.00		
Holes		\$19.00	\$	19.00		
eason Pass * Months - Green Feesw/ Trail Fee		2% CASH DISCOUNT	CURRENT RATE	2% CASH DISCOUR		
Months - Green Feeswill Fail Fee Months - Green Fees with Annual Cart	\$1,758.01	\$1,722.85	\$2,198.08	\$2,154.12		
Months - Green Fees (Daily Cart Fee \$16)	\$2,041.56 \$1,077.49	\$2,000.73 \$1,055.94	\$2,551.95 \$1,440.43	\$2,500.91 \$1,411.62		
Months - Green Feesw/ Trail Fee	\$2,461.21	\$2,411.99	\$3,077.08	\$3,015.54		
Months - Green Fees with Annual Cart	\$2,858.18	\$2,801.02	\$3,572.73	\$3,501.28		
Months - Green Fees (Daily Cart Fee \$16)	\$1,508.49	\$1,478.32	\$2,016.61	\$1,976.28		
Months - Green Feesw/ Trail Fee	\$3,516.02	\$3,445.70	\$4,395.03	\$4,307.13		
2 Months - Green Fees with Annual Cart	\$4,083.12	\$4,001,46	\$5,103.90	\$5,001.82		
Months - Green Fees (Daily Cart Fee \$16)	\$2,154.98	\$2,111.88	\$2,880.87	\$2,823.25		

\$15 Surcharge applies to all prepay programs for Sat, Sun & Holiday play before 2 PM October through March or before 12 PM April through September All rates are subject to change at any time Non-Resident Prepaid Customers (having previously paid the \$750 recreation fee) pay an additional up charge not to exceed the current years assessment for the golf course \* Rate includes Florida state sales tax of 6%

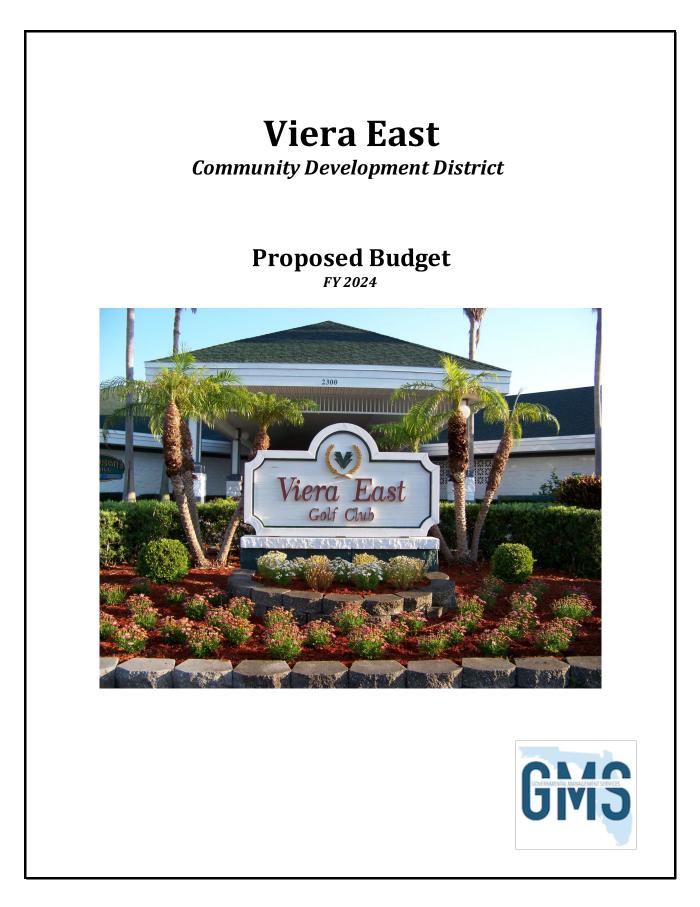
Viera East Golf Club Range of Rates FISCAL YEAR 2024



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

	Range of Rates
Green Fees	
18 Holes	\$1-\$85
Cart Rental	
Cart/pp/9 holes	\$5-\$14
Cart/pp/18 Holes	\$7-\$20
Cart/public/18 holes	\$7-\$20
Miscellaneous	
Rental Clubs	\$15-\$50
Driving Range	\$1-\$25
League Play	
9 Holes w/ Cart	\$10-\$25
Junior Golf Fee	
18 Holes	\$11-\$50
Prepaid Season Pass	
12 Months	\$2,000-\$5,500
6 Months	\$1,500-\$3,500
4 Months	\$1,000-\$2,750

# SECTION III



## Viera East Community Development District Restaurant- Hook and Eagle Proposed Operating Budget Fiscal Year 2024

		Adopted	Actual	Projected	Total	Proposed
	Actual	Budget	Thru	Next	Projected	Budget
	FY 2022	FY 2023	6/30/23	3 Months	@ 9/30/23	FY 2024
Revenues						
Food Sales	\$245,091	\$290,000	\$270,991	\$92,637	\$363,628	\$334,093
Snack Sales	\$781	\$20,000	\$5,967	\$1,989	\$7,956	\$10,000
Beverage Sales	\$37,644	\$29,250	\$4,696	\$1,565	\$6,261	\$31,005
Beer Sales	\$141,813	\$169,000	\$135,199	\$45,066	\$180,266	\$179,140
Wine Sales	\$9,309	\$11,700	\$35,448	\$11,816	\$47,264	\$12,402
Liquor Sales	\$80,447	\$87,000	\$91,248	\$30,416	\$121,665	\$92,220
Total Revenues	\$515,085	\$606,950	\$543,550	\$183,490	\$727,039	\$658,860
Restaurant Expenditures						
Restaurant Manager Contract	\$65,000	\$65,000	\$48,750	\$16,250	\$65,000	\$65,000
Salaries	\$137,201	\$164,037	\$137,993	\$40,000	\$177,993	\$183,610
Administrative Fee	\$6,420	\$8,832	\$5,523	\$1,841	\$7,364	\$8,034
FICA Expense	\$15,530	\$12,166	\$17,050	\$5,683	\$22,733	\$15,217
Health Insurance	\$14,627	\$20,243	\$7,774	\$2,591	\$10,365	\$8,813
Workers Compensation	\$2,168	\$3,048	\$2,058	\$686	\$2,744	\$2,336
Unemployment	\$4,739	\$5,408	\$4,842	\$1,614	\$6,455	\$5,750
Telephone	\$3,228	\$3,200	\$3,540	\$1,180	\$4,720	\$5,250
Utilities	\$11,301	\$12,000	\$8,914	\$2,971	\$11,886	\$10,000
Pest Control	\$1,069	\$1,200	\$932	\$311	\$1,243	\$1,200
Merchant Fees	\$0	\$0	\$18,980	\$6,327	\$25,307	\$25,000
Equipment Lease	\$1,394	\$1,300	\$1,428	\$476	\$1,904	\$1,500
Repairs	\$7,016	\$7,500	\$9,141	\$3,047	\$12,188	\$7,500
Kitchen Equipment/Supplies	\$6,844	\$3,000	\$997	\$332	\$1,329	\$3,000
Paper & Plastic Supplies	\$9,067	\$10,000	\$9,833	\$3,278	\$13,111	\$10,000
Operating Supplies	\$25,849	\$30,000	\$17,244	\$5,748	\$22,991	\$25,000
First Aid	\$206	\$500	\$0	\$0	\$0	\$500
Entertainment	\$14,105	\$10,000	\$13,656	\$4,552	\$18,208	\$14,400
Delivery/Gas	\$3,857	\$5,000	\$5,601	\$1,867	\$7,468	\$6,000
Uniforms	\$474	\$1,000	\$0	\$400	\$400	\$750
Dues & License	\$4,799	\$5,000	\$6,700	\$2,233	\$8,933	\$5,000
Total Restaurant Expenditures	\$334,893	\$368,434	\$320,955	\$101,388	\$422,343	\$403,860
<u>Cost of Goods Sold</u>						
Food Cost	\$105,765	\$124,000	\$125,029	\$35,000	\$160,029	\$130,000
Snack Cost	\$7,657	\$10,000	\$2,595	\$865	\$3,460	\$5,000
Beverage Cost	\$19,777	\$11,700	\$13,461	\$4,000	\$17,461	\$15,000
Beer Cost	\$61,958	\$59,150	\$60,768	\$18,000	\$78,768	\$70,000
Wine Cost	\$4,224	\$4,095	\$3,594	\$1,050	\$4,644	\$5,000
Liquor Cost	\$25,650	\$26,100	\$32,834	\$7,500	\$40,334	\$30,000
Total Cost of Goods Sold	\$225,031	\$235,045	\$238,282	\$66,415	\$304,697	\$255,000
Total Revenues	\$515,085	\$606,950	\$543,550	\$183,490	\$727,039	\$658,860
Total Expenditures	\$559,923	\$603,479	\$559,237	\$167,803	\$727,039	\$658,860
Operating Income (Loss)	(\$44,838)	\$3,471	(\$15,687)	\$15,687	\$0	\$0
<u>Non Operating_Revenues/(Expenditures)</u>						
Interfund Transfer Out- Golf Course	\$0	(\$3,471)	\$0	\$0	\$0	\$0
Interfund Transfer In- Golf Course	\$0	\$0	\$0	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	\$0	(\$3,471)	\$0	\$0	\$0	\$0
Net Non Operating Income / (Loss)	(\$44,838)	\$0	(\$15,687)	\$15,687	\$0	\$0
the non operating meane / (1055)	(977,030)	φU	(#13,007)	ψ13,007	φU	φU

#### **Revenues:**

<u>Food</u>

Represents all food sales for Hook and Eagle Tavern. Also includes all catering and banquet sales.

