Reunion East

Community Development District

Proposed Budget

FY2027

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Community Development District

Proposed Budget

FY2027

General Fund

	Adopted Budget FY2026	Actual Thru 3/31/26	Projected Next 6 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues:					
Special Assessments - Tax Collector	$ 2,325,718	$ 1,944,390	$ 381,323	$ 2,325,713	$ 2,325,718
Interest	47,400	29,668	20,000	49,668	36,000
Miscellaneous Income	-	10,000	-	10,000	-
Rental Income	6,000	8,678	4,845	13,523	6,000
Carry Forward Surplus	-	-	-	-	73,823
Total Revenues	**$ 2,379,118**	**$ 1,992,736**	**$ 406,168**	**$ 2,398,904**	**$ 2,441,541**
Expenditures:					
Administrative:					
Supervisor Fees	$ 12,000	$ 5,600	$ 6,000	$ 11,600	$ 12,000
FICA Expense	918	428	459	887	918
Engineering Fees	30,000	10,239	12,261	22,500	30,000
Attorney	100,000	46,598	53,402	100,000	75,000
Arbitrage	900	-	900	900	900
Dissemination	10,815	5,408	5,408	10,815	11,139
Annual Audit	4,750	-	4,750	4,750	5,000
Trustee Fees	8,869	-	9,000	9,000	9,000
Assessment Administration	8,111	8,111	-	8,111	8,354
Management Fees	52,974	26,487	26,487	52,974	54,563
Information Technology	1,947	974	974	1,947	2,005
Website Maintenance	1,298	649	649	1,298	1,363
Telephone	75	-	25	25	75
Postage	1,500	411	589	1,000	1,500
Printing & Copies	500	3	247	250	500
Insurance	20,571	19,407	-	19,407	21,050
Legal Advertising	5,000	495	3,005	3,500	5,000
Other Current Charges	600	-	300	300	600
Office Supplies	250	6	244	250	250
Property Appraiser Fee	1,000	1,944	-	1,944	1,950
Property Taxes	400	100	-	100	400
Dues, Licenses & Subscriptions	175	175	-	175	175
Total Administrative:	**$ 262,653**	**$ 127,034**	**$ 124,699**	**$ 251,733**	**$ 241,743**

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	Adopted Budget FY2026	Actual Thru 3/31/26	Projected Next 6 Months	Total Projected 9/30/26	Proposed Budget FY2027	
Maintenance - Shared Expenses						
Field Services	$ 46,063	$ 23,031	$ 23,031	$ 46,063	$ 47,445	1
Amenity Management	5,472	-	5,472	5,472	5,636	2
Property Insurance	68,786	62,739	-	62,739	68,786	3
Telephone	22,800	9,894	10,952	20,846	24,225	4
Electric	380,606	193,231	195,000	388,231	399,000	5
Water & Sewer	42,750	22,295	22,350	44,645	46,028	6
Gas	59,850	38,192	19,100	57,292	59,850	7
Landscape Maintenance	581,400	346,016	240,437	586,454	617,674	8
Landscape Contingency	71,250	14,062	57,188	71,250	42,750	9
Bed Dressing	-	-	-	-	80,388	10
Bedding Plants	-	-	-	-	35,289	11
Palm Trimming	-	-	-	-	50,909	12
Pond Maintenance	14,250	5,194	6,190	11,384	14,250	13
Irrigation Repairs	19,950	6,987	8,013	15,000	19,950	14
Pool & Fountain Maintenance	219,450	93,909	93,900	187,809	219,450	15
Building Repairs & Maintenance	28,500	24,651	5,700	30,351	31,350	16
Contract Cleaning	80,900	45,405	49,090	94,495	102,600	17
Fitness Center Repairs & Maintenance	7,923	3,739	1,112	4,850	7,923	18
Gate & Gatehouse Repairs & Maintenance	45,600	14,226	19,793	34,020	45,600	19
Amenity/Pool Lights	11,400	14,937	10,000	24,937	25,650	20
Maintenance (Inspections)	5,700	2,035	2,525	4,560	5,700	21
Operating Supplies	2,850	-	1,425	1,425	2,850	22
Parking Violation Tags	285	-	143	143	285	23
Pest Control	1,756	905	449	1,355	1,756	24
Pressure Washing	28,500	23,541	4,959	28,500	28,500	25
Repairs & Maintenance	20,520	1,540	8,460	10,000	11,400	26
Roadways/Sidewalks/Bridge	22,800	2,602	8,798	11,400	65,550	27
Security	121,905	52,284	52,284	104,567	121,905	28
Signage	11,400	5,615	5,785	11,400	11,400	29
Contingency	5,700	-	2,850	2,850	5,700	30
Total Operations & Maintenance:	**$ 1,928,365**	**$ 1,007,033**	**$ 855,005**	**$ 1,862,038**	**$ 2,199,798**	

