



## Viera East CDD Workshop Meeting

Thursday  
June 13, 2024  
7:00 p.m.

Faith Lutheran Church  
5550 Faith Drive  
Viera, Florida

### Workshop Meeting

1. Roll Call
2. Discussion of General Manager Performance Review
3. Discussion of ADA Guidelines Regarding Service Animals
4. Fiscal Year 2025 Budget Workshop- General Fund & Capital Reserve
5. General Manager's Report
6. Restaurant Report
7. Lifestyle/ Marketing Report
8. Supervisor's Requests
9. Adjournment

# SECTION II

## General Manager Performance Review

Review for \_\_\_Jim Moller\_\_\_\_\_

From April 2023\_ To\_April 2024

Completed by \_\_\_\_\_

Initial \_\_\_\_\_

Date \_\_\_\_\_

Provides guidance and leadership to subordinate managers	
Prepares realistic budget for all departments in conjunction with GMS	
Provides information and recommendations for keeping all wetlands and ponds of VECDD in compliance and functioning properly	
Maintains good communication with residents of Viera East and provides answers to questions as required	
Enforces rules, policies, procedures and regulations of the District	
Monitors all permits as required	
Manages and authorizes expenditures for operations within the approved budget	
Manages all district contracts	
Establishes wage rates for employees within authorized ranges	
Monitors district compliance with OSHA, wage and hour laws and Fair Labor Standards Act	
Provides guidance in conjunction with the Head Golf Professional for rates to keep the golf course competitive and at peak financial performance	
Coordinates with Restaurant Manager to ensure compliance with applicable health codes and ensure efficient operations	
Keeps the board apprised of any unfavorable or adverse conditions that could affect the governance responsibilities of the board.	
Maintains an active training program for each employee	
Provides annual reviews and guidance for each employee with a viable development program	

Key: E -- Excellent                      N – Needs Improvement  
       S -- Satisfactory                    U – Unsatisfactory  
       U -- Requires recommendations for improvement

Comments from the reviewer:

Comments from the GM:

Areas of performance requiring additional discussion and recommendations

Recommended Training for the GM for next year:

General Managers signature: \_\_\_\_\_ Date \_\_\_\_\_

# SECTION III

Below are some main points that appear to be most useful to the VECDD:

<https://www.ada.gov/resources/service-animals-2010-requirements/>

### **A. Handler Must Control the Service Animal**

“Under the ADA, State and local governments, businesses, and nonprofit organizations that serve the public generally must allow service animals to accompany people with disabilities in all areas of the facility where the public is allowed to go.” [ADA Requirements: Service Animals | ADA.gov](#)

“A service animal must be **under the control of its handler**. Under the ADA, service animals must be harnessed, leashed, or tethered, unless the individual’s disability prevents using these devices or these devices interfere with the service animal’s safe, effective performance of tasks. In that case, the individual must maintain control of the animal through voice, signal, or other effective controls.” [ADA Requirements: Service Animals | ADA.gov](#). “The service animal must be harnessed, leashed, or tethered while in public places unless these devices interfere with the service animal’s work or the person’s disability prevents use of these devices. In that case, the person must use voice, signal, or other effective means to maintain control of the animal. For example, a person who uses a wheelchair may use a long, retractable leash to allow her service animal to pick up or retrieve items. She may not allow the dog to wander away from her and must maintain control of the dog, even if it is retrieving an item at a distance from her. Or, a returning veteran who has PTSD and has great difficulty entering unfamiliar spaces may have a dog that is trained to enter a space, check to see that no threats are there, and come back and signal that it is safe to enter.” [Frequently Asked Questions about Service Animals and the ADA | ADA.gov](#)

