

Exhibit "B"

City of Fontana
Community Facilities District No. 7
Country Club Estates Tr. 13332

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 215,000	Bond Service Funds Available	\$ 353,639
Interest Payment 09/2026	13,400	Proposed Special Tax Levy	173,890
Administration Costs (2026)	25,105	Allowance for Delinquencies	(5,217)
Interest Payment 03/2027	9,100		
Principal Payment 09/2027	225,000		
Interest Payment 09/2027	9,100		
Administration Costs (2027)	25,607		
Total Costs	\$ 522,312	Available Funds	\$ 522,312

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

<u>Residential Lot Size</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Special Tax Rate</u>
Small (less than 7,200 sq ft)	\$ 432.67	\$ 398.71	\$ 831.38
Medium (7,200 to 9,999 sq ft)	496.46	398.71	895.17
Large (10,000 sq ft or larger)	560.74	398.71	959.45
Total Proposed Levy	\$ 173,890	\$ 145,928	\$ 319,817

Schedule 3

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

<u>Tax Classification (Land Use)</u>	<u>FY 2025 - 2026</u>		<u>FY 2026 - 2027</u>		<u>Total Special Tax A and B Percent Rate Change</u>
	<u>Special Tax</u>	<u>Rate</u>	<u>Special Tax</u>	<u>Rate</u>	
Small (less than 7,200 sq ft)	\$ 189,605	\$ 1,013.93	\$ 155,468	\$ 831.38	-18%
Medium (7,200 to 9,999 sq ft)	127,915	1,112.30	102,945	895.17	-20%
Large (10,000 sq ft or larger)	77,532	1,211.43	61,405	959.45	-21%
	\$ 395,051		\$ 319,817		

Exhibit "B"

City of Fontana
Community Facilities District No. 11
Heritage West End Tr. 11551

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$	445,000	Bond Service Funds Available	\$	642,556
Interest Payment 09/2026		27,700	Proposed Special Tax Levy		426,745
Administration Costs (2026)		42,672	Allowance for Delinquencies		(12,802)
Interest Payment 03/2027		18,800			
Principal Payment 09/2027		460,000			
Interest Payment 09/2027		18,800			
Administration Costs (2027)		43,526			
Total Costs		\$ 1,056,498	Available Funds		\$ 1,056,498

Schedule 2

Comparison of Special Tax Levy and Rates by Fiscal Years

Tax Classification (Land Use)	FY 2025 - 2026		FY 2026 - 2027		Assessed Percent Rate Change
	Special Tax	Rate	Special Tax	Rate	
1 - R 3,500 sq ft	\$ 31,246	\$ 495.97	\$ 13,931	\$ 221.12	-55%
2 - R 3,280-3,499 sq ft	9,802	466.74	4,370	208.09	-55%
3 - R 3,000-3,279 sq ft	30,226	457.97	13,476	204.18	-55%
4 - R 2,781-2,999 sq ft	26,774	405.67	11,937	180.86	-55%
5 - R 2,601-2,780 sq ft	5,516	393.98	2,459	175.65	-55%
6 - R 2,601-2,780 sq ft	24,110	370.92	10,749	165.37	-55%
7 - R 2,401-2,600 sq ft	356	356.30	159	158.85	-55%
8 - R 2,281-2,400 sq ft	29,793	327.40	13,283	145.97	-55%
9 - R 2,050 sq ft	28,922	298.17	12,894	132.93	-55%
10 - Non-residential (sq ft)	9,005	0.23	4,054	0.1030	-55%
11 - Non-residential (acre)	3,856	2,966.47	1,736	1,335.65	-55%
12 - Commercial [1]	321,107	29,870.51	327,529	30,467.92	2%
13 - Commercial	22,580	2,932.54	10,169	1,320.38	-55%
14 - Undeveloped	0	0.00	0	0.00	
	\$ 543,294		\$ 426,745		

[1] Pursuant to the Rate and Method, Tax Class 1 Property is assessed at 100% of the applicable Maximum Special Tax.

Exhibit "B"

City of Fontana
Community Facilities District No. 12
Sierra Lakes

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 1,105,000	Bond Service Funds Available	\$ 1,418,659
Interest Payment 09/2026	119,600	Proposed Special Tax Levy	1,454,705
Administration Costs (2026)	131,249	Allowance for Delinquencies	(43,641)
Interest Payment 03/2027	97,500		
Principal Payment 09/2027	1,145,000		
Interest Payment 09/2027	97,500		
Administration Costs (2027)	133,874		
Total Costs	\$ 2,829,723	Available Funds	\$ 2,829,723

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

<u>Land Use Category</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Special Tax Rate</u>
Greater than 2,700 sq ft	\$ 858.29	\$ 509.85	\$ 1,368.14
2,601 - 2,700 sq ft	760.98	509.85	1,270.83
2,501 - 2,600 sq ft	707.96	509.85	1,217.81
2,401 - 2,500 sq ft	668.33	509.85	1,178.18
2,301 - 2,400 sq ft	628.71	509.85	1,138.56
2,201 - 2,300 sq ft	584.43	509.85	1,094.28
2,101 - 2,200 sq ft	540.14	509.85	1,049.99
2,001 - 2,101 sq ft	513.92	509.85	1,023.77
1,901 - 2,000 sq ft	487.12	509.85	996.97
1,900 sq ft or less	469.64	509.85	979.49
Non-residential property	2,258.46	858.81	3,117.27
Golf Course property	230.74	222.07	452.81
Golf Course structures (sq ft)	0.27	0.00	0.27
Undeveloped - residential	0.00	0.00	0.00
Undeveloped - non-residential	0.00	0.00	0.00
Total Proposed Levy	\$ 1,454,705	\$ 1,033,068	\$ 2,487,773

Schedule 3

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

<u>Tax Classification (Land Use)</u>	<u>FY 2025 - 2026</u>		<u>FY 2026 - 2027</u>		<u>Total Special Tax A and B Percent Rate Change</u>
	<u>Special Tax</u>	<u>Rate</u>	<u>Special Tax</u>	<u>Rate</u>	
Greater than 2,700 sq ft	947,242	\$ 1,376.81	\$ 941,278	\$ 1,368.14	-1%
2,601 - 2,700 sq ft	111,231	1,278.52	110,562	1,270.83	-1%
2,501 - 2,600 sq ft	42,873	1,224.96	42,623	1,217.81	-1%
2,401 - 2,500 sq ft	126,787	1,184.93	126,065	1,178.18	-1%
2,301 - 2,400 sq ft	112,201	1,144.91	111,579	1,138.56	-1%
2,201 - 2,300 sq ft	132,022	1,100.18	131,313	1,094.28	-1%
2,101 - 2,200 sq ft	83,380	1,055.45	82,949	1,049.99	-1%
2,001 - 2,101 sq ft	216,082	1,028.96	214,992	1,023.77	-1%
1,901 - 2,000 sq ft	100,189	1,001.89	99,697	996.97	0%
1,900 sq ft or less	292,317	984.23	290,909	979.49	0%
Non-residential property	263,896	3,140.09	261,979	3,117.27	-1%
Golf Course property	66,520	455.14	66,180	452.81	-1%
Golf Course structures (sq ft)	7,724	0.27	7,647	0.27	-1%
Undeveloped - residential	0	0.00	0	0.00	
Undeveloped - non-residential	0	0.00	0	0.00	
	\$ 2,502,467		\$ 2,487,773		

Exhibit "B"

