

Reunion East
Community Development District

Adopted Budget
FY2027



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Reunion East

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General Fund

	Adopted Budget	Actual Thru	Projected Next	Total Projected	Adopted Budget
	FY2026	6/30/26	3 Months	9/30/26	FY2027

Revenues:

Special Assessments - Tax Collector	\$ 2,325,718	\$ 2,356,192	\$ 195	\$ 2,356,387	\$ 2,325,718
Interest	47,400	45,533	13,500	59,033	34,425
Miscellaneous Income	-	10,000	-	10,000	-
Rental Income	6,000	16,430	3,076	19,506	20,475
Carry Forward Surplus	-	124,296	-	124,296	114,893

Total Revenues	\$ 2,379,118	\$ 2,552,451	\$ 16,771	\$ 2,569,222	\$ 2,495,511
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Expenditures:

Administrative:

Supervisor Fees	\$ 12,000	\$ 8,600	\$ 3,000	\$ 11,600	\$ 12,000
FICA Expense	918	658	230	887	918
Engineering Fees	30,000	14,865	4,500	19,365	30,000
Attorney	100,000	84,651	15,349	100,000	75,000
Arbitrage	900	-	900	900	900
Dissemination	10,815	8,211	2,804	11,015	11,139
Annual Audit	4,750	4,750	-	4,750	5,000
Trustee Fees	8,869	-	8,869	8,869	9,000
Assessment Administration	8,111	8,111	-	8,111	8,354
Management Fees	52,974	39,731	13,244	52,974	54,563
Information Technology	1,947	1,460	487	1,947	2,005
Website Maintenance	1,298	974	325	1,298	1,363
Telephone	75	-	10	10	25
Postage	1,500	554	200	754	1,000
Printing & Copies	500	3	22	25	250
Insurance	20,571	19,407	-	19,407	21,050
Legal Advertising	5,000	2,718	782	3,500	3,500
Other Current Charges	600	70	70	140	600
Office Supplies	250	8	7	15	100
Property Appraiser Fee	1,000	1,944	-	1,944	1,950
Property Taxes	400	100	-	100	125
Dues, Licenses & Subscriptions	175	175	-	175	175

Total Administrative:	\$ 262,653	\$ 196,990	\$ 50,796	\$ 247,786	\$ 239,018
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General Fund

	Adopted Budget FY2026	Actual Thru 6/30/26	Projected Next 3 Months	Total Projected 9/30/26	Adopted Budget FY2027
<i>Maintenance - Shared Expenses</i>					
Field Services	\$ 46,063	\$ 34,547	\$ 11,516	\$ 46,063	\$ 48,277 ¹
Amenity Management	5,472	-	5,472	5,472	5,735 ²
Property Insurance	68,786	62,739	-	62,739	69,993 ³
Telephone	22,800	14,163	5,476	19,639	24,650 ⁴
Electric	380,606	290,160	97,500	387,660	406,000 ⁵
Water & Sewer	42,750	32,237	11,175	43,412	46,835 ⁶
Gas	59,850	55,237	3,850	59,087	60,900 ⁷
Landscape Maintenance	581,400	575,639	167,031	742,670	628,511 ⁸
Landscape Contingency	71,250	19,400	25,000	44,400	43,500 ⁹
Bed Dressing	-	-	-	-	81,799 ¹⁰
Bedding Plants	-	-	-	-	35,908 ¹¹
Palm Trimming	-	-	-	-	51,802 ¹²
Pond Maintenance	14,250	8,957	2,986	11,943	14,500 ¹³
Irrigation Repairs	19,950	9,507	8,013	17,520	20,300 ¹⁴
Pool & Fountain Maintenance	219,450	146,877	46,950	193,827	223,300 ¹⁵
Building Repairs & Maintenance	28,500	37,958	3,445	41,403	31,900 ¹⁶
Contract Cleaning	80,900	69,950	24,545	94,495	104,400 ¹⁷
Fitness Center Repairs & Maintenance	7,923	5,185	556	5,741	8,062 ¹⁸
Gate & Gatehouse Repairs & Maintenance	45,600	24,387	7,500	31,887	46,400 ¹⁹
Amenity/Pool Lights	11,400	17,446	185	17,632	26,100 ²⁰
Maintenance (Inspections)	5,700	2,252	2,525	4,777	5,800 ²¹
Operating Supplies	2,850	-	1,425	1,425	2,900 ²²
Parking Violation Tags	285	1,028	-	1,028	290 ²³
Pest Control	1,756	1,130	225	1,355	1,786 ²⁴
Pressure Washing	28,500	23,940	912	24,852	29,000 ²⁵
Repairs & Maintenance	20,520	3,276	2,500	5,776	11,600 ²⁶
Roadways/Sidewalks/Bridge	22,800	21,264	8,798	30,061	66,700 ²⁷
Security	121,905	83,636	26,142	109,778	124,043 ²⁸
Signage	11,400	8,102	2,850	10,952	11,600 ²⁹
Contingency	5,700	-	2,850	2,850	23,902 ³⁰
Total Operations & Maintenance:	\$ 1,928,365	\$ 1,549,017	\$ 469,425	\$ 2,018,443	\$ 2,256,493

