

*Reunion East and Reunion West
Community Development Districts*

Workshop Meeting Agenda

October 29, 2026

AGENDA

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Community Development Districts
Workshop Meeting Agenda

Thursday
October 29, 2026
1:00 PM

Heritage Crossing Community Center
7715 Heritage Crossing Way
Reunion, FL 34747

Zoom Information for Members of the Public:

Link: <https://us06web.zoom.us/j/82018699681>

Dial-in Number: (646) 876-9923

Meeting ID: 820 1869 9681

1. Roll Call
2. Public Comment Period
3. Review and Discussion of Budget Scenarios with Amenity Cost Share
4. Supervisor's Requests
5. Public Comment Period
6. Adjournment

SECTION 3

Reunion East and Reunion West CDD

Executive Summary of Proposed Amenity Cost Sharing

Joint Workshop Discussion October 8, 2026

Reunion East and Reunion West Community Development Districts are considering limiting their interlocal cost sharing arrangement to identified shared amenities, beginning tentatively in Fiscal Year 2028. Each District would fund its remaining field responsibilities separately. The proposal retains the existing equivalent assessment unit (EAU) methodology and would replace recurring shared expense settlements with an annual intergovernmental amenity payment from Reunion West to Reunion East. Implementation remains subject to Board approval, legal review and required process, assessment review, and accounting review.

Current agreement and FY2027 baseline

The 2010 Amended and Restated Interlocal Agreement provides reciprocal facility usage rights and broadly shares the costs of operating and maintaining District Facilities, including roadways, gatehouses, landscaping, and recreational facilities. Sections 2.1 and 2.2 combine these expenses and allocate them based on currently platted EAUs, with annual review.

The adopted FY2027 budgets are the working source for the current unit and EAU counts. EAUs are weighted assessment units and distinct from physical residential units.

Adopted FY2027 data	Reunion East	Reunion West	Combined
Single-family units	1,024	1,581	2,605
Multifamily units	1,601	398	1,999
Total residential units	2,625	1,979	4,604
Total EAUs, including commercial and golf categories	5,203.79	3,784.00	8,987.79
Adopted field expense allocation	58%	42%	100%
Shared field Operations and Maintenance expenses	\$2,256,492.82	\$1,634,012.04	\$3,890,504.86

The expense figures are each District's allocated share of the combined field budget, not the cost of maintaining assets physically located within that District. They exclude administrative expenses and Replacement and Maintenance Fund transfers. The FY2027 adopted budgets allocate shared expenses 58% to Reunion East and 42% to Reunion West, consistent with rounding each district's share of the combined EAUs to the nearest whole percent. The proposed amenity cost share would retain the EAU methodology and whole percentage rounding, with the FY2028 percentages confirmed during the annual budget process.

Proposed shared amenities

The shared amenity expense budget would cover the following facilities and the costs attributable to their operation and maintenance:

Amenity	Included facilities
Seven Eagles	Pool, spas, fitness rooms, and Linear Park, including fountains
Homestead	Pool, wading pool, and spa
Carriage Point	Pool and spa
Heritage Crossing	Pools A and B, wading pool, spa, and Community Center
The Terraces	Pool, spa, gazebo, and pavilion
Liberty Bluff area	Playground and dog park

Only costs attributable to these shared amenities, excluding landscaping, would enter the shared operating budget. Each district would pay its own landscaping expenses, including landscaping at amenities within its district, and separately fund its other field responsibilities. The pro forma budgets assign Field Management geographically. Pool and fountain maintenance is fully included in shared amenity expenses because the fountains are located in Linear Park. Utilities, property insurance, and other mixed operating expenses are allocated using the assumptions identified in the workbook. Related parking, walkways, and support facilities will need to be defined in the agreement's amenity exhibit to make the expense boundaries clear.

Preliminary pro forma budget results

The preliminary FY2028 pro forma budgets use adopted FY2027 cost levels and retain the combined field expense budget of \$3,890,504.86. Each adopted expense line is assigned among Reunion East field expenses, Reunion West field expenses, and shared amenity expenses. No inflation or other spending increases are included. The comparison illustrates changes in each District's cost responsibility under the proposed arrangement of shared amenity expenses.

Cost responsibility	Reunion East	Reunion West	Combined
Adopted FY2027 field allocation	\$2,256,492.82	\$1,634,012.04	\$3,890,504.86
Proposed geographic field expenses	\$1,700,739.08	\$945,680.67	\$2,646,419.75
Proposed share of amenity expenses	\$721,569.36	\$522,515.75	\$1,244,085.11
Total proposed cost responsibility	\$2,422,308.44	\$1,468,196.42	\$3,890,504.86
Change from adopted allocation	\$165,815.62 increase	\$165,815.62 decrease	\$0.00

Reunion East's expense budget includes the full shared amenity budget of \$1,244,085.11. Reunion West's proposed annual contribution is \$522,515.75, using the preliminary 42% allocation. The table shows East's responsibility after West's contribution and counts the amenity expenses once. These figures exclude revenue, administrative expenses, and Replacement and Maintenance funds and do not establish changes in individual property assessments.

