

SOMERSET COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2025/2026 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2025/2026 O&M Budget:		\$1,665,252.00	2024/2025 O&M Budget:	\$1,595,252.00
Collection Costs:	2%	\$35,430.89	2025/2026 O&M Budget:	\$1,665,252.00
Early Payment Discounts:	4%	\$70,861.79		
2025/2026 Total:		<b>\$1,771,544.68</b>	Total Difference:	<b>\$70,000.00</b>

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2024/2025	2025/2026	\$	%
Single Family	Series 2022 Debt Service	\$1,252.44	\$1,252.44	\$0.00	0.00%
	Operations/Maintenance	\$2,030.60	\$2,119.71	\$89.11	4.39%
	Total	<b>\$3,283.04</b>	<b>\$3,372.15</b>	<b>\$89.11</b>	<b>2.71%</b>
Commercial	Series 2022 Debt Service	\$939.33	\$939.33	\$0.00	0.00%
	Operations/Maintenance	\$1,522.95	\$1,589.78	\$66.83	4.39%
	Total	<b>\$2,462.28</b>	<b>\$2,529.11</b>	<b>\$66.83</b>	<b>2.71%</b>

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FISCAL YEAR 2025/2026 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$1,665,252.00
COLLECTION COSTS @	2.0%	\$35,430.89
EARLY PAYMENT DISCOUNT @	4.0%	\$70,861.79
TOTAL O&M ASSESSMENT		\$1,771,544.68

UNITS ASSESSED			ALLOCATION OF O&M ASSESSMENT				PER LOT ANNUAL ASSESSMENT		
LOT SIZE	O&M	SERIES 2022 (REFUNDING) DEBT SERVICE <sup>(1)</sup>	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	O&M <sup>(2)</sup>	SERIES 2022 (REFUNDING) DEBT SERVICE <sup>(2)(3)</sup>	TOTAL <sup>(4)</sup>
SINGLE & MULTI FAMILY	616	616	1.00	616.00	73.71%	\$1,305,739.18	\$2,119.71	\$1,252.44	\$3,372.15
COMMERCIAL <sup>(5)</sup>	28.25	28.25	0.75	21.19	2.54%	\$44,911.28	\$1,589.78	\$939.33	\$2,529.11
Total Platted	644.25	644.25		637.19	76.24%	\$1,350,650.47			
Unplatted									
SINGLE & MULTI FAMILY	171	162	1.00	171.00	20.46%	\$362,469.81	\$2,119.71	\$1,252.44	\$3,372.15
COMMERCIAL <sup>(5)</sup>	36.75	25.60	0.75	27.56	3.30%	\$58,424.41	\$1,589.78	\$939.33	\$2,529.11
Total Unplatted	207.75	187.60		198.56	23.76%	\$420,894.22			
Total Community	852	831.85		835.75	100.00%	\$1,771,544.68			

LESS: Walton County Collection Costs (2%) and Early Payment Discounts (4%):	(\$106,292.68)
Net Revenue to be Collected:	\$1,665,252.00

<sup>(1)</sup> Reflects the number of total lots with Series 2022 debt outstanding.

<sup>(2)</sup> Assessments are allocated on an equal assessment per acre basis until lots are platted.

<sup>(3)</sup> Annual debt service assessment per lot adopted in connection with the Series 2022 bond issue. Annual assessment includes principal, interest, Walton County collection costs and early payment discounts.

<sup>(4)</sup> Annual assessment that will appear on November 2025 Walton County property tax bill. Amount shown includes all applicable collection costs and early payment discounts (up to 4% if paid early).

<sup>(5)</sup> Commercial squares units respresents 1K per sf.