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	Adopted Budget	Actual Thru	Projected Next	Total Projected	Adopted Budget
	FY2026	6/30/26	3 Months	9/30/26	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	\$ 1,934,107	\$ 520,221	\$ 2,454,329	\$ 2,495,511
Excess Revenues (Expenditures)	\$ (0)	\$ 618,344	\$ (503,450)	\$ 114,893	\$ -

Net Assessment	\$2,325,718
Collection Cost (6%)	\$148,450
Gross Assessment	<u>\$2,474,168</u>

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 adopted allocation will be 58% of the shared costs for Reunion East with the remaining 42% allocated to Reunion West.

Shared Costs

Operations & Maintenance Descriptions	FY2026 Budget	FY2026 Projections	Total Adopted 2027 Budget	RE CDD 58%	RW CDD 42%
1 Field Services	\$ 80,812	\$ 80,813	\$ 83,236	\$ 48,277	\$ 34,959
2 Amenity Management Services	9,600	9,600	9,888	5,735	4,153
3 Property Insurance	120,677	110,442	120,677	69,993	50,684
4 Telephone	40,000	34,584	42,500	24,650	17,850
5 Electric	667,730	679,938	700,000	406,000	294,000
6 Water & Sewer	75,000	76,167	80,750	46,835	33,915
7 Gas	105,000	104,066	105,000	60,900	44,100
8 Landscape Maintenance	1,020,000	1,294,062	1,083,639	628,511	455,128
9 Landscape Contingency	125,000	76,726	75,000	43,500	31,500
10 Bed Dressing	-	-	141,032	81,799	59,233
11 Bedding Plants	-	-	61,911	35,908	26,003
12 Palm Trimming	-	-	89,314	51,802	37,512
13 Pond Maintenance	25,000	20,952	25,000	14,500	10,500
14 Irrigation Repairs	35,000	31,906	35,000	20,300	14,700
15 Pool & Fountain Maintenance	385,000	340,047	385,000	223,300	161,700
16 Building Repairs & Maintenance	50,000	72,492	55,000	31,900	23,100
17 Contract Cleaning	141,930	165,781	180,000	104,400	75,600
18 Fitness Center Repairs & Maintenance	13,900	10,072	13,900	8,062	5,838
19 Gate & Gatehouse Repairs & Maintenance	80,000	56,259	80,000	46,400	33,600
20 Amenity/Pool Lights	20,000	30,761	45,000	26,100	18,900
21 Maintenance (Inspections)	10,000	8,380	10,000	5,800	4,200
22 Operating Supplies	5,000	2,500	5,000	2,900	2,100
23 Parking Violation Tags	500	1,468	500	290	210
24 Pest Control	3,080	2,400	3,080	1,786	1,294
25 Pressure Washing	50,000	43,600	50,000	29,000	21,000
26 Repairs & Maintenance	36,000	10,133	20,000	11,600	8,400
27 Roadways/Sidewalks/Bridge	40,000	52,739	115,000	66,700	48,300
28 Security	213,868	192,593	213,868	124,043	89,825
29 Signage	20,000	19,214	20,000	11,600	8,400
30 Contingency	10,000	5,000	41,210	23,902	17,308
Total	\$ 3,383,097	\$ 3,532,695	\$ 3,890,505	\$ 2,256,493	\$ 1,634,012

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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	\$475.45
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	\$475.45
Total		3379	5203.79	100.00%	\$2,474,167.71	

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 adopted the split of 58% of the maintenance costs to Reunion East and 42% 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 Whitmarsh 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

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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		
12 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 and the virtual site management provided by Optic Systems.

