

**REUNION METROPOLITAN DISTRICT
RESOLUTION TO AMEND 2023 BUDGET**

WHEREAS, the Board of Directors of Reunion Metropolitan District adopted the budget and appropriated funds for the 2023 fiscal year as follows:

General Fund	\$4,005,627
Special Revenue Fund – Recreation	\$1,743,039
Special Revenue Fund – HOA	\$331,930

WHEREAS, additional expenditures in the General, Special Revenue – Recreation and Special Revenue - HOA Funds are necessary resulting in expenditures in excess of appropriations for the 2023 fiscal year; and

WHEREAS, such additional expenditures are contingencies which could not have been reasonably foreseen at the time of adoption of the budget; and

WHEREAS, funds are available for such expenditures from unanticipated revenue (other than property taxes) or other surplus funds in the General, Special Revenue – Recreation and Special Revenue - HOA Funds (or from surplus funds in the General, Special Revenue – Recreation and Special Revenue - HOA Funds).

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Reunion Metropolitan District hereby adopts a supplemental budget and appropriation for the 2023 fiscal year as follows:

General Fund	\$4,346,475
Special Revenue Fund – Recreation	\$2,039,637
Special Revenue Fund – HOA	\$390,807

BE IT FURTHER RESOLVED, that such sums are hereby appropriated for expenditure from any available funds in the General, Special Revenue – Recreation and Special Revenue - HOA Funds (and from transfers from the General, Special Revenue – Recreation and Special Revenue - HOA Funds) in accordance with the provisions of §29-1-109, C.R.S.

Dated this 8th day of August, 2023.

REUNION METROPOLITAN DISTRICT

DocuSigned by:
Brett Price
By: _____
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Chair

Attest:

DocuSigned by:
Randy Bauer

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Secretary

**REUNION METROPOLITAN DISTRICT
GENERAL FUND SUMMARY
AMENDED 2023 BUDGET SCHEDULE**

7/26/2023

	ORIGINAL BUDGET 2023	ACTUALS 6/30/2023	AMENDED BUDGET 2023
BEGINNING FUND BALANCES	\$ 613,418	\$ 778,176	\$ 778,176
REVENUES			
MLEPA Payment - NR1MD	1,647,911	1,660,013	1,660,013
MLEPA Payment - NR2MD	1,072,083	1,126,747	1,126,747
MLEPA Payment - NR3MD	726,479	610,106	610,106
MLEPA Payment - NR4MD	1,813	1,643	1,643
District operating fees (\$8/month)	333,600	174,774	350,000
Alleyway costs reimbursement (NRMD1 sub-district)	3,000	2,075	2,075
Carriage Homes (NRMD1 sub-district)	37,440	18,720	37,440
Carriage Homes (NRMD2 sub-district)	189,540	96,330	192,660
Sterling duet fees (F36)	113,880	56,458	113,880
Reunion Ridge F1 Fees (NRMD3)	50,000	53,039	105,000
Interest income	8,000	19,100	25,000
Miscellaneous income	10,000	6,432	10,000
Total revenues	4,193,746	3,825,437	4,234,564
Total funds available	4,807,164	4,603,613	5,012,740
EXPENDITURES (see detail)			
General government			
General & administration	342,250	445,417	661,356
Intergovernmental	34,972	27,542	34,972
Operations			
District property management	3,628,405	1,368,331	3,650,147
Total expenditures	4,005,627	1,841,290	4,346,475
Total expenditures and transfers out requiring appropriation	4,005,627	1,841,290	4,346,475
ENDING FUND BALANCES	\$ 801,537	\$ 2,762,323	\$ 666,265
STERLING DUET RESERVE	\$ 128,004	\$ 83,911	\$ 121,333
REUNION RIDGE F1 RESERVE	54,646	41,581	78,542
CARRIAGE HOME RESERVE	226,597	126,206	166,256
AVAILABLE FOR OPERATIONS	392,290	2,510,625	300,134
TOTAL RESERVE	\$ 801,537	\$ 2,762,323	\$ 666,265

No assurance provided. See summary of significant assumptions.

**REUNION METROPOLITAN DISTRICT
GENERAL FUND
AMENDED 2023 BUDGET SCHEDULE**

Account	ORIGINAL BUDGET 2023	ACTUALS 6/30/2023	AMENDED BUDGET 2023
<i>GENERAL & ADMINISTRATION</i>			
MISCELLANEOUS OUTSIDE SERVICES	\$ 1,500	\$ -	\$ 1,500
PRINT AND COPY	3,500	1,800	3,500
MISCELLANEOUS EXPENSE	2,000	-	2,000
COMPUTER SUPPLIES AND EQUIPMENT	2,000	3,187	4,500
IT MANAGEMENT SERVICES	7,000	-	7,000
ELECTIONS	5,000	7,583	7,583
MEMBERSHIP / PROFESSIONAL ASSOCIATIONS	1,500	1,237	1,237
LEGAL SERVICES	100,000	57,223	115,000
LEGAL LITIGATION	-	259,609	300,000
OFFICE SUPPLIES	750	-	750
ACCOUNTING	96,000	43,700	96,000
AUDIT	11,500	-	11,500
DISTRICT MANAGEMENT	76,500	38,265	76,500
INSURANCE	30,000	26,783	26,783
EMPLOYEE RELATIONS	5,000	6,030	7,500
BAD DEBT EXPENSES	-	3	3
Total general and administration	\$ 342,250	\$ 445,417	\$ 661,356

