

Reunion East
Community Development District

Proposed Budget
FY2026



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Reunion East

Community Development District

Proposed Budget

FY2026

General Fund

	Adopted Budget FY2025	Actual Thru 3/31/25	Projected Next 6 Months	Total Projected 9/30/25	Proposed Budget FY2026
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Revenues:

Special Assessments - Tax Collector	\$ 2,008,852	\$ 1,666,008	\$ 342,839	\$ 2,008,847	\$ 2,725,718
Interest	24,000	34,479	24,000	58,479	36,000
Miscellaneous Income	-	847	-	847	-
Rental Income	6,000	5,120	570	5,690	6,000
Carry Forward Surplus	1,079,183	1,539,583	-	1,539,583	-

Total Revenues	\$ 3,118,035	\$ 3,246,038	\$ 367,409	\$ 3,613,446	\$ 2,767,718
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Expenditures:

Administrative:

Supervisor Fees	\$ 12,000	\$ 4,800	\$ 6,000	\$ 10,800	\$ 12,000
FICA Expense	918	367	459	826	918
Engineering Fees	30,000	12,536	12,000	24,536	30,000
Attorney	75,000	42,557	47,443	90,000	100,000
Arbitrage	1,350	-	900	900	900
Dissemination	10,500	5,250	5,250	10,500	10,815
Annual Audit	4,600	-	4,600	4,600	4,750
Trustee Fees	8,620	-	8,620	8,620	8,869
Assessment Administration	7,875	7,875	-	7,875	8,111
Management Fees	52,974	26,487	26,487	52,974	52,974
Information Technology	1,890	945	945	1,890	1,947
Website Maintenance	1,260	630	630	1,260	1,298
Telephone	150	-	50	50	75
Postage	1,500	629	621	1,250	1,500
Printing & Copies	500	175	75	250	500
Insurance	18,350	17,841	-	17,841	20,571
Legal Advertising	5,000	2,770	2,230	5,000	5,000
Other Current Charges	600	70	105	175	600
Office Supplies	250	16	59	75	250
Property Appraiser Fee	1,000	696	-	696	1,000
Property Taxes	400	218	-	218	400
Dues, Licenses & Subscriptions	175	175	-	175	175

Total Administrative:	\$ 234,912	\$ 124,037	\$ 116,474	\$ 240,511	\$ 262,653
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Proposed Budget

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General Fund

	Adopted Budget FY2025	Actual Thru 3/31/25	Projected Next 6 Months	Total Projected 9/30/25	Proposed Budget FY2026	
<i>Maintenance - Shared Expenses</i>						
Field Services	\$ 46,063	\$ 23,031	\$ 23,031	\$ 46,063	\$ 46,063	¹
Amenity Management	-	-	-	-	5,472	²
Property Insurance	69,608	63,643	-	63,643	68,786	³
Telephone	12,369	9,360	9,675	19,035	22,800	⁴
Electric	399,000	178,470	184,800	363,270	376,200	⁵
Streetlights	-	-	-	-	4,406	⁶
Water & Sewer	42,402	18,549	20,520	39,069	42,750	⁷
Gas	48,963	32,202	16,408	48,610	59,850	⁸
Trash Services	22,800	-	-	-	-	⁹
Landscape Maintenance	685,817	355,465	329,387	684,852	769,500	¹⁰
Landscape Contingency	28,500	14,148	15,000	29,148	71,250	¹¹
Pond Maintenance	14,250	5,797	5,797	11,594	14,250	¹²
Irrigation Repairs	19,950	3,563	6,000	9,563	19,950	¹³
Pool & Fountain Maintenance	205,428	108,754	96,000	204,754	208,050	¹⁴
Building Repairs & Maintenance	17,100	14,787	10,500	25,287	28,500	¹⁵
Contract Cleaning	82,422	40,213	39,493	79,706	80,900	¹⁶
Fitness Center Repairs & Maintenance	7,923	1,841	4,560	6,401	7,923	¹⁷
Gate & Gatehouse Repairs & Maintenance	42,750	28,162	12,000	40,162	45,600	¹⁸
Lighting	8,550	7,790	2,000	9,790	11,400	¹⁹
Maintenance (Inspections)	2,636	2,420	2,274	4,694	5,700	²⁰
Operating Supplies	2,793	-	1,397	1,397	2,850	²¹
Parking Violation Tags	285	-	143	143	285	²²
Pest Control	684	449	1,304	1,754	1,756	²³
Pressure Washing	28,500	25,907	-	25,907	28,500	²⁴
Repairs & Maintenance	20,520	7,238	8,800	16,038	20,520	²⁵
Roadways/Sidewalks/Bridge	22,800	9,126	2,850	11,976	22,800	²⁶
Security	121,905	47,681	47,681	95,361	121,905	²⁷
Signage	8,550	6,035	2,850	8,885	11,400	²⁸
Hurricane Expenses	-	3,524	-	3,524	5,700	²⁹
Total Operations & Maintenance:	\$ 1,962,569	\$ 1,008,155	\$ 842,470	\$ 1,850,625	\$ 2,105,065	

