Thursday
July 9, 2026
6:30 p.m.

FaithViera Lutheran Church
5550 Faith Drive
Viera, Florida

Workshop Meeting

1. Roll Call
2. Fiscal Year 2027 Budget Workshop- Golf Club Cont.
3. Discussion of Supplemental Assessment Letter
4. Discussion of Fiscal Year 2027 Rules & Rates
5. District Manager's Report
6. General Manager's Report
7. Lifestyle/ Marketing Report
8. Supervisor's Requests
9. Adjournment

SECTION II

Viera East

Community Development District

Proposed Budget

FY 2027

Viera East
Community Development District

Table of Contents

Viera East
Community Development District
General Fund
Proposed Operating Budget
Fiscal Year 2027

	Actuals FY 2025	Adopted Budget FY 2026	Actuals As Of 5/31/26	Projected Next 4 Months	Total Projected @ 9/30/26	Proposed Budget FY 2027
Revenues						
Maintenance Assessments	$1,389,162	$1,378,973	$1,360,299	$18,674	$1,378,973	$1,949,835
Golf Course Administrative Services	$56,280	$56,280	$37,520	$18,760	$56,280	$56,280
Donations for Park Materials	$0	$0	$0	$0	$0	$0
Miscellaneous Income - Farmers Market	$8,292	$10,000	$3,573	$1,786	$5,359	$6,000
Interest Income	$20,176	$5,000	$16,572	$4,143	$20,715	$10,000
Total Revenues	**$ 1,473,909**	**$ 1,450,253**	**$ 1,417,964**	**$ 43,364**	**$ 1,461,328**	**$ 2,022,115**
Administrative Expenditures						
Supervisors Fees	$25,322	$30,519	$17,554	$8,777	$26,331	$29,906
Engineering Fees	$0	$5,000	$0	$350	$350	$5,000
Attorney's Fees	$12,483	$20,000	$6,113	$4,000	$10,113	$20,000
Dissemination	$1,050	$1,082	$721	$361	$1,082	$1,136
Trustee Fees	$4,041	$6,160	$2,694	$3,466	$6,160	$6,468
Annual Audit	$14,661	$15,022	$10,015	$5,007	$15,022	$15,170
Collection Agent	$0	$2,575	$1,717	$858	$2,575	$5,330
Management Fees	$115,242	$118,700	$79,133	$39,567	$118,700	$124,635
Postage	$13	$2,000	$125	$125	$250	$2,000
Printing & Binding	$375	$2,500	$35	$17	$52	$2,500
Insurance - Liability	$9,760	$12,804	$7,231	$5,573	$12,804	$13,444
Legal Advertising	$770	$2,500	$213	$107	$320	$2,500
Other Current Charges	$6,407	$1,200	$253	$126	$379	$1,200
Office Supplies	$103	$2,000	$93	$47	$140	$2,000
Dues & Licenses	$175	$175	$175	$0	$175	$175
Information Technology	$4,735	$4,972	$3,315	$1,657	$4,972	$5,221
Total Administrative	**$ 195,137**	**$ 227,208**	**$ 129,385**	**$ 70,039**	**$ 199,424**	**$ 236,685**
Operating Expenditures						
Salaries	$182,683	$187,425	$132,448	$66,224	$198,672	$218,425
Administration Fee	$1,900	$1,508	$365	$183	$548	$1,436
FICA Expense	$13,975	$14,338	$10,861	$5,430	$16,291	$16,445
Health Insurance	$1,366	$5,250	$706	$353	$1,059	$1,525
Workers Compensation	$2,811	$4,169	$2,710	$1,355	$4,065	$4,085
Unemployment	$610	$1,119	$476	$238	$714	$1,119
Retirement Contribution	$0	$5,061	$5,015	$2,507	$7,522	$7,898
Other Contractual	$9,283	$10,000	$7,777	$3,889	$11,666	$10,000
Marketing - Lifestyle/Amenities	$90,416	$116,000	$76,121	$38,061	$114,182	$116,000
Training	($87)	$500	$845	$422	$1,267	$500
Total Operating	**$ 302,958**	**$ 345,370**	**$ 237,325**	**$ 118,662**	**$ 355,987**	**$ 377,433**
Maintenance Expenditures						
Canal Maintenance	$9,850	$14,000	$11,780	$2,220	$14,000	$14,000
Lake Bank Restoration	$170,620	$164,000	$161,079	$2,922	$164,000	$200,000
Lake Bank Education Project	$0	$3,000	$0	$3,000	$3,000	$3,000
Environmental Services	$0	$10,000	$0	$10,000	$10,000	$10,000
Water Management System	$136,763	$148,622	$84,061	$64,561	$148,622	$171,350
Midge Control	$0	$8,000	$0	$8,000	$8,000	$8,000
Contingencies	$2,890	$7,500	$2,363	$1,182	$3,545	$7,500
Fire Line Management	$1,895	$3,500	$700	$350	$1,050	$3,500
Basin Repair	$0	$3,000	$0	$3,000	$3,000	$3,000
Total Maintenance	**$ 322,019**	**$ 361,622**	**$ 259,983**	**$ 95,234**	**$ 355,217**	**$ 420,350**

Viera East
Community Development District
General Fund
Proposed Operating Budget
Fiscal Year 2027

	Actuals FY 2025	Adopted Budget FY 2026	Actuals As Of 5/31/26	Projected Next 4 Months	Total Projected @ 9/30/26	Proposed Budget FY 2027
Grounds Maintenance Expenditures						
Salaries	$197,533	$244,367	$131,608	$65,804	$197,412	274,696
Bonus Program	$59,814	$0	$75,108	$0	$75,108	$0
Administrative Fees	$2,162	$2,840	$1,340	$670	$2,011	$3,308
FICA Expense	$15,111	$18,694	$10,748	$5,374	$16,122	21,514
Health Insurance	$32,068	$34,538	$23,360	$11,680	$35,040	$32,239
Workers Compensation	$3,254	$5,436	$2,735	$1,367	$4,102	$5,384
Unemployment	$1,254	$2,608	$1,149	$574	$1,723	$3,043
Retirement Contribution	$0	$6,682	$0	$0	$0	$6,682
Telephone/Internet	$9,063	$6,000	$6,380	$3,190	$9,570	$6,600
Utilities	$6,008	$8,020	$2,697	$1,348	$4,045	$8,822
Property Appraiser	$2,391	$2,100	$2,391	$0	$2,391	$2,500
Insurance - Property	$3,636	$3,711	$2,658	$1,329	$3,987	$4,186
Repairs	$40,261	$25,000	$38,002	$19,001	$57,003	$50,000
Fuel	$15,015	$18,000	$9,665	$4,832	$14,497	$18,000
Park Maintenance	$30,612	$35,000	$27,832	$13,916	$41,749	$45,000
Sidewalk Repair	$0	$15,000	$8,638	$4,319	$12,957	$15,000
Chemicals	$3,241	$4,000	$808	$404	$1,211	$4,000
Contingencies	$18,889	$10,000	$4,345	$2,172	$6,517	$10,000
Refuse	$15,121	$18,000	$9,391	$4,696	$14,087	$18,000
Office Supplies	$2,361	$2,500	$309	$155	$464	$2,500
Uniforms	$3,271	$4,000	$4,473	$2,236	$6,709	$4,000
Fire Alarm System	$270	$500	$0	$500	$500	$500
Rain Bird Pump System	$9,194	$0	$0	$0	$0	$0
Park Materials	$335	$10,000	$195	$97	$292	$10,000
Bay Hill Flow Way Maintenance	$0	$20,000	$0	$20,000	$20,000	$20,000
Maintenance Reserve - Transfer Out	$31,777	$19,058	$0	$19,058	$19,058	$421,674
Maintenance Reserve - Transfer Out (Excess)	$0	$0	$0	$0	$0	$0
Total Grounds Expenditures	**$ 502,640**	**$ 516,053**	**$ 363,831**	**$ 182,724**	**$ 546,554**	**$ 987,647**
Total Expenses	**$ 1,322,754**	**$ 1,450,253**	**$ 990,523**	**$ 466,659**	**$ 1,457,182**	**$ 2,022,115**
Excess Revenue/(Expenditures)	**$ 151,156**	**$ -**	**$ 427,441**	**$ (423,295)**	**$ 4,146**	**-**