City of Fontana
Community Facilities District No. 22
Sierra Hills South

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 1,725,000	Bond Service Funds Available	\$ 2,301,687
Interest Payment 09/2026	428,000	Proposed Special Tax Levy	2,695,627
Administration Costs (2026)	90,938	Allowance for Delinquencies	(80,869)
Interest Payment 03/2027	384,875		
Principal Payment 09/2027	1,810,000		
Interest Payment 09/2027	384,875		
Administration Costs (2027)	92,757		
Total Costs	<u>\$ 4,916,445</u>	Available Funds	<u>\$ 4,916,445</u>

Schedule 2

Comparison of Special Tax Levy and Rates by Fiscal Years

Tax Classification (Land Use)	FY 2025 - 2026		FY 2026 - 2027		Percent Rate Change
	Special Tax	Rate	Special Tax	Rate	
1 - Non-residential	\$ 645,964	\$ 10,402.00	\$ 645,964	\$ 10,402.00	0%
2 - Non-residential	967,617	4,623.11	967,617	4,623.11	0%
2 - Hotel Property	4,161	4,623.11	4,161	4,623.11	0%
3 - Residential	440,450	1,150.00	440,450	1,150.00	0%
4 - Residential	455,400	1,150.00	455,400	1,150.00	0%
5 - Non-residential	182,035	10,402.00	182,035	10,402.00	0%
	<u>\$ 2,695,627</u>		<u>\$ 2,695,627</u>		

Exhibit "B"

City of Fontana
Community Facilities District No. 31
Citrus Heights North

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$	1,445,000		Bond Service Funds Available	\$	1,763,947
Interest Payment 09/2026		416,425		Proposed Special Tax Levy		2,567,257
Administration Costs (2026)		58,273		Allowance for Delinquencies		(77,018)
Interest Payment 03/2027		387,525				
Principal Payment 09/2027		1,500,000				
Interest Payment 09/2027		387,525				
Administration Costs (2027)		59,439				
Total Costs		\$ 4,254,187		Available Funds		\$ 4,254,187

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

Land Use Category	Special Tax A	Special Tax B	Total Special Tax Rate
1 Greater than 4,275 sq ft	\$ 3,764.00	\$ 494.00	\$ 4,258.00
2 4,075 - 4,274 sq ft	3,595.00	494.00	4,089.00
3 3,875 - 4,074 sq ft	3,490.00	494.00	3,984.00
4 3,675 - 3,874 sq ft	3,409.00	494.00	3,903.00
5 3,475 - 3,674 sq ft	3,344.00	494.00	3,838.00
6 3,275 - 3,474 sq ft	3,223.00	494.00	3,717.00
7 3,075 - 3,274 sq ft	3,130.00	494.00	3,624.00
8 2,875 - 3,074 sq ft	3,037.00	494.00	3,531.00
9 2,675 - 2,874 sq ft	2,916.00	494.00	3,410.00
10 2,475 - 2,674 sq ft	2,795.00	494.00	3,289.00
11 2,275 - 2,474 sq ft	2,795.00	494.00	3,289.00
12 2,075 - 2,274 sq ft	2,674.00	494.00	3,168.00
13 1,875 - 2,074 sq ft	2,108.00	494.00	2,602.00
14 1,675 - 1,874 sq ft	1,882.00	494.00	2,376.00
15 1,475 - 1,674 sq ft	1,664.00	494.00	2,158.00
16 1,275 - 1,474 sq ft	1,503.00	494.00	1,997.00
17 Less than 1,275 sq ft	1,180.00	494.00	1,674.00
18 Non-residential	32,233.00	2,121.60	34,354.60
Final Mapped Property - Zone 1	-	-	-
Final Mapped Property - Zone 2	-	-	-
Final Mapped Property - Zone 3	-	-	-
Undeveloped Zone 1 property	-	-	-
Undeveloped Zone 2 property	-	-	-
Undeveloped Zone 3 property	-	-	-
Total Proposed Levy	\$ 2,567,257	\$ 499,434	\$ 3,066,691

Exhibit "B"

City of Fontana
Community Facilities District No. 31
Citrus Heights North

Schedule 3

Comparison of Total Special Tax Levy and Rates for 2025-2026 and 2026-2027
(Special Tax A and Special Tax B)

Land Use Category	FY 2025 - 2026		FY 2026 - 2027		Total Special Tax A and B Percent Rate Change
	Special Tax	Rate	Special Tax	Rate	
1 Greater than 4,275 sq ft	\$ 42,390.00	\$ 4,239.00	\$ 42,580.00	\$ 4,258.00	0%
2 4,075 - 4,274 sq ft	240,130.00	4,070.00	241,251.00	4,089.00	0%
3 3,875 - 4,074 sq ft	27,755.00	3,965.00	27,888.00	3,984.00	0%
4 3,675 - 3,874 sq ft	229,156.00	3,884.00	230,277.00	3,903.00	0%
5 3,475 - 3,674 sq ft	171,855.00	3,819.00	172,710.00	3,838.00	0%
6 3,275 - 3,474 sq ft	218,182.00	3,698.00	219,303.00	3,717.00	1%
7 3,075 - 3,274 sq ft	108,150.00	3,605.00	108,720.00	3,624.00	1%
8 2,875 - 3,074 sq ft	147,504.00	3,512.00	148,302.00	3,531.00	1%
9 2,675 - 2,874 sq ft	98,339.00	3,391.00	98,890.00	3,410.00	1%
10 2,475 - 2,674 sq ft	137,340.00	3,270.00	138,138.00	3,289.00	1%
11 2,275 - 2,474 sq ft	415,290.00	3,270.00	417,703.00	3,289.00	1%
12 2,075 - 2,274 sq ft	107,066.00	3,149.00	107,712.00	3,168.00	1%
13 1,875 - 2,074 sq ft	506,268.00	2,583.00	509,992.00	2,602.00	1%
14 1,675 - 1,874 sq ft	219,201.00	2,357.00	220,968.00	2,376.00	1%
15 1,475 - 1,674 sq ft	329,406.00	2,139.00	332,332.00	2,158.00	1%
16 1,275 - 1,474 sq ft	49,450.00	1,978.00	49,925.00	1,997.00	1%
17 Less than 1,275 sq ft	-	1,655.00	-	1,674.00	1%
18 Non-residential	-	34,273.00	-	34,354.60	0%
Final Mapped Property - Zone 1	-	-	-	-	0%
Final Mapped Property - Zone 2	-	-	-	-	0%
Final Mapped Property - Zone 3	-	-	-	-	0%
Undeveloped Zone 1 property	-	-	-	-	0%
Undeveloped Zone 2 property	-	-	-	-	0%
Undeveloped Zone 3 property	-	-	-	-	0%
	<u>\$ 3,047,482</u>		<u>\$ 3,066,691</u>		

Exhibit "B"

City of Fontana
Community Facilities District No. 37
Montelago

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 135,000	Bond Service Funds Available	\$ 216,080
Interest Payment 09/2026	32,700	Proposed Special Tax Levy	237,311
Administration Costs (2026)	36,422	Allowance for Delinquencies	(7,119)
Interest Payment 03/2027	30,000		
Principal Payment 09/2027	145,000		
Interest Payment 09/2027	30,000		
Administration Costs (2027)	37,150		
Total Costs	<u>\$ 446,272</u>	Available Funds	<u>\$ 446,272</u>

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

<u>Residential Lot Size</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Special Tax Rate</u>
1- Greater than 3,700 sq ft	\$ 1,892.46	\$ 687.73	\$ 2,580.19
2- 34,50 to 3,699 sq ft	1,670.01	687.73	2,357.74
3- 3,200 to 3,449 sq ft	1,553.27	687.73	2,241.00
4- Less than 3,200 sq ft	1,386.59	687.73	2,074.32
Total Proposed Levy	\$ 237,311	\$ 98,345	\$ 335,656

Schedule 3

Comparison of Special Tax Levy and Rates for 2025-2026 and 2026-2027
(Special Tax A and Special Tax B)