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	Adopted Budget FY2025	Actual Thru 3/31/25	Projected Next 6 Months	Total Projected 9/30/25	Proposed Budget FY2026
Reserves					
Transfer Out - R&M Fund	\$ 920,554	\$ 920,554	\$ -	\$ 920,554	\$ 400,000
Total Reserves	\$ 920,554	\$ 920,554	\$ -	\$ 920,554	\$ 400,000
Total Expenditures	\$ 3,118,035	\$ 2,052,746	\$ 958,944	\$ 3,011,690	\$ 2,767,718
Excess Revenues (Expenditures)	\$ 0	\$ 1,193,292	\$ (591,536)	\$ 601,756	\$ -

Net Assessment	\$2,725,718
Collection Cost (6%)	\$173,982
Gross Assessment	<u>\$2,899,700</u>

Notes:

(1 thru 36) is 57% of the shared costs with the remaining 43% allocated to Reunion West for FY25. For FY26, (1 thru 29) the proposed allocation will be 57% of the shared costs for Reunion East with the remaining 43% allocated to Reunion West.

Shared Costs

Operations & Maintenance Descriptions	FY2025 Budget	FY2025 Projections	Total Proposed 2026 Budget	RE CDD 57%	RW CDD 43%
1 Field Services	\$ 80,812	\$ 80,812	\$ 80,812	\$ 46,063	\$ 34,749
2 Amenity Management Services	-	-	9,600	5,472	4,128
3 Property Insurance	122,120	111,654	120,677	68,786	51,891
4 Telephone	21,700	33,406	40,000	22,800	17,200
5 Electric	700,000	637,212	660,000	376,200	283,800
6 Streetlights	-	-	7,730	4,406	3,324
7 Water & Sewer	74,390	68,536	75,000	42,750	32,250
8 Gas	85,900	95,654	105,000	59,850	45,150
9 Trash Services	40,000	-	-	-	-
10 Landscape Maintenance	1,203,189	1,201,494	1,350,000	769,500	580,500
11 Landscape Contingency	50,000	51,137	125,000	71,250	53,750
12 Pond Maintenance	25,000	20,340	25,000	14,250	10,750
13 Irrigation Repairs	35,000	16,777	35,000	19,950	15,050
14 Pool & Fountain Maintenance	360,400	359,218	365,000	208,050	156,950
15 Building Repairs & Maintenance	30,000	42,671	50,000	28,500	21,500
16 Contract Cleaning	144,600	139,836	141,930	80,900	61,030
17 Fitness Center Repairs & Maintenance	13,900	11,230	13,900	7,923	5,977
18 Gate & Gatehouse Repairs & Maintenance	75,000	70,273	80,000	45,600	34,400
19 Lighting	15,000	17,176	20,000	11,400	8,600
20 Maintenance (Inspections)	4,625	9,568	10,000	5,700	4,300
21 Operating Supplies	4,900	2,450	5,000	2,850	2,150
22 Parking Violation Tags	500	250	500	285	215
23 Pest Control	1,200	3,076	3,080	1,756	1,324
24 Pressure Washing	50,000	45,450	50,000	28,500	21,500
25 Repairs & Maintenance	36,000	28,137	36,000	20,520	15,480
26 Roadways/Sidewalks/Bridge	40,000	21,010	40,000	22,800	17,200
27 Security	213,868	167,644	213,868	121,905	91,963
28 Signage	15,000	15,587	20,000	11,400	8,600
29 Hurricane Expenses	-	6,195	10,000	5,700	4,300
Total	\$ 3,443,104	\$ 3,256,794	\$ 3,693,097	\$ 2,105,065	\$ 1,588,031

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Gross Per Unit Assessment Comparison Chart

Fiscal Year 2026

Property Type	EAU	Units	Total EAU	% of EAU	Total Assessments	Gross Per Unit
Commercial	1.00	751	751.39	14.44%	\$418,696	\$557.23
Hotel/Condo	1.00	0	0.00	0.00%	\$0	0
Multi-Family	1.50	1601	2401.50	46.15%	\$1,338,184	\$835.84
Single Family	2.00	1024	2048.00	39.36%	\$1,141,204	\$1,114.46
Golf	1.00	3	2.90	0.06%	\$1,616	\$557.23
Total		3379	5203.79	100.00%	\$2,899,700	

Fiscal Year 2025

Property Type	EAU	Units	Total EAU	% of EAU	Total Assessments	Gross Per Unit
Commercial	1.00	751	751.00	14.43%	\$308,418	\$423.03
Hotel/Condo	1.00	304	304.00	5.84%	\$124,846	\$423.03
Multi-Family	1.50	1297	1945.50	37.39%	\$798,971	\$634.55
Single Family	2.00	1024	2048.00	39.36%	\$841,066	\$846.07
Golf	1.00	3	2.90	0.06%	\$1,191	\$423.03
Total		3379	5051.40	97.07%	\$2,137,075	

Variance Chart

Property Type	Units	% Increase	Gross Per Unit	Gross Total
Commercial	751	32%	\$134.20	\$100,835
Hotel/Condo *	0	-100%	(\$423.03)	\$0
Multi-Family	1601	32%	\$201.29	\$322,270
Single Family	1024	32%	\$268.39	\$274,828
Golf	3	32%	\$134.20	\$389
Total	3379			\$698,322

*304 Units reallocated to Multi-Family for FY2026.