Maintenance – Direct Expenses

Transfer Out – R&M Fund

Represents proposed amount to transfer to Replacement & Maintenance Fund.

Reunion East
Community Development District
Adopted Budget
FY2027
Replacement & Maintenance Fund

	Adopted Budget FY2026	Actual Thru 6/30/26	Projected Next 3 Months	Total Projected 9/30/26	Adopted Budget FY2027
Revenues:					
Transfer In	\$ 188,100	\$ 188,100	\$ -	\$ 188,100	\$ -
Interest	150,000	110,021	33,000	143,021	125,000
Total Revenues	\$ 338,100	\$ 298,121	\$ 33,000	\$ 331,121	\$ 125,000
Expenditures:					
Contingency	\$ 600	\$ 419	\$ 135	\$ 554	\$ 600
Capital Outlay	372,991	158,159	410,021	568,180	560,354
Total Expenditures	\$ 373,591	\$ 158,578	\$ 410,156	\$ 568,734	\$ 560,954
Excess Revenues (Expenditures)	\$ (35,491)	\$ 139,543	\$ (377,156)	\$ (237,613)	\$ (435,954)
Fund Balance - Beginning	\$ 3,494,902	\$ 3,691,493	\$ -	\$ 3,691,493	\$ 3,453,880
Fund Balance - Ending	\$ 3,459,411	\$ 3,831,036	\$ (377,156)	\$ 3,453,880	\$ 3,017,926

Reunion East
Community Development District
Adopted Budget
FY2027
Debt Service Fund
Series 2015A

	Adopted Budget FY2026	Actual Thru 6/30/26	Projected Next 3 Months	Total Projected 9/30/26	Adopted Budget FY2027
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Revenues:

Special Assessments	\$ 2,563,488	\$ 2,597,101	\$ 215	\$ 2,597,316	\$ 2,559,837
Special Assessments - Prepayments	-	21,616	-	21,616	-
Interest	60,000	52,254	8,850	61,104	42,000
Carry Forward Surplus	1,180,058	1,200,187	-	1,200,187	1,258,472

Total Revenues	\$ 3,803,546	\$ 3,871,157	\$ 9,065	\$ 3,880,222	\$ 3,860,310
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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	\$ 2,621,750	\$ -	\$ 2,621,750	\$ 2,613,000
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Excess Revenues (Expenditures)	\$ 1,191,796	\$ 1,249,407	\$ 9,065	\$ 1,258,472	\$ 1,247,310
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Interest - 11/1/2027	<u>\$332,625</u>
Total	<u><u>\$332,625</u></u>
 Net Assessment	 \$2,559,837
Collection Cost (6%)	<u>\$163,394</u>
Gross Assessment	<u><u>\$2,723,231</u></u>

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	1.68%	\$45,656	\$777
Multi-Family	1.50	1283.00	1924.50	54.89%	\$1,494,746	\$1,165
Single-Family	2.00	760.00	1520.00	43.35%	\$1,180,576	\$1,553
Golf	1.00	2.90	2.90	0.08%	\$2,252	\$777
		2,104.68	3,506.18	100.00%	\$2,723,231	

*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
11/01/26	\$15,160,000.00	\$0	\$379,000.00	\$379,000.00
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		\$15,160,000	\$3,183,250.00	\$ 18,343,250.00

Reunion East
Community Development District
Adopted Budget
FY2027
Debt Service Fund
Series 2021

	Adopted Budget	Actual Thru	Projected Next	Total Projected	Adopted Budget
	FY2026	6/30/26	3 Months	9/30/26	FY2027

Revenues:

Special Assessments	\$ 1,131,989	\$ 1,146,824	\$ 95	\$ 1,146,919	\$ 1,131,989
Interest	60,000	50,628	12,750	63,378	42,000
Carry Forward Surplus	624,140	632,784	-	632,784	725,358
Total Revenues	\$ 1,816,130	\$ 1,830,236	\$ 12,845	\$ 1,843,081	\$ 1,899,348

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	\$ 1,117,723	\$ -	\$ 1,117,723	\$ 1,121,563
Excess Revenues (Expenditures)	\$ 698,407	\$ 712,514	\$ 12,845	\$ 725,358	\$ 777,785

Interest - 11/1/2027	<u>\$313,941</u>
Total	<u>\$313,941</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
11/01/26	\$18,130,000.00	\$0	\$320,781.25	\$320,781.25
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		\$18,130,000	\$10,045,272.50	\$28,175,272.50