	FY 2026	FY 2027	Change
Net Assessment - General [1]	$ 1,350,028	$ 1,920,890	$ 570,862
Net Assessment - Recreation	$ 28,945	$ 28,945	$ -
Total Net Assessments	$ 1,378,973	$ 1,949,835	$ 570,862
Discounts @ 6%	$ 88,020	$ 124,458	$ 36,438
Gross Assessment	$ 1,466,993	$ 2,074,293	607,300
Assessable Units - Residential	4,204	4,204	
Assessable Units - Non-Residential	1,869	1,869	
Total Units	6,073	6,073	
Gross Assessment per Unit - General Fund	$ 236.49	$ 336.49	$ 100.00
Gross Assessment per Unit - Recreation	$ 128.67	$ 8.27	$ (120.40)
Gross Assessment per Unit - Debt Service	$ 138.90	$ 108.57	$ (30.33)
	$ 504.06	$ 453.32	$ (50.74)
Net Assessment per Unit - General Fund	$ 222.30	$ 316.30	
Net Assessment per Unit - Recreation	$ 120.95	$ 7.77	
Net Assessment per Unit - Debt Service	$ 130.57	$ 102.05	

[1] Please note that no General Fund assessments support the Golf Course,

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. Please note that no General Fund assessments support the Golf Course,

Golf Course Administrative Services

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

Description		Annual Amount
Base	$	75,000.00
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.

- Series 2020 Special Assessment Revenue Bond $ 1,136.10

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	$ 444.17	$ 5,330.00

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.

Insurance - Liability

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	$ 8,173	$ -	$ 8,173
POL/EPLI	$ 5,271	$ -	$ 5,271
Property	$ -	$ 4,186	$ 4,186
Total	**$ 13,444**	**$ 4,186**	**$ 17,631**

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.

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.

Other Contractual

Miscellaneous fees and contracts incurred for the District.

Description	Annual Amount	
Ecolab Pest Elimination	$	6,015
Xelar Copier	$	1,876
Additional Contract Funds	$	2,109
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	Monthly Amount	Annual Amount
Natural Areas Management	$ 5,159	$ 61,906
Wingate & Auburn Lake Aquatic Weed Control	$ 1,040	$ 12,476
Bayhill Wetland Maintenance (Bi-Monthly)	$ 490	$ 2,940
Natural Vegetation Management (Bi-Monthly)	$ 240	$ 1,440
Aquatic Weed Control	$ 5,332	$ 63,988
Header Canal Maintenance (Quarterly)	$ 1,950	$ 7,800
Submerged Eel Grass Control	$ 1,400	$ 16,800
Unanticipated Repairs / Improvements	$ -	$ 4,000
Total	**$ 15,611**	**$ 171,350**

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 3 full-time employees and 2 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	Monthly Amount	Annual Amount
FPL	83490-45156	$ 585	$ 7,020
Contingency			$ 1,802
Total			**$ 8,822**

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 FY2027 is estimated to be $2,500.

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	Annual Amount
General Liability	$ 8,173	$ -	$ 8,173
POL/EPLI	$ 5,271	$ -	$ 5,271
Property	$ -	$ 4,186	$ 4,186
Total	**$ 13,444**	**$ 4,186**	**$ 17,631**

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 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	Annual Amount
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.

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.

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.

Viera East
Community Development District
Capital Reserve Fund
Proposed Budget FY 2027

	Adopted Budget FY 2026	Actuals As Of 5/31/26	Projected Next 4 Months	Total Projected @ 9/30/26	Proposed Budget FY 2027
Revenues					
Beginning Fund Balance	$1,407,203	$1,573,325	$0	$1,573,325	$ 1,512,995
Interest Income	$2,500	$30,947	$7,737	$38,684	$18,000
Reserve Funding - Transfer In (General)	$19,058	$0	$19,058	$19,058	$421,674
Reserve Funding - Transfer In (Golf)	$166,149	$0	$166,149	$166,149	$257,239
Reserve Funding - Transfer In (General Excess)	$0	$0	$0	$0	$0
Reserve Funding - Transfer In (Golf Excess)	$0	$0	$0	$0	$0
Total Revenues	**$ 1,594,910**	**$ 1,604,273**	**$ 192,943**	**$ 1,797,216**	**$ 2,209,908**
Expenditures					
Capital Outlay - General	$84,180	$79,411	$4,769	$84,180	$117,559
Capital Outlay - Golf	$154,741	$106,945	$47,796	$154,741	$81,921
Truck Maintenance	$25,000	$0	$25,000	$25,000	$25,000
Sign Project	$20,000	$3,362	$16,639	$20,000	$0
Bank Fees	$0	$200	$100	$300	$300
Total Expenditures	**$ 283,921**	**$ 189,917**	**$ 94,304**	**$ 284,221**	**$ 224,780**
Excess Revenues (Expenditures)	**$ 1,310,989**	**$ 1,414,356**	**$ 98,639**	**$ 1,512,995**	**$ 1,985,128**

Potential Capital Reserve Split

	General Fund	Golf Course	Total
Beginning Balance - 9/30/26	$ 468,559	$ 1,104,767	$ 1,573,325
FY26 Interest Income	$ 11,521	$ 27,163	$ 38,684
FY26 Contributions	$ 19,058	$ 166,149	$ 185,206
FY26 Projected Excess	$ -	$ -	$ -
FY26 Expenses	$ (129,180)	$ (154,741)	$ (283,921)
FY25 Bank Fees	$ (89)	$ (210)	$ (300)
Projected Excess Revenue Fund End of FY26	**$ 369,868**	**$ 1,143,127**	**$ 1,512,995**

Viera East
Community Development District
Debt Service Fund
Series 2020
Proposed Budget FY 2027

	Adopted Budget FY 2026	Actuals As Of 5/31/26	Projected Next 4 Months	Total Projected @ 9/30/26	Proposed Budget FY 2027
Revenues					
Special Assessments	$ 655,615	$ 646,737	$ 8,878	$ 655,615	$ 512,530
Interest Income	$ 5,000	$ 14,435	$ -	$ 14,435	$ 5,000
Beginning Fund Balance	$ 379,668	$ 141,435	$ -	$ 141,435	$ 74,261
Total Revenues	**$ 1,040,283**	**$ 802,606**	**$ 8,878**	**$ 811,485**	**$ 591,791**
Expenditures					
Series 2020					
Interest-11/1	$ 75,658	$ 75,658	$ -	$ 75,658	$ 67,708
Principal- 5/1	$ 795,000	$ 795,000	$ -	$ 795,000	$ 380,000
Interest-5/1	$ 75,658	$ 75,658	$ -	$ 75,658	$ 67,708
Total Expenditures	**$ 946,315**	**$ 946,315**	**$ -**	**$ 946,315**	**$ 515,415**
Transfer In					
Transfer In	$ -	$ 200,021	$ 9,070	$ 209,092	$ -
Excess Revenues (Expenditures)	**$ 93,968**	**$ 56,312**	**$ 17,949**	**$ 74,261**	**$ 76,376**
* Excess Revenues needed to pay the 11/1/27 Interest Payment					$ 63,908