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Fiscal Year 2026

REVENUES:

Special Assessments – Tax Collector

The District will levy a non-ad valorem special assessment on all taxable property within the District to fund all general operating and maintenance expenditures for the fiscal year. These assessments are billed on tax bills.

Interest

The District generates funds from invested funds.

Rental Income

The District charges rental fees for the special use of certain amenities throughout the District.

EXPENDITURES:

Administrative:

Supervisor Fees

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated \$200 per meeting, not to exceed \$4,800 per year to each Supervisor for the time devoted to District business and meetings. Amount is based on attendance of 5 Supervisors at 12 monthly Board meetings.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

Engineering Fees

The District's engineer, Boyd Civil Engineering, will be providing general engineering services to the District, e.g., attendance and preparation for monthly board meetings, reviewing invoices, preparation of contract specifications and bid documents, and various projects assigned by the Board of Supervisors and District Manager.

Attorney

The District's legal counsel, Latham, Luna, Eden & Beaudine, LLP, will be providing general legal services to the District, e.g., attendance and preparation for monthly meetings, preparation and review of agreements and resolutions and other research as directed by the Board of Supervisors and the District Manager.

Arbitrage

The District is required to annually have an arbitrage rebate calculation on the District's the Series 2005 Special Assessment Bonds, the Series 2015A Special Assessment Refunding Bonds and the Series 2021 Special Assessment Bonds. The District has contracted with AMTEC to calculate the rebate liability and submit a report to the District.

Dissemination

The District is required by the Securities and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues. The District has contracted with Governmental Management Services, LLC, the District's bond underwriter, to provide this service.

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Annual Audit

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The District has contracted with DiBartolomeo, McBee, Hartley and Barnes for this service.

Trustee Fees

The District issued Series 2015A & 2021 Special Assessment Refunding Bonds, which are held with a Trustee at US Bank. The amount of the trustee fees is based on the agreement between US Bank and the District.

Assessment Administration

The District has contracted with Governmental Management Services-Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services – Central Florida, LLC. (“Manager”) These services include, but are not limited to, advertising, recording and transcribing of Board meetings, administrative services, budget preparation, financial reporting and assisting with annual audits.

Information Technology

The District has contracted with Governmental Management Services-Central Florida, LLC for costs related to the District’s information systems, which include but are not limited to video conferencing services, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, Adobe, Microsoft Office, etc.

Website Maintenance

The District has contracted with Governmental Management Services-Central Florida, LLC for the costs associated with monitoring and maintaining the District’s website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Telephone

Telephone and fax machine.

Postage

The District incurs charges for mailing of Board materials, overnight deliveries, checks for vendors and other required correspondence.

Printing & Copies

Printing and copies for Board meetings, printing of computerized checks, stationary, envelopes, etc.

Insurance

The District’s general liability and public officials’ liability insurance coverage is provided by Florida Insurance Alliance (FIA) who specializes in providing insurance coverage to governmental agencies.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

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Other Current Charges

Represents any miscellaneous expenses incurred the fiscal year such as bank fees, deposit slips, stop payments, etc.

Office Supplies

The District incurs charges for office supplies that need to be purchased during the fiscal year.

Property Appraiser Fee

Represents a fee charged by Osceola County Property Appraiser's office for assessment administration services.

Property Taxes

Represents estimated fees charged by the Osceola County Tax Collector's Office for all assessable property within the District.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Commerce of \$175. This is the only expense under this category for the District.

Maintenance:

57% of the maintenance costs are allocated to Reunion East and 43% are allocated to Reunion West during Fiscal Year 2025. The District has proposed the split of 57% of the maintenance costs to Reunion East and 43% to Reunion West during Fiscal Year 2026. The maintenance costs are considered shared costs between the two districts and are allocated based on the number of platted equivalent assessment units (EAUs) in each district in accordance with the Interlocal Agreement between Reunion East and Reunion West regarding the joint maintenance and reciprocal usage of facilities.

Field Management

The District currently has a contract with Governmental Management Services-CF, LLC to provide onsite field management services. Services to include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Amenity Management Services

Services include management of facility rental including calendars, reservations, collections of fees and deposits, coordination of rental support, and issuing deposit refunds. Staff will distribute marketing materials and meet with prospective renters as needed. Services also include management of electronic mail messaging system with interface on District's website including database, content creation and distribution.

Property Insurance

Represents the District's share of the annual coverage of property insurance. Coverage is provided by Florida Insurance Alliance.

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Telephone

This is for service for phone lines to the pool houses, guard houses, horse stables and the Heritage Crossing Community Center.