### **B. What Business Owners/Staff Can Ask/Require**

“When it is not obvious what service an animal provides, only limited inquiries are allowed. **Staff may ask two questions: (1) is the dog a service animal required because of a disability, and (2) what work or task has the dog been trained to perform.** Staff cannot ask about the person’s disability, require medical documentation, require a special identification card or training documentation for the dog, or ask that the dog demonstrate its ability to perform the work or task.” [ADA Requirements: Service Animals | ADA.gov](#). Owners cannot require that the service animal be professionally trained, or wear a specific ID tag, vest, or harness. [Frequently Asked Questions about Service Animals and the ADA | ADA.gov](#). The ADA guidance notes: “There are individuals and organizations that sell service animal certification or registration documents online. These documents do not convey any rights under the ADA and the Department of Justice does not recognize them as proof that the dog is a service animal.” [Frequently Asked Questions about Service Animals and the ADA | ADA.gov](#)

### **C. When Business Owners/Staff Can Ask The Handler To Remove the Service Animal**

“A person with a disability cannot be asked to remove his service animal from the premises unless: (1) the **dog is out of control** and the handler does not take effective action to control it or (2) the dog is **not housebroken**. When there is a legitimate reason to ask that a service animal be removed, staff must offer the person with the disability the opportunity to obtain goods or services without the animal’s presence.” [ADA Requirements: Service Animals | ADA.gov](#). “Under control also means that a service animal should not be allowed to bark repeatedly in a lecture hall, theater, library, or other quiet place. However, if a dog barks just once, or barks because someone has provoked it, this would not mean that the dog is out of control.” [Frequently Asked Questions about Service Animals and the ADA | ADA.gov](#)

Therefore, our restaurant client would be able to ask an individual to remove the service animal if the animal fell into either of those categories (out of control or not housebroken), but please make sure the client understands that the client should only ask for the animal to be removed but give the individual the opportunity to return without the animal. Based on the client's email regarding a dog jumping on patrons, the client had a basis to argue the animal was out of control. Additionally, please note that there is **no breed or size restriction for a service animal**.

Additionally, there are other situations where the service animal could be denied entry, however those situations likely do not apply here. "The ADA does not require covered entities to modify policies, practices, or procedures if it would 'fundamentally alter' the nature of the goods, services, programs, or activities provided to the public. Nor does it overrule legitimate safety requirements. If admitting service animals would fundamentally alter the nature of a service or program, service animals may be prohibited." [Frequently Asked Questions about Service Animals and the ADA | ADA.gov](#). "In most settings, the presence of a service animal will not result in a fundamental alteration. However, there are some exceptions. For example, at a boarding school, service animals could be restricted from a specific area of a dormitory reserved specifically for students with allergies to dog dander. At a zoo, service animals can be restricted from areas where the animals on display are the natural prey or natural predators of dogs, where the presence of a dog would be disruptive, causing the displayed animals to behave aggressively or become agitated." *Id.*

#### **D. Local Requirements**

Individuals who have service animals are not exempt from local animal control, public health requirements, or local dog licensing and registration requirements. [Frequently Asked Questions about Service Animals and the ADA | ADA.gov](#). If the city in which the restaurant is located requires animals to be vaccinated, then the service animal should be vaccinated. Given the stringent restrictions on what business owners can or cannot ask, I would not recommend that the client or its staff question whether a service animal is vaccinated, registered, etc.

#### **E. Serving the Service Animal**

Restaurants are not required to allow service animals to sit on chairs or allow service animals to be fed at the table. "Seating, food, and drink are provided for customer use only. The ADA gives a person with a disability the right to be accompanied by his or her service animal, but covered entities are not required to allow an animal to sit or be fed at the table." [Frequently Asked Questions about Service Animals and the ADA | ADA.gov](#)

If you have any questions, please let us know ASAP.