#### Wine

Represents all wine sales for Hook and Eagle Tavern. Also includes all catering and banquet sales.

#### <u>Beer</u>

Represents all beer sales for Hook and Eagle Tavern. Also includes all catering and banquet sales.

#### **Beverage**

Represents all non-alcoholic beverage sales for Hook and Eagle Tavern. Also includes all catering and banquet sales.

#### <u>Liquor</u>

Represents all liquor sales for Hook and Eagle Tavern. Also includes all catering and banquet sales.

#### Expenditures:

**Restaurant Manager Contract** 

#### 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 7% cost of living increase for qualifying full time employees.

#### Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of \$14 per employee.

#### <u>FICA</u>

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 Applied Business Solutions.

#### **Unemployment**

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

#### <u>Telephone</u>

The District has internet and TV services through Charter Communications for Hook & Eagle Tavern.

Vendor	Monthly Amount		Annual Amount	
Charter Communications	\$	421	\$	5,052
Contengincy			\$	198
Total			\$	5,250

#### <u>Utilities</u>

The District has accounts with City of Cocoa and FPL for utilities in Hook & Eagle Tavern.

		Monthly		A	nnual		
Vendor	Account	Amount		Amount		Ar	nount
FPL	03449-33189	\$	750	\$	9,000		
City of Cocoa	150351-112664	\$	200	\$	2,400		
Contingency				\$	600		
Total					12,000		

#### <u>Pest Control</u>

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

Vendor	Mor Ame		 nnual mount
Ecolab Pest Elimination	\$	95	\$ 1,141
Contingency			\$ 59
Total			\$ 1,200

#### Equipment Lease

The estimated cost to Ecolab for the dish machine rental.

Vendor	Month Amour	-	Annual Amount		
Ecolab	\$ 1	07	\$	1,281	
Contingency			\$	219	
Total			\$	1,500	

#### <u>Repairs</u>

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

#### Kitchen Equipment/Supplies

Represents various operating supplies purchased such as thermometers, silverware, microwave, storage cabinets, etc.

#### Paper & Plastic Supplies

Represents various operating supplies purchased such as paper towels, plastic utensils, paper plates, etc.

#### **Operating supplies**

Represents various operating supplies purchased

#### <u>First Aid</u>

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

#### Delivery/Gas

The District has an account with Florida City Gas for natural gas for Hook & Eagle Tavern. Also includes any fuel surcharges for deliveries to the restaurant.

Vendor	Account	Monthly Amount		Annual Amount	
Florida City Gas	83490-45156	\$	400	\$	4,800
Contingency- Deliv	\$	1,200			
Total				\$	6,000

#### <u>Uniforms</u>

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.

Dues and License

Represents the cost of all restaurant operating licenses through DPBR.

#### COGS:

<u>Food</u> Represents food supplies purchased for the restaurant or catering events.

<u>Snack</u>

Represents snacks purchased for the restaurant.

<u>Beer</u>

Represents beer purchased for the restaurant.

<u>Wine</u> Represents wine purchased for the restaurant.

<u>Liquor</u> Represents liquor purchased for the restaurant.

#### Other Sources and Uses:

Transfer In- Golf Course

Represents the Golf Course's obligated amount to transfer to Food & Beverage should there be a shortfall in the operating account.

#### Viera East Community Development District Golf Course Proposed Operating Budget Fiscal Year 2024

		Adopted	Actual	Projected	Total	Proposed
	Actual FY 2022	Budget FY 2023	Thru 6/30/23	Next 3 Months	Projected @ 9/30/23	Budget FY 2024
<u>Revenues</u>	112022	112025	0/30/23	5 Months	@ 7/30/23	112024
Greens Fees	\$1,728,908	\$1,775,027	\$1,550,324	\$281,586	\$1,831,910	\$1,863,778
Gift Cards- Sales	\$11,750	\$25,000	\$22,180	\$4,375	\$26,555	\$25,750
Gift Cards- Usage	(\$16,406)	(\$25,000)	(\$14,900)	(\$2,620)	(\$17,520)	(\$25,750)
Season Advance/Trail Fees	\$265,534	\$240,000	\$104,786	\$56,570	\$161,356	\$150,000
Associate Memberships	\$27,025	\$42,000	\$19,908 \$20,825	\$2,291 \$10,421	\$22,199 \$91,256	\$42,000
Driving Range Golf Lessons	\$94,307 \$3,800	\$80,000 \$2,100	\$80,825 \$3,335	\$10,431 \$1,495	\$91,230	\$82,400 \$2,163
Merchandise Sales	\$119,370	\$115,000	\$102,973	\$1,495	\$124,297	\$118,450
Assessments - Recreation Operating	\$18,232	\$18,239	\$13,674	\$4,558	\$18,232	\$18,239
Miscellaneous Income	\$12,553	\$15,000	\$45,798	\$3,183	\$48,982	\$15,000
Total Revenues	\$2,265,073	\$2,287,366	\$1,928,903	\$383,194	\$2,312,096	\$2,292,030
<u>General Expenditures</u>						
Other Contractual Services	\$14,865	\$15,000	\$15,981	\$5,327	\$21,309	\$20,000
Telephone	\$1,759	\$2,500	\$1,597	\$532	\$2,129	\$2,500
Postage	\$0	\$2,000	\$0	\$0	\$0	\$0
Utilities	\$4,360	\$5,500	\$3,441	\$1,147	\$4,588	\$5,400
Repairs & Maintenance	\$16,421	\$15,000	\$13,804	\$4,601	\$18,405	\$15,000
Marketing- Golf Marketing	\$19,721	\$35,000	\$12,902	\$4,301	\$17,203	\$35,000
Bank Charges	\$82,269	\$40,000	\$39,194	\$13,065	\$52,258	\$45,000
Office Supplies Operating Supplies	\$4,768	\$4,500	\$3,526	\$1,175 \$569	\$4,701	\$4,500
Dues, Licenses & Subscriptions	\$3,464 \$10,228	\$4,000 \$9,500	\$1,707 \$430	\$569 \$143	\$2,275 \$573	\$4,000 \$9,500
Drug Testing- All departments	\$10,228	\$9,500	\$430 \$0	\$145 \$0	\$575 \$0	\$9,500
Training, Education & Employee Relations	\$1,153	\$3,000	\$2,599	\$866	\$3,465	\$9,000
Contractual Security	\$4,005	\$3,000	\$3,719	\$1,240	\$4,959	\$4,000
IT Services	\$9,732	\$3,000	\$4,812	\$1,604	\$6,416	\$3,000
Total Golf Course Expenditures	\$172,744	\$142,500	\$103,711	\$34,570	\$138,281	\$157,400
<u>Golf Operations:</u>	-					
Salaries	\$232,919	\$247,235	\$204,024	\$68,008	\$272,032	\$306,020
Administrative Fee	\$15,893	\$18,767	\$9,987	\$3,329	\$13,316	\$12,876
FICA Expense Health Insurance	\$17,363 \$10,255	\$18,913 \$12,353	\$16,107 \$10,590	\$5,369 \$3,530	\$21,475 \$14,121	\$22,509 \$12,632
Workers Compensation	\$3,781	\$4,846	\$10,390	\$3,330 \$1,064	\$4,255	\$5,890
Unemployment	\$5,434	\$10,853	\$5,503	\$1,834	\$7,338	\$10,828
Golf Printing	\$1,574	\$2,500	\$0	\$0	\$0	\$2,500
Utilities	\$21,417	\$22,500	\$17,125	\$5,708	\$22,833	\$22,500
Repairs	\$1,647	\$1,000	\$3,620	\$1,207	\$4,827	\$1,000
Pest Control	\$1,072	\$1,300	\$777	\$259	\$1,036	\$1,300
Supplies	\$11,452	\$12,000	\$14,839	\$4,946	\$19,785	\$12,000
Uniforms	\$0	\$1,500	\$0	\$0	\$0	\$1,500
Training, Education & Employee Relations	\$0	\$2,000	\$0	\$0	\$0	\$9,000
Cart Lease	\$85,796	\$87,763	\$64,562	\$21,521	\$86,083	\$87,000
Cart Maintenance	\$6,153	\$5,000 \$10,000	\$539 \$2772	\$180 \$1.257	\$719 \$5.020	\$5,000 \$10,000
Driving Range	\$8,028	\$10,000	\$3,772	\$1,257	\$5,030	\$10,000
Total Golf Operation Expenditures	\$422,784	\$458,530	\$354,636	\$118,212	\$472,848	\$522,555