Account #	Centurylink Service Address
311194330	7621 Heritage Crossing Way
311194956	7500 Morning Dove Circle
312323516	7599 Gathering Drive
311906997	7475 Gathering Drive
425626040	1590 Reunion Boulevard
491122540	700 Tradition Boulevard
450054870	700 Tradition Boulevard

Kingwood Orlando Reunion
Pool Circuits & Modem
Carriage Point Phone Line 2365
Carriage Point Gate/Access
Heritage Crossing Pool Phone Line 4574
Heritage Crossing Fire Alarm Phone Line 9534
Heritage Crossing Fire Alarm Phone Line 9575
Heritage Crossing Irrigation Phone Line 9758
Heritage Crossing Irrigation Phone Line 9867
Horse Stables Phone Line 9325
Horse Stables Phone Line 9385

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Electric

The District has electrical accounts with Duke Energy and OUC for the recreation facilities and other District areas.

Account #	Duke Energy Service Address
9100 8652 2608	7722 Excitement Dr Spkl, Reunion
9100 8652 2830	7500 Mourning Dove Cir Bath (Terraces)
9100 8656 3318	7477 Excitement Dr Spkl
9100 8656 5972	1300 Reunion Blvd, Irrigation
9100 8656 6717	900 Assembly Ct Spkl 900 Blk
9100 8659 9815	7399 Gathering Dr, Irrigation
9100 8647 7931	7475 Gathering Dr, Pool (Homestead Pool)
9100 8647 8156	000 Heritage Xing Lite (98-Heritage Crossing St. Lights)
9100 8647 8354	7500 Gathering Dr, Irrigation Timer
9100 8647 8601	1535 Euston Dr Spkl
9100 8647 8784	1400 Titian Ct Spkl
9100 8651 9025	7400 Excitement Dr Security Control
9100 8651 9265	7200 Reunion Blvd, Irr Timer
9100 8651 9546	15221 Fairview Circle Fountain
9100 8651 9778	00 Excitement Dr Lite Light Ph2 Pr3 (40-Patriots Landing St. Lights)
9100 8652 0010	000 Centre Court Ridge Dr Lite (33-Centre Court Ridge St. Lights)
9100 8652 0268	1364 Seven Eagles Ct., Pool 50 Ft. Right of CB HS
9100 8652 0474	7400 Excitement Dr Lite
9100 8652 0763	000 Seven Eagles Ct, Seven Eagles Lights (21 Tenon Conc/24 HH Trdrop 12000L)
9100 8652 1011	1350 S Old Lake Wilson Rd (Spine Rd/Hwy 545 Gatehouse)
9100 8652 1235	7621 Heritage Crossing Way, Pool
9100 8652 1441	7300 Mourning Dove Cir, Irrigation (Terraces)
9100 8652 1673	7421 Devereaux St Spkl
9100 8652 1912	7600 Tradition Blvd, Irrigation Meter A
9100 8652 2145	7477 Gathering Dr Spkl
9100 8652 2377	000 Assembly Ct Lite, Carriage Point (27-Carriage Pointe Assembly Ct. St. Lights)
9100 8656 3079	7600 Heritage Crossing Way Pump
9100 8656 3590	7500 Seven Eagles Way Spkl
9100 8656 3847	7693 Heritage Cross. Way Poolhouse

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Account #	Duke Energy Service Address
9100 8656 4096	1400 Reunion Blvd Spkl, Irrigation
9100 8656 4319	000 Whitemarsh Way Lite (94-Masters Landing, Legends Corner St. Lights)
9100 8656 4583	7585 Assembly Ln, Pool (Carriage Pointe)
9100 8656 4781	7500 Mourning Dove Cir Irrig (Terraces)
9100 8656 5047	000 Old Lake Wilson Rd Lite, Ph2 Parcel 13
9100 8656 5302	0 Old Lake Wilson Rd Lite Ph2 Prcl 1A (26-Excitement Dr. St. Lights)
9100 8656 5534	1300 Seven Eagles Ct., Fountain
9100 8656 5766	0 Old Lake Wilson Rd Lite PH1 Parcel 1 (112-Homestead St. Lights)
9100 8656 6220	7427 Sparkling Ct. Spkl
9100 8656 6444	7700 Linkside Loop Spkl
9100 8656 6957	0 Old Lake Wilson Rd Lite PH2 Prcl 1 (10-Excitement Dr. St. Lights)
9100 8659 9170	7755 Osceola Polk Line Rd, Gatehouse (Main Gatehouse)
9100 8659 9378	7600 Tradition Blvd, Irrigation Meter C
9101 2363 2152	1491 Reunion Village Blvd., Gatehouse
9101 4491 5914	13201 Reunion Village Blvd., Irrigation
9101 4491 5485	15781 Reunion Village Blvd HSE
9101 7172 0695	7715 Heritage Crossing Way, Clubhouse
9101 7172 3622	1590 Reunion Blvd., Horse Stables
9100 8562	
9753	000 Reunion Blvd Traditions Blvd (30-Traditions Blvd St. Lights)
9100 8562	
8736	84401 Golden Bear Drive Fountain
9100 8562	
8976	700 Tradition Blvd Guardhouse (Westside Gatehouse)
9100 8562	
9224	000 Reunion Blvd Par78 (Grand Traverse Pkwy) (84-Westside of RW Streets)
9100 8562	
9480	7615 Fairfax Rd. Gate
9100 8562	
9993	7800 Tradition Blvd Irrig Meter B
9100 8568	
0095	97201 Golden Bear Dr., Monument
9100 8563	
0269	300 Sinclair Rd Irrig Meter A
9100 8563	
0508	7800 Tradition Blvd Irrig Meter A
9101 7814	
5470	78271 Whitemarsh Way

Account #	OUC Service Address
76305-72865	7855 Osceola Polk Line Rd
95820-59007	Sinclair Rd

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Streetlights

Represents estimated costs for streetlights.