Thanks,

#### **Brett Renton**

Partner | Shutts & Bowen LLP

Tel: (407) 835-6791

300 South Orange Ave., Ste. 1600, Orlando, FL 32801

[Bio](#) | [E-Mail](#) | [vCard](#) | [www.shutts.com](http://www.shutts.com)

# SECTION IV

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

***Proposed Budget***  
***FY 2025***  
***Meeting Date: June 13, 2024***



**Viera East  
Community Development District**

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**Viera East  
Community Development District  
General Fund  
Proposed Operating Budget  
Fiscal Year 2025**

	Actuals FY 2023	Adopted Budget FY 2024	Actuals As of 4/30/24	Projected Next 5 Months	Total Projected @ 9/30/24	Proposed Budget FY 2025
<i>Revenues</i>						
Maintenance Assessments	\$1,378,973	\$1,378,973	\$1,328,395	\$50,578	\$1,378,973	\$ 1,378,973
Golf Course Administrative Services	\$56,280	\$56,280	\$32,830	\$23,450	\$56,280	\$56,280
Donations for Park Materials	\$0	\$5,000	\$0	\$500	\$500	\$5,000
Miscellaneous Income- Farmers Market	\$25,351	\$20,000	\$3,866	\$2,000	\$5,866	\$20,000
Interest Income	\$2	\$100	\$1	\$1	\$1	\$100
<b>Total Revenues</b>	<b>\$ 1,460,606</b>	<b>\$ 1,460,353</b>	<b>\$ 1,365,092</b>	<b>\$ 76,529</b>	<b>\$ 1,441,621</b>	<b>\$ 1,460,353</b>

*Administrative Expenditures*

Supervisors Fees	\$26,389	\$30,519	\$13,037	\$9,312	\$22,350	\$30,519
Engineering Fees	\$1,288	\$5,000	\$15,000	\$5,000	\$20,000	\$5,000
Attorney's Fees	\$17,488	\$20,000	\$4,694	\$3,353	\$8,046	\$20,000
Dissemination	\$1,000	\$1,000	\$583	\$417	\$1,000	\$1,050
Trustee Fees	\$4,041	\$5,600	\$3,267	\$2,333	\$5,600	\$5,600
Annual Audit	\$14,000	\$14,000	\$8,167	\$5,833	\$14,000	\$14,000
Collection Agent	\$2,500	\$2,500	\$0	\$2,500	\$2,500	\$2,500
Management Fees	\$106,557	\$109,754	\$64,023	\$45,731	\$109,754	\$115,242
Postage	\$1,195	\$2,000	\$745	\$532	\$1,277	\$2,000
Printing & Binding	\$980	\$2,500	\$73	\$52	\$124	\$2,500
Insurance- Liability	\$8,813	\$10,368	\$5,320	\$0	\$5,320	\$15,229
Legal Advertising	\$3,050	\$2,500	\$0	\$500	\$500	\$2,500
Other Current Charges	\$1,263	\$750	\$876	\$625	\$1,501	\$1,200
Office Supplies	\$524	\$1,500	\$1,060	\$757	\$1,818	\$1,500
Dues & Licenses	\$175	\$175	\$175	\$0	\$175	\$175
Information Technology	\$4,378	\$4,509	\$2,727	\$1,948	\$4,674	\$4,735
<b>Total Administrative</b>	<b>\$ 193,641</b>	<b>\$ 212,675</b>	<b>\$ 119,746</b>	<b>\$ 78,893</b>	<b>\$ 198,639</b>	<b>\$ 223,750</b>