#### Viera East Community Development District Golf Course Proposed Operating Budget Fiscal Year 2024

Marchandiss Solids:         Status         Status           Cost of Goods Solid         572,700         \$80,000         \$96,918         \$32,306         \$129,224         \$90,           Total Merchandise Sales         572,700         \$80,000         \$96,918         \$32,306         \$129,224         \$90,           Calf Gance Maintenance:         Salaries         \$424,243         \$433,512         \$333,862         \$111,287         \$445,149         \$466,2           Administrative Fees         \$7,632         \$81,716         \$4,662         \$115,54         \$6,217         \$53,783           Employment         \$31,006         \$11,293         \$20,261         \$8,774         \$10,80         \$10		Actual FY 2022	Adopted Budget FY 2023	Actual Thru 6/30/23	Projected Next 3 Months	Total Projected @ 9/30/23	Proposed Budget FY 2024
Total Merchandise Sales         \$72,700         \$80,000         \$96,918         \$32,306         \$129,224         \$90,000           Call Course Maintenance         Salaries         \$442,243         \$433,512         \$133,862         \$111,127         \$454,5149         \$466,654         \$88,876         \$45,554         \$56,717         \$53,793         \$77,719         \$32,900         \$26,654         \$88,876         \$45,724         \$53,893         \$77,719         \$33,802         \$111,287         \$54,544         \$57,453         \$35,339         \$37,719         \$33,2000         \$26,654         \$88,876         \$52,524         \$18,841         \$77,555         \$98,990         \$12,611         \$50,444         \$77,555         \$98,990         \$12,611         \$50,444         \$77,555         \$99,990         \$16,677         \$30,990         \$96,918         \$32,2768         \$57,749         \$48,401         \$44,404         \$40,000         \$43,312         \$14,447         \$57,749         \$48,401         \$44,403         \$40,000         \$43,312         \$14,474         \$57,749         \$48,401         \$44,403         \$50,900         \$110,874         \$30,000         \$50,515         \$33,3461         \$57,749         \$48,403         \$47,775         \$50,007         \$11,0176         \$50,505         \$2,216         \$92,266<	<u>Merchandise Sales:</u>						
Cold Course Maintenance         State is         State	Cost of Goods Sold	\$72,700	\$80,000	\$96,918	\$32,306	\$129,224	\$90,000
Salaries         \$424,243         \$433,512         \$333,362         \$111,273         \$445,149         \$466,           Administrative Pees         \$7,632         \$81,761         \$32,900         \$26,654         \$88,85         \$35,539         \$37,557           FICA Expense         \$31,791         \$32,900         \$26,654         \$88,857         \$35,539         \$37,557           Pulopee Insurance         \$31,791         \$32,900         \$26,654         \$88,857         \$35,539         \$37,749           Unemployment         \$41,16         \$7,765         \$37,873         \$37,749         \$31,777         \$30,           Nemarix         \$24,600         \$43,312         \$14,471,775         \$30,         \$30         \$30           Puel & Oll         \$44,604         \$44,000         \$32,376         \$37,479         \$31,477         \$30,00           Standard Topsoil         \$14,404         \$15,000         \$13,066         \$31,622         \$20,07         \$31,77           Predike Onthein         \$52,557         \$57,000         \$10,045         \$36,951         \$14,7405         \$31,522         \$32,016         \$32,255         \$37,79           Perdikar         \$10,321         \$17,500         \$11,0434         \$36,091         \$31,454,010	Total Merchandise Sales	\$72,700	\$80,000	\$96,918	\$32,306	\$129,224	\$90,000
Administrative Fees         \$7,622         \$3,176         \$4,662         \$1,554         \$6,217         \$5, 53,776           PROA Expenses         \$31,096         \$41,298         \$20,261         \$8,754         \$27,15         \$38,985           Unreses Compensation         \$56,722         \$9,400         \$52,424         \$55,524         \$18,441         \$7,365         \$9,999           Unreses Compensation         \$56,722         \$9,400         \$0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
FICA Repense         \$31,791         \$32,900         \$26,654         \$8,8865         \$53,539         \$37,731           Employee Insurance         \$31,096         \$41,298         \$20,221         \$6,754         \$27,015         \$38, Workers Compensation         \$6,722         \$9,420         \$5,524         \$1,841         \$7,365         \$39, \$1,677         \$30, \$1,615         \$37,378         \$1,261         \$5,044         \$7, \$1,650         \$37,878         \$7,919         \$31,677         \$30, \$1,660         \$32,261         \$6,674         \$8,840         \$31,677         \$30, \$30,91         \$31,677         \$30, \$30,91         \$31,671         \$32,000         \$31,261         \$57,249         \$30,671         \$30,91         \$31,677         \$30, \$30,917         \$30,916         \$31,660         \$32,257         \$30,916         \$31,661         \$32,2007         \$31,41         \$40,000         \$43,312         \$11,4,07         \$31,677         \$30, \$30,817         \$32,006         \$31,467         \$32,600         \$31,467         \$32,2007         \$31,47,005         \$31,663         \$31,677         \$30, \$30,663         \$31,670         \$31,317         \$52,000         \$31,467         \$32,600         \$31,47,005         \$31,647         \$32,607         \$31,600         \$31,617         \$30,663         \$11,627         \$30,007 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$466,847</td>							\$466,847
Employee Insurance         \$31,096         \$41,298         \$20,261         \$6,754         \$27,015         \$38,005           Workers Compensation         \$6,722         \$9,400         \$52,324         \$18,411         \$73,65         \$9,9           Imenployment         \$26,324         \$26,200         \$22,758         \$79,19         \$31,677         \$30,000           Repairs         \$26,324         \$26,200         \$22,758         \$57,749         \$48,000           Pert & Old         \$14,406         \$40,000         \$28,756         \$9,595         \$35,831         \$40,000           Irrigation//Drainage         \$9,44         \$30,000         \$82,717         \$2,000         \$11,622         \$20,07         \$11,622         \$20,07         \$11,622         \$20,007         \$11,622         \$20,07         \$11,622         \$20,007         \$11,622         \$20,007         \$11,622         \$20,007         \$11,622         \$20,007         \$11,622         \$20,005         \$14,644         \$40,000         \$82,516         \$30,805         \$14,674         \$26,6         \$30,869         \$14,674         \$26,6         \$30,869         \$14,674         \$26,6         \$30,8051         \$14,740         \$50,855         \$50,805         \$31,817         \$60,8051         \$14,674         \$2							\$5,368 \$37,693
Workers Compensation         56,722         \$9,420         \$5,524         \$1,141         \$7,365         \$9,9           Unemployment         \$4,116         \$7,165         \$3,274         \$5,244         \$1,261         \$5,044         \$7,           Fire Alarm System         \$0         \$4,000         \$20,528         \$7,719         \$30,677         \$30,           Reprints         \$34,608         \$48,000         \$42,312         \$11,4437         \$57,749         \$48,000           Part Control         \$14,464         \$40,000         \$22,756         \$59,565         \$33,341         \$40,07           Part Control         \$14,669         \$26,500         \$11,006         \$3,669         \$14,674         \$26,00           Stand and Topsoil         \$14,669         \$26,500         \$11,006         \$3,669         \$14,674         \$26,00           Furtigation/Drainage         \$24,500         \$11,006         \$3,669         \$14,740         \$21,72         \$20,00         \$11,622         \$20,07         \$11,27         \$20,66         \$11,622         \$20,07         \$11,375         \$60,00         \$12,368         \$14,740         \$12,556         \$32,556         \$33,511         \$14,748         \$32,556         \$33,511         \$41,77,00         \$10,023,570	-						\$38,695
Unemployment         54,116         \$7,765         \$3,783         \$1,261         \$5,044         \$7,765           Pire Alam System         \$0         \$4,000         \$0         \$0         \$0         \$0           Repairs         \$26,324         \$26,200         \$22,3758         \$7,919         \$31,677         \$30,07           Repairs         \$34,608         \$40,000         \$22,3756         \$9,585         \$38,341         \$40,0           Pest Control         \$14,464         \$1,000         \$3,690         \$11,462         \$22,007         \$11,7           Irrigation//Drainage         \$9,544         \$30,000         \$8,717         \$22,006         \$11,662         \$22,6500         \$11,625         \$37,700         \$6,949         \$22,316         \$9,255         \$37,783         \$41,674         \$25,56         \$37,783         \$36,951         \$14,740         \$5,255         \$37,700         \$6,949         \$22,316         \$32,556         \$37,56         \$3,255         \$37,783         \$30,00         \$31,325         \$11,847         \$3,50         \$3,51         \$4,7405         \$37,57         \$30,00         \$31,32         \$11,47405         \$37,57         \$30,00         \$31,32         \$11,47405         \$37,57         \$30,00         \$31,5261         \$							\$9,328