Water & Sewer

The District has accounts with Toho Water Authority for water and wastewater services to the pools, pool buildings, guardhouses, the Heritage Crossing Community Center and other District areas.

Account #	Toho Water Authority Service Address
2000680-33266729	1500 Euston ODD Drive
2000680-33276319	1491 Reunion Village Boulevard
2000680-818450	7755 Reunion Blvd Guardhouse
2000680-820140	1344 Seven Eagles Court Pool
2000680-823950	7300 Osceola Polk Line Rd Bldg 1
2000680-823960	7300 Osceola Polk Line Rd Bldg 2
2000680-887520	7475 Gathering Dr Pool
2000680-888050	7621 Heritage Crossing Way PoolB
2000680-888070	7693 Heritage Crossing Way Pool
2000680-888280	7585 Assembly Ln Pool
2000680-892820	7715 Heritage Crossing Way, Clubhouse
2000680-892560	1590 Reunion Blvd, Horse Stables
2000680-925360	7500 Mourning Dove Cir Irrig
2000680-940460	7500 Mourning Dove Cir Bath
2000680-942790	1350 S Old Lake Wilson Rd Guardhouse
2007070-33020489	7615 Fairfax Drive Guardhouse
2007070-942780	700 Tradition Blvd Guardhouse

Gas

This item represents utility service costs for gas service at the community pools. The District has accounts with Florida Natural Gas, Gas South Teco Peoples Gas for this service.

Account #	Florida Natural Gas Service Address
38660	7500 Mourning Dove Circle

Account #	Gas South Service Address
0861412280	Heritage Crossing Pool B
1965200079	1364 Seven Eagles Ct
5973225156	Heritage Crossing Pool A
6097984974	Homestead Pool
8086389354	Carriage Point Pool

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Account #	Teco Peoples Gas Service Address
211010319849	7693 Heritage Crossing Way
211010400144	7621 Heritage Crossing Way
211010400342	7585 Assembly Ln
211010400532	7475 Gathering Dr
221003460526	7500 Morning Dove Circle
211022021771	1364 Seven Eagles Court

Landscape Contract

The District currently has a contract with Yellowstone Landscape for scheduled maintenance consisting of mowing, edging, blowing, applying pest and disease control chemicals to sod, mulching once per year, applying fertilizer and pest and disease control and chemicals.

Description	Monthly	Annual
Landscape Contract		
Common Area - Yellowstone Landscape	\$50,918	\$611,017
Reunion Village 1-3 - Yellowstone Landscape	\$6,322	\$75,866
Reunion Village 4-5 - Yellowstone Landscape	\$2,969	\$35,634
Reunion Village 4-5 - Yellowstone Landscape (Future)	\$3,403	\$40,836
Bedding Plants/Bed Dressing/Palm Trimming		\$215,531
Bedding Dressing -Reunion Village 4-5 (Future)		\$1,438
Stables, Pond & Rec Center	\$2,985	\$35,820
Encore Area - Creative North Inc.	\$15,133	\$181,600
Contingency		\$152,259
Total		\$1,350,000

Landscape Contingency

Represents estimated costs for any additional landscape maintenance not covered/outlined in the contract with Yellowstone Landscape.

Pond Maintenance

The District currently has a contract with Applied Aquatic Management Inc., which provides lake maintenance to all the lakes inside the Reunion East and West CDDs. These services include monthly inspections and treatment of aquatic weeds and algae, herbicide spraying, and algae control and removal. The amount also includes unscheduled maintenance. In addition, there are budgeted cost for the future treatment and maintenance of Conservation Areas Easements including Wetland Preservation, Upland Preservation, and Upland Buffers of approximately 294 acres.

Description	Monthly	Annual
Aquatic Plant Management		
11 Stormwater Pods	\$1,363	\$16,356
1 - Patriots Landing & 11 - Reunion Village		
2 Stormwater Retention Ponds	\$383	\$4,596
Encore Reunion & Grand Traverse		
Contingency		\$4,048
Total		\$25,000

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Irrigation Repairs

Represents the District expense for maintenance of the irrigation system.

Pool & Fountain Maintenance

Scheduled maintenance consists of regular cleaning and treatments of 6 pools, 6 spas, 2 kiddie pools and 3 fountains, cleaning of pool buildings and emergency phones. Pools are maintained in accordance to Osceola County Health Department codes. District has contracted with Roberts Pool for this service.