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	Adopted Budget FY2026	Actual Thru 3/31/26	Projected Next 6 Months	Total Projected 9/30/26	Proposed Budget FY2027
Reserves					
Transfer Out - R&M Fund	$ 188,100	$ 188,100	$ -	$ 188,100	$ -
Total Reserves	**$ 188,100**	**$ 188,100**	**$ -**	**$ 188,100**	**$ -**
Total Expenditures	**$ 2,379,118**	**$ 1,322,167**	**$ 979,704**	**$ 2,301,871**	**$ 2,441,541**
Excess Revenues (Expenditures)	$ (0)	$ 670,569	$ (573,536)	$ 97,033	$ -

Net Assessment	$2,325,718
Collection Cost (6%)	$148,450
Gross Assessment	$2,474,168

Notes:

(1 thru 28) is 57% of the shared costs with the remaining 43% allocated to Reunion West for FY26. For FY27, (1 thru 30) 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	FY2026 Budget	FY2026 Projections	Total Proposed 2027 Budget	RE CDD 57%	RW CDD 43%
1	Field Services	$ 80,812	$ 80,813	$ 83,236	$ 47,445	$ 35,792
2	Amenity Management Services	9,600	9,600	9,888	5,636	4,252
3	Property Insurance	120,677	110,442	120,677	68,786	51,891
4	Telephone	40,000	36,709	42,500	24,225	18,275
5	Electric	667,730	681,003	700,000	399,000	301,000
6	Water & Sewer	75,000	78,324	80,750	46,028	34,723
7	Gas	105,000	100,917	105,000	59,850	45,150
8	Landscape Maintenance	1,020,000	1,019,999	1,083,639	617,674	465,965
9	Landscape Contingency	125,000	125,000	75,000	42,750	32,250
10	Bed Dressing	-	-	141,032	80,388	60,644
11	Bedding Plants	-	-	61,911	35,289	26,622
12	Palm Trimming	-	-	89,314	50,909	38,405
13	Pond Maintenance	25,000	19,972	25,000	14,250	10,750
14	Irrigation Repairs	35,000	26,316	35,000	19,950	15,050
15	Pool & Fountain Maintenance	385,000	329,489	385,000	219,450	165,550
16	Building Repairs & Maintenance	50,000	53,103	55,000	31,350	23,650
17	Contract Cleaning	141,930	165,781	180,000	102,600	77,400
18	Fitness Center Repairs & Maintenance	13,900	8,509	13,900	7,923	5,977
19	Gate & Gatehouse Repairs & Maintenance	80,000	59,999	80,000	45,600	34,400
20	Amenity/Pool Lights	20,000	43,578	45,000	25,650	19,350
21	Maintenance (Inspections)	10,000	8,000	10,000	5,700	4,300
22	Operating Supplies	5,000	2,500	5,000	2,850	2,150
23	Parking Violation Tags	500	250	500	285	215
24	Pest Control	3,080	2,424	3,080	1,756	1,324
25	Pressure Washing	50,000	50,000	50,000	28,500	21,500
26	Repairs & Maintenance	36,000	14,844	20,000	11,400	8,600
27	Roadways/Sidewalks/Bridge	40,000	20,000	115,000	65,550	49,450
28	Security	213,868	183,451	213,868	121,905	91,963
29	Signage	20,000	20,000	20,000	11,400	8,600
30	Contingency	10,000	5,000	10,000	5,700	4,300
	Total	**$ 3,383,097**	**$ 3,256,025**	**$ 3,859,295**	**$ 2,199,798**	**$ 1,659,497**

