

***Verano #1***  
***Community Development District***

***Approved Proposed Budget***  
***FY 2027***



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**Verano #1**  
**Community Development District**  
**Approved Proposed Budget**  
**General Fund**

Description	Adopted Budget FY2026	Actuals Thru 3/31/26	Projected Next 6 Months	Projected Thru 9/30/26	Approved Proposed Budget FY 2027
<b><u>REVENUES:</u></b>					
Special Assessments - Tax Roll	\$ 33,931	\$ 33,931	\$ -	\$ 33,931	\$ 142,960
Stormwater Fees	-	-	-	-	132,398
Carry Forward Balance	-	12,878	-	12,878	12,878
<b>TOTAL REVENUES</b>	<b>\$ 33,931</b>	<b>\$ 46,809</b>	<b>\$ -</b>	<b>\$ 46,809</b>	<b>\$ 288,236</b>
<b><u>EXPENDITURES:</u></b>					
<b><u>Administrative</u></b>					
Supervisor Fees	\$ 4,000	\$ 1,000	\$ 3,000	\$ 4,000	\$ 5,000
FICA Taxes	306	77	230	306	383
Engineering	-	-	-	-	5,000
Attorney	-	-	-	-	6,500
Annual Audit	3,700	3,200	-	3,200	3,300
Assesment Roll Administration	-	-	-	-	3,000
Arbitrage Rebate	1,100	-	1,150	1,150	1,150
Dissemination Agent	5,513	2,757	2,756	5,513	5,789
Management Fees	-	-	-	-	35,438
Trustee Fees	9,900	-	8,250	8,250	8,250
Information Technology	-	-	-	-	-
Website Maintenance	827	414	414	827	868
Postage	-	-	-	-	100
Insurance General Liability	7,610	6,700	-	6,700	7,370
Printing/Copies	-	-	-	-	50
Legal Advertising	-	-	-	-	500
Office Supplies	-	-	-	-	50
Other Current Charges	800	318	3,492	3,810	1,000
Dues, Licenses & Subscriptions	175	175	-	175	175
First Quarter Operating Capital	-	-	-	-	22,250
<b>TOTAL ADMINISTRATIVE</b>	<b>\$ 33,931</b>	<b>\$ 14,639</b>	<b>\$ 19,291</b>	<b>\$ 33,931</b>	<b>\$ 106,172</b>
<b>Operations and Maintenance</b>					
<b><u>Field</u></b>					
Conservation Easement Preserve	\$ -	\$ -	\$ -	\$ -	\$ 5,068
<b>TOTAL FIELD</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,068</b>
<b><u>Stormwater</u></b>					
Field Management	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Lake Bank C-24 Canal	-	-	-	-	15,000
Lake Bank Mowing	-	-	-	-	61,572
Lake Maintenance	-	-	-	-	44,352
Water Sampling-BMAP	-	-	-	-	1,474
<b>TOTAL STORMWATER</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 132,398</b>
<b>TOTAL OPERATING AND MAINTENANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 137,467</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 33,931</b>	<b>\$ 14,639</b>	<b>\$ 19,291</b>	<b>\$ 33,931</b>	<b>\$ 243,639</b>

**Verano #1**  
**Community Development District**  
**Approved Proposed Budget**  
**General Fund**

Description	Adopted Budget FY2026	Actuals Thru 3/31/26	Projected Next 6 Months	Projected Thru 9/30/26	Approved Proposed Budget FY 2027
<b><u>Other Sources/(Uses)</u></b>					
Transfer Reserve					\$ (44,597)
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (44,597)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ 32,170</b>	<b>\$ (19,291)</b>	<b>\$ 12,878</b>	<b>\$ -</b>

Product	Assessable Units	Total Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	Increase/ (Decrease)
<b>Residential</b>					
Single Family - 40's	210	\$ 28,707.00	\$ 136.70	\$ 136.70	-
Single Family - 50's	342	\$ 53,765.82	\$ 157.21	\$ 157.21	-
Single Family - 60's	176	\$ 31,998.56	\$ 181.81	\$ 181.81	-
Manor/Duplex	310	\$ 37,714.60	\$ 121.66	\$ 121.66	-
<b>Non Residential</b>					
Clubhouse	32565	\$ 3,205.12	\$ 0.10	\$ 0.10	-
<b>Total</b>		<b>\$ 155,391.10</b>			
Less: Discounts & Collections 8%		<u>12,431.29</u>			
Net Assessments		<b><u>\$ 142,959.81</u></b>			