<u>Tax Classification (Land Use)</u>	<u>FY 2025 - 2026</u>		<u>FY 2026 - 2027</u>		<u>Total Special Tax A and B Percent Rate Change</u>
	<u>Special Tax</u>	<u>Rate</u>	<u>Special Tax</u>	<u>Rate</u>	
1- Greater than 3,700 sq ft	\$ 113,528	\$ 2,580.19	\$ 113,528	\$ 2,580.19	0%
2- 34,50 to 3,699 sq ft	89,594	2,357.74	89,594	2,357.74	0%
3- 3,200 to 3,449 sq ft	80,676	2,241.00	80,676	2,241.00	0%
4- Less than 3,200 sq ft	51,858	2,074.32	51,858	2,074.32	0%
	<u>\$ 335,656</u>		<u>\$ 335,656</u>		

Exhibit "B"

City of Fontana
Community Facilities District No. 70
Avellino

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 70,000	Bond Service Funds Available	\$ 145,623
Interest Payment 09/2026	34,400	Proposed Special Tax Levy	168,889
Administration Costs (2026)	31,706	Allowance for Delinquencies	(5,067)
Interest Payment 03/2027	33,000		
Principal Payment 09/2027	75,000		
Interest Payment 09/2027	33,000		
Administration Costs (2027)	32,340		
Total Costs	<u>\$ 309,446</u>	Available Funds	<u>\$ 309,446</u>

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

<u>Residential Lot Size</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Special Tax Rate</u>
1- >3,850 sq ft	\$ 1,846.43	\$ 679.80	\$ 2,526.23
2- 3,450 to 3,850 sq ft	1,675.01	679.80	2,354.81
3- 3,050 to 3,450 sq ft	1,503.59	679.80	2,183.39
4- 2,650 to 3,050 sq ft	1,429.42	679.80	2,109.22
5- 2,250 to 2,650 sq ft	1,292.29	679.80	1,972.09
6- 1,850 to 2,250 sq ft	1,146.76	679.80	1,826.56
7- <1,850 sq ft	1,001.23	679.80	1,681.03
8- Non-Residential	8,493.98	3,983.01	12,476.99
Total Proposed Levy	\$ 168,889	\$ 80,216	\$ 249,105

Schedule 3

Comparison of Special Tax Levy and Rates by Fiscal Years

<u>Tax Classification (Land Use)</u>	<u>FY 2025 - 2026</u>		<u>FY 2026 - 2027</u>		<u>Total Special Tax A and B Percent Rate Change</u>
	<u>Special Tax</u>	<u>Rate</u>	<u>Special Tax</u>	<u>Rate</u>	
1- >3,850 sq ft	\$ -	\$ 2,526.22	\$ -	\$ 2,526.23	0%
2- 3,450 to 3,850 sq ft	47,096	2,354.81	47,096	2,354.81	0%
3- 3,050 to 3,450 sq ft	63,318	2,183.39	63,318	2,183.39	0%
4- 2,650 to 3,050 sq ft	73,823	2,109.22	73,823	2,109.22	0%
5- 2,250 to 2,650 sq ft	41,414	1,972.09	41,414	1,972.09	0%
6- 1,850 to 2,250 sq ft	20,092	1,826.56	20,092	1,826.56	0%
7- <1,850 sq ft	3,362	1,681.03	3,362	1,681.03	0%
8- Non-Residential	-	12,476.98	-	12,476.99	0%
	<u>\$ 249,105</u>		<u>\$ 249,105</u>		

Exhibit "B"

City of Fontana
Community Facilities District No. 71
Sierra Crest

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 165,000	Bond Service Funds Available	\$ 254,912
Interest Payment 09/2026	70,434	Proposed Special Tax Levy	360,464
Administration Costs (2026)	30,475	Allowance for Delinquencies	(10,814)
Interest Payment 03/2027	68,784		
Principal Payment 09/2027	170,000		
Interest Payment 09/2027	68,784		
Administration Costs (2027)	31,084		
Total Costs	<u>\$ 604,562</u>	Available Funds	<u>\$ 604,562</u>

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

<u>Residential Lot Size</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Special Tax Rate</u>
1- >3,450 sq ft	\$ 2,240.14	\$ 709.26	\$ 2,949.40
2- 3,250 to 3,450 sq ft	2,153.35	709.26	2,862.61
3- 3,050 to 3,250 sq ft	2,021.36	709.26	2,730.62
4- 2,850 to 3,050 sq ft	1,980.38	709.26	2,689.64
5- 2,650 to 2,850 sq ft	1,900.22	709.26	2,609.48
6- 2,450 to 2,650 sq ft	1,859.76	709.26	2,569.02
7- 2,250 to 2,450 sq ft	1,782.70	709.26	2,491.96
8- 2,050 to 2,250 sq ft	1,737.49	709.26	2,446.75
9- 1,850 to 2,050 sq ft	1,655.53	709.26	2,364.79
10- <1,850 sq ft	1,627.21	709.26	2,336.47
Total Proposed Levy	\$ 360,464	\$ 132,632	\$ 493,095

Schedule 3

Comparison of Special Tax Levy and Rates by Fiscal Years

<u>Tax Classification (Land Use)</u>	<u>FY 2025 - 2026</u>		<u>FY 2026 - 2027</u>		<u>Total Special Tax A and B Percent Rate Change</u>
	<u>Special Tax</u>	<u>Rate</u>	<u>Special Tax</u>	<u>Rate</u>	
1- >3,450 sq ft	\$ 56,039	\$ 2,949.40	\$ 56,039	\$ 2,949.40	0%
2- 3,250 to 3,450 sq ft	62,977	2,862.61	62,977	2,862.61	0%
3- 3,050 to 3,250 sq ft	65,535	2,730.62	65,535	2,730.62	0%
4- 2,850 to 3,050 sq ft	48,414	2,689.64	48,414	2,689.64	0%
5- 2,650 to 2,850 sq ft	93,941	2,609.48	93,941	2,609.48	0%
6- 2,450 to 2,650 sq ft	-	2,569.02	-	2,569.02	0%
7- 2,250 to 2,450 sq ft	57,315	2,491.96	57,315	2,491.96	0%
8- 2,050 to 2,250 sq ft	73,403	2,446.75	73,403	2,446.75	0%
9- 1,850 to 2,050 sq ft	35,472	2,364.79	35,472	2,364.79	0%
10- <1,850 sq ft	-	2,336.47	-	2,336.47	0%
	<u>\$ 493,095</u>		<u>\$ 493,095</u>		

Exhibit "B"

City of Fontana
Community Facilities District No. 74B and 74M
Citrus/Summit

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 95,000	Bond Service Funds Available	\$ 145,673
Interest Payment 09/2026	72,963	Proposed Special Tax Levy	367,297
Administration Costs (2026)	45,947	Allowance for Delinquencies	(11,019)
Interest Payment 03/2027	70,588		
Principal Payment 09/2027	100,000		
Interest Payment 09/2027	70,588		
Administration Costs (2027)	46,866		
Total Costs	\$ 501,951	Available Funds	\$ 501,951

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax 74B and Special Tax 74M)

<u>Residential Lot Size (Square Feet)</u>	<u>Special Tax 74B</u>	<u>Special Tax 74M</u>	<u>Total Combined Tax Rate</u>
1- 2,700 or Greater	\$ 2,419.00	\$ 495.00	\$ 2,914.00
2- 2,450 to less than 2,700	2,263.00	495.00	2,758.00
3- 2,200 to less than 2,450	2,160.00	495.00	2,655.00
4- 1,950 to less than 2,200	1,983.00	495.00	2,478.00
5- 1,700 to less than 1,950	1,811.00	495.00	2,306.00
6- Less than 1,700	1,726.00	495.00	2,221.00
7- Non-Residential	21,775.00	-	21,775.00
Undeveloped Mapped	-	-	0.00
Total Proposed Levy	\$ 367,297	\$ 84,645	\$ 451,942

