# Viera East

Community Development District

Proposed Budget FY 2026



## Viera East Community Development District

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## Viera East Community Development District General Fund Proposed Operating Budget Fiscal Year 2026

			Adopted	Actuals	F	rojected		Total	Proposed
	Actu	als	Budget	As Of		Next	P	rojected @	Budget
	FY 20	)24	FY 2025	4/30/25	5	Months		9/30/25	FY 2026
Revenues									
revendes									
Maintenance Assessments	\$1,3	92,551	\$1,378,973	\$1,356,828		\$22,145		\$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		\$0		\$0	\$0
Miscellaneous Income - Farmers Market		\$4,166	\$20,000	\$6,292		\$4,494		\$10,786	\$10,000
Interest Income		\$1	\$100	\$9,699		\$6,928		\$16,627	\$5,000
Total Revenues	\$ 1,45	2,998	\$ 1,460,353	\$ 1,405,649	\$	57,017	\$	1,462,666	\$ 1,450,253
Administrative Expenditures									
Supervisors Fees	\$2	3,142	\$30,519	\$15,180		\$10,843		\$26,023	\$30,519
Engineering Fees	\$1	6,850	\$5,000	\$0		\$1,000		\$1,000	\$5,000
Attorney's Fees	\$	6,629	\$20,000	\$2,988		\$2,134		\$5,122	\$20,000
Dissemination	\$	1,000	\$1,050	\$613		\$438		\$1,050	\$1,082
Trustee Fees		\$673	\$5,600	\$2,357		\$1,684		\$4,041	\$6,160
Annual Audit	\$1	3,482	\$14,000	\$8,294		\$5,924		\$14,219	\$15,022
Collection Agent		\$0	\$2,500	\$0		\$2,500		\$2,500	\$2,575
Management Fees	\$10	9,754	\$115,242	\$67,225		\$48,018		\$115,242	\$118,700
Postage		\$745	\$2,000	\$10		\$500		\$510	\$2,000
Printing & Binding		\$380	\$2,500	\$223		\$159		\$382	\$2,500
Insurance - Liability	\$	9,121	\$15,229	\$5,693		\$4,067		\$9,760	\$12,804
Legal Advertising		\$752	\$2,500	\$299		\$214		\$513	\$2,500
Other Current Charges	\$	1,295	\$1,200	\$158		\$113		\$272	\$1,200
Office Supplies	\$	1,848	\$2,000	\$103		\$74		\$177	\$2,000
Dues & Licenses		\$175	\$175	\$175		\$0		\$175	\$175
Information Technology	\$	4,605	\$4,735	\$2,762		\$1,973		\$4,735	\$4,972
Total Administrative	\$ 19	0,452	\$ 224,250	\$ 106,081	\$	79,640	\$	185,720	\$ 227,208
Operating Expenditures									
5 p									
Salaries	\$17	1,624		\$102,649		\$73,321		\$175,969	\$187,425
Administration Eco			\$178,500	Ψ10Z,0 <del>1</del> 3		, .			\$1,508
Administration Fee	\$	1,053	\$178,500 \$1,436	\$1,495		\$1,068		\$2,563	φ1,506
FICA Expense		1,053 3,603						\$2,563 \$13,462	\$1,308
	\$1		\$1,436	\$1,495		\$1,068			
FICA Expense	\$1 \$	3,603	\$1,436 \$14,155	\$1,495 \$7,853		\$1,068 \$5,609		\$13,462	\$14,338 \$5,250 \$4,169
FICA Expense Health Insurance	\$1 \$	3,603 6,076	\$1,436 \$14,155 \$5,000	\$1,495 \$7,853 \$821		\$1,068 \$5,609 \$586		\$13,462 \$1,407	\$14,338 \$5,250
FICA Expense Health Insurance Workers Compensation	\$1 \$	3,603 6,076 2,810	\$1,436 \$14,155 \$5,000 \$3,790	\$1,495 \$7,853 \$821 \$1,546		\$1,068 \$5,609 \$586 \$1,104		\$13,462 \$1,407 \$2,651	\$14,338 \$5,250 \$4,169
FICA Expense Health Insurance Workers Compensation Unemployment Retirement Contribution Other Contractual	\$1 \$ \$	3,603 6,076 2,810 \$756 \$0 6,541	\$1,436 \$14,155 \$5,000 \$3,790 \$1,119 \$5,061 \$10,000	\$1,495 \$7,853 \$821 \$1,546 \$610 \$0 \$4,385		\$1,068 \$5,609 \$586 \$1,104 \$436 \$5,061 \$3,132		\$13,462 \$1,407 \$2,651 \$1,046 \$5,061 \$7,518	\$14,338 \$5,250 \$4,169 \$1,119 \$5,061 \$10,000
FICA Expense Health Insurance Workers Compensation Unemployment Retirement Contribution	\$1 \$ \$	3,603 6,076 2,810 \$756 \$0	\$1,436 \$14,155 \$5,000 \$3,790 \$1,119 \$5,061	\$1,495 \$7,853 \$821 \$1,546 \$610 \$0		\$1,068 \$5,609 \$586 \$1,104 \$436 \$5,061		\$13,462 \$1,407 \$2,651 \$1,046 \$5,061	\$14,338 \$5,250 \$4,169 \$1,119 \$5,061
FICA Expense Health Insurance Workers Compensation Unemployment Retirement Contribution Other Contractual	\$1 \$ \$	3,603 6,076 2,810 \$756 \$0 6,541	\$1,436 \$14,155 \$5,000 \$3,790 \$1,119 \$5,061 \$10,000	\$1,495 \$7,853 \$821 \$1,546 \$610 \$0 \$4,385		\$1,068 \$5,609 \$586 \$1,104 \$436 \$5,061 \$3,132		\$13,462 \$1,407 \$2,651 \$1,046 \$5,061 \$7,518	\$14,338 \$5,250 \$4,169 \$1,119 \$5,061 \$10,000
FICA Expense Health Insurance Workers Compensation Unemployment Retirement Contribution Other Contractual Marketing - Lifestyle/Amenities	\$1 \$ \$	3,603 6,076 2,810 \$756 \$0 6,541 5,586	\$1,436 \$14,155 \$5,000 \$3,790 \$1,119 \$5,061 \$10,000 \$95,000	\$1,495 \$7,853 \$821 \$1,546 \$610 \$0 \$4,385 \$49,748		\$1,068 \$5,609 \$586 \$1,104 \$436 \$5,061 \$3,132 \$35,535		\$13,462 \$1,407 \$2,651 \$1,046 \$5,061 \$7,518 \$85,283	\$14,338 \$5,250 \$4,169 \$1,119 \$5,061 \$10,000 \$95,000
FICA Expense Health Insurance Workers Compensation Unemployment Retirement Contribution Other Contractual Marketing - Lifestyle/Amenities Training	\$1 \$ \$ \$ \$	3,603 6,076 2,810 \$756 \$0 6,541 5,586 \$0	\$ \$1,436 \$14,155 \$5,000 \$3,790 \$1,119 \$5,061 \$10,000 \$95,000 \$500	\$ \$1,495 \$7,853 \$821 \$1,546 \$610 \$0 \$4,385 \$49,748	\$	\$1,068 \$5,609 \$586 \$1,104 \$436 \$5,061 \$3,132 \$35,535 \$500	\$	\$13,462 \$1,407 \$2,651 \$1,046 \$5,061 \$7,518 \$85,283 \$500	\$ \$14,338 \$5,250 \$4,169 \$1,119 \$5,061 \$10,000 \$95,000 \$500
FICA Expense Health Insurance Workers Compensation Unemployment Retirement Contribution Other Contractual Marketing - Lifestyle/Amenities Training Uniforms	\$1 \$ \$ \$ \$	3,603 6,076 2,810 \$756 \$0 6,541 5,586 \$0 \$168	\$ \$1,436 \$14,155 \$5,000 \$3,790 \$1,119 \$5,061 \$10,000 \$95,000 \$500 \$0	\$ \$1,495 \$7,853 \$821 \$1,546 \$610 \$0 \$4,385 \$49,748 \$0 \$0	\$	\$1,068 \$5,609 \$586 \$1,104 \$436 \$5,061 \$3,132 \$35,535 \$500 \$0	\$	\$13,462 \$1,407 \$2,651 \$1,046 \$5,061 \$7,518 \$85,283 \$500 \$0	\$ \$14,338 \$5,250 \$4,169 \$1,119 \$5,061 \$10,000 \$95,000 \$500 \$0
FICA Expense Health Insurance Workers Compensation Unemployment Retirement Contribution Other Contractual Marketing - Lifestyle/Amenities Training Uniforms  Total Operating  Maintenance Expenditures	\$1 \$ \$ \$ \$ \$	3,603 6,076 2,810 \$756 \$0 6,541 5,586 \$0 \$168	\$ \$1,436 \$14,155 \$5,000 \$3,790 \$1,119 \$5,061 \$10,000 \$95,000 \$500 \$0	\$ \$1,495 \$7,853 \$821 \$1,546 \$610 \$0 \$4,385 \$49,748 \$0 \$0	\$	\$1,068 \$5,609 \$586 \$1,104 \$436 \$5,061 \$3,132 \$35,535 \$500 \$0	\$	\$13,462 \$1,407 \$2,651 \$1,046 \$5,061 \$7,518 \$85,283 \$500 \$0	\$ \$14,338 \$5,250 \$4,169 \$1,119 \$5,061 \$10,000 \$95,000 \$500 \$0
FICA Expense Health Insurance Workers Compensation Unemployment Retirement Contribution Other Contractual Marketing - Lifestyle/Amenities Training Uniforms  Total Operating  Maintenance Expenditures  Canal Maintenance	\$1 \$ \$ \$ \$ \$1	3,603 6,076 2,810 \$756 \$0 6,541 5,586 \$0 \$168	\$ \$1,436 \$14,155 \$5,000 \$3,790 \$1,119 \$5,061 \$10,000 \$95,000 \$0 <b>314,561</b>	\$ \$1,495 \$7,853 \$821 \$1,546 \$610 \$0 \$4,385 \$49,748 \$0 \$0	\$	\$1,068 \$5,609 \$586 \$1,104 \$436 \$5,061 \$3,132 \$35,535 \$500 \$0 <b>126,352</b>	\$	\$13,462 \$1,407 \$2,651 \$1,046 \$5,061 \$7,518 \$85,283 \$500 \$0 <b>295,460</b>	\$ \$14,338 \$5,250 \$4,169 \$1,119 \$5,061 \$10,000 \$95,000 \$500 \$0 <b>324,370</b>
FICA Expense Health Insurance Workers Compensation Unemployment Retirement Contribution Other Contractual Marketing - Lifestyle/Amenities Training Uniforms  Total Operating  Maintenance Expenditures  Canal Maintenance Lake Bank Restoration	\$1 \$ \$ \$ \$ \$1	3,603 6,076 2,810 \$756 \$0 6,541 5,586 \$0 \$168 <b>8,217</b> 6,551 7,423	\$ \$1,436 \$14,155 \$5,000 \$3,790 \$1,119 \$5,061 \$10,000 \$95,000 \$500 \$0 <b>314,561</b> \$14,000 \$164,000	\$ \$1,495 \$7,853 \$821 \$1,546 \$610 \$0 \$4,385 \$49,748 \$0 \$0 <b>169,108</b>	\$	\$1,068 \$5,609 \$586 \$1,104 \$436 \$5,061 \$3,132 \$35,535 \$500 \$0 <b>126,352</b> \$14,000 \$0	\$	\$13,462 \$1,407 \$2,651 \$1,046 \$5,061 \$7,518 \$85,283 \$500 \$0 <b>295,460</b> \$14,000 \$170,620	\$ \$14,338 \$5,250 \$4,169 \$1,119 \$5,061 \$10,000 \$95,000 \$500 \$0 324,370 \$14,000 \$164,000