*Operating Expenditures*

Salaries	\$152,655	\$168,699	\$96,391	\$68,851	\$165,241	\$178,500
Administration Fee	\$1,017	\$1,228	\$527	\$376	\$904	\$1,436
FICA Expense	\$12,047	\$12,905	\$7,848	\$5,606	\$13,454	\$14,155
Health Insurance	\$14,275	\$10,000	\$5,672	\$4,051	\$9,723	\$5,000
Workers Compensation	\$2,274	\$3,348	\$1,621	\$1,158	\$2,779	\$3,790
Unemployment	\$581	\$1,078	\$615	\$439	\$1,054	\$1,119
Retirement Contribution	\$0	\$5,061	\$0	\$1,000	\$1,000	\$5,061
Other Contractual	\$8,574	\$12,000	\$4,422	\$3,158	\$7,580	\$12,000
Marketing- Lifestyle/Amenities	\$38,092	\$75,000	\$42,625	\$30,446	\$73,071	\$75,000
Training	\$807	\$0	\$168	\$0	\$168	\$500
Uniforms	\$263	\$500	\$0	\$0	\$0	\$0
<b>Total Operating</b>	<b>\$ 230,583</b>	<b>\$ 289,819</b>	<b>\$ 159,888</b>	<b>\$ 115,086</b>	<b>\$ 274,973</b>	<b>\$ 296,561</b>

*Maintenance Expenditures*

Canal Maintenance	\$9,990	\$14,000	\$0	\$5,000	\$5,000	\$14,000
Lake Bank Restoration	\$0	\$164,000	\$257,160	\$0	\$257,160	\$164,000
Lake Bank Education Project	\$0	\$8,000	\$0	\$3,000	\$0	\$8,000
Environmental Services	\$3,117	\$20,000	\$1,028	\$5,000	\$6,028	\$20,000
Water Management System	\$122,719	\$132,000	\$78,247	\$55,891	\$134,138	\$132,000
Midge Control	\$0	\$10,000	\$0	\$5,000	\$5,000	\$10,000
Contingencies	\$6,650	\$2,000	\$7,377	\$0	\$7,377	\$2,000
Fire Line Management	\$0	\$3,500	\$0	\$1,500	\$1,500	\$3,500
Basin Repair	\$57	\$3,000	\$0	\$1,500	\$1,500	\$3,000
<b>Total Maintenance</b>	<b>\$ 142,532</b>	<b>\$ 356,500</b>	<b>\$ 343,811</b>	<b>\$ 76,891</b>	<b>\$ 417,702</b>	<b>\$ 356,500</b>