Schedule 3

Comparison of Special Tax Levy and Rates by Fiscal Years
(Special Tax 74B and Special Tax 74M)

<u>Tax Classification (Land Use)</u>	<u>FY 2025 - 2026</u>		<u>FY 2026 - 2027</u>		<u>Total Special Tax 74B and 74M Percent Rate Change</u>
	<u>Special Tax</u>	<u>Combined Rate</u>	<u>Special Tax</u>	<u>Combined Rate</u>	
1- 2,700 or Greater	\$ 81,592	\$ 2,914.00	\$ 81,592	\$ 2,914.00	0%
2- 2,450 to less than 2,700	143,416	2,758.00	143,416	2,758.00	0%
3- 2,200 to less than 2,450	116,820	2,655.00	116,820	2,655.00	0%
4- 1,950 to less than 2,200	39,648	2,478.00	39,648	2,478.00	0%
5- 1,700 to less than 1,950	43,814	2,306.00	43,814	2,306.00	0%
6- Less than 1,700	26,652	2,221.00	26,652	2,221.00	0%
7- Non-Residential	-	21,775.00	-	21,775.00	0%
Undeveloped Mapped	-	-	-	-	0%
	\$ 451,942		\$ 451,942		

Exhibit "B"

City of Fontana
Community Facilities District No. 80
Bella Strada

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 290,000	Bond Service Funds Available	\$ 509,918
Interest Payment 09/2026	204,575	Proposed Special Tax Levy	803,068
Administration Costs (2026)	46,866	Allowance for Delinquencies	(24,092)
Interest Payment 03/2027	197,325		
Principal Payment 09/2027	305,000		
Interest Payment 09/2027	197,325		
Administration Costs (2027)	47,803		
Total Costs	\$ 1,288,895	Available Funds	\$ 1,288,895

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

<u>Residential Lot Size</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Special Tax Rate</u>
1- >3,300 sq ft	\$ 2,522.26	\$ 640.15	\$ 3,162.41
2- 3,100 to 3,300 sq ft	2,472.42	640.15	3,112.57
3- 2,900 to 3,100 sq ft	2,408.34	640.15	3,048.49
4- 2,700 to 2,900 sq ft	2,401.22	640.15	3,041.37
5- 2,500 to 2,700 sq ft	2,295.31	640.15	2,935.46
6- 2,300 to 2,500 sq ft	2,152.91	640.15	2,793.06
7- 2,100 to 2,300 sq ft	2,068.36	640.15	2,708.51
8- 1,900 to 2,100 sq ft	2,011.40	640.15	2,651.55
9- 1,700 to 1,900 sq ft	1,904.60	640.15	2,544.75
10- <1,700 sq ft	1,834.29	640.15	2,474.44
Total Proposed Levy	\$ 803,068	\$ 240,696	\$ 1,043,765

Schedule 3

Comparison of Special Tax Levy and Rates by Fiscal Years

<u>Tax Classification (Land Use)</u>	<u>FY 2025 - 2026</u>		<u>FY 2026 - 2027</u>		<u>Total Special Tax A and B Percent Rate Change</u>
	<u>Special Tax</u>	<u>Rate</u>	<u>Special Tax</u>	<u>Rate</u>	
1- >3,300 sq ft	\$ -	\$ 3,162.41	\$ -	\$ 3,162.41	0%
2- 3,100 to 3,300 sq ft	87,152	3,112.57	87,152	3,112.57	0%
3- 2,900 to 3,100 sq ft	-	3,048.49	-	3,048.49	0%
4- 2,700 to 2,900 sq ft	149,027	3,041.37	149,027	3,041.37	0%
5- 2,500 to 2,700 sq ft	73,387	2,935.46	73,387	2,935.46	0%
6- 2,300 to 2,500 sq ft	270,927	2,793.06	270,927	2,793.06	0%
7- 2,100 to 2,300 sq ft	67,713	2,708.51	67,713	2,708.51	0%
8- 1,900 to 2,100 sq ft	217,427	2,651.55	217,427	2,651.55	0%
9- 1,700 to 1,900 sq ft	178,133	2,544.75	178,133	2,544.75	0%
10- <1,700 sq ft	-	2,474.44	-	2,474.44	0%
	\$ 1,043,765		\$ 1,043,765		

Exhibit "B"

City of Fontana
Community Facilities District No. 81
Gabriella

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 175,000	Bond Service Funds Available	\$ 339,014
Interest Payment 09/2026	119,384	Proposed Special Tax Levy	481,246
Administration Costs (2026)	46,866	Allowance for Delinquencies	(14,437)
Interest Payment 03/2027	115,884		
Principal Payment 09/2027	185,000		
Interest Payment 09/2027	115,884		
Administration Costs (2027)	<u>47,803</u>		
Total Costs	<u>\$ 805,823</u>	Available Funds	<u>\$ 805,823</u>

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

<u>Residential Lot Size</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Special Tax Rate</u>
1- >2,950 sq ft	\$ 2,923.15	\$ 660.71	\$ 3,583.86
2- 2,750 to 2,950 sq ft	2,837.65	660.71	3,498.36
3- 2,550 to 2,750 sq ft	2,752.15	660.71	3,412.86
4- 2,350 to 2,550 sq ft	2,549.80	660.71	3,210.51
5- 2,150 to 2,350 sq ft	2,398.75	660.71	3,059.46
6- 1,950 to 2,150 sq ft	2,247.70	660.71	2,908.41
7- <1,950 sq ft	2,175.50	660.71	2,836.21
8 - Non-Residential	24,312.40	6,279.77	30,592.17
Total Proposed Levy	\$ 481,246	\$ 132,142	\$ 613,388

Schedule 3

Comparison of Special Tax Levy and Rates by Fiscal Years

Tax Classification (Land Use)	FY 2025 - 2026		FY 2026 - 2027		Total Special Tax A and B Percent Rate Change
	Special Tax	Rate	Special Tax	Rate	
1- >2,950 sq ft	\$ -	\$ 3,540.64	\$ -	\$ 3,583.86	1%
2- 2,750 to 2,950 sq ft	-	3,455.14	-	3,498.36	1%
3- 2,550 to 2,750 sq ft	134,786	3,369.64	136,514	3,412.86	1%
4- 2,350 to 2,550 sq ft	110,855	3,167.29	112,368	3,210.51	1%
5- 2,150 to 2,350 sq ft	105,568	3,016.24	107,081	3,059.46	1%
6- 1,950 to 2,150 sq ft	85,956	2,865.19	87,252	2,908.41	2%
7- <1,950 sq ft	167,579	2,792.99	170,173	2,836.21	2%
8 - Non-Residential	-	30,181.34	-	30,592.17	1%
	<u>\$ 604,744</u>		<u>\$ 613,388</u>		

Exhibit "B"

City of Fontana
Community Facilities District No. 85
The Meadows

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 500,000	Bond Service Funds Available	\$ 873,533
Interest Payment 09/2026	405,000	Proposed Special Tax Levy	1,492,762
Administration Costs (2026)	55,204	Allowance for Delinquencies	(44,783)
Interest Payment 03/2027	395,000		
Principal Payment 09/2027	515,000		
Interest Payment 09/2027	395,000		
Administration Costs (2027)	56,308		
Total Costs	\$ 2,321,512	Available Funds	\$ 2,321,512