FICA Expense Health Insurance Workers Compensation Unemployment Retirement Contribution Other Contractual Marketing - Lifestyle/Amenities Training Uniforms  Total Operating  Maintenance Expenditures  Canal Maintenance Lake Bank Restoration Lake Bank Education Project	\$1 \$ \$ \$ \$25	3,603 6,076 2,810 \$756 \$0 6,541 5,586 \$0 \$168 <b>8,217</b> 6,551 7,423 \$0	\$ \$1,436 \$14,155 \$5,000 \$3,790 \$1,119 \$5,061 \$10,000 \$95,000 \$500 \$0 <b>314,561</b> \$14,000 \$164,000 \$3,000	\$ \$1,495 \$7,853 \$821 \$1,546 \$610 \$0 \$4,385 \$49,748 \$0 \$0 <b>169,108</b>	\$	\$1,068 \$5,609 \$586 \$1,104 \$436 \$5,061 \$3,132 \$35,535 \$500 \$0 126,352 \$14,000 \$0 \$3,000	\$	\$13,462 \$1,407 \$2,651 \$1,046 \$5,061 \$7,518 \$85,283 \$500 \$0 <b>295,460</b> \$14,000 \$170,620 \$3,000	\$ \$14,338 \$5,250 \$4,169 \$1,119 \$5,061 \$10,000 \$95,000 \$500 \$0 324,370 \$14,000 \$164,000 \$3,000
FICA Expense Health Insurance Workers Compensation Unemployment Retirement Contribution Other Contractual Marketing - Lifestyle/Amenities Training Uniforms  Total Operating  Maintenance Expenditures  Canal Maintenance Lake Bank Restoration Lake Bank Education Project Environmental Services	\$1 \$ \$ \$ \$1 \$25 \$	3,603 6,076 2,810 \$756 \$0 6,541 5,586 \$0 \$168 <b>8,217</b> 6,551 7,423 \$0 1,864	\$ \$1,436 \$14,155 \$5,000 \$3,790 \$1,119 \$5,061 \$10,000 \$95,000 \$0 <b>314,561</b> \$14,000 \$164,000 \$3,000 \$10,000	\$ \$1,495 \$7,853 \$821 \$1,546 \$610 \$0 \$4,385 \$49,748 \$0 \$0 <b>169,108</b>	\$	\$1,068 \$5,609 \$586 \$1,104 \$436 \$5,061 \$3,132 \$35,535 \$500 \$0 126,352 \$14,000 \$0 \$3,000 \$10,000	\$	\$13,462 \$1,407 \$2,651 \$1,046 \$5,061 \$7,518 \$85,283 \$500 \$0 <b>295,460</b> \$14,000 \$170,620 \$3,000 \$10,000	\$ \$14,338 \$5,250 \$4,169 \$1,119 \$5,061 \$10,000 \$95,000 \$500 \$0 <b>324,370</b> \$14,000 \$164,000 \$3,000 \$10,000
FICA Expense Health Insurance Workers Compensation Unemployment Retirement Contribution Other Contractual Marketing - Lifestyle/Amenities Training Uniforms  Total Operating  Maintenance Expenditures  Canal Maintenance Lake Bank Restoration Lake Bank Education Project Environmental Services Water Management System	\$1 \$ \$ \$ \$1 \$25 \$	3,603 6,076 2,810 \$756 \$0 6,541 5,586 \$0 \$168 <b>8,217</b> 6,551 7,423 \$0 1,864 3,715	\$ \$1,436 \$14,155 \$5,000 \$3,790 \$1,119 \$5,061 \$10,000 \$95,000 \$0 <b>314,561</b> \$14,000 \$164,000 \$3,000 \$10,000 \$134,248	\$ \$1,495 \$7,853 \$821 \$1,546 \$610 \$0 \$4,385 \$49,748 \$0 \$0 <b>169,108</b> \$0 \$170,620 \$0 \$0 \$78,788	\$	\$1,068 \$5,609 \$586 \$1,104 \$436 \$5,061 \$3,132 \$35,535 \$500 \$0 <b>126,352</b> \$14,000 \$3,000 \$10,000 \$56,277	\$	\$13,462 \$1,407 \$2,651 \$1,046 \$5,061 \$7,518 \$85,283 \$500 \$0 <b>295,460</b> \$14,000 \$170,620 \$3,000 \$10,000 \$135,066	\$ \$14,338 \$5,250 \$4,169 \$1,119 \$5,061 \$10,000 \$95,000 \$500 \$0 324,370 \$14,000 \$164,000 \$3,000 \$10,000 \$143,281
FICA Expense Health Insurance Workers Compensation Unemployment Retirement Contribution Other Contractual Marketing - Lifestyle/Amenities Training Uniforms  Total Operating  Maintenance Expenditures  Canal Maintenance Lake Bank Restoration Lake Bank Education Project Environmental Services Water Management System Midge Control	\$1 \$ \$ \$ \$1 \$25 \$13	3,603 6,076 2,810 \$756 \$0 6,541 5,586 \$0 \$168 <b>8,217</b> 6,551 6,7423 \$0 1,864 3,715 \$0	\$ \$1,436 \$14,155 \$5,000 \$3,790 \$1,119 \$5,061 \$10,000 \$95,000 \$0 <b>314,561</b> \$14,000 \$164,000 \$3,000 \$10,000 \$134,248 \$8,000	\$ \$1,495 \$7,853 \$821 \$1,546 \$610 \$0 \$4,385 \$49,748 \$0 \$0 <b>169,108</b> \$0 \$170,620 \$0 \$0 \$78,788 \$0	\$	\$1,068 \$5,609 \$586 \$1,104 \$436 \$5,061 \$3,132 \$35,535 \$500 \$0 126,352 \$14,000 \$0 \$3,000 \$10,000 \$56,277 \$8,000	\$	\$13,462 \$1,407 \$2,651 \$1,046 \$5,061 \$7,518 \$85,283 \$500 \$0 <b>295,460</b> \$14,000 \$170,620 \$3,000 \$10,000 \$135,066 \$8,000	\$ \$14,338 \$5,250 \$4,169 \$1,119 \$5,061 \$10,000 \$95,000 \$500 \$0 <b>324,370</b> \$14,000 \$164,000 \$3,000 \$10,000 \$143,281 \$8,000
FICA Expense Health Insurance Workers Compensation Unemployment Retirement Contribution Other Contractual Marketing - Lifestyle/Amenities Training Uniforms  Total Operating  Maintenance Expenditures  Canal Maintenance Lake Bank Restoration Lake Bank Education Project Environmental Services Water Management System Midge Control Contingencies	\$1 \$ \$ \$ \$1 \$25 \$13	3,603 6,076 2,810 \$756 \$0 6,541 5,586 \$0 \$168 <b>8,217</b> 6,551 7,423 \$0 1,864 3,715 \$0	\$ \$1,436 \$14,155 \$5,000 \$3,790 \$1,119 \$5,061 \$10,000 \$95,000 \$500 \$0 <b>314,561</b> \$14,000 \$164,000 \$3,000 \$10,000 \$134,248 \$8,000 \$10,000	\$ \$1,495 \$7,853 \$821 \$1,546 \$610 \$0 \$4,385 \$49,748 \$0 \$0 <b>169,108</b> \$0 \$170,620 \$0 \$0 \$78,788 \$0 \$400	\$	\$1,068 \$5,609 \$586 \$1,104 \$436 \$5,061 \$3,132 \$35,535 \$500 \$0 126,352 \$14,000 \$0 \$3,000 \$10,000 \$56,277 \$8,000 \$286	\$	\$13,462 \$1,407 \$2,651 \$1,046 \$5,061 \$7,518 \$85,283 \$500 \$0 <b>295,460</b> \$14,000 \$170,620 \$3,000 \$10,000 \$135,066 \$8,000 \$686	\$ \$14,338 \$5,250 \$4,169 \$1,119 \$5,061 \$10,000 \$95,000 \$0 324,370 \$14,000 \$164,000 \$3,000 \$10,000 \$143,281 \$8,000 \$7,500
FICA Expense Health Insurance Workers Compensation Unemployment Retirement Contribution Other Contractual Marketing - Lifestyle/Amenities Training Uniforms  Total Operating  Maintenance Expenditures  Canal Maintenance Lake Bank Restoration Lake Bank Education Project Environmental Services Water Management System Midge Control	\$13 \$ \$25 \$13	3,603 6,076 2,810 \$756 \$0 6,541 5,586 \$0 \$168 <b>8,217</b> 6,551 6,7423 \$0 1,864 3,715 \$0	\$ \$1,436 \$14,155 \$5,000 \$3,790 \$1,119 \$5,061 \$10,000 \$95,000 \$0 <b>314,561</b> \$14,000 \$164,000 \$3,000 \$10,000 \$134,248 \$8,000	\$ \$1,495 \$7,853 \$821 \$1,546 \$610 \$0 \$4,385 \$49,748 \$0 \$0 <b>169,108</b> \$0 \$170,620 \$0 \$0 \$78,788 \$0	\$	\$1,068 \$5,609 \$586 \$1,104 \$436 \$5,061 \$3,132 \$35,535 \$500 \$0 126,352 \$14,000 \$0 \$3,000 \$10,000 \$56,277 \$8,000	\$	\$13,462 \$1,407 \$2,651 \$1,046 \$5,061 \$7,518 \$85,283 \$500 \$0 <b>295,460</b> \$14,000 \$170,620 \$3,000 \$10,000 \$135,066 \$8,000	\$ \$14,338 \$5,250 \$4,169 \$1,119 \$5,061 \$10,000 \$95,000 \$500 \$0 324,370 \$14,000 \$164,000 \$3,000 \$10,000 \$143,281 \$8,000
FICA Expense Health Insurance Workers Compensation Unemployment Retirement Contribution Other Contractual Marketing - Lifestyle/Amenities Training Uniforms  Total Operating  Maintenance Expenditures  Canal Maintenance Lake Bank Restoration Lake Bank Education Project Environmental Services Water Management System Midge Control Contingencies Fire Line Management	\$1 \$ \$ \$28 \$1 \$25 \$13	3,603 6,076 2,810 \$756 \$0 6,541 5,586 \$0 \$168 <b>8,217</b> 6,551 7,423 \$0 1,864 3,715 \$0 7,941	\$ \$1,436 \$14,155 \$5,000 \$3,790 \$1,119 \$5,061 \$10,000 \$500 \$0 <b>314,561</b> \$14,000 \$164,000 \$3,000 \$10,000 \$134,248 \$8,000 \$10,000 \$3,500	\$ \$1,495 \$7,853 \$821 \$1,546 \$610 \$0 \$4,385 \$49,748 \$0 \$0 <b>169,108</b> \$0 \$170,620 \$0 \$0 \$78,788 \$0 \$400 \$1,895 \$0	\$	\$1,068 \$5,609 \$586 \$1,104 \$436 \$5,061 \$3,132 \$35,535 \$500 \$0 126,352 \$14,000 \$0 \$3,000 \$10,000 \$56,277 \$8,000 \$286 \$1,354	\$	\$13,462 \$1,407 \$2,651 \$1,046 \$5,061 \$7,518 \$85,283 \$500 \$0 <b>295,460</b> \$14,000 \$170,620 \$3,000 \$10,000 \$135,066 \$8,000 \$686 \$3,249	\$ \$14,338 \$5,250 \$4,169 \$1,119 \$5,061 \$10,000 \$95,000 \$0 324,370 \$14,000 \$164,000 \$3,000 \$10,000 \$143,281 \$8,000 \$7,500 \$3,500