S0         \$4,000         \$0         \$0         \$0           Vilitiies/Water         \$26,224         \$22,6200         \$22,758         \$7,919         \$31,677         \$30,078           Peal & Oil         \$34,608         \$48,000         \$51,312         \$57,749         \$48,000           Peal & Oil         \$34,608         \$48,000         \$52,756         \$57,525         \$57,249         \$48,000           Peal & Oil         \$14,406         \$40,000         \$22,756         \$57,260         \$11,622         \$20,07         \$11,127           Sand and Topsoil         \$14,469         \$12,660         \$11,006         \$3,669         \$14,674         \$2,6,500           Fertilizer         \$13,321         \$17,57000         \$11,0854         \$36,551         \$147,805         \$17,57,58         \$147,805         \$17,57,58         \$147,805         \$11,222         \$25,16         \$33,000         \$1,1272         \$2,000         \$14,649         \$12,663         \$14,703         \$147,805         \$17,57,58         \$147,805         \$17,57,58         \$147,805         \$17,779         \$800         \$32,25         \$11,737         \$56,000         \$14,671         \$15,556         \$33,501         \$14,753         \$17,749         \$48,043         \$19,397         \$20,700	-						\$7,160
Repairs         \$34,608         \$48,000         \$43,312         \$14,437         \$57,749         \$48,900           Puel & Oli         \$44,064         \$40,000         \$52,756         \$95,565         \$38,341         \$40,000           Pert Control         \$1,440         \$1,506         \$502         \$22,007         \$51,102           Irrigation/Drainage         \$9,544         \$30,000         \$8,717         \$2,906         \$11,622         \$20,000           Stand and Topsoil         \$14,669         \$22,6500         \$51,006         \$3,669         \$14,724         \$51,755           Stand Topsoil         \$52,955         \$7,000         \$10,854         \$36,691         \$14,720         \$51,755           Stand Topsoil         \$52,518         \$30,000         \$13,366         \$14,743         \$57,759         \$52,556         \$33,000         \$11,874         \$51,759         \$51,856         \$51,759         \$52,556         \$33,000         \$11,874         \$51,759         \$51,856         \$51,799         \$18,8649         \$19,397         \$25,566         \$33,000         \$11,817         \$50,000         \$32,25         \$11,81,74         \$51,759         \$51,759         \$51,759         \$51,759         \$51,759         \$51,759         \$51,759         \$51,750 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>\$0</td></td<>							\$0
Fuel & Oil         \$44,064         \$40,000         \$228,756         \$95,855         \$33,341         \$40,0           Pest Control         \$1,460         \$1,500         \$15,166         \$502         \$2,077         \$51,1           Irrigation/Drainage         \$9,544         \$30,000         \$8,717         \$2,906         \$11,622         \$20,07           Sand and Topsoil         \$14,669         \$26,650         \$11,0054         \$36,693         \$14,674         \$22,65         \$37,7           Fertilizer         \$16,3221         \$17,5000         \$11,0154         \$45,65         \$1,824         \$10,01           Contingency         \$11,317         \$6,000         \$13,531         \$4,410         \$5,79           Gontingency         \$11,3269         \$15,000         \$13,531         \$4,540         \$19,397         \$20,00           Janitorial Supplies         \$13,669         \$15,000         \$14,548         \$4,449         \$19,397         \$20,00           Janitorial Surplies         \$13,669         \$15,000         \$14,548         \$4,449         \$19,397         \$20,00           Janitorial Surplies         \$13,669         \$15,000         \$14,548         \$4,449         \$19,397         \$20,00           Sid Water Testing <t< td=""><td>Utilities/Water</td><td>\$26,324</td><td>\$26,200</td><td>\$23,758</td><td>\$7,919</td><td>\$31,677</td><td>\$30,000</td></t<>	Utilities/Water	\$26,324	\$26,200	\$23,758	\$7,919	\$31,677	\$30,000
Pest Control         \$1,440         \$1,500         \$1,500         \$5,02         \$2,007         \$1,1           Irrigation/Drainage         \$3,9544         \$30,000         \$8,717         \$2,906         \$11,622         \$2,007           Sand and Topsoil         \$14,669         \$2,6500         \$11,006         \$3,669         \$14,674         \$26,6           Fertilizer         \$16,321         \$17,5000         \$11,01854         \$36,551         \$11,7055         \$17,575           Seed/Sod         \$10,324         \$3,000         \$13,331         \$4,510         \$18,042         \$7,755           Frash Removal         \$2,218         \$3,000         \$14,548         \$4,849         \$19,397         \$20,077           Operating Supplies         \$13,669         \$15,000         \$14,548         \$4,849         \$19,397         \$20,077           Training         \$2,271         \$2,000         \$4,766         \$1,589         \$6,355         \$19,71           Jantorial Supplies         \$11,377         \$20,000         \$11,892         \$3,964         \$15,956         \$20,000         \$11,81         \$471         \$11,131         \$10,059         \$11,017         \$4,428         \$22,010         \$11,017         \$4,428         \$22,010         \$11,017	Repairs	\$34,608	\$48,000	\$43,312	\$14,437	\$57,749	\$48,000
Irrigation/Drainage       \$9,544       \$30,000       \$87,77       \$2,906       \$11,622       \$20,500         Sand and Topsoil       \$14,669       \$26,500       \$11,006       \$3,696       \$14,674       \$26,500         Fertilizer       \$163,821       \$17,5000       \$10,0554       \$36,951       \$147,803       \$175,500         Sced/Sod       \$0       \$16,500       \$13,513       \$45,501       \$148,448       \$10,778         Orningency       \$11,317       \$6,000       \$13,531       \$44,510       \$18,462       \$57,78         First Aid       \$779       \$800       \$33,22       \$11.1       \$442       \$50         Operating Supplies       \$13,669       \$11,680       \$14,548       \$4,499       \$19,977       \$20,000         Training       \$2,871       \$2,0000       \$31,589       \$6,355       \$59,971         Janitorial Supplies       \$11,372       \$2,0000       \$31,892       \$3,964       \$15,865       \$20,000         Sold Water Testing       \$1,063       \$1,000       \$0       \$0       \$0       \$0       \$0         Equipment Lease       \$1,663       \$1,000       \$3,212       \$2,721       \$1,428       \$2,721       \$1,428 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>\$40,000</td></t<>							\$40,000
Sand and Topsoll         \$14,669         \$26,500         \$11,066         \$3,669         \$14,674         \$26,5           Plower/Mulch         \$5,295         \$7,000         \$10,854         \$36,951         \$14,774         \$26,5         \$77,5           Fertilizer         \$16,3,821         \$175,000         \$110,854         \$36,951         \$14,7805         \$51,75,5           Seed/Sod         \$0         \$16,500         \$11,848         \$4366         \$1,224         \$10,753           Trash Removal         \$2,518         \$30,000         \$13,311         \$6,600         \$13,321         \$4,510         \$18,042         \$77,7           Prist Aid         \$779         \$800         \$33,32         \$111         \$442         \$5,75           Operating Supplies         \$13,669         \$15,000         \$4,766         \$1,589         \$6,355         \$99,311           Janitorial Supplies         \$16,372         \$2,000         \$11,892         \$3,964         \$11,892         \$3,964         \$15,856         \$20,000         \$11,095         \$10,050         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0<							\$1,800
Flower/Mulch         \$5,295         \$7,000         \$6,949         \$2,316         \$92,655         \$57,77           Fertilizer         \$16,3821         \$175,000         \$110,854         \$36,951         \$17,805         \$175, 83,000         \$11,317         \$639         \$2,255         \$33,000         \$11,317         \$639         \$2,255         \$33,000         \$13,531         \$4,510         \$18,042         \$37,777           Gontingeny         \$11,317         \$600         \$33,23         \$111         \$442         \$37,997         \$200           Training         \$2,871         \$2,000         \$41,648         \$19,997         \$200           Janitorial Supplies         \$13,669         \$11,372         \$2000         \$14,548         \$4,849         \$19,997         \$200           Janitorial Supplies         \$16,663         \$11,000         \$30         \$0         \$0         \$10,999         \$10,095         \$10         \$10,095         \$10,095							\$20,000