Land Use	ERU	Units	Total ERU	Percentage	Net Per Unit	Net Assessments
Residential	1.00	4,204.00	4,204.00	84%	$ 102.05	$ 429,026.91
Commercial	4.00	204.56	818.24	16%	$ 408.21	$ 83,503.09
Net Annual Assessment		**4,408.56**	**5,022.24**			**$ 512,530.00**

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
Golf Course & Restaurant
Proposed Operating Budget
Fiscal Year 2027

	Actuals FY 2025	Adopted Budget FY 2026	Actuals As Of 05/31/26	Projected Next 4 Months	Total Projected @ 9/30/26	Proposed Budget FY 2027
Revenues						
Golf Course Revenue						
Greens Fees	$2,174,412	$2,250,000	$1,718,729	$859,365	$2,578,094	$2,407,500
Gift Cards - Sales & Usage	$7,339	$0	$4,592	$2,296	$6,888	$0
Season Advance/Trail Fees	$90,443	$100,000	$63,139	$31,569	$94,708	$100,000
Loyalty Program	$25,625	$25,000	$16,459	$8,230	$24,689	$25,000
Driving Range	$113,460	$87,418	$80,566	$40,283	$120,849	$87,418
Golf Lessons	$19,254	$15,000	$25,040	$12,520	$37,560	$15,000
Golf Simulator	$0	$0	$0	$0	$0	$100,000
Miscellaneous Income	$12,345	$15,000	$10,759	$5,380	$16,139	$15,000
Assessments - Recreation Operating	$43,169	$18,239	$12,159	$6,080	$18,239	$18,239
Pro Shop Revenue						
Merchandise Sales	$145,175	$125,664	$123,753	$61,876	$185,629	$125,664
Restaurant Revenue						
Food & Snack Sales	$438,967	$466,211	$298,736	$149,368	$448,104	$512,832
Beverage Sales	$47,518	$37,516	$43,530	$21,765	$65,295	$41,268
Beer Sales	$229,449	$236,465	$152,784	$76,392	$229,176	$271,935
Wine Sales	$20,506	$20,463	$21,115	$10,558	$31,673	$23,533
Liquor Sales	$203,053	$202,884	$131,825	$65,913	$197,738	$253,605
Miscellaneous Income	$5,230	$0	$4,048	$2,024	$6,071	$497
Total Revenues	**$ 3,575,946**	**$ 3,599,861**	**$ 2,707,234**	**$ 1,353,617**	**$ 4,060,852**	**$ 3,997,491**
General Expenditures						
Other Contractual Services	$15,728	$20,000	$7,329	$3,665	$10,994	$20,000
Telephone	$11,870	$20,392	$7,137	$3,569	$10,706	$20,392
Utilities	$30,718	$5,348	$11,171	$5,586	$16,757	$5,348
Repairs & Maintenance	$18,266	$15,000	$6,749	$3,375	$10,124	$15,000
Bank Charges	$76,597	$75,000	$57,739	$28,870	$86,609	$75,000
Office Supplies	$5,519	$4,500	$3,052	$1,526	$4,578	$4,500
Operating Supplies	$15,656	$12,000	$15,148	$7,574	$22,722	$12,000
Dues, Licenses & Subscriptions	$18,126	$14,502	$9,112	$4,556	$13,669	$14,502
Drug Testing - All Departments	$0	$500	$0	$0	$0	$500
Training, Education & Employee Relations	$6,208	$5,000	$6,167	$3,084	$9,251	$5,000
Contractual Security	$11,327	$8,400	$4,110	$2,055	$6,166	$8,400
IT Services	$7,758	$8,400	$4,433	$2,217	$6,650	$8,400
Total Golf Course Expenditures	**$ 217,774**	**$ 189,042**	**$ 132,149**	**$ 66,075**	**$ 198,224**	**$ 189,042**
Golf Course Operations						
Salaries	$353,177	$383,355	$264,880	$132,440	$397,320	$408,241
Administrative Fee	$13,903	$16,848	$8,855	$4,427	$13,282	$14,508
FICA Expense	$27,018	$29,327	$21,384	$10,692	$32,076	$32,230
Health Insurance	$3,023	$10,500	$6,133	$3,066	$9,199	$8,557
Workers Compensation	$5,766	$7,077	$5,520	$2,760	$8,280	$8,502
Unemployment	$7,426	$10,935	$4,818	$2,409	$7,227	$12,285
Retirement Contribution	$0	$0	$43	$22	$65	$250
Golf Printing	$4,139	$4,500	$2,674	$1,337	$4,011	$4,500
Utilities	$19,011	$18,980	$14,143	$7,071	$21,214	$23,336
Repairs	$574	$3,400	$1,233	$617	$1,850	$3,400
Pest Control	$0	$1,300	$0	$650	$650	$1,300
Supplies	$6,472	$10,000	$7,941	$3,971	$11,912	$12,500
Uniforms	$3,003	$1,750	$1,334	$667	$2,001	$2,000
Training, Education & Employee Relations	$2,058	$2,500	$272	$136	$409	$2,500
Cart Lease	$137,496	$137,684	$98,771	$44,886	$143,657	$137,684
Cart Maintenance	$2,719	$5,000	$2,641	$1,321	$3,962	$5,000
Driving Range Supplies	$606	$5,000	$3,603	$1,801	$5,404	$5,000
Total Golf Operation Expenditures	**$ 586,391**	**$ 648,155**	**$ 444,246**	**$ 218,273**	**$ 662,519**	**$ 681,792**

Viera East
Community Development District
Golf Course & Restaurant
Proposed Operating Budget
Fiscal Year 2027