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

<u>Residential Lot Size (sq ft)</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Special Tax Rate</u>
1- 3,651 or Greater	\$ 3,055.00	\$ 736.45	\$ 3,791.45
2- 3,451 to less than 3,651	3,005.00	736.45	3,741.45
3- 3,251 to less than 3,451	2,954.00	736.45	3,690.45
4- 3,051 to less than 3,251	2,903.00	736.45	3,639.45
5- 2,851 to less than 3,251	2,784.00	736.45	3,520.45
6- 2,651 to less than 2,851	2,700.00	736.45	3,436.45
7- 2,451 to less than 2,651	2,632.00	736.45	3,368.45
8- 2,251 to less than 2,451	2,531.00	736.45	3,267.45
9- 2,051 to less than 2,251	2,450.00	736.45	3,186.45
10- 1,851 to less than 2,051	2,314.00	736.45	3,050.45
11- 1,651 to less than 1,851	2,192.00	736.45	2,928.45
12- 1,451 to less than 1,651	2,087.00	736.45	2,823.45
13- Less than 1,451	2,036.00	736.45	2,772.45
14- Non-Residential Property	21,320.00	6,118.20	27,438.20
Total Proposed Levy	\$ 1,492,762	\$ 430,823	\$ 1,923,585

Schedule 3

Comparison of Special Tax Levy and Rates for Fiscal Years 2025-2026 and 2026-2027
(Special Tax A and Special Tax B)

Tax Classification (Land Use)	FY 2025 - 2026		FY 2026 - 2027		Total Special Tax A and B Percent Rate Change
	Special Tax	Rate	Special Tax	Rate	
1- 3,651 or Greater	223,696	\$ 3,791.45	223,696	\$ 3,791.45	0%
2- 3,451 to less than 3,651	-	3,741.45	-	3,741.45	0%
3- 3,251 to less than 3,451	-	3,690.45	-	3,690.45	0%
4- 3,051 to less than 3,251	123,741	3,639.45	123,741	3,639.45	0%
5- 2,851 to less than 3,251	176,023	3,520.45	176,023	3,520.45	0%
6- 2,651 to less than 2,851	175,259	3,436.45	175,259	3,436.45	0%
7- 2,451 to less than 2,651	185,265	3,368.45	185,265	3,368.45	0%
8- 2,251 to less than 2,451	316,943	3,267.45	316,943	3,267.45	0%
9- 2,051 to less than 2,251	98,780	3,186.45	98,780	3,186.45	0%
10- 1,851 to less than 2,051	369,104	3,050.45	369,104	3,050.45	0%
11- 1,651 to less than 1,851	254,775	2,928.45	254,775	2,928.45	0%
12- 1,451 to less than 1,651	-	2,823.45	-	2,823.45	0%
13- Less than 1,451	-	2,772.45	-	2,772.45	0%
14- Non-Residential Property	-	27,438.20	-	27,438.20	0%
	\$ 1,923,585		\$ 1,923,585		

Exhibit "B"

City of Fontana
Community Facilities District No. 86
Etiwanda Ridge

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 120,000	Bond Service Funds Available	\$ 236,383
Interest Payment 09/2026	81,547	Proposed Special Tax Levy	342,955
Administration Costs (2026)	44,163	Allowance for Delinquencies	(10,289)
Interest Payment 03/2027	79,147		
Principal Payment 09/2027	120,000		
Interest Payment 09/2027	79,147		
Administration Costs (2027)	45,046		
Total Costs	\$ 569,050	Available Funds	\$ 569,050

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

<u>Residential Lot Size (sq ft)</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Special Tax Rate</u>
1- 2,900 or Greater	\$ 3,706.56	\$ 663.06	\$ 4,369.62
2- 2,700 to less than 2,900	3,582.72	663.06	4,245.78
3- 2,500 to less than 2,700	3,527.04	663.06	4,190.10
4- 2,300 to less than 2,500	3,382.08	663.06	4,045.14
5- 2,100 to less than 2,300	3,287.04	663.06	3,950.10
6- 1,900 to less than 2,100	3,159.36	663.06	3,822.42
7- 1,700 to less than 1,900	2,961.60	663.06	3,624.66
8- Less than 1,700	2,899.20	663.06	3,562.26
9- Non-Residential Property	26,572.80	-	26,572.80
Total Proposed Levy	\$ 342,955	\$ 67,632	\$ 410,587

Schedule 3

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

Tax Classification (Land Use)	FY 2025 - 2026		FY 2026 - 2027		Total Special Tax A and B Percent Rate Change
	Special Tax	Rate	Special Tax	Rate	
1- 2,900 or Greater	\$ -	\$ 4,369.62	\$ -	\$ 4,369.62	0%
2- 2,700 to less than 2,900	-	4,245.78	-	4,245.78	0%
3- 2,500 to less than 2,700	138,273	4,190.10	138,273	4,190.10	0%
4- 2,300 to less than 2,500	109,219	4,045.14	109,219	4,045.14	0%
5- 2,100 to less than 2,300	79,002	3,950.10	79,002	3,950.10	0%
6- 1,900 to less than 2,100	84,093	3,822.42	84,093	3,822.42	0%
7- 1,700 to less than 1,900	-	3,624.66	-	3,624.66	0%
8- Less than 1,700	-	3,562.26	-	3,562.26	0%
9- Non-Residential Property	-	26,572.80	-	26,572.80	0%
	\$ 410,587		\$ 410,587		

Exhibit "B"

City of Fontana
Community Facilities District No. 87
El Paseo

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 115,000	Bond Service Funds Available	\$ 104,958
Interest Payment 09/2026	97,800	Proposed Special Tax Levy	521,961
Administration Costs (2026)	43,297	Allowance for Delinquencies	(15,659)
Interest Payment 03/2027	95,500		
Principal Payment 09/2027	120,000		
Interest Payment 09/2027	95,500		
Administration Costs (2027)	44,163		
Total Costs	\$ 611,261	Available Funds	\$ 611,261

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

<u>Residential Lot Size (sq ft)</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Special Tax Rate</u>
1 – Detached - 2,550 or Greater	\$ 2,553.00	\$ 368.49	\$ 2,921.49
2 – Detached - 2,350 to <2,550	2,499.00	368.49	2,867.49
3 – Detached - 2,150 to <2,350	2,407.00	368.49	2,775.49
4 – Detached - 1,950 to <2,150	2,374.00	368.49	2,742.49
5 – Detached - 1,750 to <1,950	2,316.00	368.49	2,684.49
6 – Detached - Less than 1,750	2,260.00	368.49	2,628.49
7 – Attached - 1,750 or Greater	2,083.00	368.49	2,451.49
8 – Attached - 1,600 to <1,750	2,032.00	368.49	2,400.49
9 – Attached - 1,450 to <1,600	1,968.00	368.49	2,336.49
10 – Attached - Less than 1,450	1,854.00	368.49	2,222.49
11- Non-Residential Property	55,260.00	9,411.80	64,671.80
Total Proposed Levy	\$ 521,961	\$ 88,806	\$ 610,767

Schedule 3

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

<u>Tax Classification (Land Use)</u>	<u>FY 2025 - 2026</u>		<u>FY 2026 - 2027</u>		<u>Total Special Tax A and B Percent Rate Change</u>
	<u>Special Tax</u>	<u>Rate</u>	<u>Special Tax</u>	<u>Rate</u>	
1 – Detached - 2,550 or Greater	\$ -	\$ 2,873.43	\$ -	\$ 2,921.49	2%
2 – Detached - 2,350 to <2,550	76,125	2,819.43	77,422	2,867.49	2%
3 – Detached - 2,150 to <2,350	60,003	2,727.43	61,061	2,775.49	2%
4 – Detached - 1,950 to <2,150	129,333	2,694.43	131,640	2,742.49	2%
5 – Detached - 1,750 to <1,950	34,274	2,636.43	34,898	2,684.49	2%
6 – Detached - Less than 1,750	-	2,580.43	-	2,628.49	2%
7 – Attached - 1,750 or Greater	-	2,403.43	-	2,451.49	2%
8 – Attached - 1,600 to <1,750	117,622	2,352.43	120,025	2,400.49	2%
9 – Attached - 1,450 to <1,600	114,422	2,288.43	116,825	2,336.49	2%
10 – Attached - Less than 1,450	67,407	2,174.43	68,897	2,222.49	2%
11- Non-Residential Property	-	63,444.17	-	64,671.80	2%
	\$ 599,185		610,767		