Fertilizer       \$163.821       \$175,000       \$110.854       \$36.951       \$147,805       \$175, \$175, \$26ed/Sod         Seed/Sod       \$0       \$16,500       \$11,368       \$456       \$1,824       \$10,200         Trash Removal       \$2,518       \$3,000       \$11,317       \$6,000       \$313,31       \$4,510       \$18,042       \$77,7         First Aid       \$779       \$800       \$3323       \$111       \$442       \$57         Operating Supplies       \$13,669       \$15,000       \$14,548       \$4,849       \$19,397       \$20,01         Training       \$2,871       \$2,000       \$4,766       \$1,589       \$6,355       \$9,01         Janitorial Supplies       \$16,373       \$1,000       \$0       \$0       \$0       \$0       \$10,355       \$10,00       \$10,878       \$11,372       \$2,000       \$31,321       \$1,107       \$4,428       \$2,740       \$10,959       \$10,00       \$10,959       \$10,00       \$10,959       \$10,00       \$2,141       \$10,423       \$2,740       \$1,0959       \$10,01       \$1,000       \$30       \$0       \$0       \$0       \$0       \$0       \$0       \$10       \$10,000       \$50       \$0       \$0       \$0       \$0       \$0 <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$26,500</td>	-						\$26,500
Seed/Sod         \$0         \$16,500         \$1,368         \$456         \$1,824         \$10,77           Trash Removal         \$2,518         \$3,000         \$1,917         \$639         \$2,556         \$3,777           Contingency         \$11,317         \$6,000         \$13,531         \$4,4510         \$18,042         \$57,777           First Aid         \$7779         \$800         \$332         \$1111         \$44,42         \$57,977           Operating Supplies         \$13,669         \$15,000         \$14,548         \$4,849         \$19,397         \$20,077           Janitorial Services         \$11,372         \$20,000         \$353         \$118         \$471         \$1,71           Janitorial Services         \$11,372         \$20,000         \$31,321         \$1,107         \$4,428         \$22,000         \$11,892         \$3,964         \$10,959							\$7,000 \$175,000
Trash Removal     \$2,518     \$3,000     \$1,1917     \$6,39     \$2,556     \$33,2       Contingency     \$11,317     \$6,000     \$13,531     \$4,510     \$18,042     \$7,7       First Aid     \$779     \$800     \$332     \$111     \$442     \$       Operating Supplies     \$13,669     \$15,000     \$4,766     \$1,589     \$6,355     \$9,9       Janitorial Surplies     \$2,871     \$2,000     \$4,766     \$1,589     \$6,355     \$9,9       Janitorial Surplies     \$56     \$1,000     \$353     \$118     \$471     \$1,1       Janitorial Services     \$11,372     \$2,0000     \$1,492     \$3,964     \$15,856     \$20,000       Soli & Water Testing     \$1,6,938     \$10,000     \$0     \$0     \$0     \$11,075       Equipment Rental     \$403     \$2,000     \$3,221     \$1,071.84     \$187,550       Sil Olof Course Maintenance     \$1,025,083     \$1,156,021     \$817,488     \$272,496     \$1,089,985     \$1,185,       Administrative Expenditures:     I     I     I     \$1,000     \$1,000     \$500     \$0     \$0       Legal Pees     \$5,586     \$1,000     \$1,000     \$750     \$250     \$1,000     \$1,000       Dissemination     \$1,000						. ,	\$175,000 \$10,000
Contingency         \$11,317         \$6,000         \$13,531         \$4,510         \$18,042         \$77,9           First Aid         \$77,9         \$800         \$332         \$111         \$442         \$           Operating Supplies         \$13,669         \$15,000         \$14,548         \$4,849         \$13,397         \$20,000           Training         \$2,871         \$2,000         \$14,548         \$4,849         \$13,370         \$20,000           Jantorial Supplies         \$1,663         \$1,000         \$8332         \$118         \$471         \$1, Jantorial Supplies         \$1,653         \$1,000         \$80         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$11,817         \$1,000         \$11,017         \$4,428         \$2,240         \$10,399         \$10,000         \$12,513         \$1,017         \$4,428         \$2,240         \$10,99,985         \$11,017         \$4,428         \$2,240         \$10,99,985         \$11,018         \$117,018         \$117,018         \$117,018         \$117,018         \$117,018         \$117,018         \$11,017         \$4,428         \$2,221         \$1,000         \$1,000         \$10,00         \$10,00         \$10,00         \$10,00         \$	•						\$3,000
First Aid       \$779       \$800       \$332       \$111       \$442       \$         Operating Supplies       \$13,669       \$15,000       \$14,548       \$4,849       \$19,397       \$20,         Irraining       \$2,871       \$2,000       \$4,766       \$1,589       \$6,355       \$99,         Janitorial Supplies       \$56       \$1,000       \$4,766       \$1,589       \$6,556       \$20,00         Janitorial Supplies       \$11,727       \$20,000       \$11,892       \$39,64       \$10,556       \$20,00         Janitorial Supplies       \$1,663       \$1,000       \$0       \$0       \$0       \$10,959       \$10,059         Gaupment Rental       \$40,398       \$10,000       \$8,219       \$2,740       \$10,959       \$10,059         Guipment Lease       \$164,173       \$187,550       \$127,638       \$42,546       \$170,184       \$187,550         Small Tools       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0         Total Golf Course Maintenance       \$1,025,083       \$1,156,021       \$817,488       \$27,2496       \$1,089,985       \$1,185,         Administrative Expenditures:       \$5,886       \$1,500       \$2,041       \$6680       \$2,721 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$7,500</td>							\$7,500
Operating Supplies         \$13,669         \$15,000         \$14,548         \$4,849         \$19,397         \$20,71           Training         \$2,071         \$2,000         \$4,766         \$1,589         \$6,355         \$9,           Janitorial Supplies         \$56         \$1,000         \$353         \$118         \$471         \$1,           Janitorial Supplies         \$11,372         \$20,000         \$11,892         \$3,964         \$15,856         \$20,           Soil & Water Testing         \$10,698         \$1,000         \$82,219         \$2,740         \$10,959         \$10,01           Equipment Rental         \$403         \$2,000         \$8,219         \$2,740         \$10,959         \$10,01           Equipment Lease         \$164,173         \$187,550         \$127,638         \$42,546         \$17,0184         \$187,550           Small Tools         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$1,859,866         \$1,500         \$1,488         \$272,496         \$1,089,985         \$1,185,966           Iduinistrative Expenditures:         \$1,025,083         \$1,156,021         \$817,488         \$272,121         \$1,185,966         \$1,500         \$1,2550							\$800
Training       \$2,871       \$2,000       \$4,766       \$1,589       \$6,355       \$9,         Janitorial Supplies       \$56       \$1,000       \$353       \$118       \$471       \$1,         Janitorial Supplies       \$1,372       \$2,000       \$11,892       \$3,364       \$15,5856       \$20,         Sold & Water Testing       \$1,663       \$1,000       \$0       \$0       \$0       \$0       \$10,959       \$10,015         Equipment Rental       \$403       \$2,000       \$3,321       \$1,107       \$4,428       \$2,240       \$10,959       \$10,015       \$10,899       \$10,000       \$80       \$0       \$10       \$10,899       \$10,000       \$30       \$0       \$10,059       \$10,059       \$10,059       \$10,059       \$10,059       \$10,059       \$10,059       \$10,059       \$10,059       \$10,059       \$10,050       \$11,055       \$127,638       \$42,246       \$17,0184       \$187,550       \$10,050       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$1,857       \$1,859       \$4,058       \$2,721       \$1,857       \$1,050       \$1,050       \$1,050       \$1,050       \$1,050       \$1,050       \$1,050       \$1,050       \$1,050       \$1,050       \$1,050							\$20,000
Janitorial Services       \$11,372       \$20,000       \$11,892       \$3,964       \$15,856       \$20, Soil & Water Testing         Soil & Water Testing       \$1,663       \$10,000       \$\$0       \$0       \$0       \$0       \$0       \$10,959       \$11,857       \$12,7408       \$10,959       \$11,857       \$12,7408       \$10,959       \$11,857       \$12,7408       \$12,7408       \$12,741       \$14,773       \$14,970       \$50,550       \$10,000       \$10,000       \$10,000       \$10,000       \$10,000       \$10,000       \$10,000       \$10,000       \$10,000       \$11,255       <		\$2,871					\$9,000
Soil & Water Testing       \$1,663       \$1,000       \$0       \$0       \$0       \$10,005         Guinforms       \$10,098       \$10,000       \$8,219       \$2,740       \$10,959       \$10,005         Equipment Rental       \$403       \$2,000       \$3,321       \$1,107       \$4,428       \$2,240         Equipment Lease       \$164,173       \$187,550       \$127,638       \$42,546       \$170,184       \$187,550         Small Tools       \$0       \$500       \$0       \$0       \$0       \$0       \$0         Total Golf Course Maintenance       \$1,025,083       \$1,156,021       \$817,488       \$272,496       \$1,089,985       \$1,185,         Administrative Expenditures:       Legal Fees       \$5,886       \$1,500       \$2,041       \$680       \$2,721       \$1,         Legal Fees       \$5,886       \$1,000       \$50       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$100       \$1,000	Janitorial Supplies	\$56	\$1,000	\$353	\$118	\$471	\$1,000