**Verano #1**  
**Community Development District**  
**Proposed Budget**  
**Capital Reserve Fund**

Description	Adopted Budget FY2026	Actuals Thru 3/31/26	Projected Next 6 Months	Projected Thru 9/30/26	Approved Proposed Budget FY 2027
<b><u>REVENUES:</u></b>					
Interest Income	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>					
<b><u>Capital Outlay</u></b>					
Improvements	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>Other Sources/(Uses)</u></b>					
Transfer Reserves	\$ -	\$ -	\$ -	\$ -	44,597
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>44,597</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>44,597</b>

**Verano #1**  
**Community Development District**  
**Budget Narrative**  
**FY 2027**

**REVENUES**

**Special Assessments-Tax Roll**

The District will levy a non-ad valorem maintenance assessment on the developable property within the District to fund the operating budget.

**Stormwater Rebate Fees**

The City of Port St. Lucie assesses the residents of the District for Repairs, Maintenance and Capital Improvements of the Drainage System. The city then remits the storm water fees less an administrative fee to the District since the District provides all these services. The fees are collected in Verano #5 CDD and transferred to Verano # 1 as needed.

**Expenditures - Administrative**

**Supervisors Fees**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting in which they attend. The budgeted amount for the fiscal year is based on all supervisors attending 6 meetings.

**FICA Taxes**

Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

**Engineering**

The District's engineer will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

**Attorney**

The District's Attorney, will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

**Annual Audit**

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement plus anticipated increase.

**Assessment Roll Administration**

GMS SF, LLC provides assessment services for closing lot sales, assessment roll services with the local Tax Collector and financial advisory services.

**Trustee Fees**

The District bonds will be held and administered by a Trustee. This represents the trustee annual fee.

**Arbitrage Rebate**

The District has contracted with its independent auditors to annually calculate the arbitrage rebate liability on its bonds.

**Management Fees**

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-South Florida, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

**Information Technology**

The District processes all of its financial activities, i.e. accounts payable, financial statements, etc. on a main frame computer leased by Governmental Management Services - South Florida, LLC.

**Website Maintenance**

Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by GMS-SF, LLC and updated monthly.

**Verano #1**  
**Community Development District**  
**Budget Narrative**  
**FY 2027**

**Expenditures - Administrative (Continued)**

**Postage**

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

**Insurance General Liability**

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

**Printing and Binding**

Copies used in the preparation of agenda packages, required mailings, and other special projects.

**Legal Advertising**

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

**Office Supplies**

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

**Other Current Charges**

This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

**Due, Licenses & Subscriptions**

The District is required to pay an annual fee to the Florida Department of Commerce for \$175.

**First Quarter Operating Capital**

To pay invoices for the 1st quarter of the Fiscal Year.

**Expenditures - Field**

**Conservation Easement Preserve**

The estimated cost to comply with the conservation easement preserve permit required with SFWMD. Funds will be transferred to District #5 for full payment or move to Transfer (Out) - Conservation Easement (#5)

Vendor	Description	Units	Annual
SFWMD	Conservation maintenance	1038	\$5,068

**Expenditures - Stormwater**

**Field Management**

The District has contracted with Lang Management Service for on-site field management of contracts for District services such as lake and lake bank maintenance.

Vendor	Description	Monthly	Annual
Lang Management Services	Field Mgmt	\$833.33	\$10,000

**Lake Bank C-24 Canal**

Mowing of the common area lake banks for Verano #1 for 17 lakes.

Vendor	Description	monthly	Annual
PHL Land Care	Canal 24-C - North	\$1,250	\$15,000

**Lake Bank Mowing**

Mowing of the common area lake banks for Verano #1 for 17 lakes. Includes 3% increase.

Vendor	Description	monthly	Annual
PHL Land Care	Lake Bank Mowing	\$5,131	\$61,572

**Lake Maintenance**

Cost to maintain the lake for Verano #1 for 17 lakes. Includes 3% increase.