**REUNION METROPOLITAN DISTRICT
GENERAL FUND
AMENDED 2023 BUDGET SCHEDULE**

Account	ORIGINAL BUDGET 2023	ACTUALS 6/30/2023	AMENDED BUDGET 2023
INTERGOVERNMENTAL			
NRMD NO. 3 DIRECT COSTS			
Audit	5,200	-	5,200
Director Fees	900	-	900
FICA Expense	72	-	72
Election Expense	15,000	14,692	15,000
Dues and Membership	1,000	779	1,000
Legal Services	3,000	5,907	3,000
Insurance	3,500	2,387	3,500
Miscellaneous	100	31	100
Total NRMD No. 3	<u>28,772</u>	<u>23,796</u>	<u>28,772</u>
NRMD NO. 4 DIRECT COSTS			
Election Expense	2,000	1,131	2,000
Dues and Membership	300	228	300
Legal Services	500	-	500
Insurance	3,400	2,387	3,400
Total NRMD No. 4	<u>6,200</u>	<u>3,746</u>	<u>6,200</u>
Total North Range Districts Nos. 1-4	<u>\$ 34,972</u>	<u>\$ 27,542</u>	<u>\$ 34,972</u>

No assurance provided. See summary of significant assumptions.

**REUNION METROPOLITAN DISTRICT
GENERAL FUND
AMENDED 2023 BUDGET SCHEDULE**

Account	ORIGINAL BUDGET 2023	ACTUALS 6/30/2023	AMENDED BUDGET 2023
DISTRICT PROPERTY MAINTENANCE			
OPERATIONS MANAGEMENT			
Wages	\$ 465,000	\$ 192,931	\$ 465,000
Payroll expense	139,500	48,014	120,000
FICA Expense	35,573	15,420	35,573
Unemployment expenses	2,325	630	2,325
Employer match deferred comp	8,138	3,522	8,138
Training	6,000	1,544	6,000
Uniforms	4,500	2,318	4,500
Operating supplies	16,000	309	16,000
Communication	3,675	825	3,675
Miscellaneous outside services	45,000	8,398	45,000
Auto reimbursement	1,000	-	1,000
Lighting	25,000	-	25,000
Total operations management	<u>751,711</u>	<u>273,911</u>	<u>732,211</u>
IRRIGATION			
Operating Supplies	65,000	24,713	65,000
Gas and fuel	13,000	4,186	13,000
Communication	25,000	-	25,000
Repair services	30,000	12,779	30,000
Electricity	44,000	11,460	44,000
Water and sewer	945,000	138,779	945,000
Total irrigation operations	<u>1,122,000</u>	<u>191,917</u>	<u>1,122,000</u>
LANDSCAPE MAINTENANCE			
Operating supplies	11,000	3,637	11,000
Miscellaneous outside services	70,000	30,083	70,000
Contract maintenance	432,000	327,709	510,000
Fertilizer	73,500	30,606	73,500
Equipment rental	16,500	9,452	16,500
Tree Care / maintenance	130,000	98,039	130,000
Sub-district maintenance - Carriage Homes	190,000	178,461	253,461
Reunion Ridge F1 maintenance	15,000	31,104	46,104
Sterling Duet maintenance	50,000	36,671	56,671
Mulch maintenance program	90,000	93,000	93,000
Landscape enhancements	60,000	-	60,000
Total landscape maintenance	<u>1,138,000</u>	<u>838,762</u>	<u>1,320,236</u>
MISCELLANEOUS			
Snow removal	6,000	-	6,000
Snow removal - alley	3,000	149	3,000
Rodent control	8,500	1,468	8,500
Pond Maintenance	-	3,490	8,000
Waste water maintenance	900	-	900
Reserve study	5,000	-	5,000
Snow removal - equipment rental	6,300	2,000	6,300
Fence repair	5,000	514	5,000
Equipment purchase/projects/lease	58,000	6,268	58,000
Equipment repairs	15,000	-	15,000
Stormwater facilities maintenance	287,280	21,377	275,000
Underdrain maintenance	211,714	27,115	75,000
Total miscellaneous	<u>606,694</u>	<u>62,381</u>	<u>465,700</u>
PLAYGROUND/PARK PAVILION			
Playground supplies	10,000	1,360	10,000
Total Playground Operations	<u>10,000</u>	<u>1,360</u>	<u>10,000</u>
Total District Property Management	\$ 3,628,405	\$ 1,368,331	\$ 3,650,147

No assurance provided. See summary of significant assumptions.