Uniforms       \$10,898       \$10,000       \$8,219       \$2,740       \$10,959       \$10,959         Equipment Rental       \$403       \$2,000       \$3,321       \$1,107       \$4,428       \$2,         Equipment Lease       \$16,4173       \$187,550       \$127,638       \$42,546       \$1,089,985       \$1,87,         Small Tools       \$0       \$500       \$0       \$0       \$0       \$0       \$0       \$0         Total Golf Course Maintenance       \$1,025,083       \$1,156,021       \$817,488       \$22,246       \$1,089,985       \$1,185,         Administrative Expenditures:       Legal Fees       \$5,886       \$1,500       \$2,041       \$6680       \$2,721       \$1,         Engineering       \$6,590       \$0       \$0       \$0       \$0       \$0       \$0       \$1,00792       \$13,00       \$1,00,792		\$11,372	\$20,000	\$11,892	\$3,964	\$15,856	\$20,000
Equipment Rental       \$403       \$2,000       \$3,321       \$1,107       \$4,428       \$2,2800         Equipment Lease       \$164,173       \$187,550       \$127,638       \$42,546       \$170,184       \$187,550         Small Tools       \$0       \$500       \$0       \$0       \$0       \$0       \$0       \$0       \$0         Total Golf Course Maintenance       \$1,025,083       \$1,156,021       \$817,488       \$22,2496       \$1,089,985       \$1,185,         Administrative Expenditures:       Legal Fees       \$5,886       \$1,500       \$2,041       \$680       \$2,721       \$1,         Legal Fees       \$5,886       \$1,000       \$2,041       \$680       \$2,721       \$1,         Dissemination       \$1,000       \$1,000       \$450       \$150       \$600       \$1,         Coldres Administrative Services       \$56,280       \$42,210       \$1,009       \$4,394       \$4,         Annual Audit       \$1,500       \$1,500       \$1,250       \$100,792       \$133,         Coldres Administrative Services       \$56,280       \$42,210       \$14,070       \$56,280       \$56,280         Insurance       \$192,244       \$11,000       \$75,594       \$251,986       \$100,792       \$	Soil & Water Testing	\$1,663	\$1,000	\$0	\$0	\$0	\$1,000
Equipment Lease Small Tools       \$164,173       \$187,550       \$127,638       \$42,546       \$170,184       \$187, \$0         Total Golf Course Maintenance       \$1,025,083       \$1,156,021       \$817,488       \$272,496       \$1,089,985       \$1,185, \$1,089,985         Administrative Expenditures: Legal Fees       \$5,886       \$1,500       \$2,041       \$680       \$2,721       \$1, \$1, Engineering       \$6,590       \$0       \$0       \$0       \$0         Arbitrage       \$900       \$600       \$44,00       \$1,500       \$1,020							\$10,000
Small Tools       \$0       \$50       \$0       \$0       \$0       \$0       \$0         Total Golf Course Maintenance       \$1,025,083       \$1,156,021       \$817,488       \$272,496       \$1,089,985       \$1,185,         Administrative Expenditures:       \$2,041       \$66,590       \$0       \$0       \$0       \$0       \$0         Leggle Fees       \$5,886       \$1,500       \$2,041       \$6680       \$2,721       \$1,         Engineering       \$6,590       \$0       \$0       \$0       \$0       \$0       \$0         Arbitrage       \$900       \$600       \$4450       \$150       \$600       \$1,         Dissemination       \$1,000       \$1,000       \$1,000       \$1,212       \$375       \$1,500       \$1,         Golf Course Administrative Services       \$56,280       \$56,280       \$1,500       \$1,125       \$375       \$1,500       \$1,         Golf Course Administrative Services       \$56,280       \$56,280       \$42,210       \$14,070       \$56,280       \$56,         Insurance       \$92,124       \$111,000       \$75,594       \$22,198       \$100,792       \$133,         Property Taxes       \$186,054       \$190,980       \$135,401       \$445,134 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$2,000</td>							\$2,000
Total Golf Course Maintenance         \$1,025,083         \$1,156,021         \$817,488         \$272,496         \$1,089,985         \$1,185,           Administrative Expenditures:         Legal Fees         \$5,886         \$1,500         \$2,041         \$660         \$2,721         \$1,           Engineering         \$6,590         \$0         \$0         \$0         \$0         \$0           Arbitrage         \$900         \$600         \$450         \$150         \$600         \$1,           Dissemination         \$1,000         \$1,000         \$755         \$2250         \$1,000         \$1,           Trustee Fees         \$8,178         \$4,100         \$3,296         \$1,099         \$4,394         \$4,           Annual Audit         \$1,500         \$1,125         \$375         \$1,500         \$1,           Golf Course Administrative Services         \$56,280         \$56,280         \$42,210         \$14,070         \$56,6280         \$51,313         \$10,792         \$13,33           Property Taxes         \$13,596         \$15,000         \$9,936         \$3,312         \$13,248         \$116,           Total Administrative Expenditures         \$186,054         \$190,980         \$135,401         \$45,134         \$180,534         \$213,	••						\$187,550
Administrative Expenditures:         Legal Fees       \$5,886       \$1,500       \$2,041       \$6680       \$2,721       \$1,         Engineering       \$6,590       \$0       \$0       \$0       \$0       \$0         Arbitrage       \$900       \$6600       \$450       \$150       \$6600       \$1         Dissemination       \$1,000       \$750       \$2250       \$1,000       \$1,125         Annual Audit       \$1,500       \$1,125       \$375       \$1,500       \$1,125         Golf Course Administrative Services       \$56,280       \$56,280       \$42,210       \$14,070       \$56,280       \$56,         Insurance       \$92,124       \$111,000       \$75,594       \$25,198       \$100,792       \$133,         Property Taxes       \$13,596       \$15,000       \$9,936       \$3,312       \$13,248       \$15,         Total Administrative Expenditures       \$186,054       \$190,980       \$135,401       \$45,134       \$180,534       \$213,         Reserves:       \$0       \$252,806       \$0       \$252,806       \$116,         Total Administrative Expenditures       \$0       \$252,806       \$10       \$252,806       \$116,         Total Revenues       \$2,265,073	Small Tools	\$0	\$500	\$0	\$0	\$0	\$0
Legal Fees       \$5,886       \$1,500       \$2,041       \$680       \$2,721       \$1,         Engineering       \$6,590       \$0       \$0       \$0       \$0       \$0         Arbitrage       \$900       \$600       \$450       \$150       \$600       \$1         Dissemination       \$1,000       \$1,000       \$750       \$250       \$1,000       \$1,7         Trustee Fees       \$8,178       \$4,100       \$3,296       \$1,099       \$4,394       \$4,         Annual Audit       \$1,500       \$1,500       \$1,125       \$375       \$1,500       \$1,500         Golf Course Administrative Services       \$56,280       \$56,280       \$42,210       \$14,070       \$56,280       \$56,199         Insurance       \$92,124       \$111,000       \$75,594       \$25,198       \$100,792       \$133,915         Property Taxes       \$186,054       \$190,980       \$135,401       \$45,134       \$180,534       \$213,755         Reserves:       Renewal & Replacement       \$0       \$252,806       \$0       \$252,806       \$116,755         Total Reserves       \$1,225,073       \$2,287,366       \$1,928,903       \$383,194       \$2,312,096       \$2,292,75,755,524       \$2,263,678       \$2,29	Total Golf Course Maintenance	\$1,025,083	\$1,156,021	\$817,488	\$272,496	\$1,089,985	\$1,185,241
Engineering       \$6,590       \$0       \$0       \$0         Arbitrage       \$900       \$600       \$450       \$150       \$600       \$         Dissemination       \$1,000       \$1,000       \$750       \$250       \$1,000       \$1,1         Trustee Fees       \$8,178       \$4,100       \$3,296       \$1,099       \$4,394       \$4,         Annual Audit       \$1,500       \$1,125       \$375       \$1,500       \$1,600         Golf Course Administrative Services       \$56,280       \$56,280       \$42,210       \$14,070       \$56,280       \$56,280         Insurance       \$92,124       \$111,000       \$75,594       \$25,198       \$100,792       \$133,         Property Taxes       \$13,596       \$15,000       \$9,936       \$3,312       \$13,248       \$15,         Total Administrative Expenditures       \$186,054       \$190,980       \$135,401       \$45,134       \$180,534       \$213,         Reserves:       \$0       \$252,806       \$0       \$252,806       \$116,         Total Reserves       \$0       \$252,806       \$125,2806       \$116,         Total Revenues       \$1,879,366       \$1,928,903       \$383,194       \$2,312,096       \$2,292, <t< td=""><td>Administrative Expenditures:</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Administrative Expenditures:						