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Gross Per Unit Assessment Comparison Chart

Fiscal Year 2027

Property Type	EAU	Units	Total EAU	% of EAU	Total Assessments	Gross Per Unit
Commercial	1.00	751	751.39	14.44%	$357,252	$475.46
Hotel/Condo	1.00	0	0.00	0.00%	$0	0
Multi-Family	1.50	1601	2401.50	46.15%	$1,141,805	$713.18
Single Family	2.00	1024	2048.00	39.36%	$973,732	$950.91
Golf	1.00	3	2.90	0.06%	$1,379	$475.46
Total		**3379**	**5203.79**	**100.00%**	**$2,474,168.49**	

Fiscal Year 2026

Property Type	EAU	Units	Total EAU	% of EAU	Total Assessments	Gross Per Unit
Commercial	1.00	751	751.39	14.44%	$357,252	$475.46
Hotel/Condo	1.00	0	0.00	0.00%	$0	$0.00
Multi-Family	1.50	1601	2401.50	46.15%	$1,141,805	$713.18
Single Family	2.00	1024	2048.00	39.36%	$973,732	$950.91
Golf	1.00	3	2.90	0.06%	$1,379	$475.46
Total		**3379**	**5203.79**	**100.00%**	**$2,474,168**	

Variance Chart

Property Type	Units	% Increase	Gross Per Unit	Gross Total
Commercial	751	0%	$0.00	$0
Hotel/Condo *	0	0%	$0.00	$0
Multi-Family	1601	0%	$0.00	$0
Single Family	1024	0%	$0.00	$0
Golf	3	0%	$0.00	$0
Total	3379			$0

*304 Units reallocated to Multi-Family for FY2026.

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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, 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 2026. The District has proposed the split of 57% of the maintenance costs to Reunion East and 43% to Reunion West during Fiscal Year 2027. 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
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

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Account #	Duke Energy Service Address
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
9101 7768 7166	0000 Osceola Polk Line Road
9101 7768 7273	000 Reunion Village Blvd., Lite Reunion Village Subdivision
9101 8484 2394	78271 Poplin Street
9101 9002 4397	78051 Poplin Street
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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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 Mourning 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, applying fertilizer and pest and disease control and chemicals.

Description	Monthly	Annual
Landscape Contract		
Reunion East	$57,138	$685,659
Reunion West	$33,165	$397,980
Total		**$1,083,639**

Landscape Contingency

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

Bed Dressing

The District currently has a contract with Yellowstone Landscape for the annual mulch added to all plant beds in common areas maintained by the District.

Description	Monthly	Annual
Bed Dressing		
Reunion East	$8,144	$97,723
Reunion West	$3,609	$43,309
Total		**$141,032**

Bedding Plants

The District currently has a contract with Yellowstone Landscape for the quarterly installation of plants in common areas maintained by the District.

Description	Monthly	Annual
Bedding Plants		
Reunion East	$5,159	$61,911
Total		**$61,911**

Palm Trimming

The District currently has a contract with Yellowstone Landscape for the quarterly trimming of palm trees in common areas maintained by the District.