**REUNION METROPOLITAN DISTRICT
SPECIAL REVENUE FUND- RECREATION SUMMARY
AMENDED 2023 BUDGET SCHEDULE**

7/26/2023

	ORIGINAL BUDGET 2023	ACTUALS 6/30/2023	AMENDED BUDGET 2023
BEGINNING FUND BALANCES	\$ 730,164	\$ 1,067,241	\$ 1,067,241
REVENUES			
Recreation fees	1,162,800	622,553	1,245,000
(Allowance for fees not collected)	(5,000)	-	(5,000)
Recreation fees, other	15,000	8,818	15,000
Program fees	175,000	55,971	115,000
Interest income	5,900	18,731	25,000
Miscellaneous income	5,000	168	5,000
Total revenues	1,358,700	706,241	1,400,000
Total funds available	2,088,864	1,773,482	2,467,241
EXPENDITURES (see detail)			
Recreation Center operations	1,083,517	490,828	1,153,915
Pool operations	429,172	138,115	429,172
Recreation programs	169,500	63,788	169,500
Concession building	19,250	4,804	19,250
Reunion coffee house	41,600	11,378	42,800
Recreation amenities	-	90,691	225,000
Total expenditures	1,743,039	799,604	2,039,637
Total expenditures and transfers out requiring appropriation	1,743,039	799,604	2,039,637
ENDING FUND BALANCES	345,825	973,878	427,604
LESS: REPLACEMENT RESERVE - FFE	(25,000)	(25,000)	(25,000)
LESS: REPLACEMENT RESERVE - MECHANICAL	(25,000)	(25,000)	(25,000)
LESS: RECEIVABLES - NONSPENDABLE	(25,000)	(25,000)	(25,000)
NET FUND BALANCE	\$ 270,825	\$ 898,878	\$ 352,604

No assurance provided. See summary of significant assumptions.

**REUNION METROPOLITAN DISTRICT
SPECIAL REVENUE FUND - RECREATION
AMENDED 2023 BUDGET SCHEDULE**

Account	ORIGINAL BUDGET 2023	ACTUALS 6/30/2023	AMENDED BUDGET 2023
RECREATION CENTER OPERATIONS			
Training	\$ 500	\$ 80	\$ 500
Uniforms	3,000	147	3,000
Operating supplies	14,000	11,031	20,000
Communication	2,000	-	2,000
Repair services	13,200	2,116	13,200
Miscellaneous outside services	13,000	12,669	24,000
Auto Reimbursement	15,000	-	15,000
Contract maintenance	506,000	275,975	506,000
Electricity	35,000	10,095	35,000
Water and Sewer	12,000	3,816	12,000
Phone charges	3,000	976	3,000
Equipment rental	1,000	-	1,000
Janitorial services	17,400	8,925	17,400
Natural gas	30,000	9,768	30,000
Print and copy	3,000	-	3,000
Conferences	2,000	-	2,000
Miscellaneous expense	500	-	500
Computer supplies and equipment	2,000	2,876	4,500
Postage	200	-	200
Membership	250	50	250
Office supplies	200	-	200
Accounting	34,587	15,792	34,587
District Management	76,500	38,265	76,500
Community Events	30,000	19,039	30,000
Insurance	31,000	37,898	37,898
Bad debt expense	500	10	500
Replacement program	160,000	-	200,000
Reserve study	5,000	-	5,000
Major repair	5,000	-	5,000
Fitness Equipment	36,900	24,581	36,900
Cable and satellite	2,700	1,227	2,700
Internet Charges	10,500	6,126	12,000
Pest control	2,580	1,350	2,580
Waste removal	10,000	2,602	10,000
Website management	5,000	5,414	7,500
Total Recreation Center Operations	\$ 1,083,517	\$ 490,828	\$ 1,153,915
REUNION PARK CONCESSION BLDG			
Operating supplies	\$ 500	\$ -	\$ 500
Repair services	1,500	-	1,500
Miscellaneous outside services	1,000	-	1,000
Electricity	2,800	815	2,800
Water and Sewer	7,500	3,579	7,500
Natural gas	5,000	-	5,000
Pest control	950	410	950
Total Reunion Park Concession Building	\$ 19,250	\$ 4,804	\$ 19,250

No assurance provided. See summary of significant assumptions.