**Viera East  
Community Development District  
General Fund  
Proposed Operating Budget  
Fiscal Year 2025**

	Actuals FY 2023	Adopted Budget FY 2024	Actuals As of 4/30/24	Projected Next 5 Months	Total Projected @ 9/30/24	Proposed Budget FY 2025
<i>Grounds Maintenance Expenditures</i>						
Salaries	\$159,063	\$222,718	\$113,604	\$81,146	\$194,750	\$232,730
Bonus Program	\$40,166	\$0	\$41,823	\$0	\$41,823	\$0
Administrative Fees	\$1,973	\$2,320	\$1,121	\$801	\$1,923	\$2,840
FICA	\$12,599	\$18,958	\$9,268	\$6,620	\$15,888	\$19,787
Health Insurance	\$20,758	\$17,975	\$15,564	\$11,117	\$26,682	\$32,893
Workers Compensation	\$2,438	\$4,420	\$1,899	\$1,357	\$3,256	\$4,942
Unemployment	\$1,260	\$2,484	\$1,255	\$897	\$2,152	\$2,608
Retirement Contribution	\$0	\$6,682	\$0	\$1,000	\$0	\$6,682
Telephone	\$12,263	\$13,000	\$8,952	\$6,394	\$15,347	\$15,660
Utilities	\$9,448	\$15,000	\$5,057	\$3,612	\$8,669	\$15,000
Property Appraiser	\$2,202	\$1,990	\$1,989	\$0	\$1,989	\$1,990
Insurance- Property	\$2,886	\$3,411	\$2,095	\$1,497	\$3,592	\$3,344
Repairs	\$23,633	\$25,000	\$8,125	\$5,804	\$13,929	\$25,000
Fuel	\$19,957	\$21,000	\$8,827	\$6,305	\$15,131	\$21,000
Park Maintenance	\$31,761	\$45,000	\$14,086	\$10,062	\$24,148	\$45,000
Sidewalk Repair	\$6,057	\$10,000	\$13,712	\$0	\$13,712	\$10,000
Chemicals	\$2,377	\$4,000	\$749	\$535	\$1,284	\$4,000
Contingencies	\$2,201	\$5,000	\$6,763	\$0	\$6,763	\$5,000
Refuse	\$10,050	\$12,000	\$6,350	\$4,536	\$10,886	\$12,000
Office Supplies	\$60	\$500	\$0	\$0	\$0	\$0
Uniforms	\$3,535	\$3,000	\$2,017	\$1,441	\$3,459	\$4,000
Fire Alarm System	\$5,780	\$7,500	\$3,658	\$2,613	\$6,270	\$7,500
Rain Bird Pump System	\$28,041	\$27,585	\$16,549	\$11,490	\$28,039	\$28,041
Park Materials	\$0	\$10,000	\$0	\$2,500	\$2,500	\$10,000
Bay Hill Flow Way Maintenance	\$0	\$25,000	\$0	\$5,000	\$5,000	\$25,000
Maintenance Reserve- Transfer Out	\$420,817	\$96,816	\$96,816	\$0	\$96,816	\$48,525
Maintenance Reserve- Transfer Out (Excess)	\$0	\$0	\$0	\$6,300	\$6,300	\$0
<b>Total Grounds Expenditures</b>	<b>\$ 819,325</b>	<b>\$ 601,359</b>	<b>\$ 380,281</b>	<b>\$ 171,025</b>	<b>\$ 550,306</b>	<b>\$ 583,542</b>
<b>Total Expenses</b>	<b>\$ 1,386,082</b>	<b>\$ 1,460,353</b>	<b>\$ 1,003,726</b>	<b>\$ 441,894</b>	<b>\$ 1,441,621</b>	<b>\$ 1,460,353</b>
<b>Excess Revenue/(Expenditures)</b>	<b>\$ 74,525</b>	<b>\$ -</b>	<b>\$ 361,366</b>	<b>\$ (365,366)</b>	<b>\$ -</b>	<b>\$ -</b>

	FY 2024	FY 2025
Net Assessment- General	\$ 1,350,028	\$ 1,350,028
Net Assessment- Recreation	\$ 28,945	\$ 28,945
Total Net Assessments	\$ 1,378,973	\$ 1,378,973
Discounts @ 6%	\$ 88,020	\$ 88,020
Gross Assessment	<b>\$ 1,466,993</b>	<b>\$ 1,466,993</b>
Assessable Units - Residential	4,204	4,204
Assessable Units - Non-Residential	1,869	1,869
Total Units	<b>6,073</b>	<b>6,073</b>
Gross Assessment per Unit - General Fund	\$ 236	\$ 236
Gross Assessment per Unit - Recreation	\$ 129	\$ 129
Gross Assessment per Unit - Debt Service	\$ 139	\$ 139
	<b>\$ 504</b>	<b>\$ 504</b>

# 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

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

##### Interest Income

The District will earn interest on balances invested during the year

#### **Administrative Expenditures:**

##### Supervisors Fees

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

##### Engineering Fees

The District's engineer, Robb & Taylor Engineering Solutions Inc, 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 2020 Special Assessment Revenue Bond            \$1,000

Trustee Fees

The District will pay annual trustee fees for Series 2020 Special Assessment Revenue Bond.