Exhibit "B"

City of Fontana
Community Facilities District No. 88
Sierra Crest II

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 145,000	Bond Service Funds Available	\$ 281,457
Interest Payment 09/2026	119,600	Proposed Special Tax Levy	468,045
Administration Costs (2026)	43,297	Allowance for Delinquencies	(14,041)
Interest Payment 03/2027	116,700		
Principal Payment 09/2027	150,000		
Interest Payment 09/2027	116,700		
Administration Costs (2027)	44,163		
Total Costs	\$ 735,461	Available Funds	\$ 735,461

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

<u>Residential Lot Size (sq ft)</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Special Tax Rate</u>
1 – 3,000 or Greater	\$ 2,894.00	\$ 635.00	\$ 3,529.00
2 – 2,800 to less than 3,000	2,814.00	635.00	3,449.00
3 – 2,600 to less than 2,800	2,755.00	635.00	3,390.00
4 – 2,400 to less than 2,600	2,657.00	635.00	3,292.00
5 – 2,200 to less than 2,400	2,562.00	635.00	3,197.00
6 – 2,000 to less than 2,200	2,419.00	635.00	3,054.00
7 – Less than 2,000	2,368.00	635.00	3,003.00
8 – Non-Residential Property	26,060.00	6,140.00	32,200.00
Total Proposed Levy	\$ 468,045	\$ 113,665	\$ 581,710

Schedule 3

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

<u>Tax Classification (Land Use)</u>	<u>FY 2025 - 2026</u>		<u>FY 2026 - 2027</u>		<u>Total Special Tax A and B Percent Rate Change</u>
	<u>Special Tax</u>	<u>Rate</u>	<u>Special Tax</u>	<u>Rate</u>	
1 – 3,000 or Greater	\$ -	\$ 3,529.00	\$ -	\$ 3,529.00	0%
2 – 2,800 to less than 3,000	117,266	3,449.00	117,266	3,449.00	0%
3 – 2,600 to less than 2,800	111,870	3,390.00	111,870	3,390.00	0%
4 – 2,400 to less than 2,600	82,300	3,292.00	82,300	3,292.00	0%
5 – 2,200 to less than 2,400	102,304	3,197.00	102,304	3,197.00	0%
6 – 2,000 to less than 2,200	167,970	3,054.00	167,970	3,054.00	0%
7 – Less than 2,000	-	3,003.00	-	3,003.00	0%
8 – Non-Residential Property	-	32,200.00	-	32,200.00	0%
	\$ 581,710		\$ 581,710		

Exhibit "B"

City of Fontana
Community Facilities District No. 89
Belrose Tr. 18981

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 125,000	Bond Service Funds Available	\$ 249,712
Interest Payment 09/2026	101,600	Proposed Special Tax Levy	406,493
Administration Costs (2026)	44,163	Allowance for Delinquencies	(12,195)
Interest Payment 03/2027	99,100		
Principal Payment 09/2027	130,000		
Interest Payment 09/2027	99,100		
Administration Costs (2027)	45,046		
Total Costs	\$ 644,010	Available Funds	\$ 644,010

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

<u>Residential Lot Size (sq ft)</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Special Tax Rate</u>
1 – 3,100 or Greater	\$ 4,185.00	\$ 580.00	\$ 4,765.00
2 – 2,900 to less than 3,100	4,021.00	580.00	4,601.00
3 – 2,700 to less than 2,900	3,957.00	580.00	4,537.00
4 – 2,500 to less than 2,700	3,778.00	580.00	4,358.00
5 – 2,300 to less than 2,500	3,726.00	580.00	4,306.00
6 – 2,100 to less than 2,300	3,534.00	580.00	4,114.00
7 – 1,900 to less than 2,100	3,452.00	580.00	4,032.00
8 – Less than 1,900	3,296.00	580.00	3,876.00
9 – Non-Residential Property	22,904.00	3,470.00	26,374.00
Total Proposed Levy	\$ 406,493	\$ 60,900	\$ 467,393

Schedule 3

Comparison of Special Tax Levy and Rates by Fiscal Years

<u>Tax Classification (Land Use)</u>	<u>FY 2025 - 2026</u>		<u>FY 2026 - 2027</u>		<u>Total Special Tax A and B Percent Rate Change</u>
	<u>Special Tax</u>	<u>Rate</u>	<u>Special Tax</u>	<u>Rate</u>	
1- 3,100 or Greater	\$ 142,950	\$ 4,765.00	\$ 142,950	\$ 4,765.00	0%
2- 2,900 to less than 3,100	-	4,601.00	-	4,601.00	0%
3- 2,700 to less than 2,900	131,573	4,537.00	131,573	4,537.00	0%
4- 2,500 to less than 2,700	-	4,358.00	-	4,358.00	0%
5- 2,300 to less than 2,500	116,262	4,306.00	116,262	4,306.00	0%
6- 2,100 to less than 2,300	-	4,114.00	-	4,114.00	0%
7- 1,900 to less than 2,100	76,608	4,032.00	76,608	4,032.00	0%
8- Less than 1,900	-	3,876.00	-	3,876.00	0%
9- Non-Residential Property	-	26,374.00	-	26,374.00	0%
	\$ 467,393		\$ 467,393		

Exhibit "B"

City of Fontana
Community Facilities District No. 90
Summit @ Rosena Phase 1

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 470,000	Bond Service Funds Available	\$ 837,470
Interest Payment 09/2026	410,000	Proposed Special Tax Levy	1,466,948
Administration Costs (2026)	44,163	Allowance for Delinquencies	(44,008)
Interest Payment 03/2027	400,600		
Principal Payment 09/2027	490,000		
Interest Payment 09/2027	400,600		
Administration Costs (2027)	<u>45,046</u>		
Total Costs	<u>\$ 2,260,410</u>	Available Funds	<u>\$ 2,260,410</u>

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

<u>Residential Lot Size (sq ft)</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Special Tax Rate</u>
1 – Detached 4,001 or Greater	\$ 3,791.00	\$ 607.70	\$ 4,398.70
2 – Detached 3,801 to <4,001	3,577.00	607.70	4,184.70
3 – Detached 3,601 to <3,801	3,467.00	607.70	4,074.70
4 – Detached 3,401 to <3,601	3,416.00	607.70	4,023.70
5 – Detached 3,201 to <3,401	3,108.00	607.70	3,715.70
6 – Detached 3,001 to <3,201	3,080.00	607.70	3,687.70
7 – Detached 2,801 to <3,001	2,894.00	607.70	3,501.70
8 – Detached 2,601 to <2,801	2,880.00	607.70	3,487.70
9 – Detached 2,401 to <2,601	2,758.00	607.70	3,365.70
10 – Detached 2,201 to <2,401	2,507.00	607.70	3,114.70
11 – Detached 2,001 to <2,201	2,477.00	607.70	3,084.70
12 – Detached 1,801 to <2,001	2,446.00	607.70	3,053.70
13 – Detached 1,601 to <1,801	2,327.00	607.70	2,934.70
14 – Detached 1,401 to <1,601	2,185.00	607.70	2,792.70
15 – Detached Less than 1,401	2,163.00	607.70	2,770.70
16 – Attached 1,801 or Greater	2,320.00	581.95	2,901.95
17 – Attached 1,601 to <1,801	2,193.00	581.95	2,774.95
18 – Attached 1,401 to <1,601	2,052.00	581.95	2,633.95
19 – Attached 1,201 to <1,401	1,759.00	581.95	2,340.95
20 – Attached 1,001 to <1,201	1,609.00	581.95	2,190.95
21 – Attached Less than 1,001	1,506.00	581.95	2,087.95
22 - Non-Residential	26,240.00	6,427.20	32,667.20
Undeveloped Property	-	-	-
Total Proposed Levy	\$ 1,466,948	\$ 362,601	\$ 1,829,549