## Viera East Community Development District General Fund Proposed Operating Budget Fiscal Year 2026

	Actuals FY 2024	Adopted Budget FY 2025	Actuals As Of 4/30/25	rojected Next Months	Total rojected @ 9/30/25	Proposed Budget FY 2026
Grounds Maintenance Expenditures						
Salaries	\$196,723	\$232,730	\$118,820	\$84,871	\$203,691	\$244,367
Bonus Program	\$41,823	\$0	\$59,814	\$0	\$59,814	\$0
Administrative Fees	\$2,008	\$2,840	\$1,233	\$880	\$2,113	\$2,840
FICA Expense	\$15,626	\$19,787	\$9,090	\$6,493	\$15,582	\$18,694
Health Insurance	\$27,031	\$32,893	\$18,092	\$12,923	\$31,016	\$34,538
Workers Compensation	\$3,211	\$4,942	\$2,010	\$1,436	\$3,445	\$5,436
Unemployment	\$1,301	\$2,608	\$1,208	\$863	\$2,071	\$2,608
Retirement Contribution	\$0	\$6,682	\$0	\$6,682	\$6,682	\$6,682
Telephone/Internet	\$15,587	\$15,660	\$3,277	\$2,341	\$5,618	\$6,000
Utilities	\$7,556	\$15,000	\$3,657	\$2,612	\$6,269	\$8,020
Property Appraiser	\$1,989	\$1,990	\$2,391	\$0	\$2,391	\$2,100
Insurance - Property	\$3,592	\$3,344	\$2,121	\$1,515	\$3,636	\$3,711
Repairs	\$20,109	\$25,000	\$24,781	\$17,700	\$42,481	\$25,000
Fuel	\$17,783	\$21,000	\$8,495	\$6,068	\$14,563	\$20,000
Park Maintenance	\$29,505	\$45,000	\$17,159	\$12,257	\$29,416	\$35,000
Sidewalk Repair	\$13,712	\$15,000	\$0	\$5,000	\$5,000	\$15,000
Chemicals	\$1,604	\$4,000	\$564	\$403	\$966	\$4,000
Contingencies	\$10,392	\$10,000	\$9,252	\$6,608	\$15,860	\$10,000
Refuse	\$10,175	\$12,000	\$10,051	\$7,179	\$17,230	\$18,000
Office Supplies	\$170	\$0	\$1,411	\$1,008	\$2,420	\$2,500
Uniforms	\$3,152	\$4,000	\$763	\$545	\$1,309	\$4,000
Fire Alarm System	\$3,658	\$7,500	\$270	\$193	\$462	\$500
Rain Bird Pump System	\$28,041	\$28,041	\$9,194	\$6,567	\$15,761	\$28.041
Park Materials	\$0	\$10,000	\$262	\$187	\$449	\$10,000
Bay Hill Flow Way Maintenance	\$0	\$20,000	\$0	\$0	\$0	\$20,000
Maintenance Reserve - Transfer Out	\$0	\$31,777	\$31,777	\$0	\$31,777	\$4,651
Maintenance Reserve - Transfer Out (Excess)	\$96,816	\$0	\$0	\$0	\$0	\$0
Total Grounds Expenditures	\$ 551,564	\$ 571,793	\$ 335,691	\$ 184,331	\$ 520,022	\$ 531,688
Total Expenses	\$ 1,450,826	\$ 1,460,353	\$ 862,583	\$ 486,240	\$ 1,348,823	\$ 1,439,547
Excess Revenue/(Expenditures)	\$ 2,172	\$ (0)	\$ 543,066	\$ (429,223)	\$ 113,843	\$ 10,706

	FY 2025	FY 2026
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	\$ 1,466,993	\$ 1,466,993
Assessable Units - Residential Assessable Units - Non-Residential	4,204 1,869	4,204 1,869
Total Units	6,073	6,073
Gross Assessment per Unit - General Fund	\$ 236	\$ 236
Gross Assessment per Unit - Recreation	\$ 129	\$ 129
Gross Assessment per Unit - Debt Service	\$ 139	\$ 139
	\$ 504	\$ 504

# Viera East Community Development District General Fund Budget

#### **Revenues:**

## **Maintenance Assessments**

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

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

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

Description	An	nual Amount
Base	\$	75,000.00
10% of Maintenance Supervisor	\$	(7,280.00)
50% of Labor Position	\$	(11,440.00)
Total	\$	56,280.00

## Miscellaneous Income - Farmers' Market

Miscellaneous income received by the District including income from the Farmers' Market.