	Actuals FY 2025	Adopted Budget FY 2026	Actuals As Of 05/31/26	Projected Next 4 Months	Total Projected @ 9/30/26	Proposed Budget FY 2027
Golf Course Maintenance						
Salaries	$496,608	$497,856	$ 384,557	$192,278	$576,835	$519,954
Administrative Fees	$5,640	$6,616	$ 3,453	$1,727	$5,180	$7,552
FICA Expense	$37,991	$38,086	$ 31,208	$15,604	$46,813	$51,605
Health Insurance	$60,590	$67,672	$ 49,303	$24,651	$73,954	$76,858
Workers Compensation	$8,051	$10,462	$ 7,893	$3,946	$11,839	$12,441
Unemployment	$4,159	$6,418	$ 3,183	$1,592	$4,775	$7,086
Retirement Contribution	$0	$0	$ 2,484	$1,242	$3,725	$3,500
Utilities	$31,527	$32,080	$ 17,934	$8,967	$26,900	$32,080
Repairs	$55,352	$48,000	$ 25,577	$12,788	$38,365	$48,000
Restaurant Repairs	$5,565	$5,000	$ 8,173	$4,086	$12,259	$10,000
Fuel & Oil	$30,331	$35,000	$ 19,923	$9,961	$29,884	$35,000
Pest Control	$3,013	$4,600	$ 812	$406	$1,218	$4,600
Irrigation/Drainage	$12,710	$20,000	$ 4,796	$2,398	$7,194	$20,000
Sand/Topsoil	$19,826	$26,500	$ 20,567	$10,283	$30,850	$35,000
Flowers/Mulch	$3,858	$7,000	$ -	$3,500	$3,500	$7,000
Fertilizer	$106,764	$175,000	$ 123,094	$61,547	$184,642	$182,000
Seed/Sod	$272	$10,000	$ -	$5,000	$5,000	$10,000
Trash Removal	$3,004	$3,462	$ 3,892	$1,946	$5,838	$4,500
Contingencies	$3,481	$7,500	$ 6,273	$3,137	$9,410	$7,500
First Aid	$277	$800	$ 39	$20	$59	$800
Operating Supplies	$12,965	$15,000	$ 9,163	$4,582	$13,745	$15,000
Training	$865	$2,500	$ 1,030	$515	$1,546	$2,500
Janitorial Supplies	$769	$1,200	$ 2,006	$1,003	$3,009	$3,500
Janitorial Services	$13,439	$13,956	$ 9,719	$4,859	$14,578	$15,000
Soil & Water Testing	$0	$1,000	$ 1,695	$848	$2,543	$3,000
Uniforms	$11,042	$11,550	$ 8,485	$4,243	$12,728	$13,000
Equipment Rental	$10,187	$4,606	$ 6,500	$3,250	$9,750	$4,606
Equipment Lease	$221,669	$243,144	$ 151,154	$75,577	$226,731	$243,144
Total Golf Course Maintenance	**$ 1,159,954**	**$ 1,295,008**	**$ 902,912**	**$ 459,956**	**$ 1,362,869**	**$ 1,375,226**
Merchandise Sales						
Cost of Goods Sold	$112,464	$87,965	$68,465	$34,232	$102,697	$87,965
Total Merchandise Sales	**$ 112,464**	**$ 87,965**	**$ 68,465**	**$ 34,232**	**$ 102,697**	**$ 87,965**
Restaurant Expenditures						
Salaries	$358,295	$336,263	$264,089	$132,045	$396,134	$374,528
Administrative Fee	$8,674	$8,354	$5,021	$2,511	$7,532	$8,424
FICA Expense	$38,252	$25,724	$28,844	$14,422	$43,267	$31,151
Health Insurance	$13,742	$14,700	$16,055	$8,028	$24,083	$30,907
Workers Compensation	$5,136	$7,300	$5,415	$2,708	$8,123	$7,841
Unemployment	$6,309	$6,882	$4,993	$2,496	$7,489	$7,795
Utilities	$11,123	$12,100	$9,929	$4,964	$14,893	$16,382
Pest Control	$0	$1,200	$0	$600	$600	$1,200
Merchant Fees	$25,904	$32,208	$16,509	$8,254	$24,763	$32,208
Equipment Lease	$1,713	$1,750	$1,211	$605	$1,816	$1,750
Kitchen Equipment & Supplies	$14,421	$0	$10,347	$5,174	$15,521	$0
Paper & Plastic Supplies	$13,360	$15,000	$5,271	$2,636	$7,907	$0
Operating Supplies	$2,002	$23,043	$6,255	$3,127	$9,382	$52,043
Delivery/Gas	$5,491	$6,780	$4,385	$2,192	$6,577	$6,780
Dues & License	$12,561	$11,500	$7,216	$3,608	$10,824	$11,500
Total Restaurant Expenditures	**$ 516,984**	**$ 502,803**	**$ 385,539**	**$ 193,369**	**$ 578,908**	**$ 582,509**

Viera East
Community Development District
Golf Course & Restaurant
Proposed Operating Budget
Fiscal Year 2027

	Actuals FY 2025	Adopted Budget FY 2026	Actuals As Of 05/31/26	Projected Next 4 Months	Total Projected @ 9/30/26	Proposed Budget FY 2027
Cost of Goods Sold						
Food Cost	$234,573	$265,740	$141,181	$70,591	$211,772	$292,314
Beverage Cost	$32,314	$33,764	$25,995	$12,997	$38,992	$37,141
Beer Cost	$84,489	$87,492	$55,326	$27,663	$82,989	$100,616
Wine Cost	$11,543	$10,846	$5,922	$2,961	$8,882	$12,472
Liquor Cost	$62,656	$62,894	$35,584	$17,792	$53,376	$78,618
Total Cost of Goods Sold	**$ 425,575**	**$ 460,736**	**$ 264,008**	**$ 132,004**	**$ 396,012**	**$ 521,161**
Administrative Expenditures						
Legal Fees	$0	$1,500	$0	$0	$0	$1,500
Engineering Fees	$0	$600	$0	$0	$0	$600
Arbitrage	$1,050	$600	$400	$200	$600	$600
Dissemination	$1,050	$1,103	$735	$368	$1,103	$0
Trustee Fees	$4,089	$4,510	$2,726	$1,363	$4,089	$4,961
Annual Audit	$5,239	$5,278	$3,519	$1,759	$5,278	$5,330
Golf Course Administrative Services	$56,280	$56,280	$37,520	$18,760	$56,280	$56,280
Insurance	$157,164	$166,132	$92,254	$46,127	$138,381	$133,286
Marketing	$1,100	$0	$0	$0	$0	$0
Property Taxes	$9,444	$12,000	$6,757	$3,379	$10,136	$12,000
Total Administrative Expenditures	**$ 235,417**	**$ 248,003**	**$ 143,912**	**$ 71,956**	**$ 215,867**	**$ 214,557**
Reserves						
Renewal & Replacement	$84,410	$166,149	$0	$166,149	$166,149	$257,239
Renewal & Replacement - Simulator	$0	$0	$0	$0	$0	$100,000
Total Reserves	**$ 84,410**	**$ 166,149**	**$ -**	**$ 166,149**	**$ 166,149**	**$ 357,239**
Total Revenues	**$ 3,575,946**	**$ 3,599,861**	**$ 2,707,234**	**$ 1,353,617**	**$ 4,060,852**	**$ 3,997,491**
Total Expenditures	**$ 3,338,969**	**$ 3,597,861**	**$ 2,341,231**	**$ 1,342,014**	**$ 3,683,245**	**$ 4,009,491**
Operating Income (Loss)	**$ 236,977**	**$ 2,000**	**$ 366,003**	**$ 11,603**	**$ 377,607**	**$ (12,000)**
Non Operating Revenues/(Expenditures)						
Assessments - Recreation Debt Service	$564,524	$560,250	$545,000	$0	$545,000	$0
Interest Income	$23,853	$10,000	$26,829	$5,000	$31,829	$12,000
Reserve Funding - Transfer Out (PY Excess)	$0	$0	$0	$0	$0	$0
Interfund Transfer Out - Debt Service	$0	$0	($200,021)	($9,070)	($209,092)	$0
Recreation Fees	$0	$0	$0	$0	$0	$0
Interest Expense	($53,250)	($27,250)	($27,250)	$0	($27,250)	$0
Principal Expense	($520,000)	($545,000)	$0	$0	$0	$0
Total Non Operating Revenues/(Expenditures)	**$ 15,128**	**$ (2,000)**	**$ 344,558**	**$ (4,070)**	**$ 340,487**	**$ 12,000**
Net Non Operating Income / (Loss)	**$ 252,104**	**$ (0)**	**$ 710,561**	**$ 7,533**	**$ 718,094**	**$ (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.

Golf Simulator
Estimated revenue from golfing simulator use at the golf course.

Miscellaneous Income - Golf Course
Estimated annual revenue for various miscellaneous charges billed and collected by the golf course.

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.

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

Food & Snack Sales
Represents all food and 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.

Miscellaneous Income - Restaurant
Estimated annual revenue for various miscellaneous charges billed and collected by the restaurant.