Exhibit "B"

City of Fontana
Community Facilities District No. 90
Summit @ Rosena Phase 1

Schedule 3

Comparison of Special Tax Levy and Rates by Fiscal Years

Tax Classification (Land Use)	FY 2025 - 2026		FY 2026 - 2027		Percent Change
	Special Tax	Rate	Special Tax	Rate	
1 – Detached 4,001 or Greater	\$ 39,588	\$ 4,398.70	\$ 39,588	\$ 4,398.70	0%
2 – Detached 3,801 to <4,001	-	4,184.70	-	4,184.70	0%
3 – Detached 3,601 to <3,801	-	4,074.70	-	4,074.70	0%
4 – Detached 3,401 to <3,601	40,237	4,023.70	40,237	4,023.70	0%
5 – Detached 3,201 to <3,401	92,893	3,715.70	92,893	3,715.70	0%
6 – Detached 3,001 to <3,201	73,754	3,687.70	73,754	3,687.70	0%
7 – Detached 2,801 to <3,001	164,580	3,501.70	164,580	3,501.70	0%
8 – Detached 2,601 to <2,801	45,340	3,487.70	45,340	3,487.70	0%
9 – Detached 2,401 to <2,601	238,965	3,365.70	238,965	3,365.70	0%
10 – Detached 2,201 to <2,401	109,015	3,114.70	109,015	3,114.70	0%
11 – Detached 2,001 to <2,201	141,896	3,084.70	141,896	3,084.70	0%
12 – Detached 1,801 to <2,001	195,437	3,053.70	195,437	3,053.70	0%
13 – Detached 1,601 to <1,801	82,172	2,934.70	82,172	2,934.70	0%
14 – Detached 1,401 to <1,601	50,269	2,792.70	50,269	2,792.70	0%
15 – Detached Less than 1,401	-	2,770.70	-	2,770.70	0%
16 – Attached 1,801 or Greater	52,235	2,901.95	52,235	2,901.95	0%
17 – Attached 1,601 to <1,801	155,397	2,774.95	155,397	2,774.95	0%
18 – Attached 1,401 to <1,601	94,822	2,633.95	94,822	2,633.95	0%
19 – Attached 1,201 to <1,401	215,367	2,340.95	215,367	2,340.95	0%
20 – Attached 1,001 to <1,201	-	2,190.95	-	2,190.95	0%
21 – Attached Less than 1,001	37,583	2,087.95	37,583	2,087.95	0%
22 - Non-Residential	-	32,667.20	-	32,667.20	0%
Undeveloped Property	-	-	-	-	
	<u>\$ 1,829,549</u>		<u>\$ 1,829,549</u>		

Exhibit "B"

City of Fontana
Community Facilities District No. 95
Summit @ Rosena Phase 2

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 175,000	Bond Service Funds Available	\$ 378,360
Interest Payment 09/2026	196,853	Proposed Special Tax Levy	672,844
Administration Costs (2026)	44,163	Allowance for Delinquencies	(20,185)
Interest Payment 03/2027	192,478		
Principal Payment 09/2027	185,000		
Interest Payment 09/2027	192,478		
Administration Costs (2027)	45,046		
	<hr/>		
Total Costs	\$ 1,031,019	Available Funds	<hr/>
			\$ 1,031,019

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

<u>Residential Lot Size (sq ft)</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Special Tax Rate</u>
1 – Detached 4,001 or Greater	\$ 3,791.00	\$ 668.47	\$ 4,459.47
2 – Detached 3,801 to <4,001	3,577.00	668.47	4,245.47
3 – Detached 3,601 to <3,801	3,467.00	668.47	4,135.47
4 – Detached 3,401 to <3,601	3,416.00	668.47	4,084.47
5 – Detached 3,201 to <3,401	3,108.00	668.47	3,776.47
6 – Detached 3,001 to <3,201	3,080.00	668.47	3,748.47
7 – Detached 2,801 to <3,001	3,035.00	668.47	3,703.47
8 – Detached 2,601 to <2,801	2,880.00	668.47	3,548.47
9 – Detached 2,401 to <2,601	2,758.00	668.47	3,426.47
10 – Detached 2,201 to <2,401	2,669.00	668.47	3,337.47
11 – Detached 2,001 to <2,201	2,661.00	668.47	3,329.47
12 – Detached 1,801 to <2,001	2,446.00	668.47	3,114.47
13 – Detached 1,601 to <1,801	2,327.00	668.47	2,995.47
14 – Detached 1,401 to <1,601	2,185.00	668.47	2,853.47
15 – Detached Less than 1,401	2,163.00	668.47	2,831.47
16 – Attached 1,801 or Greater	2,320.00	640.15	2,960.15
17 – Attached 1,601 to <1,801	2,193.00	640.15	2,833.15
18 – Attached 1,401 to <1,601	2,059.00	640.15	2,699.15
19 – Attached 1,201 to <1,401	1,759.00	640.15	2,399.15
20 – Attached 1,001 to <1,201	1,609.00	640.15	2,249.15
21 – Attached Less than 1,001	1,506.00	640.15	2,146.15
22 - Non-Residential	24,510.00	7,069.92	31,579.92
Total Proposed Levy	\$ 672,844	\$ 183,773	\$ 856,617

Exhibit "B"

City of Fontana
Community Facilities District No. 95
Summit @ Rosena Phase 2

Schedule 3

Comparison of Special Tax Levy and Rates by Fiscal Years

Tax Classification (Land Use)	FY 2025 - 2026		FY 2026 - 2027		Total Special Tax A and B Percent Rate Change
	Special Tax	Rate	Special Tax	Rate	
1 – Detached 4,001 or Greater	\$ 62,433	\$ 4,459	\$ 62,433	\$ 4,459	0%
2 – Detached 3,801 to <4,001	-	4,245	-	4,245	0%
3 – Detached 3,601 to <3,801	-	4,135	-	4,135	0%
4 – Detached 3,401 to <3,601	28,591	4,084	28,591	4,084	0%
5 – Detached 3,201 to <3,401	86,859	3,776	86,859	3,776	0%
6 – Detached 3,001 to <3,201	44,982	3,748	44,982	3,748	0%
7 – Detached 2,801 to <3,001	44,442	3,703	44,442	3,703	0%
8 – Detached 2,601 to <2,801	42,582	3,548	42,582	3,548	0%
9 – Detached 2,401 to <2,601	-	3,426	-	3,426	0%
10 – Detached 2,201 to <2,401	-	3,337	-	3,337	0%
11 – Detached 2,001 to <2,201	39,954	3,329	39,954	3,329	0%
12 – Detached 1,801 to <2,001	68,518	3,114	68,518	3,114	0%
13 – Detached 1,601 to <1,801	89,864	2,995	89,864	2,995	0%
14 – Detached 1,401 to <1,601	45,656	2,853	45,656	2,853	0%
15 – Detached Less than 1,401	-	2,831	-	2,831	0%
16 – Attached 1,801 or Greater	59,203	2,960	59,203	2,960	0%
17 – Attached 1,601 to <1,801	56,663	2,833	56,663	2,833	0%
18 – Attached 1,401 to <1,601	-	2,699	-	2,699	0%
19 – Attached 1,201 to <1,401	143,949	2,399	143,949	2,399	0%
20 – Attached 1,001 to <1,201	-	2,249	-	2,249	0%
21 – Attached Less than 1,001	42,923	2,146	42,923	2,146	0%
22 - Non-Residential	-	31,580	-	31,580	0%
	<u>\$ 856,617</u>		<u>\$ 856,617</u>		