Description	Monthly	Annual
Palm Trimming		
Reunion East	$5,593	$67,115
Reunion West	$1,850	$22,199
Total		**$89,314**

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 Ponds	$1,404	$16,848
1 - Patriots Landing & 11 - Reunion Village		
2 Stormwater Retention Ponds	$394	$4,728
Encore Reunion & Grand Traverse		
Contingency		$3,424
Total		**$25,000**

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	$9,100	$109,200
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		$87,750
Total		**$385,000**

Building Repairs & Maintenance

Represents estimated costs for repairs and maintenance to CDD facilities.

Reunion East

Community Development District

General Fund Budget
Fiscal Year 2027

Contract Cleaning
Represents estimated costs for monthly janitorial services to the Amenity Centers. District has contracted with PG Service Group for this service.

Description	Monthly	Annual
Contract Cleaning Fees		
Homestead, Heritage Crossings, Carriage Point & Terraces	$3,795	$45,540
Seven Eagles	$9,475	$113,700
Heritage Crossing Community Center	$1,084	$13,005
Contingency		$7,755
Total		**$180,000**

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	$618	$7,416
Contingency - Fitness Center/Misc. Repairs		$6,484
Total		**$13,900**

Gate & Gatehouse Repairs & Maintenance
Amounts based upon estimated expenditures for any repairs and maintenance to entry gates and gatehouse.

Amenity Pool/Lights
Represents costs for lighting repair scheduled during the fiscal year.

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 HomeTeam Pest Defense for this service.

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

Reunion East

Community Development District

General Fund Budget

Fiscal Year 2027

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	$1,428	$17,136
Contingency		$8,624
Total		**$213,868**

Signage

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

Contingency

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

Maintenance – Direct Expenses

Transfer Out – R&M Fund

Represents proposed amount to transfer to Replacement & Maintenance Fund.

Reunion East

Community Development District

Proposed Budget

FY2027

Replacement & Maintenance Fund

	Adopted Budget FY2026	Actual Thru 3/31/26	Projected Next 6 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues:					
Transfer In	$ 188,100	$ 188,100	$ -	$ 188,100	$ -
Interest	150,000	73,999	60,000	133,999	125,000
Total Revenues	**$ 338,100**	**$ 262,099**	**$ 60,000**	**$ 322,099**	**$ 125,000**
Expenditures:					
Contingency	$ 600	$ 274	$ 300	$ 574	$ 600
Capital Outlay	372,991	124,324	419,413	543,738	368,806
Total Expenditures	**$ 373,591**	**$ 124,599**	**$ 419,713**	**$ 544,312**	**$ 369,406**
Excess Revenues (Expenditures)	$ (35,491)	$ 137,501	$ (359,713)	$ (222,213)	$ (244,406)
Fund Balance - Beginning	$ 3,494,902	$ 3,691,493	$ -	$ 3,691,493	$ 3,469,280
Fund Balance - Ending	$ 3,459,411	$ 3,828,994	$ (359,713)	$ 3,469,280	$ 3,224,874

Reunion East

Community Development District

Proposed Budget

FY2027

Debt Service Fund

Series 2015A

		Adopted Budget FY2026		Actual Thru 3/31/26		Projected Next 6 Months		Total Projected 9/30/26		Proposed Budget FY2027
Revenues:										
Special Assessments	$	2,563,488	$	2,143,194	$	420,312	$	2,563,506	$	2,562,393
Special Assessments - Prepayments		-		6,485		-		6,485		-
Interest		60,000		31,898		23,400		55,298		42,000
Carry Forward Surplus		1,180,058		1,200,187		-		1,200,187		1,203,725
Total Revenues	**$**	**3,803,546**	**$**	**3,381,763**	**$**	**443,712**	**$**	**3,825,475**	**$**	**3,808,118**
Expenditures:										
Series 2015A										
Interest - 11/01	$	423,375	$	423,375	$	-	$	423,375	$	379,000
Principal - 05/01		1,765,000		-		1,765,000		1,765,000		1,855,000
Interest - 05/01		423,375		-		423,375		423,375		379,000
Special Call - 05/01		-		-		10,000		10,000		-
Total Expenditures	**$**	**2,611,750**	**$**	**423,375**	**$**	**2,198,375**	**$**	**2,621,750**	**$**	**2,613,000**
Excess Revenues (Expenditures)	$	1,191,796	$	2,958,388	$	(1,754,663)	$	1,203,725	$	1,195,118