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	$ 690	$ 8,280
Hulu Subscription	$ 106	$ 1,272
Contingency		$ 7,972
Total		**$ 20,392**

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

Vendor	Account	Monthly Amount	Annual Amount
FPL	45156	$ 365	$ 4,380
Florida City Gas	9398	$ 565	$ 6,780
City of Cocoa	112664	$ 495	$ 5,940
City of Cocoa	141774	$ 98	$ 1,176
Contingency			$ (12,928)
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	Annual Amount	
Brevard County	Business Tax License	$	82
City of Rockledge	Business License	$	200
Lightspeed	Membership	$	7,000
DBPR	License	$	1,820
Florida State Golf Assoc.	Handicap Fees	$	5,000
Florida State Golf Assoc.	Membership	$	150
Contingency		$	250
Total		**$**	**14,502**

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 3 full-time and 27 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.

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.

Golf Printing
Printing for materials needed for the course.

Utilities
Estimated cost of basic utilities for golf operations.

Vendor	Account	Monthly Amount	Annual Amount
FPL	33189	$ 705	$ 8,460
FPL	42334	$ 100	$ 1,200
FPL	52104	$ 750	$ 9,000
City of Cocoa	112664	$ 350	$ 4,200
Contingency			$ 476
Total			**$ 23,336**

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

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

Vendor	Monthly Amount	Annual Amount
Ecolab Pest Elimination	$ 95	$ 1,140
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	Annual 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.

Golf Course Maintenance:

Salaries

The District currently has a 13 full-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.

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.

Utilities

Estimated cost of basic utilities for golf operations.

Vendor	Account	Monthly Amount	Annual Amount
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 & Oil

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
Ecolab Pest Elimination	$ 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.

Fertilizer
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.	$ 232	$ 2,784
Contingency		$ 1,716
Total		**$ 4,500**

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.

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

Janitorial 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.

Uniforms

The District is in contract with Unifirst to supply uniforms for the golf course maintenance staff. Unifirst comes to the District weekly to deliver clean uniforms to the staff.

Vendor	Monthly Amount	Annual Amount
Unifirst	$ 900	$ 10,800
Contingency		$ 2,200
Total		**$ 13,000**

Equipment Rental

Rental of larger capital items required for course maintenance.

Equipment Lease

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

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**

Merchandise Sales:

Cost of Goods Sold

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

Restaurant Expenditures:

Salaries

The District currently has 5 full-time and 13 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	Monthly Amount	Annual Amount
FPL	33189	$ 705	$ 8,460
City of Cocoa	112664	$ 535	$ 6,420
Contingency			$ 1,502
Total			**$ 16,382**

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	Monthly Amount	Annual Amount
Ecolab	$ 143	$ 1,713
Contingency		$ 37
Total		**$ 1,750**

Operating Supplies

Represents various operating supplies purchased such as kitchen equipment, paper and plastic supplies, thermometers, silverware, microwave, storage cabinets, etc.

Delivery/Gas

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

Vendor	Account	Monthly Amount	Annual Amount
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 DBPR.

Restaurant Cost of Goods Sold:

Food Cost

Represents food and snack supplies purchased for the restaurant or catering events.

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.

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.

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	Annual 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	$	48,160
Property	$	85,126
Total	**$**	**133,286**

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 a portion of its monthly revenues to the Capital Reserve Fund to help fund for equipment replacement and other capital expenditures estimated for the fiscal year.

Renewal & Replacement - Simulator

Expenditure related to the golf course simulator.

SECTION III

Viera East
Community Development District

219 E. Livingston St, Orlando FL, 32801
Phone: 407-841-5524 - 877-855-5251– Fax: 407-839-1526

Re: Viera East Community Development District ("District") Increased Assessments for Fiscal Year (FY) 2027

The purpose of this letter is for the District Board of Supervisors to provide you some explanation for the proposed assessment increase of up to $100 Operations and Maintenance Assessment per household for FY 2027. ***It is important to note that none of the Operations and Maintenance funding is utilized to support Golf Operations, the Golf Club, and the Hook and Eagle Restaurant.*** You will see in the chart below that even though the Operations and Maintenance portion is increased by $100, the assessments on a home in the District overall are ***decreasing*** by $50. This is due to retiring Debt Service.

The history of the District's assessments (per home unit) is below:

	2018	2019	2020	2021	2022	2023	2024	2025	2026	Proposed 2027
O & M	$136	$136	$136	$136	$136	$236	$236	$236	$236	$336
Debt	$414	$414	$414	$414	$364	$139	$139	$139	$139	$109
Recreation	$129	$129	$129	$129	$129	$129	$129	$129	$129	$8
	$679	$679	$679	$679	$629	$504	$504	$504	$504	$453

The 2027 increase of $100 to Operations and Maintenance averages to $20/year increase over the FY 2018 assessment or about 7%/year. During this time, there has been a substantial increase in costs of services. Since 2023, the District has absorbed these increases without borrowing any additional bond funds or increasing assessments. The assessments on a home in the District overall are ***decreasing*** by $50 in this proposed budget as shown in the chart above. The primary reasons for the 2027 Budget increases in Operations and Maintenance are:

- Inflation increasing contract costs to District, including lake maintenance, environmental contracts and lake bank restoration. These contracts are increasing due to cost of fuel, labor, and chemicals.
- Additional Funds for Capital Reserves ($19k in 2026 to $511k in 2027)
- Increased Funds for Lake Bank Restoration - $200k
- Capital Projects Scheduled for FY 2027
  - Sidewalk Repairs
  - Woodside Park Restrooms
  - Equipment

The District Board of Supervisors has worked hard to keep assessments as low as possible over the last several years, even as personnel costs have increased due to increases in minimum wages and benefits, vendor's costs have increased and expanding services to continue to keep the CDD maintained at high levels. Again, it is critical to understand that the assessments levied to each home are ***decreasing*** on a total basis. ***It is important to note that none of the Operations and Maintenance funding is utilized to support Golf Operations, the Golf Club, and the Hook and Eagle Restaurant.. Since 2020, the Golf Club has operated self-sufficiently and has not required assessment funding.***

Should you wish to review the proposed 2027 Budget, or any other documents of the District, you may do so at VieraEastCDD.com. You can also contact the District Manager, Jason Showe, at 407-841-5524. You may also attend the District Budget Public Hearing on August 27th, 2026 at 6:30 PM at the Faith Viera Lutheran Church, 5550 Faith Drive, Rockledge, FL 32955. We thank you for your understanding as we continue to make Viera East a premier community.

Sincerely,

District Board of Supervisors

SECTION IV

ATTACHMENT "A"
Policies and Procedures
Viera East Golf Club
Fiscal Year 2027

I. PUBLIC CLUB

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

II. RATES, FEES AND CHARGES

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

CDD Residents will receive a discount on published normal full daily golf rates based on schedule. CDD Residents may choose to use the appropriate golf discount or any promotional special rates but not both. Some discount restrictions may apply on golf equipment and clothing for certain manufacturers. The General Manager may adjust these discounts, with board approval, if it is in the best interest of the District. **Residents may be required to submit proof of residency. Residency may be verified and an ID card may be obtained from the CDD Office.**

The District will offer a Season Pass only for those that had a Season Pass in a prior year. They will be available in 6- or 12-month increments. This is only for Monday through Thursday play.

A Season pass is not assignable, transferable, alienable or divisible. Extensions of Plans will not be allowed.

III. SEASON PASS REFUNDS, CREDITS, AND TRANSFERS

A. There will be no **refunds** for any reason except documented health reasons. The refund will be prorated based on the schedule below and the member will not be able to rejoin the club for 12-months following the refund. A copy of the medical certification from a licensed physician must be kept on file.