Description	Monthly	Annual
Pool Maintenance - Roberts Pool	\$8,500	\$102,000
Pool Chemicals - Spies Pool		\$180,000
Annual Fees - Kings III of America		\$4,500
Annual Permit Fees - Fl. Dept. of Health		\$3,550
Contingency - Misc. Repairs		\$74,950
Total		\$365,000

Building Repairs & Maintenance

Represents estimated costs for repairs and maintenance to CDD facilities.

Contract Cleaning

Represents estimated costs for monthly janitorial services to the Amenity Centers. District has contracted with Reunion Club of Orlando, LLC for this service.

Description	Monthly	Annual
Contract Cleaning Fees		
Homestead, Heritage Crossings, Carriage Point & Terraces	\$3,036	\$36,432
Seven Eagles	\$7,580	\$90,960
Heritage Crossing Community Center	\$867	\$10,404
		\$4,134
Total		\$141,930

Fitness Center Repairs & Maintenance

Represents costs for preventative maintenance for the Seven Eagles Fitness Centers. Services will consist of 24 visits during the fiscal year. District has contracted with Fitness Services of Florida, Inc. for this service.

Description	Monthly	Annual
Preventative Maintenance	\$600	\$7,200
Contingency - Fitness Center/Misc. Repairs		\$6,700
Total		\$13,900

Gate & Gatehouse Repairs & Maintenance

Amounts based upon estimated expenditures for any repairs and maintenance to entry gates and gatehouse.

Lighting

Represents costs for lighting repair scheduled during the fiscal year.

Reunion East
Community Development District
General Fund Budget
Fiscal Year 2026

Maintenance (Inspections)

Represents quarterly sprinkler inspections, annual fire backflow and domestic backflow inspections and any unforeseen maintenance at Seven Eagles, the Horse Stables and the Heritage Crossing Community Center.

Operating Supplies

Represents estimated costs for cleaning/janitorial supplies for Seven Eagles and Heritage Crossing Community Center.

Parking Violation Tags

Represents estimated costs for purchase of parking violation tags.

Pest Control

Represents monthly and quarterly pest services as well as quarterly termite services for the Community Center. District has contracted with United Fire Protection, Inc. for this service.

Description	Monthly	Annual
Pest Control	\$85	\$1,020
Qtrly. Termite Control		\$560
Contingency		\$1,500
Total		\$3,080

Pressure Washing

Estimated cost to pressure wash certain buildings and guardhouses owned by the District.

Repairs & Maintenance

Represents estimated costs for any unforeseen repairs and maintenance to the common areas.

Roadways/Sidewalks/Bridge

Represents estimated expenditures for any maintenance of roadways, sidewalks and bridge.

Security

Security services throughout the District facilities. Costs are based upon the actual security agreements with the District.

Description	Monthly	Annual
Security		
Reunion Resort and Club Master Association	\$13,400	\$160,800
Reunion West Property Owners' Association, Inc.	\$2,276	\$27,308
Envera Security Services - Carriage Point	\$1,280	\$15,360
Contingency		\$10,400
Total		\$213,868

Signage

Represents estimated costs for repairing/maintaining signs within the District.

Hurricane Expenses

Represents estimated costs for any unforeseen repairs and maintenance that is a result of weather events such as hurricanes and storms.

Reunion East
Community Development District
General Fund Budget
Fiscal Year 2026

Maintenance – Direct Expenses

Transfer Out – R&M Fund

Represents proposed amount to transfer to Replacement & Maintenance Fund.

Reunion East
Community Development District
Proposed Budget
FY2026
Replacement & Maintenance Fund

	Adopted Budget FY2025	Actual Thru 3/31/25	Projected Next 6 Months	Total Projected 9/30/25	Proposed Budget FY2026
Revenues:					
Transfer In	\$ 920,554	\$ 920,554	\$ -	\$ 920,554	\$ 400,000
Interest	150,000	79,957	75,000	154,957	150,000
Total Revenues	\$ 1,070,554	\$ 1,000,511	\$ 75,000	\$ 1,075,511	\$ 550,000
Expenditures:					
Contingency	\$ 600	\$ 262	\$ 300	\$ 562	\$ 600
Capital Outlay	1,424,850	854,890	319,160	1,174,050	372,991
Total Expenditures	\$ 1,425,450	\$ 855,152	\$ 319,460	\$ 1,174,612	\$ 373,591
Excess Revenues (Expenditures)	\$ (354,896)	\$ 145,359	\$ (244,460)	\$ (99,100)	\$ 176,409
Fund Balance - Beginning	\$ 3,584,823	\$ 3,590,815	\$ -	\$ 3,590,815	\$ 3,491,714
Fund Balance - Ending	\$ 3,229,928	\$ 3,736,174	\$ (244,460)	\$ 3,491,714	\$ 3,668,123

Reunion East
Community Development District
Proposed Budget
FY2026
Debt Service Fund
Series 2015A

	Adopted Budget FY2025	Actual Thru 3/31/25	Projected Next 6 Months	Total Projected 9/30/25	Proposed Budget FY2026
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Revenues:

Special Assessments	\$ 2,568,595	\$ 2,126,007	\$ 437,499	\$ 2,563,506	\$ 2,563,488
Interest	60,000	37,012	28,500	65,512	60,000
Carry Forward Surplus	1,098,285	1,126,823	-	1,126,823	1,139,841
Total Revenues	\$ 3,726,880	\$ 3,289,842	\$ 465,999	\$ 3,755,841	\$ 3,763,329

Expenditures:

Series 2015A

Interest - 11/01	\$ 465,500	\$ 465,500	\$ -	\$ 465,500	\$ 423,375
Principal - 05/01	1,685,000	-	1,685,000	1,685,000	1,765,000
Interest - 05/01	465,500	-	465,500	465,500	423,375
Total Expenditures	\$ 2,616,000	\$ 465,500	\$ 2,150,500	\$ 2,616,000	\$ 2,611,750

Excess Revenues (Expenditures)	\$ 1,110,880	\$ 2,824,342	\$ (1,684,501)	\$ 1,139,841	\$ 1,151,579
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Interest - 11/1/2026	\$379,250
Total	\$379,250
Net Assessment	\$2,563,488
Collection Cost (6%)	\$163,627
Gross Assessment	\$2,727,115

Reunion East Projected EAU Calculation 2015A

Product Type	EAU	Units	Total EAU	% of EAU	Total Assessments	Per Unit Gross Assessments
Commercial	1.00	58.78	58.78	1.67%	\$45,656	\$777
Multi-Family	1.50	1285.00	1927.50	54.90%	\$1,497,076	\$1,165
Single-Family	2.00	761.00	1522.00	43.35%	\$1,182,130	\$1,553
Golf	1.00	2.90	2.90	0.08%	\$2,252	\$777
		2,107.68	3,511.18	100.00%	\$2,727,115	

*SF unit reflects one lot payoff in FY22

Reunion East
Community Development District
 Series 2015A Special Assessment Refunding Bonds
 Debt Service Schedule (Term Bonds Due Combined)

AMORTIZATION SCHEDULE

Date	Balance	Principal	Interest	Total
05/01/25	\$18,620,000.00	\$1,685,000	\$465,500.00	
11/01/25	\$16,935,000.00	\$0	\$423,375.00	\$2,573,875.00
05/01/26	\$16,935,000.00	\$1,765,000	\$423,375.00	
11/01/26	\$15,170,000.00	\$0	\$379,250.00	\$2,567,625.00
05/01/27	\$15,170,000.00	\$1,855,000	\$379,250.00	
11/01/27	\$13,315,000.00	\$0	\$332,875.00	\$2,567,125.00
05/01/28	\$13,315,000.00	\$1,955,000	\$332,875.00	
11/01/28	\$11,360,000.00	\$0	\$284,000.00	\$2,571,875.00
05/01/29	\$11,360,000.00	\$2,050,000	\$284,000.00	
11/01/29	\$9,310,000.00	\$0	\$232,750.00	\$2,566,750.00
05/01/30	\$9,310,000.00	\$2,155,000	\$232,750.00	
11/01/30	\$7,155,000.00	\$0	\$178,875.00	\$2,566,625.00
05/01/31	\$7,155,000.00	\$2,270,000	\$178,875.00	
11/01/31	\$4,885,000.00	\$0	\$122,125.00	\$2,571,000.00
05/01/32	\$4,885,000.00	\$2,385,000	\$122,125.00	
11/01/32	\$2,500,000.00	\$0	\$62,500.00	\$2,569,625.00
05/01/33	\$2,500,000.00	\$2,500,000	\$62,500.00	\$2,562,500.00
Totals		\$18,620,000	\$4,497,000.00	\$ 23,117,000.00

Reunion East
Community Development District
Proposed Budget
FY2026
Debt Service Fund
Series 2021

	Adopted Budget	Actual Thru	Projected Next	Total Projected	Proposed Budget
	FY2025	3/31/25	6 Months	9/30/25	FY2026

Revenues:

Special Assessments	\$ 1,116,155	\$ 938,799	\$ 193,190	\$ 1,131,989	\$ 1,131,989
Interest	60,000	37,172	34,000	71,172	60,000
Carry Forward Surplus	508,034	521,722	-	521,722	606,240
Total Revenues	\$ 1,684,189	\$ 1,497,693	\$ 227,190	\$ 1,724,883	\$ 1,798,230

Expenditures:

Series 2021

Interest - 11/01	\$ 331,821	\$ 331,821	\$ -	\$ 331,821	\$ 326,361
Principal - 05/01	455,000	-	455,000	455,000	465,000
Interest - 05/01	331,821	-	331,821	331,821	326,361
Total Expenditures	\$ 1,118,643	\$ 331,821	\$ 786,821	\$ 1,118,643	\$ 1,117,723
Excess Revenues (Expenditures)	\$ 565,546	\$ 1,165,871	\$ (559,631)	\$ 606,240	\$ 680,507

Interest - 11/1/2026	<u>\$320,781</u>
Total	<u>\$320,781</u>
 Net Assessment	 \$1,131,989
Collection Cost (6%)	<u>\$72,255</u>
Gross Assessment	<u>\$1,204,244</u>