## 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.

## **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.

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## Trustee Fees

The District will pay annual trustee fees for the 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	\$ 214.58	\$	2,575.00		

#### 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 year's cost.

## **Printing & Binding**

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

## <u>Insurance - Liability</u>

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

Description	Admin. Amount		Field Amount	Annual Amount		
General Liability	\$ 7,784	\$	-	\$	7,784	
POL/EPLI	\$ 5,020	\$	-	\$	5,020	
Property	\$ -	\$	3,711	\$	3,711	
Total	\$ 12,804	\$	3,711	\$	16,515	

## **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 the 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

The District currently has a General Manager and 1 full-time employee to handle the operations of the District. The proposed amount includes a 5% cost of living increase for qualifying full-time employees.

#### Administration Fee

Represents the fees to Applied Business Solutions for administration of pay and benefits. Applied Business Solutions charges an administration fee of \$18 per employee.

## **FICA Expense**

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 employees are eligible for the following health benefits.

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

## **Retirement Contribution**

Contribution to the retirement account for eligible employees.

#### Other Contractual

Miscellaneous fees and contracts incurred for the District.

Description	Annu	ıal Amount
Ecolab Pest Elimination	\$	5,697
Xelar Copier	\$	1,876
Additional Contract Funds	\$	2,427
Total	\$	10,000

## 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**

Expenses for providing training to staff.

## **Maintenance Expenditures:**

#### Canal Maintenance

Represents costs 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.

## Lake Bank Education Project

Allocation of funds dedicated for the lake bank education project.

## **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 USA COE.

Wetland maintenance and 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	Montl	nly Amount	Ann	ual Amount
Natural Areas Management	\$	4,585	\$	55,020
Wingate & Auburn Lake Aquatic Weed Control	\$	939	\$	11,263
Bayhill Wetland Maintenance	\$	440	\$	5,280
Natural Vegetation Management (Bi-Monthly)	\$	220	\$	1,320
Aquatic Weed Control	\$	4,740	\$	56,878
Header Canal Maintenance (Quarterly)	\$	1,780	\$	7,120
Woodside Park Maintenance	\$	200	\$	2,400
Unanticipated Repairs / Improvements	\$	-	\$	4,000
Total	\$	12,903	\$	143,281

## 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' properties and conservation areas in order to slow or stop the spread of wildfire.

#### Basin Repair

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

## **Grounds Maintenance Expenditures:**

## **Salaries**

The District currently has a 4 full-time employees and 1 part time employee to handle the grounds maintenance of the District. The proposed amount includes a 5% cost of living increase for qualifying full-time employees.

## Bonus Program

Represents annual bonus to be paid to eligible 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 Expense

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 employees are eligible for the following health benefits.

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

## **Workers Compensation**

The District provides Workers Compensation insurance for each of its employees 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.

## **Retirement Contribution**

Contribution to the retirement account for eligible employees.

## Telephone/Internet

Expenses incurred for the telephone, fax machine and internet.

## Utilities

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

Vendor	Account	Month	<b>Monthly Amount</b>		al Amount
FPL	83490-45156	\$	585	\$	7,020
Contingency				\$	1,000
Total				\$	8,020

## 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 FY2026 is estimated to be \$2,100.

## Insurance - Property

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

Description	Admin. Amount	Field Amount	An	Annual Amount			
General Liability	\$ 7,784	\$ -	\$	7,784			
POL/EPLI	\$ 5,020	\$ -	\$	5,020			
Property	\$ -	\$ 3,711	\$	3,711			
Total	\$ 12,804	\$ 3,711	\$	16,515			

#### Repairs

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

#### <u>Fue</u>

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

## Park Maintenance

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

## Sidewalk Repair

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

## **Chemicals**

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

## Contingencies

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

#### Refuse

Estimated costs for refuse services to empty dumpster(s) twice monthly by Berry Disposal is:

Contractor	Services	Monthly	Annual		
Berry Disposal	Empty Dumpster	\$ 1,435	\$ 17,220		
Contingency			\$ 780		
			\$ 18,000		

## Office Supplies

Costs for items used in the 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	<b>Annual Amount</b>		
Unifirst	\$ 300	\$	3,600	
Contingency		\$	400	
Total		\$	4,000	

## Fire Alam System

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

## Rain Bird Pump System

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

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

## Park Materials

Costs for items used for the park.

## Bay Hill Flow Way Maintenance

Expenses incurred related to the maintenance of Bay Hill flow way.

## <u>Maintenance Reserves - Transfer Out</u>

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

## Viera East Community Development District Capital Reserve Fund Proposed Budget FY 2026

	Adopted Budget FY 2025	Actuals As Of 4/30/25	rojected Next Months	ext Project		Proposed Budget FY 2026
Revenues						
Beginning Fund Balance	\$1,660,412	\$1,582,623	\$0		\$1,582,623	\$ 1,398,590
Interest Income	\$500	\$7,827	\$5,591		\$13,418	\$2,500
Reserve Funding - Transfer In (General)	\$31,777	\$31,777	\$0		\$31,777	\$4,651
Reserve Funding - Transfer In (Golf)	\$84,410	\$84,410	\$0		\$84,410	\$166,848
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0		\$0	\$0
Reserve Funding - Transfer In (Golf Excess)	\$0	\$0	\$0		\$0	\$0
Total Revenues	\$ 1,777,098	\$ 1,706,637	\$ 5,591	\$	1,712,228	\$ 1,572,589
Expenditures						
Capital Outlay	\$80,000	\$278,638	\$0		\$278,638	\$150,000
Truck Maintenance	\$25,000	\$0	\$0		\$0	\$25,000
Sign Project	\$20,000	\$0	\$0		\$0	\$20,000
Vehicle Purchase	\$20,000	\$35,000	\$0		\$35,000	\$0
Bank Fees	\$0	\$0	\$0		\$0	\$0
Total Expenditures	\$ 145,000	\$ 313,638	\$ -	\$	313,638	\$ 195,000
Excess Revenues (Expenditures)	\$ 1,632,098	\$ 1,392,999	\$ 5,591	\$	1,398,590	\$ 1,377,589

Potential Capital Reserve Split											
	<u>G</u>	eneral Fund	<u>C</u>	olf Course		<u>Total</u>					
Beginning Balance - 9/30/25	\$	580,243	\$	1,002,380	\$	1,582,623					
FY25 Interest Income	\$	4,919	\$	8,498	\$	13,418					
FY25 Contributions	\$	31,777	\$	84,410	\$	116,187					
FY25 Projected Excess	\$	-	\$	-	\$	-					
FY25 Expenses	\$	(42,740)	\$	(270,897)	\$	(313,638)					
FY24 Bank Fees	\$	-	\$	-	\$	-					
Projected Excess Revenue Fund End of FY25	\$	574,199	\$	824,391	\$	1,398,590					
		<del>-</del>		<del>-</del>							

# Viera East Community Development District Debt Service Fund Series 2020 Proposed Budget FY 2026

	Adopted Budget FY 2025	Actuals Projected As Of Next 4/30/25 5 Months		Next	t Projected			Proposed Budget FY 2026		
Revenues										
Special Assessments	\$ 655,615	\$ 645,087	\$	10,528	\$	655,615	\$	655,615		
Interest Income	\$ 500	\$ 12,723	\$	9,088	\$	21,811	\$	5,000		
Beginning Fund Balance	\$ 132,287	\$ 357,224	\$	-	\$	357,224	\$	373,334		
Total Revenues	\$ 788,402	\$ 1,015,033	\$	19,616	\$	1,034,649	\$	1,033,949		
Expenditures										
<u>Series 2020</u>										
Interest-11/1	\$ 80,658	\$ 80,658	\$	-	\$	80,658	\$	75,658		
Principal- 5/1	\$ 500,000	\$ · -	\$	500,000	\$	500,000	\$	795,000		
Interest-5/1	\$ 80,658	\$ -	\$	80,658	\$	80,658	\$	75,658		
Total Expenditures	\$ 661,315	\$ 80,658	\$	580,658	\$	661,315	\$	946,315		
Excess Revenues (Expenditures)	\$ 127,087	\$ 934,376	\$	(561,041)	\$	373,334	\$	87,634		

<sup>\*</sup> Excess Revenues needed to pay the 11/1/26 Interest Payment

		Total				Net		Net
Land Use	ERU	Units	ERU	Percentage		Per Unit		ssessments
Residential	1.00	4,204.00	4,204.00	84%	\$	130.57	\$	548,913.70
Commercial	4.00	204.30	817.20	16%	\$	522.28	\$	106,701.30
Net Annual Assessment		4,408.30	5,021.20				\$	655,615.00