Arbitrage       \$900       \$600       \$450       \$150       \$600       \$         Dissemination       \$1,000       \$1,000       \$750       \$250       \$1,000       \$1,         Trustee Fees       \$8,178       \$4,100       \$3,296       \$1,099       \$4,394       \$4,         Annual Audit       \$1,000       \$1,500       \$1,125       \$375       \$1,500       \$1,         Golf Course Administrative Services       \$56,280       \$56,280       \$42,210       \$14,070       \$56,280       \$56,198         Insurance       \$92,124       \$111,000       \$75,594       \$25,198       \$100,792       \$133,         Property Taxes       \$186,054       \$190,980       \$135,401       \$45,134       \$180,534       \$213,         Reserves:       \$0       \$252,806       \$0       \$252,806       \$116,         Total Reserves       \$0       \$252,806       \$0       \$252,806       \$116,         Total Revenues       \$2,265,073       \$2,287,366       \$19,28,903       \$383,194       \$2,312,096       \$2,292,         Total Revenues       \$1,879,366       \$2,280,837       \$1,508,154       \$755,524       \$2,263,678       \$2,285,	8					. ,	\$1,500
Dissemination       \$1,000       \$1,000       \$750       \$250       \$1,000       \$1,         Trustee Fees       \$8,178       \$4,100       \$3,296       \$1,099       \$4,394       \$4,         Annual Audit       \$1,500       \$1,500       \$1,125       \$375       \$1,500       \$1,         Golf Course Administrative Services       \$56,280       \$56,280       \$42,210       \$14,070       \$56,280       \$56,         Insurance       \$92,124       \$111,000       \$75,594       \$22,5198       \$100,792       \$133,         Property Taxes       \$13,596       \$15,000       \$9,936       \$3,312       \$13,248       \$15,         Total Administrative Expenditures       \$186,054       \$190,980       \$135,401       \$44,5134       \$180,534       \$213,         Reserves:       Renewal & Replacement       \$0       \$252,806       \$0       \$252,806       \$116,         Total Revenues       \$2,265,073       \$2,287,366       \$1,928,903       \$383,194       \$2,312,096       \$2,292,         Total Expenditures       \$1,879,366       \$2,280,837       \$1,508,154       \$75,524       \$2,263,678       \$2,285,							\$0
Trustee Fees       \$8,178       \$4,100       \$3,296       \$1,099       \$4,394       \$4,         Annual Audit       \$1,500       \$1,500       \$1,125       \$375       \$1,500       \$1,         Golf Course Administrative Services       \$56,280       \$56,280       \$42,210       \$14,070       \$56,280       \$56,         Insurance       \$92,124       \$111,000       \$75,594       \$22,198       \$100,792       \$133,         Property Taxes       \$13,596       \$15,000       \$9,936       \$3,312       \$132,448       \$15,         Total Administrative Expenditures       \$186,054       \$190,980       \$135,401       \$45,134       \$180,534       \$213,         Reserves:       Reserves:       \$0       \$252,806       \$0       \$252,806       \$116,         Total Reserves       \$0       \$252,806       \$0       \$252,806       \$116,         Total Reserves       \$0       \$252,806       \$0       \$252,806       \$116,         Total Reserves       \$0       \$252,806       \$12,206       \$2,22,22,006       \$116,         Total Revenues       \$1,879,366       \$2,287,366       \$1,928,903       \$383,194       \$2,312,096       \$2,292,         Total Expenditures       \$1,879,3							\$600
Annual Audit       \$1,500       \$1,500       \$1,125       \$375       \$1,500       \$1,         Golf Course Administrative Services       \$56,280       \$56,280       \$42,210       \$14,070       \$56,280       \$56,         Insurance       \$92,124       \$111,000       \$75,594       \$22,51,98       \$100,792       \$133,         Property Taxes       \$135,966       \$15,000       \$9,936       \$3,312       \$132,448       \$15,         Total Administrative Expenditures       \$186,054       \$190,980       \$135,401       \$45,134       \$180,534       \$213,         Reserves:       Renewal & Replacement       \$0       \$252,806       \$0       \$252,806       \$116,         Total Reserves       \$0       \$252,806       \$0       \$252,806       \$116,         Total Revenues       \$1,879,366       \$1,928,903       \$383,194       \$2,312,096       \$2,229,         Total Expenditures       \$1,879,366       \$2,280,837       \$1,508,154       \$755,524       \$2,263,678       \$2,285,							\$1,000 \$4,100
Golf Course Administrative Services       \$56,280       \$56,280       \$42,210       \$14,070       \$56,280       \$56,         Insurance       \$92,124       \$111,000       \$75,594       \$25,198       \$100,792       \$133,         Property Taxes       \$135,966       \$15,000       \$9,936       \$3,312       \$132,448       \$15,         Total Administrative Expenditures       \$186,054       \$190,980       \$135,401       \$45,134       \$180,534       \$213,         Reserves:       Renewal & Replacement       \$0       \$252,806       \$0       \$252,806       \$116,         Total Reserves       \$0       \$252,806       \$0       \$252,806       \$116,         Total Revenues       \$1,2265,073       \$2,287,366       \$1,928,903       \$383,194       \$2,312,096       \$2,2292,         Total Expenditures       \$1,879,366       \$2,280,837       \$1,508,154       \$755,524       \$2,263,678       \$2,285,							\$4,100 \$1,500
Insurance       \$92,124       \$111,000       \$75,594       \$25,198       \$100,792       \$133,         Property Taxes       \$13,596       \$15,000       \$9,936       \$3,312       \$13,248       \$15,         Total Administrative Expenditures       \$186,054       \$190,980       \$135,401       \$45,134       \$180,534       \$213,         Reserves:       Renewal & Replacement       \$0       \$252,806       \$0       \$252,806       \$116,         Total Reserves       \$0       \$252,806       \$0       \$252,806       \$116,         Total Reserves       \$0       \$252,806       \$0       \$252,806       \$116,         Total Revenues       \$1,2265,073       \$2,287,366       \$1,928,903       \$383,194       \$2,312,096       \$2,292,         Total Expenditures       \$1,879,366       \$2,280,837       \$1,508,154       \$755,524       \$2,263,678       \$2,285,							\$56,280
Property Taxes       \$13,596       \$15,000       \$9,936       \$3,312       \$13,248       \$15,7         Total Administrative Expenditures       \$186,054       \$190,980       \$135,401       \$45,134       \$180,534       \$213,7         Reserves:       Renewal & Replacement       \$0       \$252,806       \$0       \$252,806       \$116,7         Total Reserves       \$0       \$252,806       \$0       \$252,806       \$116,7         Total Revenues       \$1,2265,073       \$2,287,366       \$1,928,903       \$383,194       \$2,312,096       \$2,292,7         Total Expenditures       \$1,879,366       \$2,280,837       \$1,508,154       \$755,524       \$2,263,678       \$2,285,773	_						\$133,663
Reserves:       \$0       \$252,806       \$0       \$252,806       \$116,         Total Reserves       \$0       \$252,806       \$0       \$252,806       \$116,         Total Reserves       \$0       \$252,806       \$0       \$252,806       \$116,         Total Revenues       \$2,265,073       \$2,287,366       \$1,928,903       \$383,194       \$2,312,096       \$2,292,         Total Expenditures       \$1,879,366       \$2,280,837       \$1,508,154       \$755,524       \$2,263,678       \$2,285,							\$15,000
Renewal & Replacement       \$0       \$252,806       \$0       \$252,806       \$116,         Total Reserves       \$0       \$252,806       \$0       \$252,806       \$252,806       \$116,         Total Reserves       \$0       \$252,806       \$0       \$252,806       \$252,806       \$116,         Total Revenues       \$2,265,073       \$2,287,366       \$1,928,903       \$383,194       \$2,312,096       \$2,292,         Total Expenditures       \$1,879,366       \$2,280,837       \$1,508,154       \$755,524       \$2,263,678       \$2,285,	Total Administrative Expenditures	\$186,054	\$190,980	\$135,401	\$45,134	\$180,534	\$213,643
Renewal & Replacement       \$0       \$252,806       \$0       \$252,806       \$116,         Total Reserves       \$0       \$252,806       \$0       \$252,806       \$252,806       \$116,         Total Reserves       \$0       \$252,806       \$0       \$252,806       \$252,806       \$116,         Total Revenues       \$2,265,073       \$2,287,366       \$1,928,903       \$383,194       \$2,312,096       \$2,292,         Total Expenditures       \$1,879,366       \$2,280,837       \$1,508,154       \$755,524       \$2,263,678       \$2,285,	December						
Total Revenues       \$2,265,073       \$2,287,366       \$1,928,903       \$383,194       \$2,312,096       \$2,292,         Total Expenditures       \$1,879,366       \$2,280,837       \$1,508,154       \$755,524       \$2,263,678       \$2,285,		\$0	\$252,806	\$0	\$252,806	\$252,806	\$116,691
Total Expenditures \$1,879,366 \$2,280,837 \$1,508,154 \$755,524 \$2,263,678 \$2,285,	Total Reserves	\$0	\$252,806	\$0	\$252,806	\$252,806	\$116,691
	Total Revenues	\$2,265,073	\$2,287,366	\$1,928,903	\$383,194	\$2,312,096	\$2,292,030
	Total Expenditures	\$1,879,366	\$2,280,837	\$1,508,154	\$755,524	\$2,263,678	\$2,285,530
Operating Income (Loss) \$385,707 \$6,529 \$420,749 (\$372,330) \$48,419 \$6,	Operating Income (Loss)	\$385,707	\$6,529	\$420,749	(\$372,330)	\$48,419	\$6,500