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	\$ 11,098	\$ -	\$ 11,098
POL/EPLI	\$ 4,131	\$ -	\$ 4,131
Property	\$ -	\$ 3,344	\$ 3,344
<b>Total</b>	<b>\$ 15,229</b>	<b>\$ 3,344</b>	<b>\$ 18,573</b>

# Viera East

## Community Development District

### General Fund Budget

Legal Advertising

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

Other Current Charges

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

Office Supplies

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

Dues & Licenses

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

Information Technology

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

**Operating Expenditures:**

Salaries & Wages

The District currently has a General Manager and 1 full time employee to handle the operations of the District. The proposed amount includes a 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 \$18 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	Health, Accidental Death, Dental, Vision, Life, and Long Term Disability
Colonial Life	E3682663	Life, Accident, Short Term Disability
Combined	007394312	Accident and Disability

# Viera East

## Community Development District

### General Fund Budget

Workers Compensation

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

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	\$ 5,423
Ecolab Pest Elimination	\$ 4,920
Xelar Copier	\$ 1,444
Additional Contract Funds	\$ 213
<b>Total Annual Budget</b>	<b>\$ 12,000</b>

Marketing- Lifestyle/Amenities

The District is in contract with Unique Webb Consulting to provide Lifestyle and Marketing services which include, but are not limited to social media publications, strategy planning, blogging, videography, photography, event planning, and marketing. This also includes all ads in the Viera Voice for the CDD golf course.

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.

# Viera East

## Community Development District

### General Fund Budget

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.

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	\$ 4,371	\$ 52,448
Wingate & Auburn Lake Aquatic Weed Control	\$ 895	\$ 10,743
Bayhill Wetland Maintenance	\$ 420	\$ 5,040
Natural Vegetation Management (Bi-Monthly)	\$ 220	\$ 1,320
Aquatic Weed Control	\$ 4,518	\$ 54,212
Header Canal Maintenance (Quarterly)	\$ 1,700	\$ 6,800
Unanticipated Repairs/Improvements		\$ 1,437
<b>Total</b>	<b>\$ 12,124</b>	<b>\$ 132,000</b>

Midge Control

Lake spraying for midge control throughout the CDD.

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.

# Viera East

## Community Development District

### General Fund Budget

Basin Repair

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

**Grounds Maintenance Expenditures:**

Salaries & Wages

The District currently has a 5 full time and 1 part time employee's to handle the grounds maintenance 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 \$18 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	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.

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.

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Fusion	\$ 1,229	\$ 14,748
Contingency		\$ 252
<b>Total</b>		<b>\$ 15,000</b>

# Viera East

## Community Development District

### General Fund Budget

Utilities

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

<b>Vendor</b>	<b>Account</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
FPL	83490-45156	\$ 680	\$ 8,160
Contingency			\$ 6,840
<b>Total</b>			<b>\$ 15,000</b>

Property Appraiser

Fees incurred for the Brevard County Property Appraiser performing work in support of processing and distributing non-ad valorem assessment information. The cost for the FY2024 year will be \$1,990.

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.

<b>Description</b>	<b>Admin Amount</b>	<b>Field Amount</b>	<b>Annual Amount</b>
General Liability	\$ 11,098	\$ -	\$ 11,098
POL/EPLI	\$ 4,131	\$ -	\$ 4,131
Property	\$ -	\$ 3,344	\$ 3,344
<b>Total</b>	<b>\$ 15,229</b>	<b>\$ 3,344</b>	<b>\$ 18,573</b>

Repairs

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

Fuel

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

Park Maintenance

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

Sidewalk Repair

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

Chemicals

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

# Viera East

## Community Development District

### General Fund Budget

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	\$ 750	\$ 9,000
	Contingency		\$ 3,000
<b>Total</b>			<b>\$ 12,000</b>

Office Supplies

Costs for items used in office.

