

Exhibit "A"

City of Fontana
Community Facilities District No. 87
El Paseo

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2025-2026

Principal Payment 09/2025	\$ 115,000	Bond Service Funds Available	\$ 105,143
Interest Payment 09/2025	100,100	Proposed Special Tax Levy	521,961
Administration Costs (2025)	42,448	Allowance for Delinquencies	(15,659)
Interest Payment 03/2026	97,800		
Principal Payment 09/2026	115,000		
Interest Payment 09/2026	97,800		
Administration Costs (2026)	43,297		
Total Costs	<u>\$ 611,446</u>	Available Funds	<u>\$ 611,446</u>

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2025-2026
(Special Tax A and Special Tax B)

Residential Lot Size (sq ft)	Special Tax A	Special Tax B	Total Special Tax Rate
1 – Detached - 2,550 or Greater	\$ 2,553.00	\$ 320.43	\$ 2,873.43
2 – Detached - 2,350 to <2,550	2,499.00	320.43	2,819.43
3 – Detached - 2,150 to <2,350	2,407.00	320.43	2,727.43
4 – Detached - 1,950 to <2,150	2,374.00	320.43	2,694.43
5 – Detached - 1,750 to <1,950	2,316.00	320.43	2,636.43
6 – Detached - Less than 1,750	2,260.00	320.43	2,580.43
7 – Attached - 1,750 or Greater	2,083.00	320.43	2,403.43
8 – Attached - 1,600 to <1,750	2,032.00	320.43	2,352.43
9 – Attached - 1,450 to <1,600	1,968.00	320.43	2,288.43
10 – Attached - Less than 1,450	1,854.00	320.43	2,174.43
11- Non-Residential Property	55,260.00	8,184.17	63,444.17
Total Proposed Levy	\$ 521,961	\$ 77,224	\$ 599,185

Schedule 3

Comparison of Special Tax Levy and Rates by Fiscal Years
(Special Tax A and Special Tax B)

Tax Classification (Land Use)	FY 2024 - 2025		FY 2025 - 2026		Percent Rate Change
	Special Tax	Rate	Special Tax	Rate	
1 – Detached - 2,550 or Greater	\$ -	\$ 2,867.15	\$ -	\$ 2,873.43	0%
2 – Detached - 2,350 to <2,550	75,955	2,813.15	76,125	2,819.43	0%
3 – Detached - 2,150 to <2,350	59,865	2,721.15	60,003	2,727.43	0%
4 – Detached - 1,950 to <2,150	129,031	2,688.15	129,333	2,694.43	0%
5 – Detached - 1,750 to <1,950	34,192	2,630.15	34,274	2,636.43	0%
6 – Detached - Less than 1,750	-	2,574.15	-	2,580.43	0%
7 – Attached - 1,750 or Greater	-	2,397.15	-	2,403.43	0%
8 – Attached - 1,600 to <1,750	117,308	2,346.15	117,622	2,352.43	0%
9 – Attached - 1,450 to <1,600	114,108	2,282.15	114,422	2,288.43	0%
10 – Attached - Less than 1,450	67,213	2,168.15	67,407	2,174.43	0%
11- Non-Residential Property	-	63,283.70	-	63,444.17	0%
	<u>\$ 597,671</u>		<u>599,185</u>		