B. Upon approval of the **refund**, the following stipulations will apply:

   a. The amount of the **refund** will be prorated based on the refund schedule found below.

   b. In the event a **refund** is issued, the remaining term of the Season Pass year will be cancelled and any play after issuing a credit will be at the applicable daily rate.

   c. The **refund** issued will only be applied to the next time you register for any prepay plan

C. If the **refund** request is received by the 10th of the month, a **refund** will be issued for that month based on the **refund** schedule below. Requests received after the 10th of the month, will be prorated based on the month immediately following the month of the request.

D. There will be no transfers for any reason during the term of the Season Pass increment.

E. **Leave of Absence** will be considered for medical reasons only. Should a member request a Leave of Absence, the Club will require written documentation from a medical professional stating the nature of the injury and expected duration for the recovery period. All requests for Leave of Absence should be submitted in writing to the attention of the General Manager and include the following: requested date of commencement for leave of absence and anticipated return date. The leave must be for a minimum of 30 days. Leave for non-medical reasons and for medical reasons less than 30 days will not be considered. If granted, the medical leave will freeze the Season Pass until the member is able to return to play (after a minimum of 30 days). Once the member's play has resumed, the Season Pass expiration date will be adjusted to reflect the days missed (number of days during which the Season Pass was frozen). Under no circumstances will there be a refund of money for leave of absence. Misuse of this policy will result in immediate and indefinite suspension from the club. The General Manager is authorized to make decisions regarding requests for leaves of absence and will operate under this authority in the best interest of the Viera East Golf Club and the requesting member.

REFUNDS

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

12 MONTH PLANS

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

6 MONTH PLANS

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

IV. RESIDENCY STATUS OF USERS

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

V. CLUB EXPECTATIONS.

B. Proper attire is encouraged at all times.

- (Men) Appropriate length shorts, collared shirts or mock turtlenecks are required. Tennis (short shorts), cutoffs, running shorts, swim attire, t-shirts, fishnet shirts, tank tops and denim are not permitted on the golf course.

- (Women) Same as above, but women may wear sleeveless and collarless tops. Short shorts and halter-tops are prohibited.

- (Juniors ages 16 and under) Same as adults, but neat and clean t-shirts will be allowed.

- All golfers must wear appropriate footwear. Viera East Golf Club is a spike-less facility. Metal or ceramic spikes are not permitted. The Golf Club Management will change spikes upon request for a nominal fee.

VI. STARTING TIMES

A. Viera East Community Development District residents may request starting 14 days in advance. Loyalty Members can request starting times 10 days in advance. Outside play can request times 7 days in advance

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

B. Reservations can be made in person, by telephone, or by the internet.

C. Viera East Golf Club recognizes Wednesday as a "Ladies Day" and Thursday as a "Men's Day". Other events may be scheduled at the discretion of Golf Club Management. The Golf Club will host a shotgun start for these events at the discretion of the Head Golf Professional. Golf Club Management will establish a shotgun time with seasonal and special maintenance in mind. Regular tee times will be available before and after the shotgun. The golf shop may alter the tee sheet as necessary to accommodate these groups, either by blocking tee times before the shotgun or starting the groups before the shotgun from the 10th tee. Tournaments, other outings, or scheduled course maintenance work that will limit this regular activity will be noticed on the sign up sheet. All players interested in playing in the shotgun should sign up on these sheets or make reservations in the shotgun through the Pro Shop staff. The golf staff will check the sign up sheets several days in advance and adjust the number of needed positions on the tee time sheet. Shotgun starts for other than Ladies' Day, Men's days, and other events will only be provided as needed for tournaments per Chapter IV, Section 16 or for operational and maintenance requirements.

D. Advance tee time booking for any resident or public player is a privilege that cannot be abused. Players are expected to call at least 72 hours in advance to cancel or adjust the size of their group. Golfers who repeatedly fail to show for starting times without notifying Golf Club Management of the cancellation may lose their starting time or playing privileges without refund of any fees or dues or be charged for the reservation. Tee time reservations for the general public may require a credit card number to hold the tee time for all weekend and holiday play at the discretion of the Head Golf Professional or General Manager. Customers may request a cancellation/adjustment number for proof of cancellation/adjustment. Golfers should call if there is concern that the golf course may be closed or tee times may be delayed due to weather.

The Golf Club Management will use their best judgment in regards questionable course conditions.

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

VII. USE OF PERSONAL GOLF CARTS

A. Trail Fees, as established under Section 8, Chapter IV of the District Rules are a fee established by Golf Club Management paid in advance for a specific period for use by owners of a private cart on the Viera East Golf Club. **The use of personal golf carts is a privilege granted by the Golf Club after payment of the Trail Fee. Payment of the Trail Fee does not confer an absolute right to such usage and all personal golf cart use shall be at the discretion of the Golf Club Management.** As a courtesy, a Family advance cardholder with trail fees whose cart is in use by another member of the family is allowed to utilize a club golf cart at no charge provided a cart is available. Proper personal golf cart utilization is required for golf staff to allow club cart usage at no charge. The Golf Club Management reserves the right to charge for course cart usage.

B. All personal golf carts used by such persons must comply with the following:

1. Each cart shall be maintained by its owner in a satisfactory and safe operating condition.

2. Each cart shall be painted and decorated tastefully in accordance with the décor and standards of the Golf Club.

3. Each cart shall be a four (4) wheel electric or gas (2016 or newer EFI engine) cart with a solid top and appropriate golf specific tires.

4. Adequate insurance, in amounts and terms as determined by the Board of Supervisors of the District, shall be maintained on each cart, and proof of current insurance shall be supplied and kept on file in the District Office at the Golf Course. This proof of insurance must be turned into the District Office before the golf cart is used on the course.

5. Each cart must be equipped with operable headlights and rear view mirrors.

6. Each cart must be equipped with sand to fill divots.

7. Each cart must display a current Trail Fee Decal, as issued by the District Office.

8. In the interests of decorum and fairness, users of personal golf carts are not allowed to equip carts with radios, tape decks or other audio components, televisions, or to blow horns while on Golf Club property. Personal coolers are not allowed on Golf Club property. Users of personal carts may not bring their own beverages of any sort or food onto the golf course. Food and beverages are available from the Golf Club restaurant and beverage cart. Resident and non-resident golf carts must be inspected by the Golf Club Management prior to authorization for use on the Golf Club property. Any personal golf cart determined by the Golf Club Management to not comply with the above mandates shall be barred from use on Golf Club property. Continued usage of such a cart shall constitute a trespass under Section 810.09, Florida Statutes. Prohibition of the use of a particular golf cart does not entitle the owner to return of the Trail Fee.

C. **All golfers using their personal golf cart must at all times check in with the Golf Shop before taking their golf cart onto the course.** Appropriate fees must be paid for all guests in private carts

before play commences. Golf Club Management will direct such persons to the appropriate starting point. No more than 2 persons per cart shall be allowed.

D. Only the owner of the golf cart who has complied with Section 8, Chapter IV of the District Rules and permanently residing adults within the household who have paid appropriate fees shall be entitled to use that person's personal golf cart on Golf Club property.

E. Only licensed golfers aged 16 and over shall be eligible to use a personal golf cart on Golf Club property. Such persons shall provide appropriate proof of age in the form of a valid driver's license if requested by Golf Club Management.

F. All personal golf cart users shall respect the privilege accorded them and shall operate the golf cart in a safe and responsible manner. Golf carts shall be operated at safe speeds and only on appropriate areas of the Golf Club.

G. Residents and non-residents must own and have an operational golf cart to pay annual or daily trail fees.

H. Every effort must be made to minimize golf cart wear of the golf course. Players must adhere to posted restrictions/rules concerning golf cart proximity to greens and tees. Golf carts must be operated on cart paths around greens and tee areas. Players are generally encouraged to pair up with golfers in the same golf cart. Single riders that join groups during the round are also encouraged to pair up at the turn where feasible. Non-compliance with posted or written rules may result in loss of privileges as referenced in Section VI. A. Golf Club Management may restrict golf cart use per group due to course conditions.