Interest - 11/1/2027	**$332,625**
Total	**$332,625**
Net Assessment	**$2,562,393**
Collection Cost (6%)	**$163,557**
Gross Assessment	**$2,725,950**

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	1284.00	1926.00	54.88%	$1,495,911	$1,165
Single-Family	2.00	761.00	1522.00	43.37%	$1,182,130	$1,553
Golf	1.00	2.90	2.90	0.08%	$2,252	$777
		2,106.68	**3,509.68**	**100.00%**	**$2,725,950**	

*SF unit reflects one lot payoff in FY22

*MF unit reflects one lot payoff in FY26

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
05/01/26	$16,935,000.00	$1,775,000	$423,375.00	
11/01/26	$15,160,000.00	$0	$379,000.00	$2,577,375.00
05/01/27	$15,160,000.00	$1,855,000	$379,000.00	
11/01/27	$13,305,000.00	$0	$332,625.00	$2,566,625.00
05/01/28	$13,305,000.00	$1,950,000	$332,625.00	
11/01/28	$11,355,000.00	$0	$283,875.00	$2,566,500.00
05/01/29	$11,355,000.00	$2,050,000	$283,875.00	
11/01/29	$9,305,000.00	$0	$232,625.00	$2,566,500.00
05/01/30	$9,305,000.00	$2,155,000	$232,625.00	
11/01/30	$7,150,000.00	$0	$178,750.00	$2,566,375.00
05/01/31	$7,150,000.00	$2,265,000	$178,750.00	
11/01/31	$4,885,000.00	$0	$122,125.00	$2,565,875.00
05/01/32	$4,885,000.00	$2,380,000	$122,125.00	
11/01/32	$2,505,000.00	$0	$62,625.00	$2,564,750.00
05/01/33	$2,505,000.00	$2,505,000	$62,625.00	$2,567,625.00
Totals		**$16,935,000**	**$3,606,625.00**	**$ 20,541,625.00**

Reunion East

Community Development District

Proposed Budget

FY2027

Debt Service Fund

Series 2021

	Adopted Budget FY2026		Actual Thru 3/31/26		Projected Next 6 Months		Total Projected 9/30/26		Proposed Budget FY2027
Revenues:									
Special Assessments	$	1,131,989	$	946,389	$	185,601	$	1,131,989	$	1,131,989
Interest		60,000		32,735		25,500		58,235		42,000
Carry Forward Surplus		624,140		632,784		-		632,784		705,286
Total Revenues	**$**	**1,816,130**	**$**	**1,611,908**	**$**	**211,101**	**$**	**1,823,009**	**$**	**1,879,276**
Expenditures:										
Series 2021										
Interest - 11/01	$	326,361	$	326,361	$	-	$	326,361	$	320,781
Principal - 05/01		465,000		-		465,000		465,000		480,000
Interest - 05/01		326,361		-		326,361		326,361		320,781
Total Expenditures	**$**	**1,117,723**	**$**	**326,361**	**$**	**791,361**	**$**	**1,117,723**	**$**	**1,121,563**
Excess Revenues (Expenditures)	$	698,407	$	1,285,547	$	(580,261)	$	705,286	$	757,713

Interest - 11/1/2027	**$313,941**
Total	**$313,941**

Net Assessment	**$1,131,989**
Collection Cost (6%)	**$72,255**
Gross Assessment	**$1,204,244**

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
05/01/26	$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		**$18,595,000**	**$10,371,633.75**	**$28,966,633.75**