\$

67,708

# 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	-
-					
			\$ 7,685,000	\$ 1,992,585	\$ 8,927,410

## Viera East Community Development District Restaurant - Hook and Eagle Proposed Operating Budget Fiscal Year 2026

		Actuals FY 2024		Adopted Budget FY 2025		Actuals As Of 4/30/25		Projected Next 5 Months		Total rojected @ 9/30/25		Proposed Budget FY 2026
Revenues												
Food Sales		\$449,273		\$404,923		\$264,149		\$188,678		\$452,826		\$465,661
Snack Sales		\$9,935		\$11,000		\$397		\$283		\$680		\$550
Beverage Sales		\$52,995		\$34,106		\$21,035		\$15,025		\$36,059		\$37,516
Beer Sales		\$176,664		\$197,054		\$136,175		\$97,268		\$233,442		\$236,465
Wine Sales		\$7,228		\$13,642		\$11,340		\$8,100		\$19,440		\$20,463
Liquor Sales		\$147,337		\$101,442		\$121,326		\$86,661		\$207,988		\$202,884
Miscellaneous Income		\$968		\$0		\$724		\$517		\$1,242		\$0
Total Revenues	\$	844,400	\$	762,167	\$	555,145	\$	396,532	\$	951,677	\$	963,539
Restaurant Expenditures												
Restaurant Manager Contract		\$10,833		\$0		\$0		\$0		\$0		\$0
Salaries		\$301,530		\$320,250		\$200,011		\$142,865		\$342,876		\$336,263
Administrative Fee		\$7,639		\$7,956		\$4,769		\$3,406		\$8,175		\$8,354
FICA Expense		\$34,584		\$29,041		\$22,585		\$16,132		\$38,717		\$25,724
Health Insurance		\$17,211		\$14,000		\$8,950		\$6,393		\$15,343		\$14,700
Workers Compensation		\$4,608		\$7,300		\$2,890		\$2,064		\$4,954		\$7,300
Unemployment		\$5,939		\$6,882		\$4,412		\$3,151		\$7,563		\$6,882
Telephone		\$4,808		\$5,250		\$0		\$0		\$0		\$0
Utilities		\$8,245		\$11,000		\$5,539		\$3,956		\$9,495		\$12,100
Pest Control		\$666		\$1,200		\$0		\$0		\$0		\$1,200
Merchant Fees		\$25,084		\$27,500		\$17,848		\$12,749		\$30,597		\$32,208
Equipment Lease		\$1,230		\$1,500		\$999		\$714		\$1,713		\$1,750
Kitchen Equipment & Supplies		\$4,480		\$3,000		\$8,897		\$6,355		\$15,253		\$3,000
Paper & Plastic Supplies		\$13,561		\$15,000		\$7,704		\$5,503		\$13,206		\$15,000
Operating Supplies		\$20,301		\$20,000		\$330		\$235		\$565		\$20,000
Entertainment		\$585		\$0		\$0		\$0		\$0		\$0
Delivery/Gas		\$6,184		\$7,000		\$2,825		\$2,018		\$4,843		\$6,780
Dues & License		\$11,195		\$11,500		\$7,399		\$5,285		\$12,685		\$11,500
Total Restaurant Expenditures	\$	478,684	\$	488,379	\$	295,159	\$	210,828	\$	505,987	\$	502,760
Cost of Goods Sold												
Food Cost		\$246,026		\$139,388		\$139,590		\$99,707		\$239,297		\$251,262
Snack Cost		\$3,939		\$5,250		\$4,224		\$3,017		\$7,241		\$7,603
Beverage Cost		\$32,849		\$16,800		\$20,278		\$14,484		\$34,762		\$36,500
Beer Cost		\$65,765		\$74,550		\$49,529		\$35,378		\$84,906		\$89,151
Wine Cost		\$6,870		\$5,250		\$5,680		\$4,057		\$9,738		\$10,225
Liquor Cost		\$63,615		\$32,550		\$36,688		\$26,206		\$62,893		\$66,038
Total Cost of Goods Sold	\$	419,062	\$	273,788	\$	255,989	\$	182,849	\$	438,837	\$	460,779
Total Revenues	\$	844,400	\$	762,167	\$	555,145	\$	396,532	\$	951,677	\$	963,539
Total Expenditures	\$	897,746	\$	762,167	\$	551,147	\$	393,677	\$	944,824	\$	963,539
Operating Income (Loss)	\$	(53,346)	\$	-	\$	3,997	\$	2,855	\$	6,853	\$	(0)
Non Operating Revenues/(Expenditures)												
Interfund Transfer Out - Golf Course		\$0		\$0		\$0		\$0		\$0		\$0
Interfund Transfer In - Golf Course		\$0		\$0		\$0		\$0		\$0		\$0
Total Non Operating Revenues/(Expenditures)	\$	-	\$	-	\$	-	\$		\$	-	\$	-
Not Non Operating Income / (Loss)	¢	(52 246)	¢		¢	2.007	¢	2 055	¢	6.052	¢	(0)
Net Non Operating Income / (Loss)	\$	(53,346)	\$	-	\$	3,997	\$	2,855	\$	6,853	\$	(0)

# Viera East Community Development District

## Food & Beverage Operating Budget

## **Revenues:**

#### Food Sales

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

## **Snack Sales**

Represents all snack sales for Hook and Eagle Tavern. Also includes all catering and banquet sales as well as snack sales from the golf course.

## **Beverage Sales**

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

#### Beer Sales

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

#### Wine Sales

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

## **Liquor Sales**

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

## **Expenditures:**

#### **Salaries**

The District currently has a 1 full-time and 18 part-time employees to handle the restaurant operations of the District. The proposed amount includes a 5% 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 Expense

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 employees are eligible for the following health benefits.

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

## **Workers Compensation**

The District provides Workers Compensation insurance for each of its employees 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.

## **Utilities**

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

Vendor	Account	Month	ly Amount	Annı	<b>Annual Amount</b>		
FPL	03449-33189	\$	650	\$	7,800		
City of Cocoa	150351-112664	\$	195	\$	2,340		
Contingency				\$	1,960		
Total				\$	12,100		

## Pest Control

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

## **Merchant Fees**

The estimated cost for merchant credit card fees.

## **Equipment Lease**

The estimated cost to Ecolab for the dish machine rental.

Vendor	<b>Monthly Amount</b>		Ann	ual Amount
Ecolab	\$	143	\$	1,713
Contingency			\$	37
Total			\$	1,750

## 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

## 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	Month	ly Amount	Annual Amoun		
ARC3 Gases, Inc.	83490-45156	\$	440	\$	5,280	
Contingency - Delivery Fees				\$	1,500	
Total				\$	6,780	

## **Dues and License**

Represents the cost of all restaurant operating licenses through DPBR.

## **Cost of Goods Sold:**

#### Food Cost

Represents food supplies purchased for the restaurant or catering events.

## **Snack Cost**

Represents snacks purchased for the restaurant.

## **Beverage Cost**

Represents beverages purchased for the restaurant.

## Beer Cost

Represents beer purchased for the restaurant.

## Wine Cost

Represents wine purchased for the restaurant.

## Liquor Cost

Represents liquor purchased for the restaurant.