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	\$ 1,376
<b>Total</b>		<b>\$ 4,000</b>

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	\$ 511	\$ 6,135
	Contingency	\$ 189
<b>Total Annual Budget</b>		<b>\$ 7,500</b>

# Viera East

## Community Development District

### General Fund Budget

Rain Bird Pump System

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

<b>Vendor</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
Rain Bird	\$ 2,298	\$ 27,581
Additional Fees		\$ 460
<b>Total Annual Budget</b>		<b><u>\$ 28,041</u></b>

Maintenance Reserves – Transfer Out

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

Maintenance Reserves – Transfer Out (PY Excess)

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

**Viera East  
Community Development District  
Capital Reserve Fund  
Proposed Budget FY 2025**

	Adopted Budget FY 2024	Actuals Thru 4/30/24	Projected Next 5 Months	Total Projected @ 9/30/24	Proposed Budget FY 2025
<i>Revenues</i>					
Beginning Fund Balance	\$1,570,109	\$1,502,594	\$0	\$1,502,594	\$1,430,029
Interest Income	\$500	\$3,645	\$2,604	\$6,249	\$500
Reserve Funding - Transfer In (General)	\$96,816	\$96,816	\$0	\$96,816	\$48,525
Reserve Funding - Transfer In (Golf)	\$140,691	\$140,691	\$0	\$140,691	\$71,329
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$6,300	\$6,300	\$0
Reserve Funding - Transfer In (Golf Excess)	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$ 1,808,117</b>	<b>\$ 1,743,747</b>	<b>\$ 8,903</b>	<b>\$ 1,752,650</b>	<b>\$ 1,550,383</b>

<i>Expenditures</i>					
Capital Outlay	\$100,000	\$57,571	\$265,000	\$322,571	\$100,000
Truck Maintenance	\$25,000	\$0	\$0	\$0	\$25,000
Sign Project	\$20,000	\$0	\$0	\$0	\$20,000
Bank Fees	\$0	\$30	\$20	\$50	\$0
<b>Total Expenditures</b>	<b>\$ 145,000</b>	<b>\$ 57,601</b>	<b>\$ 265,020</b>	<b>\$ 322,621</b>	<b>\$ 145,000</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 1,663,117</b>	<b>\$ 1,686,145</b>	<b>\$ (256,117)</b>	<b>\$ 1,430,029</b>	<b>\$ 1,405,383</b>

<b>Potential Capital Reserve Split</b>			
	<u>General Fund</u>	<u>Golf Course</u>	<u>Total</u>
Beginning Balance- 9/30/22	\$ 495,856	\$ 1,006,738	\$ 1,502,594
Interest Income	\$ -	\$ -	\$ 6,249
FY24 Contributions	\$ 96,816	\$ 140,691	\$ 237,508
FY24 Gross Profit	\$ -	\$ -	\$ -
FY24 Projected Excess	\$ 6,300	\$ -	\$ 6,300
FY24 Expenses	\$ -	\$ (322,571)	\$ (322,571)
FY24 Bank Fees	\$ -	\$ -	\$ (50)
<b>Projected Excess Revenue Fund End of FY24</b>	<b>\$ 598,972</b>	<b>\$ 824,858</b>	<b>\$ 1,430,029</b>

**Viera East**  
**Community Development District**  
**Debt Service Fund**  
**Series 2020**  
**Proposed Budget FY 2025**

	Adopted Budget FY 2024	Actual Thru 4/30/24	Projected Next 5 Months	Total Projected 9/30/24	Adopted Budget FY 2025
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Revenues

Special Assessments	\$ 655,615	\$ 631,568	\$ 24,047	\$ 655,615	\$ 655,615
Interest Income	\$ 500	\$ 15,535	\$ 1,000	\$ 16,535	\$ 500
Beginning Fund Balance	\$ 93,497	\$ 90,901	\$ -	\$ 90,901	\$ 116,936
<b>Total Revenues</b>	<b>\$ 749,612</b>	<b>\$ 738,004</b>	<b>\$ 25,047</b>	<b>\$ 763,051</b>	<b>\$ 773,051</b>