**REUNION METROPOLITAN DISTRICT
SPECIAL REVENUE FUND - RECREATION
AMENDED 2023 BUDGET SCHEDULE**

Account	ORIGINAL BUDGET 2023	ACTUALS 6/30/2023	AMENDED BUDGET 2023
POOL OPERATIONS - REUNION PARK			
5080 Operating supplies	\$ 5,000	\$ 3,481	\$ 5,000
5110 Repair services	10,000	1,367	10,000
5140 Contract maintenance	157,251	63,789	157,251
5150 Electricity	10,000	2,465	10,000
5160 Water and sewer	9,000	1,769	9,000
5590 Chemicals	7,000	5,553	7,000
5670 Replacement Program	25,000	-	25,000
5710 Major Repair	20,000	-	20,000
Total pool operations	\$ 243,251	\$ 78,424	\$ 243,251
POOL OPERATIONS - SOUTHLAWN			
5080 Operating supplies	\$ 5,000	\$ 2,089	\$ 5,000
5110 Repair services	5,000	-	5,000
5140 Contract maintenance	132,421	51,770	132,421
5150 Electricity	7,500	993	7,500
5160 Water and sewer	9,000	1,228	9,000
5240 Natural gas	5,000	-	5,000
5590 Chemicals	8,000	2,174	8,000
5730 Equipment purchase	14,000	1,437	14,000
Total pool operations	\$ 185,921	\$ 59,691	\$ 185,921
RECREATION PROGRAMS			
5060 Training	\$ 2,500	\$ -	\$ 2,500
5070 Uniforms	8,000	-	8,000
5080 Operating supplies	3,000	2,801	3,000
5100 Communication	1,000	-	1,000
5140 Contract maintenance	124,000	30,511	124,000
5560 Adult program - contract	4,000	3,613	4,000
5730 Equipment purchase	4,000	-	4,000
6110 Youth program - contract	23,000	26,863	23,000
Total recreation programs	\$ 169,500	\$ 63,788	\$ 169,500
COFFEE HOUSE			
5080 Operating supplies	\$ 500	\$ -	\$ 500
5140 Contract maintenance	2,500	1,012	2,500
5150 Electricity	10,000	-	10,000
5240 Natural gas	1,500	241	1,500
5300 Miscellaneous expense	500	-	500
5110 Repair services	10,000	350	10,000
5670 Replacement program	15,000	8,875	15,000
5211 Equipment rental	1,000	-	1,000
5760 Pest control	600	900	1,800
Total coffee house	\$ 41,600	\$ 11,378	\$ 42,800

No assurance provided. See summary of significant assumptions.

**REUNION METROPOLITAN DISTRICT
SPECIAL REVENUE FUND - HOA SUMMARY
AMENDED 2023 BUDGET SCHEDULE**

	7/26/2023		
	ORIGINAL BUDGET 2023	ACTUALS 6/30/2023	AMENDED BUDGET 2023
FUND BALANCE - BEGINNING	\$ 483,366	\$ 495,867	\$ 495,867
REVENUES			
AR processing fee	15,000	27,248	35,000
HOA other fees	2,000	-	2,000
Violations, penalties, other	5,000	20,875	25,000
(Allowance for fees not collected)	(15,000)	-	(15,000)
Legal fees reimbursement	5,000	13,324	20,000
Interest income	8,200	9,103	15,000
Total revenues	20,200	70,550	82,000
Total funds available	503,566	566,417	577,867
EXPENDITURES (see detail)			
HOA operations	331,930	208,145	390,807
Total expenditures	331,930	208,145	390,807
Total expenditures and transfers out requiring appropriation	331,930	208,145	390,807
FUND BALANCE - ENDING	171,636	358,272	187,060
LESS: RECEIVABLES - NONSPENDABLE	(50,000)	(50,000)	(50,000)
SPENDABLE FUND BALANCE	\$ 121,636	\$ 308,272	\$ 137,060

No assurance provided. See summary of significant assumptions.

**REUNION METROPOLITAN DISTRICT
SPECIAL REVENUE FUND- HOA
AMENDED 2023 BUDGET SCHEDULE**

Account	ORIGINAL BUDGET 2023	ACTUALS 6/30/2023	AMENDED BUDGET 2023
HOA OPERATIONS			
5300 Miscellaneous	\$ 20,000	\$ 20,165	\$ 25,000
5360 Legal services	35,000	29,252	60,000
5400 Accounting	24,725	11,289	24,725
5440 Community events	30,000	19,039	30,000
5450 District management	20,000	8,503	20,000
5470 Insurance	14,205	19,082	19,082
5500 HOA management contract	165,000	79,424	165,000
5510 HOA AR processing fee	21,000	21,031	35,000
5515 Bad debt expense	500	-	500
5780 Website management	1,500	360	1,500
Contingency			10,000
Total HOA operations	\$ 331,930	\$ 208,145	\$ 390,807