Reunion East Projected EAU Calculation 2021

Property Type	EAU	Units	Gross Per Unit	Gross Total
Multi-Family	1.50	304	\$2,111	\$641,744
Single Family	2.00	250	\$2,250	\$562,500
Total		554		\$1,204,244

Reunion East
Community Development District
Series 2021 Special Assessment Bonds (Series 2021 Project)
Debt Service Schedule (Term Bonds Due Combined)

AMORTIZATION SCHEDULE

Date	Balance	Principal	Interest	Total
05/01/25	\$19,050,000.00	\$455,000	\$331,821.25	
11/01/25	\$18,595,000.00	\$0	\$326,361.25	\$1,113,182.50
05/01/26	\$18,595,000.00	\$465,000	\$326,361.25	
11/01/26	\$18,130,000.00	\$0	\$320,781.25	\$1,112,142.50
05/01/27	\$18,130,000.00	\$480,000	\$320,781.25	
11/01/27	\$17,650,000.00	\$0	\$313,941.25	\$1,114,722.50
05/01/28	\$17,650,000.00	\$495,000	\$313,941.25	
11/01/28	\$17,155,000.00	\$0	\$306,887.50	\$1,115,828.75
05/01/29	\$17,155,000.00	\$505,000	\$306,887.50	
11/01/29	\$16,650,000.00	\$0	\$299,691.25	\$1,111,578.75
05/01/30	\$16,650,000.00	\$520,000	\$299,691.25	
11/01/30	\$16,130,000.00	\$0	\$292,281.25	\$1,111,972.50
05/01/31	\$16,130,000.00	\$535,000	\$292,281.25	
11/01/31	\$15,595,000.00	\$0	\$284,657.50	\$1,111,938.75
05/01/32	\$15,595,000.00	\$555,000	\$284,657.50	
11/01/32	\$15,040,000.00	\$0	\$275,916.25	\$1,115,573.75
05/01/33	\$15,040,000.00	\$570,000	\$275,916.25	
11/01/33	\$14,470,000.00	\$0	\$266,938.75	\$1,112,855.00
05/01/34	\$14,470,000.00	\$590,000	\$266,938.75	
11/01/34	\$13,880,000.00	\$0	\$257,646.25	\$1,114,585.00
05/01/35	\$13,880,000.00	\$610,000	\$257,646.25	
11/01/35	\$13,270,000.00	\$0	\$248,038.75	\$1,115,685.00
05/01/36	\$13,270,000.00	\$630,000	\$248,038.75	
11/01/36	\$12,640,000.00	\$0	\$238,116.25	\$1,116,155.00
05/01/37	\$12,640,000.00	\$650,000	\$238,116.25	
11/01/37	\$11,990,000.00	\$0	\$227,878.75	\$1,115,995.00
05/01/38	\$11,990,000.00	\$670,000	\$227,878.75	
11/01/38	\$11,320,000.00	\$0	\$217,326.25	\$1,115,205.00
05/01/39	\$11,320,000.00	\$690,000	\$217,326.25	
11/01/39	\$10,630,000.00	\$0	\$206,458.75	\$1,113,785.00
05/01/40	\$10,630,000.00	\$710,000	\$206,458.75	
11/01/40	\$9,920,000.00	\$0	\$195,276.25	\$1,111,735.00
05/01/41	\$9,920,000.00	\$735,000	\$195,276.25	
11/01/41	\$9,185,000.00	\$0	\$183,700.00	\$1,113,976.25
05/01/42	\$9,185,000.00	\$760,000	\$183,700.00	
11/01/42	\$8,425,000.00	\$0	\$168,500.00	\$1,112,200.00
05/01/43	\$8,425,000.00	\$795,000	\$168,500.00	
11/01/43	\$7,630,000.00	\$0	\$152,600.00	\$1,116,100.00
05/01/44	\$7,630,000.00	\$825,000	\$152,600.00	
11/01/44	\$6,805,000.00	\$0	\$136,100.00	\$1,113,700.00
05/01/45	\$6,805,000.00	\$860,000	\$136,100.00	
11/01/45	\$5,945,000.00	\$0	\$118,900.00	\$1,115,000.00
05/01/46	\$5,945,000.00	\$895,000	\$118,900.00	
11/01/46	\$5,050,000.00	\$0	\$101,000.00	\$1,114,900.00
05/01/47	\$5,050,000.00	\$930,000	\$101,000.00	
11/01/47	\$4,120,000.00	\$0	\$82,400.00	\$1,113,400.00
05/01/48	\$4,120,000.00	\$970,000	\$82,400.00	
11/01/48	\$3,150,000.00	\$0	\$63,000.00	\$1,115,400.00
05/01/49	\$3,150,000.00	\$1,010,000	\$63,000.00	
11/01/49	\$2,140,000.00	\$0	\$42,800.00	\$1,115,800.00
05/01/50	\$2,140,000.00	\$1,050,000	\$42,800.00	
11/01/50	\$1,090,000.00	\$0	\$21,800.00	\$1,114,600.00
05/01/51	\$1,090,000.00	\$1,090,000	\$21,800.00	\$1,111,800.00
Totals		\$19,050,000	\$11,029,816.25	\$30,079,816.25