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") 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 $100 Operations and Maintenance Assessment per household for FY 2027. It is important to note that these assessments help the District to maintain fire lines, lakes, Woodside Park, Pieloch Dog Park and other community services and amenities. ***None of this funding is utilized to support the Viera East Golf Club operations or 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 $51. This is due to retiring Debt Service bond.

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 $10/year increase over the FY 2018 assessment. 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 $51 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
- Increased Funds for Lake Bank Restoration
- Capital Reserve Projects Scheduled for FY 2027
  - Sidewalk Repairs
  - Woodside Park Restroom Renovations

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 Viera East Golf Club operations or 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