Vendor	Description	monthly	Annual
Solitude Lake Mgmt	17 lakes maintenance	\$3,696	\$44,352

**Verano #1**  
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**Budget Narrative**  
**FY 2027**

**Expenditures - Stormwater (continued)**

**Water Sampling BMAP**

St. Lucie & Estuary Basin Management Action Plan-Per recommendation of the District's engineer, quarterly water samples will be taken in 3 locations to monitor water quality

<b>Vendor</b>	<b>Description</b>	<b>total units</b>	<b>Annual</b>
Pace Analytical Services	Water Testing	1038	<b>\$1,474</b>

**Other Sources/(Uses)**

**Interlocal Transfer In/(Out)**

The District will levy and transfer a non-ad valorem maintenance assessments on the commercial properties within Verano Center District.

**Transfer Reserves**

Any excess funds are transferred to the Capital Reserve Fund.

**Verano #1**  
**Community Development District**  
**Approved Proposed Budget**  
**Debt Service Series 2015, Special Assessment Bonds**

Description	Adopted Budget FY2026	Actuals Thru 3/31/26	Projected Next 6 Months	Projected Thru 9/30/26	Approved Proposed Budget FY 2027
<b>REVENUES:</b>					
Special Assessments - Tax Roll	\$ 531,106	\$ 505,395	\$ 25,710	\$ 531,106	\$ 531,106
Interest Income	15,000	13,773	6,227	20,000	10,000
Carry Forward Balance	441,319	434,824	-	434,824	460,536
<b>TOTAL REVENUES</b>	<b>\$ 987,425</b>	<b>\$ 953,993</b>	<b>\$ 31,937</b>	<b>\$ 985,930</b>	<b>\$ 1,001,642</b>
<b>EXPENDITURES:</b>					
Interest - 11/01	\$ 177,275	\$ 177,275	\$ -	\$ 177,275	\$ 173,119
Principal - 11/01	175,000	175,000	-	175,000	185,000
Interest - 05/01	173,119	-	173,119	173,119	168,378
<b>TOTAL EXPENDITURES</b>	<b>\$ 525,394</b>	<b>\$ 352,275</b>	<b>\$ 173,119</b>	<b>\$ 525,394</b>	<b>\$ 526,497</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 462,031</b>	<b>\$ 601,718</b>	<b>\$ (141,182)</b>	<b>\$ 460,536</b>	<b>\$ 475,145</b>

Principal 11/01/2027	\$ 190,000
Interest 11/01/2027	168,378
	<u>\$ 358,378</u>

Product	Assessable Units	Total Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	Increase/ (Decrease)
<b>Residential</b>					
Single Family - 40's	163	\$ 191,525.00	\$ 1,175.00	\$ 1,175.00	\$ -
Single Family - 50's	81	\$ 109,755.00	\$ 1,355.00	\$ 1,355.00	\$ -
Single Family - 60's	60	\$ 93,840.00	\$ 1,564.00	\$ 1,564.00	\$ -
Manor/Duplex	173	\$ 182,169.00	\$ 1,053.00	\$ 1,053.00	\$ -
<b>Total</b>	<b>477</b>	<b>\$ 577,289.00</b>			
Less: Discounts & Collections 8%		46,183.12			
Net Assessments		<u><b>531,105.88</b></u>			

**Verano #1**  
**Community Development District**  
**AMORTIZATION SCHEDULE**  
**Debt Service Series 2015, Special Assessment Bonds**