Assumptions and estimates

The preliminary allocation assigns 50% of geographic Reunion East electricity expense, 80% of water and sewer expense, 75% of telephone expense, and 80% of property insurance expense to shared amenities. Gas expense is assigned entirely to shared amenities. The remaining geographic costs stay with the respective District. These allocation weights are reconciled to the adopted combined expense amounts. The percentages are planning estimates; additional account and contract detail and review may refine the allocations. The workbook identifies the assumptions used for

other mixed expenses. The preliminary pro forma budgets exclude analysis of the Replacement and Maintenance (R&M) Funds and any contributions needed to fund future amenity repairs and replacements. Those contributions could materially affect the total shared amenity funding requirement and each District’s annual maintenance assessments. If the Boards decide to move forward with the proposed framework following the October 8, 2026 joint workshop, staff will analyze the R&M Funds, distinguish shared amenity needs from each District’s separate responsibilities, and present recommended funding contributions and their budget and assessment implications for Board review.

Amenity rental income

Any rental income from the shared amenities would be allocated between Reunion East and Reunion West using the same percentages applied to shared amenity expenses. For this preliminary workshop discussion and the accompanying pro forma budgets, amenity rental income will not be projected or illustrated. Its exclusion from the projections does not change the proposed income sharing arrangement.

Annual payment and accounting benefit

Reunion West would budget its share as an intergovernmental amenity expense and make one annual payment to Reunion East during the first calendar quarter, January through March. The preliminary annual contribution is \$522,515.75, calculated as 42% of the proposed shared amenity budget. The final amount will reflect the approved budget and annual allocation review. The specific payment due date and reconciliation procedures remain to be established.

The expected benefit is a clearer annual obligation and fewer recurring interdistrict allocations, settlements, and reconciliations. The following table summarizes the reciprocal balances in the June 30, 2026 unaudited General Fund balance sheets.

General Fund balance at June 30, 2026	Reunion East	Reunion West
Due from the other district — money owed to this district	\$618,798	\$112,166
Due to the other district — money this district owes	\$112,166	\$618,798

East’s receivable matches West’s payable, and West’s receivable matches East’s payable. Both districts therefore report money owed in both directions at the same time. The proposed annual amenity payment is intended to reduce these recurring reciprocal balances. These historical amounts exclude the separate Replacement and Maintenance Fund balances and are for illustrative purposes only

The proposal would simplify, rather than eliminate, “due to” and “due from” balances. Existing balances will require reconciliation and settlement, and timing differences or year end adjustments may still create amounts due. Further Accounting review should address East’s cash needs, a reserve operating requirement prior to annual assessments being received from the October 1 start of the fiscal year until receipt of West’s payment.

Restricted amenity capital reserve

Following fiscal year end reconciliation, unspent budgeted amenity funds would be deposited into a capital reserve account restricted to the shared amenities, preserving unused amenity funding for future amenity capital needs. This preliminary discussion does not establish annual reserve contributions, transfer or reallocate existing Reunion fund balances, or determine the future treatment of the Districts’ existing Replacement and Maintenance Funds.

Suggested cost sharing framework for counsel’s review

The Districts would share only the operation and maintenance expenses of the amenities identified in an agreed exhibit, excluding landscaping, using the existing EAU allocation methodology with percentages rounded to the nearest whole percent and reviewed annually. Any rental income from the shared amenities would be allocated between the Districts using the same percentages as shared amenity expenses. Each District would pay its own landscaping expenses and remain responsible for its other field expenses. Reunion West would pay its budgeted annual amenity contribution to Reunion East in one payment during January through March. Following annual reconciliation, unspent budgeted amenity funds would be deposited into a capital reserve account restricted to the identified amenities. Final terms would specify budget preparation and approval responsibilities, payment timing, reconciliation procedures, and how expenses exceeding the approved amenity budget would be authorized and paid.

This is a proposed business framework for discussion, not final agreement language.

Workshop discussion and budget review

The Boards are asked to review the pro forma budgets included in the agenda packet, compare each district’s field expenses under the current and proposed arrangements, and discuss the shared amenity scope, annual payment approach, and restricted reserve concept. The Boards are asked to review the proposed geographic assignments, amenity allocations, and supporting estimates, including the resulting change in each District’s cost responsibility. Board feedback will guide refinement of the pro forma budgets and preparation of the proposed Interlocal Agreement revision.

Further review will establish transition settlement of existing interdistrict balances. Accounting review will also establish how each District’s share of actual amenity rental income will be credited or distributed. Rental income projections, administrative expense analysis, and quantified reserve funding will be addressed separately, based on the Board’s determination of a continuation of the project.