I. All personal golf carts must be removed from the course no later than 15 minutes prior to dusk.

J. All regular play shall start on hole #1 unless authorized by the Golf Club Management.

K. Violation of any of the above policies may result in cancellation of Trail Fee privileges without a return of the Trail Fee.

VIII. USE OF CLUB-PROVIDED GOLF CARTS

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

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

B. Golf carts are obtained from the Golf Pro Shop. Golf cart rentals may be paid for by cash, local check, or by credit card. Rental fees are payable in advance.

C. Course golf carts and rental golf clubs must be returned to the golf cart staging area immediately following play.

IX. GENERAL GOLF CART RULES

A. Only golfers who are licensed drivers aged 16 and over shall be eligible to use a golf cart on golf course property. Such persons shall provide appropriate proof of age in the form of a valid driving license if requested by Golf Club Management.

B. Golf carts shall be operated at safe speeds and only on appropriate areas of the Golf Club. Golf carts should not be taken onto private property. Golf cart rental customers are responsible for damage to golf carts that may have occurred during play and subsequent operation of the golf cart. Rental customers are required to report such damage to the pro-shop or cart facility staff. Complete contact information must be provided prior to leaving the golf course.

C. No golf carts shall be allowed on the golf course later than 15 minutes before dusk. All rented carts must be returned prior to or at that time.

D. Golf Cart Rules

1. No more than two riders and two sets of golf clubs are permitted per golf cart. Each golfer must have their own bag and set of clubs.

2. Golf carts must stay on paths in the vicinity of all tees and greens.

3. Please keep golf carts on cart paths where provided or at least 60 feet from greens and a safe distance from slopes, water hazards, bunkers, and tee boxes.

4. Golf carts may not be used beyond the number of holes for which first rented.

5. Golf carts are not allowed off the golf course property.

6. Only beverages and coolers purchased from the Viera East Golf Club restaurant Hook & Eagle will be allowed on golf cart; exceptions to this policy are for documented medical reasons only.

7. Golf carts and rental golf clubs must be returned to the golf cart staging area immediately following play.

8. Golf Club Management reserves the right to refuse or cancel the use of a golf cart, without refunding any fees to any person(s) not following any golf cart rules or course regulations.

9. Riding spectators will be allowed along if appropriate golf cart fees have been paid and the space is available.

10. Juniors riding in a golf cart must be of a size that allows their feet to rest flat on the floorboard when seated. If not, approval from the Golf Club Management must be obtained. Golf Club Management reserves the right to refuse golf course use to any junior golfer.

X. HANDICAP GOLF CART FLAG POLICY

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

A. Golfers issued handicap flags are asked to stay on the concrete paths where provided around all tee boxes and greens whenever possible.

B. All Golfers issued handicap flags must remain at least 30 feet from the edge of all greens and tee boxes. If for any reason, a golfer needs closer access to the tees and the greens, authorization may be given on a case by case basis as determined by Golf Club Management. If this type of authorization is granted a special type of handicap flag will be issued to the golfer.

C. At no time should a golf cart be driven or parked between a greenside bunker and the green, or between a bulkhead and the green.

D. The handicap flag must be clearly displayed on the golf cart at all times.

E. When outside conditions dictate a closure of the fairways (i.e. too wet, annual overseeding), handicap flag play will not be allowed.

F. Golfers desiring a daily handicap flag may request such flag from the golf shop staff. The golfer must leave either a valid resident I.D. card or valid state issued driver's license with the golf shop staff and a nominal refundable deposit may be required. The golfer requesting this daily handicap flag must show proof of a handicap valid state issued driver's license/I.D. card or a valid DMV issued handicap parking decal. If the issued handicap flag is lost, stolen, not returned or damaged, the deposit will not be refunded.

XI. GENERAL RULES AND REGULATIONS

A. U.S.G.A. rules govern all play, except where modified by local rules as created by professional golf staff. The U.S.G.A. handicap system is based on the assumption that every player will endeavor to make the best score that he or she can in every round played and will report every acceptable round for handicap purposes.

B. All golfers must register and pay appropriate fees in the Golf Pro Shop prior to play.

C. All golfers must have their own bag and golf clubs. Rentals are available.

D. Proper attire is required. (See Dress Code.)

E. Slow Play - In the interest of all, golfers should play at a pace which is consistent with the day's pace of play and which positions the group within ½ hole of the group preceding. Groups are encouraged to play when ready and play without delay. Player Assistants are in control of all play on the golf course. If a group has fallen out of position and has interfered with the pace of the following group or groups, they will be asked to increase their pace of play. If this has not been accomplished within a reasonable amount of time, the Player Assistant may:

- Have the group step aside and allow the group behind to play through.
- Ask the group to cease play and reposition themselves directly behind the group in front of them.

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

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

F. Golfers are allowed to retrieve his/her golf ball lost on that hole on that day of play. U.S. G.A. Rules allow you up to 5 minutes to search for a lost ball on the hole of play only. If ball is not readily identifiable and retrievable, player must abandon search. Ball hawking is not permitted at any time. Play must not be delayed. Players not abiding may be asked to leave the course.

G. Private beverage coolers are prohibited, unless required for medical reasons.

H. Please repair ball marks, rake bunkers and fill divots with the sand that is provided on golf carts.

I. Walking is permitted after 2:00 P.M. Monday through Thursday only. Walking will not be permitted January 1st thru March 31st or when course conditions do not permit. Electric golf cart usage is mandatory at all other times.

J. Practice, with the exception of instruction from the professional golf staff, must be confined to the Practice Areas/Range/Green. All practice areas are supervised by the professional golf staff and availability shall be at their discretion. All golfers using the front practice range or the rear practice tee, bunker and/or putting green must register with the golf shop prior to practice. Use of personal golf balls is permitted at practice area at rear of driving range for short game practice for all CDD Residents and public players registered to play golf. Other practice may be approved based on availability and at the discretion of the golf operations staff. All other golfers using the practice area must pay in advance for use of club practice balls. Course practice balls, tokens, and baskets cannot be removed from practice facility.

K. The Golf Club Management has total control of all pairings and play on the golf course. Golfers or guests not abiding with staff requests may be asked to leave without entitlement to a refund or rain check.

L. Bicycles, skateboards, and roller blades are not allowed on cart paths, parking lot or Clubhouse area.

M. Except for service animals (such as Seeing Eye dogs), pets are not permitted on the course facilities or club grounds at any time.

N. All range balls and range ball containers are the property of the Viera East Golf Club. Removal of these items may result in player to be asked to leave without entitlement to a refund, and or banishment of the facility.

XI. TOURNAMENTS

A. All tournament play shall be in accordance with Section 16, Chapter IV of the District Rules.

B. The Golf Club operates a restaurant to provide food for patrons. Patrons of the Golf Club are requested to refrain from bringing food with them for tournament participants. However, where charitable organizations request authorization to bring donated food to the course for tournament participants, Golf Club Management may utilize discretion in allowing this to occur provided an adequate set up/service fee is paid.

Set up/service fees should take into consideration the number of tournament participants and Golf Club staffing requirements.

C. The Golf Club operates a bar providing beer, wine, liquor, and non-alcoholic beverages to its patrons. In the discretion of the Golf Club Management, tournament sponsors may arrange for alternative beverage service. Payments of appropriate fees (corkage fees) for this privilege are required.