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/25	6,825,000	4.750%	175,000	177,275	529,550
05/01/26	6,650,000	5.125%		173,119	
11/01/26	6,650,000	5.125%	185,000	173,119	531,238
05/01/27	6,465,000	5.125%		168,378	
11/01/27	6,465,000	5.125%	190,000	168,378	526,756
05/01/28	6,275,000	5.125%		163,509	
11/01/28	6,275,000	5.125%	200,000	163,509	527,019
05/01/29	6,075,000	5.125%		158,384	
11/01/29	6,075,000	5.125%	210,000	158,384	526,769
05/01/30	5,865,000	5.125%		153,003	
11/01/30	5,865,000	5.125%	225,000	153,003	531,006
05/01/31	5,640,000	5.125%		147,238	
11/01/31	5,640,000	5.125%	235,000	147,238	529,475
05/01/32	5,405,000	5.125%		141,216	
11/01/32	5,405,000	5.125%	245,000	141,216	527,431
05/01/33	5,160,000	5.125%		134,938	
11/01/33	5,160,000	5.125%	260,000	134,938	529,875
05/01/34	4,900,000	5.125%		128,275	
11/01/34	4,900,000	5.125%	275,000	128,275	531,550
05/01/35	4,625,000	5.125%		121,228	
11/01/35	4,625,000	5.125%	285,000	121,228	527,456
05/01/36	4,340,000	5.250%		113,925	
11/01/36	4,340,000	5.250%	300,000	113,925	527,850
05/01/37	4,040,000	5.250%		106,050	
11/01/37	4,040,000	5.250%	315,000	106,050	527,100
05/01/38	3,725,000	5.250%		97,781	
11/01/38	3,725,000	5.250%	335,000	97,781	530,563
05/01/39	3,390,000	5.250%		88,988	
11/01/39	3,390,000	5.250%	350,000	88,988	527,975
05/01/40	3,040,000	5.250%		79,800	
11/01/40	3,040,000	5.250%	370,000	79,800	529,600
05/01/41	2,670,000	5.250%		70,088	
11/01/41	2,670,000	5.250%	390,000	70,088	530,175
05/01/42	2,280,000	5.250%		59,850	
11/01/42	2,280,000	5.250%	410,000	59,850	529,700
05/01/43	1,870,000	5.250%		49,088	
11/01/43	1,870,000	5.250%	430,000	49,088	528,175
05/01/44	1,440,000	5.250%		37,800	
11/01/44	1,440,000	5.250%	455,000	37,800	530,600
05/01/45	985,000	5.250%		25,856	
11/01/45	985,000	5.250%	480,000	25,856	531,713
05/01/46	505,000	5.250%		13,256	
11/01/46	505,000	5.250%	505,000	13,256	531,513
<b>TOTAL</b>			<b>\$8,035,000</b>	<b>\$8,477,139</b>	<b>\$16,512,139</b>

**Verano #1**  
**Community Development District**  
**Approved Proposed Budget**  
**Debt Service Series 2017, Special Assessment Refunding Bonds**

Description	Adopted Budget FY2026	Actuals Thru 3/31/26	Projected Next 6 Months	Projected Thru 9/30/26	Approved Proposed Budget FY 2027
<b>REVENUES:</b>					
Special Assessments - Tax Roll	\$ 628,896	\$ 583,294	\$ 46,868	\$ 630,162	\$ 630,169
Interest Income	15,000	14,662	5,338	20,000	10,000
Carry Forward Balance	265,500	258,555	-	258,555	280,117
<b>TOTAL REVENUES</b>	<b>\$ 909,396</b>	<b>\$ 856,511</b>	<b>\$ 52,206</b>	<b>\$ 908,717</b>	<b>\$ 920,286</b>
<b>EXPENDITURES:</b>					
<b>Series 2017A-1</b>					
Interest - 11/01	\$ 110,606	\$ 110,606	\$ -	\$ 110,606	\$ 103,900
Interest - 05/01	370,000	-	370,000	370,000	103,900
Principal - 05/01	110,606	-	110,606	110,606	385,000
<b>Series 2017A-2</b>					
Interest - 11/01	8,694	8,694	-	8,694	8,219
Interest - 05/01	8,694	-	8,694	8,694	8,219
Principal - 05/01	20,000	-	20,000	20,000	25,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 628,600</b>	<b>\$ 119,300</b>	<b>\$ 509,300</b>	<b>\$ 628,600</b>	<b>\$ 634,238</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 280,796</b>	<b>\$ 737,211</b>	<b>\$ (457,094)</b>	<b>\$ 280,117</b>	<b>\$ 286,048</b>

A-1 Interest 11/01/2027	\$ 96,200
A-2 Interest 11/01/2027	7,625
	<u>\$ 103,825</u>

Product	Assessable Units	Total Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	Increase/ (Decrease)
<b>Residential</b>					
Single Family - 40's	45	\$ 46,499.40	\$ 1,033.32	\$ 1,033.32	\$ -
Single Family - 50's	250	\$ 298,037.50	\$ 1,192.15	\$ 1,192.15	\$ -
Single Family - 60's	113	\$ 155,438.28	\$ 1,375.56	\$ 1,375.56	\$ -
Manor/Duplex	125	\$ 114,630.00	\$ 917.04	\$ 917.04	\$ -
<b>Non Residential</b>					
Clubhouse	19665	\$ 16,031.25	\$ 0.82	\$ 0.82	\$ -
Commercial (Publix)	35000	\$ 28,125.71	\$ 0.80	\$ 0.80	\$ -
Commercial (Allen Properties LLC)	30000	\$ 26,203.96	\$ 0.87	\$ 0.87	\$ -
<b>Total</b>	<b>533</b>	<b>\$ 684,966.10</b>			
Less: Discounts & Collections 8%		54,797.28			
Net Assessments		<b>630,168.82</b>			