Reunion CDDs — proposed amenity cost sharing

FY2028 pro forma using adopted FY2027 cost levels

Preliminary estimates for workshop review • October 8, 2026

Cost responsibility	Reunion East	Reunion West	Combined
Adopted FY2027 field allocation	\$2,256,492.82	\$1,634,012.04	\$3,890,504.86
Pro forma district field expenses	\$1,700,739.08	\$945,680.67	\$2,646,419.75
Pro forma amenity cost responsibility	\$721,569.36	\$522,515.75	\$1,244,085.11
Total pro forma cost responsibility	\$2,422,308.44	\$1,468,196.42	\$3,890,504.86
Change from adopted allocation	\$165,815.62	(\$165,815.62)	—
Amenity sharing percentage	58%	42%	

Expense presentation and elimination

East gross field + full amenity budget	\$2,944,824.19
West field + amenity contribution	\$1,468,196.42
Less West payment to East—already counted in amenity expenses	(\$522,515.75)
Combined external field/amenity expenses	\$3,890,504.86

Reconciliation difference to adopted 0.00

Assumptions and Estimates

Electricity: 50% of geographic East expense assigned to shared amenities; West expense remains geographic.

Water/sewer: 80% of geographic East expense assigned to shared amenities; West expense remains geographic.

Telephone: 75% of geographic East expense assigned to shared amenities; West expense remains geographic.

Gas: 100% assigned to shared amenities.

Property insurance: 80% of geographic East expense assigned to shared amenities; West remains geographic.

These allocation weights are reconciled to each adopted combined expense line. Remaining East costs are geographic.

Percentages are accepted planning estimates. Detailed assumptions and supporting inputs are on Assumptions.

No FY2028 inflation or contract increases are included. Combined spending remains at adopted FY2027 levels.

Reunion East

FY2028 pro forma using adopted FY2027 cost levels

Preliminary estimates for workshop review • October 8, 2026

Expense	East field	Shared amenities (100%)
Field Services	47,444.94	—
Amenity Management Services	—	9,888.00
Property Insurance	22,295.48	89,181.93
Telephone	8,434.27	25,302.84
Electric	219,708.03	219,708.03
Water & Sewer	14,355.56	57,422.22
Gas	—	105,000.00
Landscape Maintenance	685,659.15	—
Landscape Contingency	47,324.72	—
Bed Dressing	97,723.00	—
Bedding Plants	61,911.00	—
Palm Trimming	67,115.00	—
Pond Maintenance	19,521.69	—
Irrigation Repairs	22,145.82	—
Pool & Fountain Maintenance	—	385,000.00
Building Repairs & Maintenance	11,000.00	44,000.00
Contract Cleaning	—	180,000.00
Fitness Center Repairs & Maintenance	—	13,900.00
Gate & Gatehouse Repairs & Maintenance	65,611.51	—
Amenity/Pool Lights	—	45,000.00
Maintenance (Inspections)	2,485.00	7,515.00
Operating Supplies	—	5,000.00
Parking Violation Tags	499.50	—
Pest Control	—	3,080.00
Pressure Washing	10,526.31	31,578.95
Repairs & Maintenance	6,666.66	6,666.67
Roadways/Sidewalks/Bridge	78,893.25	—
Security	185,412.53	—
Signage	7,990.66	2,663.55
Contingency	18,015.00	13,177.92
Operating expense subtotals	1,700,739.08	1,244,085.11
Gross field and amenity expenditures	2,944,824.19	

Cost responsibility comparison

East field expenses	1,700,739.08
East share of amenity expenses	721,569.36
East net cost responsibility	2,422,308.44

Gross expenditures include the full amenity budget. Net responsibility reflects West's contribution.

Revenue, administrative expenses and R&M funds excluded. Allocation estimates require confirmation.

Reunion West

FY2028 pro forma using adopted FY2027 cost levels

Preliminary estimates for workshop review • October 8, 2026

Expense	West field
Field Services	35,791.42
Amenity Management Services	—
Property Insurance	9,199.59
Telephone	8,762.89
Electric	260,583.94
Water & Sewer	8,972.22
Gas	—
Landscape Maintenance	397,979.85
Landscape Contingency	27,675.28
Bed Dressing	43,309.00
Bedding Plants	—
Palm Trimming	22,199.00
Pond Maintenance	5,478.31
Irrigation Repairs	12,854.18
Pool & Fountain Maintenance	—
Building Repairs & Maintenance	—
Contract Cleaning	—
Fitness Center Repairs & Maintenance	—
Gate & Gatehouse Repairs & Maintenance	14,388.49
Amenity/Pool Lights	—
Maintenance (Inspections)	—
Operating Supplies	—
Parking Violation Tags	—
Pest Control	—
Pressure Washing	7,894.74
Repairs & Maintenance	6,666.67
Roadways/Sidewalks/Bridge	36,106.75
Security	28,455.47
Signage	9,345.79
Contingency	10,017.08
District field expense subtotal	945,680.67
Intergovernmental amenity contribution	522,515.75
Total field and amenity contribution	1,468,196.42

Annual payment to Reunion East during January–March. Specific due date remains to be established.

Revenue, administrative expenses and R&M funds excluded. Allocation estimates require confirmation.