## **Other Sources and Uses:**

## <u>Transfer In - Golf Course</u>

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 2026

			Adopted	Actuals	Projected	Total		Proposed
		Actuals	Budget	As Of	Next	Projected @		Budget
		FY 2024	FY 2025	4/30/25	5 Months	9/30/25		FY 2026
Greens Fees		\$1,999,683	\$1,994,243	\$1,414,114	\$1,010,082	\$2,424,196		\$2,250,000
Gift Cards - Sales & Usage		\$5.953	\$26,523	\$2.776	\$1.983	\$4.759		\$(
Gift Cards - Usage		\$0	(\$26,523)	\$0	\$0	\$0		\$
Season Advance/Trail Fees		\$117,319	\$125,000	\$52,270	\$37,335	\$89,605		\$100,00
Loyalty Program		\$26,245	\$25,000	\$17,014	\$12,153	\$29,166		\$25,00
Driving Range		\$93,469	\$84,872	\$60,346	\$43,104	\$103,451		\$87,41
Golf Lessons		\$14,957	\$7,000	\$11,576	\$8,269	\$19,845		\$15,00
Merchandise Sales		\$145,705	\$122,004	\$79,427	\$56,734	\$136,160		\$125,66
Assessments - Recreation Operating		\$18,239	\$18,239	\$10,639	\$7,600	\$18,239		\$18,23
Miscellaneous Income		\$6,271	\$15,000	\$13,048	\$9,320	\$22,369		\$15,00
T-t-I D	•						¢	
Total Revenues	\$	2,427,841	\$ 2,391,358	\$ 1,661,211	\$ 1,186,579	\$ 2,847,790	\$	2,636,32
General Expenditures								
Other Contractual Services		\$13,710	\$20,000	\$9,442	\$6,744	\$16,186		\$20,00
Гelephone		\$4,065	\$4,058	\$9,324	\$6,660	\$15,983		\$20,3
Utilities		\$4,244	\$5,400	\$2,612	\$1,866	\$4,479		\$5,3
Repairs & Maintenance		\$6,288	\$15,000	\$9,176	\$6,554	\$15,730		\$15,0
Bank Charges		\$66,211	\$55,000	\$43,187	\$30,848	\$74,035		\$75,0
Office Supplies		\$2,663	\$4,500	\$3,049	\$2,178	\$5,227		\$4,50
Operating Supplies		\$8,338	\$5,000	\$7,076	\$5,054	\$12,130		\$12,00
Dues, Licenses & Subscriptions		\$14,729	\$12,000	\$8,761	\$6,258	\$15,020		\$15,29
Drug Testing - All Departments		\$0	\$500	\$0	\$0	\$0		\$50
Fraining, Education & Employee Relations		\$245	\$9,000	\$2,733	\$1,952	\$4,685		\$5,00
Contractual Security		\$3,147	\$4,000	\$4,865	\$3,475	\$8,341		\$8,40
T Services		\$3,377	\$3,000	\$4,919	\$3,514	\$8,433		\$8,40
Total Golf Course Expenditures	\$	127,017	\$ 137,458	\$ 105,145	\$ 75,104	\$ 180,248	\$	189,83
•				, , , , , , , , , , , , , , , , , , ,	•			
Golf Course Operations:								
		<b>#246 726</b>	\$24.4.2E0	#204 CC2	¢1.46.44.5	<b>#254 205</b>		<b>#260.0</b>
Salaries		\$316,736	\$314,250	\$204,982	\$146,415	\$351,397		
Salaries Administrative Fee		\$14,005	\$16,848	\$8,377	\$5,983	\$14,360		\$16,8
Salaries Administrative Fee FICA Expense		\$14,005 \$24,897	\$16,848 \$26,671	\$8,377 \$15,681	\$5,983 \$11,201	\$14,360 \$26,882		\$16,8 \$28,2
Salaries Administrative Fee FICA Expense Health Insurance		\$14,005 \$24,897 \$9,575	\$16,848 \$26,671 \$10,500	\$8,377 \$15,681 \$2,577	\$5,983 \$11,201 \$1,841	\$14,360 \$26,882 \$4,419		\$16,8 \$28,2 \$10,5
Salaries Administrative Fee FICA Expense Health Insurance Workers Compensation		\$14,005 \$24,897 \$9,575 \$4,697	\$16,848 \$26,671 \$10,500 \$7,077	\$8,377 \$15,681 \$2,577 \$3,424	\$5,983 \$11,201 \$1,841 \$2,446	\$14,360 \$26,882 \$4,419 \$5,870		\$16,84 \$28,22 \$10,56 \$7,0
Salaries Administrative Fee FICA Expense Health Insurance Workers Compensation Unemployment		\$14,005 \$24,897 \$9,575 \$4,697 \$7,609	\$16,848 \$26,671 \$10,500 \$7,077 \$10,935	\$8,377 \$15,681 \$2,577 \$3,424 \$4,709	\$5,983 \$11,201 \$1,841 \$2,446 \$3,364	\$14,360 \$26,882 \$4,419 \$5,870 \$8,073		\$16,8 \$28,2 \$10,5 \$7,0 \$10,9
Galaries Administrative Fee FICA Expense Health Insurance Workers Compensation Unemployment Golf Printing		\$14,005 \$24,897 \$9,575 \$4,697 \$7,609 \$1,920	\$16,848 \$26,671 \$10,500 \$7,077 \$10,935 \$2,500	\$8,377 \$15,681 \$2,577 \$3,424 \$4,709 \$2,610	\$5,983 \$11,201 \$1,841 \$2,446 \$3,364 \$1,864	\$14,360 \$26,882 \$4,419 \$5,870 \$8,073 \$4,475		\$16,84 \$28,23 \$10,56 \$7,00 \$10,93 \$4,56
Salaries Administrative Fee FICA Expense Health Insurance Workers Compensation Unemployment Golf Printing Utilities		\$14,005 \$24,897 \$9,575 \$4,697 \$7,609 \$1,920 \$16,623	\$16,848 \$26,671 \$10,500 \$7,077 \$10,935 \$2,500 \$22,500	\$8,377 \$15,681 \$2,577 \$3,424 \$4,709 \$2,610 \$10,269	\$5,983 \$11,201 \$1,841 \$2,446 \$3,364 \$1,864 \$7,335	\$14,360 \$26,882 \$4,419 \$5,870 \$8,073 \$4,475 \$17,603		\$16,84 \$28,22 \$10,50 \$7,00 \$10,90 \$4,50 \$18,90
Galaries Administrative Fee FICA Expense Health Insurance Workers Compensation Jnemployment Golf Printing Jtilities Repairs		\$14,005 \$24,897 \$9,575 \$4,697 \$7,609 \$1,920 \$16,623 \$2,948	\$16,848 \$26,671 \$10,500 \$7,077 \$10,935 \$2,500 \$22,500 \$1,000	\$8,377 \$15,681 \$2,577 \$3,424 \$4,709 \$2,610 \$10,269 \$2,025	\$5,983 \$11,201 \$1,841 \$2,446 \$3,364 \$1,864 \$7,335 \$1,447	\$14,360 \$26,882 \$4,419 \$5,870 \$8,073 \$4,475 \$17,603		\$16,8- \$28,2: \$10,5: \$7,0' \$10,9: \$4,5: \$18,9: \$3,4:
Salaries Administrative Fee FICA Expense Health Insurance Workers Compensation Unemployment Golf Printing Utilities Repairs Pest Control		\$14,005 \$24,897 \$9,575 \$4,697 \$7,609 \$1,920 \$16,623 \$2,948 \$666	\$16,848 \$26,671 \$10,500 \$7,077 \$10,935 \$2,500 \$22,500 \$1,000 \$1,300	\$8,377 \$15,681 \$2,577 \$3,424 \$4,709 \$2,610 \$10,269 \$2,025 \$0	\$5,983 \$11,201 \$1,841 \$2,446 \$3,364 \$1,864 \$7,335 \$1,447	\$14,360 \$26,882 \$4,419 \$5,870 \$8,073 \$4,475 \$17,603 \$3,472 \$0		\$368,96 \$16,84 \$28,22 \$10,56 \$7,02 \$10,92 \$4,56 \$18,96 \$3,46 \$1,30
Salaries Administrative Fee FICA Expense Health Insurance Workers Compensation Jinemployment Golf Printing Jitilities Repairs Pest Control Supplies		\$14,005 \$24,897 \$9,575 \$4,697 \$7,609 \$1,920 \$16,623 \$2,948 \$666 \$14,186	\$16,848 \$26,671 \$10,500 \$7,077 \$10,935 \$2,500 \$22,500 \$1,000 \$1300 \$15,000	\$8,377 \$15,681 \$2,577 \$3,424 \$4,709 \$2,610 \$10,269 \$2,025 \$0 \$5,121	\$5,983 \$11,201 \$1,841 \$2,446 \$3,364 \$1,864 \$7,335 \$1,447 \$0 \$3,658	\$14,360 \$26,882 \$4,419 \$5,870 \$8,073 \$4,475 \$17,603 \$3,472 \$0 \$8,779		\$16,84 \$28,22 \$10,50 \$7,07 \$10,93 \$4,50 \$18,98 \$3,44 \$1,30 \$10,00
Salaries Administrative Fee FICA Expense Health Insurance Workers Compensation Jinemployment Golf Printing Jitilities Repairs Pest Control Supplies Jiniforms		\$14,005 \$24,897 \$9,575 \$4,697 \$7,609 \$1,920 \$16,623 \$2,948 \$666 \$14,186 \$130	\$16,848 \$26,671 \$10,500 \$7,077 \$10,935 \$2,500 \$1,000 \$1,300 \$15,000	\$8,377 \$15,681 \$2,577 \$3,424 \$4,709 \$2,610 \$10,269 \$2,025 \$0 \$5,121 \$1,043	\$5,983 \$11,201 \$1,841 \$2,446 \$3,364 \$1,864 \$7,335 \$1,447 \$0 \$3,658 \$745	\$14,360 \$26,882 \$4,419 \$5,870 \$8,073 \$4,475 \$17,603 \$3,472 \$0 \$8,779 \$1,788		\$16,84 \$28,22 \$10,50 \$7,07 \$10,93 \$4,50 \$18,98 \$3,44 \$13,00 \$1,75
Salaries Administrative Fee FICA Expense Health Insurance Workers Compensation Unemployment Golf Printing Utilities Repairs Pest Control Supplies Uniforms Fraining, Education & Employee Relations		\$14,005 \$24,897 \$9,575 \$4,697 \$7,609 \$1,920 \$16,623 \$2,948 \$666 \$14,186 \$130 \$920	\$16,848 \$26,671 \$10,500 \$7,077 \$10,935 \$2,500 \$12,500 \$1,300 \$1,300 \$15,000 \$9,000	\$8,377 \$15,681 \$2,577 \$3,424 \$4,709 \$2,610 \$10,269 \$2,025 \$0 \$5,121 \$1,043 \$1,308	\$5,983 \$11,201 \$1,841 \$2,446 \$3,364 \$1,864 \$7,335 \$1,447 \$0 \$3,658 \$745 \$934	\$14,360 \$26,882 \$4,419 \$5,870 \$8,073 \$4,475 \$17,603 \$3,472 \$0 \$8,779 \$1,788 \$2,243		\$16,8 \$28,2: \$10,5( \$7,0' \$10,9: \$4,5( \$18,9: \$3,4( \$11,3) \$10,0( \$17,7: \$2,5(
Salaries Administrative Fee FICA Expense Health Insurance Workers Compensation Unemployment Golf Printing Utilities Repairs Pest Control Supplies Uniforms Fraining, Education & Employee Relations		\$14,005 \$24,897 \$9,575 \$4,697 \$7,609 \$1,920 \$16,623 \$2,948 \$666 \$14,186 \$130	\$16,848 \$26,671 \$10,500 \$7,077 \$10,935 \$2,500 \$1,000 \$1,300 \$15,000	\$8,377 \$15,681 \$2,577 \$3,424 \$4,709 \$2,610 \$10,269 \$2,025 \$0 \$5,121 \$1,043	\$5,983 \$11,201 \$1,841 \$2,446 \$3,364 \$1,864 \$7,335 \$1,447 \$0 \$3,658 \$745	\$14,360 \$26,882 \$4,419 \$5,870 \$8,073 \$4,475 \$17,603 \$3,472 \$0 \$8,779 \$1,788		\$16,84 \$28,22 \$10,51 \$7,00 \$10,93 \$4,51 \$18,98 \$3,44 \$10,00 \$1,73 \$2,50 \$137,68
Golf Course Operations:  Salaries  Administrative Fee  FICA Expense  Health Insurance  Workers Compensation  Unemployment  Golf Printing  Utilities  Repairs  Pest Control  Supplies  Uniforms  Training, Education & Employee Relations  Cart Lease  Cart Maintenance		\$14,005 \$24,897 \$9,575 \$4,697 \$7,609 \$1,920 \$16,623 \$2,948 \$666 \$14,186 \$130 \$920	\$16,848 \$26,671 \$10,500 \$7,077 \$10,935 \$2,500 \$12,500 \$1,300 \$1,300 \$15,000 \$9,000	\$8,377 \$15,681 \$2,577 \$3,424 \$4,709 \$2,610 \$10,269 \$2,025 \$0 \$5,121 \$1,043 \$1,308	\$5,983 \$11,201 \$1,841 \$2,446 \$3,364 \$1,864 \$7,335 \$1,447 \$0 \$3,658 \$745 \$934	\$14,360 \$26,882 \$4,419 \$5,870 \$8,073 \$4,475 \$17,603 \$3,472 \$0 \$8,779 \$1,788 \$2,243		\$16,84 \$28,22 \$10,50 \$7,07 \$10,93 \$4,50 \$18,98 \$3,40 \$10,00 \$1,73 \$2,50
Salaries Administrative Fee FICA Expense Health Insurance Workers Compensation Jnemployment Golf Printing Jtilities Repairs Pest Control Supplies Jniforms Fraining, Education & Employee Relations Cart Lease		\$14,005 \$24,897 \$9,575 \$4,697 \$7,609 \$1,920 \$16,623 \$2,948 \$666 \$14,186 \$130 \$920 \$119,228	\$16,848 \$26,671 \$10,500 \$7,077 \$10,935 \$2,500 \$12,500 \$1,300 \$1,300 \$15,000 \$9,000 \$135,196	\$8,377 \$15,681 \$2,577 \$3,424 \$4,709 \$2,610 \$10,269 \$2,025 \$0 \$5,121 \$1,043 \$1,308 \$80,476	\$5,983 \$11,201 \$1,841 \$2,446 \$3,364 \$1,864 \$7,335 \$1,447 \$0 \$3,658 \$745 \$934	\$14,360 \$26,882 \$4,419 \$5,870 \$8,073 \$4,475 \$17,603 \$3,472 \$0 \$8,779 \$1,788 \$2,243 \$137,959		\$16,8 \$28,2 \$10,5 \$7,0 \$10,9 \$4,5 \$18,9 \$3,4 \$11,3 \$10,0 \$1,7 \$2,5 \$137,6