Expenditures

Series 2020

Interest-11/1	\$ 85,558	\$ 85,558	\$ -	\$ 85,558	\$ 80,658
Principal- 5/1	\$ 475,000	\$ -	\$ 475,000	\$ 475,000	\$ 500,000
Interest-5/1	\$ 85,558	\$ -	\$ 85,558	\$ 85,558	\$ 80,658
<b>Total Expenditures</b>	<b>\$ 646,115</b>	<b>\$ 85,558</b>	<b>\$ 560,558</b>	<b>\$ 646,115</b>	<b>\$ 661,315</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 103,497</b>	<b>\$ 652,447</b>	<b>\$ (535,511)</b>	<b>\$ 116,936</b>	<b>\$ 111,736</b>

\* Excess Revenues needed to pay the 11/1/25 Interest Payment \$ 75,658

Land Use	ERU	Units	Total ERU	Percentage	Net Per Unit	Net Assessments
Residential	1.00	4,204.0	4,204.00	84%	\$ 130.57	\$ 548,913.70
Commercial	4.00	204.3	817.20	16%	\$ 522.28	\$ 106,701.30
<b>Net Annual Assessment</b>		<b>4,408.30</b>	<b>5,021.20</b>			<b>\$ 655,615.00</b>

**Viera East  
Community Development District  
Debt Service - Series 2020  
Amortization Schedule**

Date	Bond Balance	Interest	Principal	Interest	Fiscal Year Total
11/01/20				\$ 52,497.38	\$ 52,497.38
05/01/21	7,685,000			\$ 90,307.50	
11/01/21				\$ 90,307.50	\$ 180,615.00
05/01/22	7,685,000			\$ 90,307.50	
11/01/22				\$ 90,307.50	\$ 180,615.00
05/01/23	7,685,000	2.000%	\$475,000	\$ 90,307.50	
11/01/23				\$ 85,557.50	\$ 650,865.00
05/01/24	7,210,000	2.000%	\$490,000	\$ 85,557.50	
11/01/24				\$ 80,657.50	\$ 656,215.00
05/01/25	6,720,000	2.000%	\$500,000	\$ 80,657.50	
11/01/25				\$ 75,657.50	\$ 656,315.00
05/01/26	6,220,000	2.000%	\$795,000	\$ 75,657.50	
11/01/26				\$ 67,707.50	\$ 938,365.00
05/01/27	5,425,000	2.000%	\$380,000	\$ 67,707.50	
11/01/27				\$ 63,907.50	\$ 511,615.00
05/01/28	5,045,000	2.000%	\$385,000	\$ 63,907.50	
11/01/28				\$ 60,057.50	\$ 508,965.00
05/01/29	4,660,000	2.000%	\$395,000	\$ 60,057.50	
11/01/29				\$ 56,107.50	\$ 511,165.00
05/01/30	4,265,000	2.125%	\$400,000	\$ 56,107.50	
11/01/30				\$ 51,857.50	\$ 507,965.00
05/01/31	3,865,000	2.600%	\$410,000	\$ 51,857.50	
11/01/31				\$ 46,527.50	\$ 508,385.00
05/01/32	3,455,000	2.600%	\$425,000	\$ 46,527.50	
11/01/32				\$ 41,002.50	\$ 512,530.00
05/01/33	3,030,000	2.600%	\$435,000	\$ 41,002.50	
11/01/33				\$ 35,347.50	\$ 511,350.00
05/01/34	2,595,000	2.600%	\$445,000	\$ 35,347.50	
11/01/34				\$ 29,562.50	\$ 509,910.00
05/01/35	2,150,000	2.750%	\$455,000	\$ 29,562.50	
11/01/35				\$ 23,306.25	\$ 507,868.75
05/01/36	1,695,000	2.750%	\$470,000	\$ 23,306.25	
11/01/36				\$ 16,843.75	\$ 510,150.00
05/01/37	1,225,000	2.750%	\$485,000	\$ 16,843.75	
11/01/37				\$ 10,175.00	\$ 512,018.75
05/01/38	740,000	2.750%	\$740,000	\$ 10,175.00	
			<b>\$ 7,685,000</b>	<b>\$ 1,992,585</b>	<b>\$ 8,927,410</b>