**Verano #1**  
**Community Development District**  
**AMORTIZATION SCHEDULE**  
**Debt Service Series 2017A-1 Senior Special Assessment Refunding Bonds**

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/17	\$ 8,160,000	2.000%	\$ -	\$ 123,609	\$ 123,609
05/01/18	8,160,000	2.000%	295,000	147,349	
11/01/18	7,865,000	2.250%	-	144,399	586,748
05/01/19	7,865,000	2.250%	300,000	144,399	
11/01/19	7,565,000	2.500%	-	141,024	585,423
05/01/20	7,565,000	2.500%	305,000	141,024	
11/01/20	7,260,000	2.750%	10,000	137,211	593,235
05/01/21	7,250,000	2.750%	315,000	137,024	
11/01/21	6,935,000	3.000%	-	132,693	584,716
05/01/22	6,935,000	3.000%	325,000	132,693	
11/01/22	6,610,000	3.100%	-	127,818	585,510
05/01/23	6,610,000	3.100%	335,000	127,818	
11/01/23	6,275,000	3.250%	-	122,625	585,443
05/01/24	6,275,000	3.250%	345,000	122,625	
11/01/24	5,930,000	3.500%	-	117,019	584,644
05/01/25	5,930,000	3.500%	365,000	117,019	
11/01/25	5,565,000	3.625%	-	110,606	592,625
05/01/26	5,565,000	3.625%	370,000	110,606	
11/01/26	5,195,000	3.250%	-	103,900	584,506
05/01/27	5,195,000	4.000%	385,000	103,900	
11/01/27	4,810,000	4.000%	-	96,200	585,100
05/01/28	4,810,000	4.000%	400,000	96,200	
11/01/28	4,410,000	4.000%	-	88,200	584,400
05/01/29	4,410,000	4.000%	415,000	88,200	
11/01/29	3,995,000	4.000%	-	79,900	583,100
05/01/30	3,995,000	4.000%	430,000	79,900	
11/01/30	3,565,000	4.000%	-	71,300	581,200
05/01/31	3,565,000	4.000%	450,000	71,300	
11/01/31	3,115,000	4.000%	-	62,300	583,600
05/01/32	3,115,000	4.000%	470,000	62,300	
11/01/32	2,645,000	4.000%	-	52,900	585,200
05/01/33	2,645,000	4.000%	490,000	52,900	
11/01/33	2,155,000	4.000%	-	43,100	586,000
05/01/34	2,155,000	4.000%	505,000	43,100	
11/01/34	1,650,000	4.000%	-	33,000	581,100
05/01/35	1,650,000	4.000%	530,000	33,000	
11/01/35	1,120,000	4.000%	-	22,400	585,400
05/01/36	1,120,000	4.000%	550,000	22,400	
11/01/36	570,000	4.000%	-	11,400	583,800
05/01/37	570,000	4.000%	570,000	11,400	581,400
<b>TOTAL</b>			<b>\$8,160,000</b>	<b>\$3,666,758</b>	<b>\$11,826,758</b>

**Verano #1**  
**Community Development District**  
**AMORTIZATION SCHEDULE**  
**Debt Service Series 2017, Subordinate Special Assessment Refunding Bonds**