XII. COURSE CLOSING

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

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

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

Viera East Golf Course uses the following signals:

ONE prolonged horn blast:
DISCONTINUE PLAY IMMEDIATELY
All players must leave the golf course and practice areas and return to the Clubhouse immediately.
THREE consecutive horn blasts:
RESUMPTION OF PLAY
All activity may resume on the course and practice areas.

- Excessive Rainfall - excessive rainfall would be defined by puddles on the greens, fairways and cart paths, or by a golf cart leaving tracks that are damaging to the turf. The course should be closed for a period of time long enough to prevent damage to the course and ensure customer satisfaction with their playing experience. The period of time will vary by amount of rain and course condition prior to the rain.

- Course Maintenance - course closure for maintenance will be scheduled in advance. Closure will occur ONLY if the work being done could not be completed in a timely manner with play on the course. Examples would be aerification or major rebuilding work.

- Hurricanes or other Disasters - the course will be closed in advance of an oncoming hurricane allowing enough time for personnel to complete preparations and evacuate safely. The course will re-open only after the storm has passed, the buildings are inspected, and the course is playable. Reasonable time will be allowed for any clean-up necessary to ensure all persons' safety.

In the event of a temporary closing, all departments will be open for normal business hours. For extended

course closure of more than four hours, the golf shop will remain open until 4:30 P.M. All other departments' personnel will be de-staffed.

XIII. RAIN CHECK POLICY

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

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

XIV. GOLF MAINTENANCE AND LANDSCAPING

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

Viera East Golf Course Rate Schedule
(Fiscal Year 2027)
Attachment "A", Chapter IV:
Rates, Fees, Charges

7.00% **INCREASE from last FY**

DAILY GOLF RATES

PEAK SEASON (November 1, 2026 - April 30, 2027)						
Weekday	**PUBLIC**	**PUBLIC 9**	**Loyalty 18**	**Loyalty 9**	**CDD 18**	**CDD 9**
AM (open-11:59)	$90.00	$59.00	$72.00	$47.00	$63.00	$41.00
Mid-Day (Noon-2pm)	$72.00	$48.00	$58.00	$38.00	$50.00	$34.00
PM (After 2:00pm)	$54.00	$36.00	$43.00	$29.00	$38.00	$25.00
Weekend	**PUBLIC**	**PUBLIC 9**	**Loyalty 18**	**Loyalty 9**	**CDD 18**	**CDD 9**
AM (open-11:59)	$100.00	$67.00	$80.00	$54.00	$60.00	$40.00
Mid-Day (Noon-2pm)	$80.00	$53.00	$64.00	$42.00	$48.00	$32.00
PM (After 2:00pm)	$60.00	$40.00	$48.00	$32.00	$36.00	$24.00
NON-PEAK SEASON (May 1, 2027 - October 31, 2027)						
Weekday	**PUBLIC**	**PUBLIC 9**	**Loyalty 18**	**Loyalty 9**	**CDD 18**	**CDD 9**
AM (open-11:59)	$63.00	$42.00	$50.00	$34.00	$44.00	$29.00
Mid-Day (Noon-2pm)	$50.00	$33.00	$40.00	$26.00	$35.00	$23.00
PM (After 2:00pm)	$30.00	$20.00	$24.00	$16.00	$21.00	$14.00
Twilight Rate (After 4pm)	$27.00	$18.00	$22.00	$14.00	$19.00	$13.00
Weekend	**PUBLIC**	**PUBLIC 9**	**Loyalty 18**	**Loyalty 9**	**CDD 18**	**CDD 9**
AM (open-11:59)	$70.00	$46.00	$56.00	$37.00	$42.00	$28.00
Mid-Day (Noon-2pm)	$56.00	$37.00	$45.00	$30.00	$34.00	$22.00
PM (After 2:00pm)	$42.00	$28.00	$34.00	$22.00	$25.00	$17.00
Twilight Rate (After 4pm)	$34.00	$22.00	$27.00	$18.00	$20.00	$13.00

*** Weekend rates effective Friday - Sunday**
*** Weekday rates effective Monday - Thursday**
*** All rates above include the cart fee and are per player**
*** $18.00 walking rate available after 2pm Mon-Thurs (blackout period of Dec 1st - March 31st)**
*** All Rates are subject to change at any time and applicable Florida sales tax**
*** Active Military or Veterans 10% off Daily Rates**
*** Replay Rates - Peak Season $25, Non-Peak Season $15**
*** Viera East CDD Residents receive 30-40% off Public Rate.**
***Loyalty Program receives 20% off Public Rate.**

FY 2026-2027

Season Pass CDD Rate

Monday - Thursday

7% **Increase from last FY**

CDD Residents			
6 Month	**Last Year Base Price**	**FY Increase**	**New Base Price**
Greens Fees w/ Trail Fee	$2,871.00	$200.97	$3,072.00
Greens Fees w/ Cart	$3,334.00	$233.38	$3,567.00
Greens Fees Only (Daily Cart @ Current Rate)	$1,760.00	$123.20	$1,883.00
12 Month			
Greens Fees w/ Trail Fee	$4,101.00	$287.07	$4,388.00
Greens Fees w/ Annual Cart	$4,763.00	$333.41	$5,096.00
Greens Fees Only (Daily Cart @ Current Rate)	$2,513.00	$175.91	$2,689.00

Season Pass

Monday - Thursday

Non CDD Residents	CDD + $600		
6 Month	**Last Year Base Price**	**FY Increase**	**New Base Price**
Greens Fees w/ Trail Fee	$3,471.00	$242.97	$3,714.00
Greens Fees w/ Cart	$3,934.00	$275.38	$4,209.00
Greens Fees Only (Daily Cart @ Current Rate)	$2,360.00	$165.20	$2,525.00
12 Month			
Greens Fees w/ Trail Fee	$4,701.00	$329.07	$5,030.00
Greens Fees w/ Cart	$5,363.00	$375.41	$5,738.00
Greens Fees Only (Daily Cart @ Current Rate)	$3,113.00	$217.91	$3,331.00

All rates are subject to a 7% sales tax.

2% Discount on Annual Passes when paying cash/check

	Viera East CDD Resident	**Non CDD Resident**
Golf Cart Fees		
18 Holes	Pre-Pay $18.00 all others $24.00	Pre-Pay $18.00 all others $24.00
9 Holes	$15.00	$15.00
Rider Fee	$10.00	$10.00
Miscellaneous		
Rental Clubs 18 Holes	$15 - $50.00	$15 - $50.00
Range Balls*	*all Range Ball prices do not include tax	
Warm Up Basket 15 Practice Balls	$4.00	$5.00
Small Basket 30 Practice Balls	$8.00	$10.00
Medium Basket 60 Practice Balls	$10.00	$12.00
Large Basket 90 Practice Balls	$13.00	$15.00
Annual Season Pass Range Plan	$424.00 per person + tax	$467.00 per person + tax
Loyalty Program	N/A	$125.00/yr

20% Discount on daily rack rateround, includes a free warm up bucket

All rates are subject to a 7% sales tax.

Viera East Golf Course Range of Rates
FISCAL YEAR 2027

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

	Range of Rates
Green Fees	
18 Holes	$1-$100
Cart Rental	
Cart/pp/9 holes	$5-$20
Cart/pp/18 Holes	$7-$30
Cart/public/18 holes	$7-$30
Miscellaneous	
Rental Clubs	$15-$60
Driving Range	$1-$30
League Play	
9 Holes w/ Cart	$10-$50
Junior Golf Fee	
18 Holes	$11-$50
Prepaid Season Pass	
12 Months	$2,000-$5,500
6 Months	$1,500-$4,200