

**Table 1**  
**Donner Summit Public Utility District**  
**Community Facilities District No. 2024-1**  
**(Sewer Extension)**  
**Mello-Roos Bond Analysis Summary**

<b><u>Special Tax Summary (FY 2024-25) (1)</u></b>			
	<u>Lots</u>	<u>Max Tax Rate</u> <u>(2024-25)</u>	<u>Max Tax Revenue</u> <u>(2024-25)</u>
Tax Zone 1	25	\$14,200	\$355,000
Tax Zone 2	20	\$8,900	\$178,000
<b>Total</b>	<b>45</b>		<b>\$533,000</b>
 <b><u>Bond Assumptions</u></b>			
Average Interest Rate			5.50%
Capitalized Interest (Months)			0
Bond Term (Years)			30
Reserve Fund as a % of Bond Issue			9.72%
Capitalized Interest as a % of Bond Issue (1)			0.00%
Issuance Cost / Underwriter's Discount as a % of Bond Issue			6.00%
Annual % Increase in Special Tax			2.00%
 <b><u>Bond Uses</u></b>			
<b>Construction Costs Funded by Bonds</b>			<b>\$7,416,486</b>
Reserve Fund			\$855,514
Capitalized Interest (1)			\$0
Issuance Costs / Underwriter's Discount			\$528,000
<b>Total</b>			<b>\$8,800,000</b>
 <b><u>Debt Service Coverage (FY 2025-26)</u></b>			
Buildout Maximum Special Tax			\$533,000
Est. Administrative Expenses (2)			\$30,000
Est. Debt Service			\$481,631
Estimated Debt Service Coverage			110.67%

(1) No capitalized interest will be included in preliminary numbers if levy is placed on the Placer County tax roll in fiscal year 2024-25.

(2) It is assumed that annual administrative expenses will be covered from special tax revenues each year, and such expenses were not factored into the sizing of the bond issue.