#### Viera East Community Development District Golf Course Proposed Operating Budget Fiscal Year 2024

	Actual FY 2022	Adopted Budget FY 2023	Actual Thru	Projected Next 2 Months	Total Projected	Proposed Budget FY 2024
L	F1 2022	FT 2023	6/30/23	3 Months	@ 9/30/23	FY 2024
Non Operating Revenues/(Expenditures):						
Assessments -Recreation Debt Service	\$682,778	\$560,250	\$420,193	\$140,057	\$560,250	\$560,250
Interest Income	\$202	\$1,000	\$6,145	\$400	\$6,545	\$1,000
Reserve Funding- Transfer Out (PY Excess)	(\$6,694)	\$0	\$0	\$0	\$0	\$0
Interfund Transfer In- Restaurant	(\$450,000)	\$3,471	\$0	\$0	\$0	\$0
Interfund Transfer Out- Restaurant	\$0	\$0	\$0	\$0	\$0	\$0
Gain on Sale of Asset	\$300	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$140,425)	(\$101,250)	(\$75,938)	(\$25,313)	(\$101,250)	(\$77,750)
Principal Expense	(\$445,000)	(\$470,000)	(\$352,500)	(\$117,500)	(\$470,000)	(\$490,000)
Total Non Operating Revenues/(Expenditures)	(\$358,839)	(\$6,529)	(\$2,099)	(\$2,355)	(\$4,455)	(\$6,500)
Net Non Operating Income / (Loss)	\$26,869	\$0	\$418,650	(\$374,686)	\$43,964	\$0

#### **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.

#### 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	onthly nount		nnual mount
Brighthouse (Cable & Internet)	\$ 781	\$	9,373
Waste Management (Dumpster Removal)	\$ 701	\$	8,411
Great America Financial	\$ 120	\$	1,444
Apple Storage	\$ 12	\$	146
Amazon Prime	\$ 15	\$	182
Contingency		\$	444
Total Annual Budget		\$2	20,000

#### **Telephone**

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

	_	Monthly		nnual
Vendor	An	Amount		mount
Cricket	\$	194	\$	2,328
Contengincy			\$	172
Total			\$	2,500

#### <u>Postage</u>

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.

#### <u>Utilities</u>

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

		Monthly		Α	nnual
Vendor	Account	An	nount	A	mount
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.

#### Marketing- Golf Marketing

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

#### Bank Charges

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

#### **Office Supplies**

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

#### **Operating Supplies**

Represents various operating supplies purchased

#### Dues, Licenses & Subscriptions

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

		A	nnual
Vendor	Description	A	mount
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		\$	1,987
Total		\$	9,500

#### 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.

#### **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 7% cost of living increase for qualifying full time employees.

#### Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of \$14 per employee.

#### 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 Applied Business Solutions.

#### **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.

#### <u>Utilities</u>

Estimated cost of basic utilities for Golf operations:

		Monthly		-	Annual
Vendor	Account	An	nount	A	mount
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

#### <u>Repairs</u>

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	nthly ount	 nnual mount
Ecolab Pest Elimination	\$ 95	\$ 1,141
Contingency		\$ 159
Total		\$ 1,300

#### <u>Supplies</u>

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

#### <u>Uniforms</u>

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.

#### <u>Fuel</u>

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

#### Cart Lease

The expense related to leasing of carts for golf course.

Vendor	lonthly mount	Annual Amount
The Huntington National	\$ 6,553	\$ 78,635
The Huntington National	\$ 355	\$ 4,260
Yamaha Lease	\$ 164	\$ 1,968
Golf Cart	\$ 127	\$ 1,524
Contingency		\$ 613
Total		\$ 87,000

#### 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

<u>Cost of Goods Sold</u> 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 7% cost of living increase for qualifying full time employees.

#### Administration Fee

Represents fee to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of \$14 per employee.

#### 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	<b>Policy Number</b>	Insurance
United Healthcare	591637	Health, Accidental Death, Dental, Vision, Life, and Long Term Disability
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 Applied Business Solutions.

#### <u>Unemployment</u>

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

#### 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.

#### **Utilities/Water**

Estimated costs of basic utilities for the maintenance staff:

		М	onthly		Annual
Vendor	Account	A	mount	A	Amount
FPL	83490-45156	\$	2,000	\$	24,000
City of Cocoa	313093-70192	\$	422	\$	5,064
Contingency				\$	936
Total				\$	30,000

#### <u>Fuel & Oil</u>

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				nnual mount
Ecolab Pest Elimination	\$	143	\$	1,716
Contingency			\$	84
Total			\$	1,800

#### 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.

#### Turf Nutrition Program

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.

#### <u>Trash Removal</u>

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

Vendor	onthly nount	Annual Amount		
Waste Management, Inc.	\$ 213	\$	2,556	
Contingency		\$	444	
Total		\$	3,000	

#### <u>Contingencies</u>

Funding of unanticipated costs.

#### <u>First Aid</u>

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

#### <u>Training</u>

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.

#### <u>Uniforms</u>

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.

	Monthly		1	Annual
Vendor	Amount		Amount	
Unifirst	\$	800	\$	9,600
Contingency			\$	400
Total			\$	10,000

#### Equipment Rental

Rental of larger capital items required for Course Maintenance.

#### Equipment Lease

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

	Μ	onthly	Annual		
Vendor	Amount		A	mount	
The Huntington National	\$	6,541	\$	78,494	
The Huntington National	\$	1,066	\$	12,792	
The Huntington National	\$	5,116	\$	61,392	
The Huntington National	\$	281	\$	3,371	
The Huntington National	\$	726	\$	8,718	
Wells Fargo Financial	\$	652	\$	7,830	
Dex Imaging	\$	169	\$	2,031	
Contingency			\$	12,923	
Total			\$ 187,550		

Small Tools

Represents small tools purchased for golf course maintenance.

#### Administrative Expenditures:

#### <u>Legal Fees</u>

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.

#### <u>Arbitrage</u>

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.

#### <u>Trustee Fees</u>

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

#### <u>Annual Audit</u>

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

#### **Golf Course Administrative Services**

Cost of Administrative services provided for the CDD.

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

#### <u>Insurance</u>

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	\$ 26,605
Property	\$ 107,058
Total	\$ 133,663

#### 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

							Fiscal Year
Date	Bond Balance	Interest	Principal	Interest		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