Viera East Community Development District Golf Course Proposed Operating Budget Fiscal Year 2026

		Actuals FY 2024		Adopted Budget FY 2025		Actuals As Of 4/30/25		Projected Next 5 Months	F	Total Projected @ 9/30/25		Proposed Budget FY 2026
Merchandise Sales:		112021		112020		1,00,20		o Promaio		3700720		112020
Cost of Goods Sold		\$100,277		\$90,000		\$54,548		\$38,963		\$93,510		\$98,186
Total Merchandise Sales	\$	100,277	\$	90,000	\$	54,548	\$	38,963	\$	93,510	\$	98,186
Golf Course Maintenance:												
Salaries		\$428,276		\$474,149	\$	278,147		\$198,677		\$476,824		\$497,856
Administrative Fees		\$5,210		\$6,616	\$	3,109		\$2,220		\$5,329		\$6,616
FICA Expense		\$33,705		\$43,881	\$	21,278		\$15,199		\$36,477		\$38,086
Health Insurance		\$36,600		\$38,513	\$	36,918		\$26,370		\$63,288		\$66,453
Workers Compensation		\$6,918		\$10,462	\$	4,630		\$3,307		\$7,936		\$10,462
Unemployment		\$4,111		\$6,418	\$	3,474		\$2,481		\$5,955		\$6,418
Utilities		\$31,363		\$30,000	\$	17,236		\$12,312		\$29,548		\$32,080
Repairs		\$40,914		\$48,000	\$	27,383		\$19,559		\$46,942		\$48,000
Restaurant Repairs		\$8,735		\$10,000	\$	1,408		\$1,006		\$2,413		\$5,000
Fuel & Oil		\$34,353		\$40,000	\$	17,147		\$12,248		\$29,395		\$40,000
Pest Control		\$2,995		\$2,000	\$	2,607		\$1,862		\$4,469		\$4,600
Irrigation/Drainage		\$10,782		\$20,000	\$	9,686		\$6,919		\$16,605		\$20,000
Sand/Topsoil		\$11,504		\$26,500	\$	9,184		\$6,560		\$15,744		\$26,500
Flowers/Mulch		\$1,592		\$7,000	\$	3,059		\$2,185		\$5,245		\$7,000
Fertilizer		\$168,566		\$175,000	\$	65,689		\$46,921		\$112,609		\$175,000
Seed/Sod		\$0		\$10,000	\$	272		\$194		\$466		\$10,000
Trash Removal		\$2,414		\$3,000	\$	1,874		\$1,338		\$3,212		\$3,462
Contingencies		\$6,563		\$7,500	\$	-		\$0		\$0		\$7,500
First Aid		\$259		\$800	\$	277		\$198		\$474		\$800
Operating Supplies		\$8,636		\$20,000	\$	7,382		\$5,273		\$12,655		\$15,000
Training		\$1,432		\$9,000	\$	555		\$396		\$951		\$2,500
Janitorial Supplies		\$207		\$1,000	\$	700		\$500		\$1,199		\$1,200
Janitorial Services		\$27,188		\$13,956	\$	7,443		\$5,316		\$12,759		\$13,956
Soil & Water Testing		\$0		\$1,000	\$	-		\$0		\$0		\$1,000
Uniforms		\$10,421		\$10,000	\$	6,532		\$4,666		\$11,199		\$11,550
Equipment Rental		\$6,696		\$2,000	\$	2,687		\$1,919		\$4,606		\$4,606
Equipment Lease		\$220,829		\$216,000	\$	132,840		\$94,886		\$227,726		\$243,144
Total Golf Course Maintenance	\$	1,110,267	\$	1,232,795	\$	661,515	\$	472,511	\$	1,134,026	\$	1,298,789
Administrative Expenditures:												
Legal Fees		\$563		\$1,500		\$578		\$413		\$991		\$1,500
Engineering Fees		\$600		\$0		\$0		\$0		\$0		\$600
Arbitrage		\$1,000		\$600		\$800		\$571		\$1,371		\$600
Dissemination		\$500		\$1,050		\$613		\$438		\$1,050		\$1,103
Trustee Fees		\$4,089		\$4,100		\$2,385		\$1,704		\$4,089		\$4,510
Annual Audit		\$4,818		\$5,000		\$2,964		\$2,117		\$5,081		\$5,278
Golf Course Administrative Services		\$56,280		\$56,280		\$32,830		\$23,450		\$56,280		\$56,280
Insurance		\$146,804		\$161,889		\$91,920		\$65,657		\$157,577		\$166,132
Property Taxes		\$9,420		\$15,000		\$5,404		\$3,860		\$9,264		\$12,000
Total Administrative Expenditures	\$	224,073	\$	245,419	\$	137,494	\$	98,210	\$	235,704	\$	248,003
Reserves:												
Renewal & Replacement		\$140,691		\$84,410		\$84,410		\$0		\$84,410		\$166,848
Total Reserves	\$	140,691	\$	84,410	\$	84,410	\$	-	\$	84,410	\$	166,848
Total Revenues	\$	2,427,841	\$	2,391,358	\$	1,661,211	\$	1,186,579	\$	2,847,790	\$	2,636,321
Total Expenditures	\$	2,249,431	\$	2,379,358	\$	1,389,827	\$	932,441	\$	2,322,268	\$	2,634,321
Operating Income (Loss)	\$	178,409	\$	12,000	\$	271,384	\$	254,138	\$	525,522	\$	2,000
- F using moonie (1000)	Ψ	170,409	Ψ	12,000	Ψ	= / 1,30 T	Ψ	201,100	Ψ	520,522	Ψ	2,000