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/17	\$ 555,000	4.000%	\$ -	\$ 11,100	\$ 11,100
05/01/18	555,000	4.000%	20,000	13,231	
11/01/18	535,000	4.000%		12,831	46,063
05/01/19	535,000	4.000%	20,000	12,831	
11/01/19	515,000	4.000%		12,431	45,263
05/01/20	515,000	4.000%	20,000	12,431	
11/01/20	495,000	4.000%		12,031	44,463
05/01/21	495,000	4.000%	20,000	12,031	
11/01/21	475,000	4.000%		11,631	43,663
05/01/22	475,000	4.000%	20,000	11,631	
11/01/22	455,000	4.750%	35,000	11,231	77,863
05/01/23	420,000	4.750%	20,000	10,363	
11/01/23	400,000	4.750%	10,000	9,881	50,244
05/01/24	390,000	4.750%	20,000	9,644	
11/01/24	370,000	4.750%	-	9,169	38,813
05/01/25	370,000	4.750%	20,000	9,169	
11/01/25	350,000	4.750%		8,694	37,863
05/01/26	350,000	4.750%	20,000	8,694	
11/01/26	330,000	4.750%		8,219	36,913
05/01/27	330,000	4.750%	25,000	8,219	
11/01/27	305,000	5.000%		7,625	40,844
05/01/28	305,000	5.000%	25,000	7,625	
11/01/28	280,000	5.000%		7,000	39,625
05/01/29	280,000	5.000%	25,000	7,000	
11/01/29	255,000	5.000%		6,375	38,375
05/01/30	255,000	5.000%	25,000	6,375	
11/01/30	230,000	5.000%		5,750	37,125
05/01/31	230,000	5.000%	30,000	5,750	
11/01/31	200,000	5.000%		5,000	40,750
05/01/32	200,000	5.000%	30,000	5,000	
11/01/32	170,000	5.000%		4,250	39,250
05/01/33	170,000	5.000%	30,000	4,250	
11/01/33	140,000	5.000%		3,500	37,750
05/01/34	140,000	5.000%	30,000	3,500	
11/01/34	110,000	5.000%		2,750	36,250
05/01/35	110,000	5.000%	35,000	2,750	
11/01/35	75,000	5.000%		1,875	39,625
05/01/36	75,000	5.000%	35,000	1,875	
11/01/36	40,000	5.000%		1,000	37,875
05/01/37	40,000	5.000%	40,000	1,000	41,000
<b>TOTAL</b>			<b>\$555,000</b>	<b>\$305,712</b>	<b>\$860,712</b>

**Verano #1**  
**Community Development District**  
 Non-Ad Valorem Assessments Comparison  
 2026-2027

Neighborhood	O&M Units/ Acres	Bonds Units 2015	Bonds Units 2017 ex 2006	Annual Maintenance Assessments			Annual Debt Assessments				Total Assessed Per Unit				Increase/ (Decrease)	
				FY 2027	FY2026	Increase/ (decrease)	FY 2027		FY2026		FY 2027		FY2026			Total
				O&M	O&M		Series 2015	Series 2017	Series 2015	Series 2017	Series 2015	Series 2017	Series 2015	Series 2017		Series 2015
<b>Residential</b>																
Single Family - 40's	210	163	45	\$ 136.70	\$ 136.70	\$ -	\$ 1,175.00	\$ 1,033.32	\$ 1,175.00	\$ 1,033.32	\$ 1,311.70	\$ 1,170.02	\$ 1,311.70	\$ 1,170.02	\$ -	
Single Family - 50's	342	81	250	\$ 157.21	\$ 157.21	\$ -	\$ 1,355.00	\$ 1,192.15	\$ 1,355.00	\$ 1,192.15	\$ 1,512.21	\$ 1,349.36	\$ 1,512.21	\$ 1,349.36	\$ -	
Single Family - 60's	176	60	113	\$ 181.81	\$ 181.81	\$ -	\$ 1,564.00	\$ 1,375.56	\$ 1,564.00	\$ 1,375.56	\$ 1,745.81	\$ 1,557.37	\$ 1,745.81	\$ 1,557.37	\$ -	
Manor/Duplex	310	173	125	\$ 121.66	\$ 121.66	\$ -	\$ 1,053.00	\$ 917.04	\$ 1,053.00	\$ 917.04	\$ 1,174.66	\$ 1,038.70	\$ 1,174.66	\$ 1,038.70	\$ -	
<b>Non Residential</b>																
Clubhouse	32565	0	19665	\$ 0.10	\$ 0.10	\$ -	\$ -	\$ 0.82	\$ -	\$ 0.82	\$ -	\$ 0.92	\$ -	\$ 0.92	\$ -	
Commercial (Publix)	60000	0	35000				\$ -	\$ 0.80	\$ -	\$ 0.80	\$ -	\$ 0.80	\$ -	\$ 0.80	\$ -	
Commercial (Allen Properties LLC)	30000	0	30000				\$ -	\$ 0.87	\$ -	\$ 0.87	\$ -	\$ 0.87	\$ -	\$ 0.87	\$ -	
Total Units	1038	477	533													
Total Acres	122565	0	84665													