## Viera East Community Development District Golf Course Proposed Operating Budget Fiscal Year 2026

	Actuals FY 2024	Adopted Budget FY 2025	Actuals As Of 4/30/25	Projected Next 5 Months	F	Total Projected @ 9/30/25	Proposed Budget FY 2026
Non Operating Revenues/(Expenditures):							
Assessments - Recreation Debt Service	\$589,195	\$560,250	\$326,813	\$233,438		\$560,250	\$560,250
Interest Income	\$18,140	\$1,000	\$11,255	\$8,040		\$19,295	\$10,000
Reserve Funding - Transfer Out (PY Excess)	\$0	\$0	\$0	\$0		\$0	\$0
Interfund Transfer Out - Restaurant	\$0	\$0	\$0	\$0		\$0	\$0
Recreation Fees	\$0	\$0	\$0	\$0		\$0	\$0
Interest Expense	(\$77,750)	(\$53,250)	(\$31,063)	(\$22,188)		(\$53,250)	(\$27,250)
Principal Expense	(\$490,000)	(\$520,000)	(\$303,333)	(\$216,667)		(\$520,000)	(\$545,000)
Total Non Operating Revenues/(Expenditures)	\$ 39,585	\$ (12,000)	\$ 3,672	\$ 2,623	\$	6,295	\$ (2,000)
Net Non Operating Income / (Loss)	\$ 217,994	\$ -	\$ 275,056	\$ 256,761	\$	531,817	\$ (0)

# Viera East Community Development District

## Recreational Operating Budget

## **Revenues:**

## Green Fees

Estimated revenue for public paid rounds of golf.

## Gift Cards - Sales & Usage

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. Also included is the 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.

#### Loyalty Program

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 revenues from clothing, equipment, and supplies sold in the District's Pro Shop.

## Assessments - Recreation Operations

The District will levy Non-Ad Valorem assessments on 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

Estimated cost for a full-time restaurant manager at Hook and Eagle Tavern.

Vendor	Monthly Amount	Annual Amount		
Charter (Cable & Internet)	\$	329	\$	3,947
Waste Management	\$	744	\$	8,924
Great American Financial	\$	156	\$	1,876
Contingency			\$	5,253
Total			\$	20,000

## **Telephone**

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

Vendor	Monthly Amount	Annual Amount		
Cricket Wireless	\$ 239	\$	2,868	
Fusion	\$ 1,271	\$	15,252	
Hulu Subscription	\$ 106	\$	1,272	
Contingency		\$	1,000	
Total		\$	20,392	

## Utilities

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

Vendor	Account	Month	ly Amount	Annual Amount		
FPL	10579-42334	\$	190	\$	2,280	
FPL	91273-57086	\$	30	\$	360	
City of Cocoa	313093-70192	\$	92	\$	1,104	
City of Cocoa	150351-141774	\$	92	\$	1,104	
Contingency				\$	500	
Total				\$	5,348	

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

## **Operating Supplies**

Represents various operating supplies purchased.

## **Dues, Licenses & Subscriptions**

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

Vendor	Description	Annı	Annual Amount			
Brevard County	Business Tax License	\$	82			
City of Rockledge	Business License	\$	200			
Club Caddie	Membership	\$	7,788			
DBPR	License	\$	1,820			
Florida State Golf Assoc.	Handicap Fees	\$	5,000			
Florida State Golf Assoc.	Membership	\$	150			
Contingency		\$	250			
Total		\$	15,290			

## **Drug Testing - All Departments**

Costs incurred for drug testing.

## 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 of clubhouse alarm systems.

#### IT Services

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

## **Golf Course Operations:**

#### Salaries

The District currently has a 1 full-time and 33 part-time employees to handle the golf course operations of the District. The proposed amount includes a 5% 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 Expense

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 employees are eligible for the following health benefits.

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

## **Workers Compensation**

The District provides Workers Compensation insurance for each of its employees 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.

## **Golf Printing**

Printing for materials needed for the course.

## <u>Utilities</u>

Estimated cost of basic utilities for golf operations.

Vendor	Account	Month	ly Amount	Annual Amount		
FPL	03449-33189	\$	600	\$	7,200	
FPL	07938-52104	\$	750	\$	9,000	
City of Cocoa	150351-112664	\$	190	\$	2,280	
Contingency				\$	500	
Total				\$	18,980	

#### Repairs

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

## Pest Control

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

Vendor	Monthly Amount		Annu	ıal Amount
<b>Ecolab Pest Elimination</b>	\$	95	\$	1,140
Contingency			\$	160
Total			\$	1,300

#### Supplies

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

## **Uniforms**

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

#### Training, Education & Employee Relations

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

## Cart Lease

The expense related to leasing of carts for the golf course.

Vendor	Monthly Amount	An	nual Amount
The Huntington National	\$ 493	\$	5,911
Yamaha	\$ 197	\$	2,361
Golf Cart	\$ 10,784	\$	129,412
Total		\$	137,684

## Cart Maintenance

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

## **Driving Range Supplies**

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

## **Merchandise Sales:**

## Cost of Goods Sold

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

## **Golf Course Maintenance:**

## **Salaries**

The District currently has a 11 full-time and 2 part-time employees to handle the golf course maintenance of the District. The proposed amount includes a 5% 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 Expense

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 employees are eligible for the following health benefits.

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

## **Workers Compensation**

The District provides Workers Compensation insurance for each of its employees 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.

#### **Utilities**

Estimated cost of basic utilities for golf operations.

Vendor	Account	Month	nly Amount	<b>Annual Amount</b>		
FPL	83490-45156	\$ 2,150		\$	25,800	
City of Cocoa	313093-70192	\$	440	\$	5,280	
Contingency				\$	1,000	
Total				\$	32,080	

## Repairs

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

## Restaurant Repairs

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

#### Fuel & Oi

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

## Pest Control

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

Vendor	Monthly Amount		Annual Amount		
<b>Ecolab Pest Elimination</b>	\$	375	\$	4,500	
Contingency			\$	100	
Total			\$	4,600	

## Irrigation/Drainage

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

## Sand/Topsoil

Costs 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 costs of flowers and mulch for the golf course and clubhouse.

## <u>Fertilizer</u>

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

## Seed/Sod

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

## Trash Removal

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

Vendor	Monthly Amount		Annual Amount		
Waste Management, Inc.	\$	226	\$	2,712	
Contingency			\$	750	
Total			\$	3,462	

## Contingencies

Funding of unanticipated costs.

## First Aid

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

## Operating Supplies

Represents various operating supplies purchased.

## **Training**

Training seminars for golf course maintenance staff.

## **Ianitorial Supplies**

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

## **Ianitorial Services**

Costs of janitorial services 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.

Vendor	<b>Monthly Amount</b>		<b>Annual Amount</b>		
Unifirst	\$	900	\$	10,800	
Contingency			\$	750	
Total			\$	11,550	

## **Equipment Rental**

Rental of larger capital items required for course maintenance.

## **Equipment Lease**

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

Vendor	Monthly Amount	Annual Amount		
Dex Imaging	\$ 110	\$	1,320	
The Huntington National	\$ 19,500	\$	234,000	
Wells Fargo	\$ 652	\$	7,824	
Total		\$	243,144	

## **Administrative Expenditures:**

## Legal Fees

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

## **Engineering Fees**

The District's engineer, Robb & Taylor Engineering Solutions Inc, may provide engineering services for the golf course.

#### **Arbitrage**

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

#### **Dissemination**

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

#### **Trustee Fees**

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

## **Annual Audit**

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

## **Golf Course Administrative Services**

Cost of administrative services provided for the CDD.

Description	An	nual Amount
Base	\$	75,000.00
10% of Maintenance Supervisor	\$	(7,280.00)
50% of Labor Position	\$	(11,440.00)
Total	\$	56,280.00

## **Insurance**

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

Description	27536
General Liability	\$ 46,967
Property	\$ 119,165
Total	\$ 166,132

## **Property Taxes**

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

## **Reserves:**

## Renewal & Replacement

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

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

Date	Bond Balance	Interest	Principal	Interest	Fiscal Year Total
11/01/19	3,305,000			\$ 78,412.50	\$ 559,231.25
05/01/20	3,305,000	4.375%	\$410,000	\$ 78,412.50	
11/01/20	2,895,000			\$ 70,212.50	\$ 558,625.00
05/01/21	2,895,000	4.625%	\$425,000	\$ 70,212.50	
11/01/21	2,470,000			\$ 60,915.63	\$ 556,128.13
05/01/22	2,470,000	5.000%	\$445,000	\$ 60,915.63	
11/01/22	2,025,000			\$ 50,625.00	\$ 556,540.63
05/01/23	2,025,000	5.000%	\$470,000	\$ 50,625.00	
11/01/23	1,555,000			\$ 38,875.00	\$ 559,500.00
05/01/24	1,555,000	5.000%	\$490,000	\$ 38,875.00	
11/01/24	1,065,000			\$ 26,625.00	\$ 555,500.00
05/01/25	1,065,000	5.000%	\$520,000	\$ 26,625.00	
11/01/25	545,000			\$ 13,625.00	\$ 560,250.00
05/01/26	545,000	5.000%	\$545,000	\$ 13,625.00	\$ 558,625.00
, ,					
			\$ 3,305,000	\$ 678,581	\$ 4,464,400