Exhibit "B"

City of Fontana
Community Facilities District No. 99
The Retreat

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 85,000	Bond Service Funds Available	\$ 216,568
Interest Payment 09/2026	111,625	Proposed Special Tax Levy	384,661
Administration Costs (2026)	41,616	Allowance for Delinquencies	(11,540)
Interest Payment 03/2027	109,500		
Principal Payment 09/2027	90,000		
Interest Payment 09/2027	109,500		
Administration Costs (2027)	42,448		
Total Costs	<u>\$ 589,689</u>	Available Funds	<u>\$ 589,689</u>

Schedule 2

Comparison of Special Tax Levy and Rates by Fiscal Years

Tax Classification (Land Use)	FY 2025 - 2026		FY 2026 - 2027		Percent Rate Change
	Special Tax	Rate	Special Tax	Rate	
1 – Detached 2,000 or Greater	\$ 63,644	\$ 2,273.00	\$ 63,644	\$ 2,273.00	0%
2 – Detached 1,850 to <2,000	84,740	2,230.00	84,740	2,230.00	0%
3 – Detached 1,700 to <1,850	61,236	2,187.00	61,236	2,187.00	0%
4 – Detached Less than 1,700	-	2,151.00	-	2,151.00	0%
5 – Attached 1,850 or Greater	68,324	2,204.00	68,324	2,204.00	0%
6 – Attached 1,700 to <1,850	38,960	1,948.00	38,960	1,948.00	0%
7 – Attached 1,550 to <1,700	16,425	1,825.00	16,425	1,825.00	0%
8 – Attached 1,400 to <1,550	-	1,552.00	-	1,552.00	0%
9 – Attached 1,250 to <1,400	29,678	1,349.00	29,678	1,349.00	0%
10 – Attached Less than 1,250	21,654	1,203.00	21,654	1,203.00	0%
11 - Non-Residential	-	67,080.00	-	67,080.00	0%
	<u>\$ 384,661</u>		<u>\$ 384,661</u>		

Exhibit "B"

City of Fontana
Community Facilities District No. 100
Victoria

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 90,000	Bond Service Funds Available	\$ 236,922
Interest Payment 09/2026	133,588	Proposed Special Tax Levy	439,955
Administration Costs (2026)	40,800	Allowance for Delinquencies	(13,199)
Interest Payment 03/2027	131,338		
Principal Payment 09/2027	95,000		
Interest Payment 09/2027	131,338		
Administration Costs (2027)	41,616		
Total Costs	\$ 663,679	Available Funds	\$ 663,679

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

Tax Classification (Land Use)	Special Tax A	Special Tax B	Total Special Tax Rate
1 – Alley Load Product	\$ 2,348.00	\$ 430.00	\$ 2,778.00
2 – Cluster Product	2,229.00	430.00	2,659.00
3 – Non-Residential Property	31,660.00	5,980.00	37,640.00
Undeveloped Property	-	-	-
Total Proposed Levy	\$ 439,955	\$ 82,990	\$ 522,945

Schedule 3

Comparison of Special Tax Levy and Rates by Fiscal Years

Tax Classification (Land Use)	FY 2025 - 2026		FY 2026 - 2027		Total Special Tax A and B Percent Rate Change
	Special Tax	Rate	Special Tax	Rate	
1 – Alley Load Product	\$ 227,796	\$ 2,778.00	\$ 227,796	\$ 2,778.00	0%
2 – Cluster Product	295,149	2,659.00	295,149	2,659.00	0%
3 – Non-Residential Property	-	37,640.00	-	37,640.00	0%
Undeveloped Property	-	-	-	-	0%
	\$ 522,945		\$ 522,945		

Exhibit "B"

City of Fontana
Community Facilities District No. 106
Mountainview

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 135,000	Bond Service Funds Available	\$ 295,358
Interest Payment 09/2026	151,013	Proposed Special Tax Levy	527,500
Administration Costs (2026)	42,448	Allowance for Delinquencies	(15,825)
Interest Payment 03/2027	147,638		
Principal Payment 09/2027	140,000		
Interest Payment 09/2027	147,638		
Administration Costs (2027)	43,297		
Total Costs	\$ 807,033	Available Funds	\$ 807,033

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

<u>Residential Lot Size (sq ft)</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Special Tax Rate</u>
1 – 2,700 or Greater	\$ 3,618.00	\$ 590.00	\$ 4,208.00
2 – 2,550 to less than 2,700	3,547.00	590.00	4,137.00
3 – 2,400 to less than 2,550	3,501.00	590.00	4,091.00
4 – 2,250 to less than 2,400	3,434.00	590.00	4,024.00
5 – 2,100 to less than 2,250	3,367.00	590.00	3,957.00
6 – 1,950 to less than 2,100	3,276.00	590.00	3,866.00
7 – 1,800 to less than 1,950	3,185.00	590.00	3,775.00
8 – 1,650 to less than 1,800	3,099.00	590.00	3,689.00
9 – 1,500 to less than 1,650	3,013.00	590.00	3,603.00
10 – Less than 1,500	2,984.00	590.00	3,574.00
11 – Non-Residential Property	25,180.00	4,420.00	29,600.00
Total Proposed Levy	\$ 527,500	\$ 92,040	\$ 619,540

Schedule 3

Comparison of Special Tax Levy and Rates by Fiscal Years

Tax Classification (Land Use)	FY 2025 - 2026		FY 2026 - 2027		Total Special Tax A and B Percent Rate Change
	Special Tax	Rate	Special Tax	Rate	
1 – 2,700 or Greater	\$ 84,160	\$ 4,208.00	\$ 84,160	\$ 4,208.00	0%
2 – 2,550 to less than 2,700	140,658	4,137.00	140,658	4,137.00	0%
3 – 2,400 to less than 2,550	110,457	4,091.00	110,457	4,091.00	0%
4 – 2,250 to less than 2,400	-	4,024.00	-	4,024.00	0%
5 – 2,100 to less than 2,250	110,796	3,957.00	110,796	3,957.00	0%
6 – 1,950 to less than 2,100	-	3,866.00	-	3,866.00	0%
7 – 1,800 to less than 1,950	90,600	3,775.00	90,600	3,775.00	0%
8 – 1,650 to less than 1,800	-	3,689.00	-	3,689.00	0%
9 – 1,500 to less than 1,650	82,869	3,603.00	82,869	3,603.00	0%
10 – Less than 1,500	-	3,574.00	-	3,574.00	0%
11 – Non-Residential Property	-	29,600.00	-	29,600.00	0%
Undeveloped Property	-	-	-	-	
	\$ 619,540		\$ 619,540		

Exhibit "B"

City of Fontana
Community Facilities District No. 107
Highland

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 65,000	Bond Service Funds Available	\$ 185,035
Interest Payment 09/2026	89,000	Proposed Special Tax Levy	300,135
Administration Costs (2026)	40,800	Allowance for Delinquencies	(9,004)
Interest Payment 03/2027	87,375		
Principal Payment 09/2027	65,000		
Interest Payment 09/2027	87,375		
Administration Costs (2027)	<u>41,616</u>		
Total Costs	<u>\$ 476,166</u>	Available Funds	<u>\$ 476,166</u>

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

<u>Residential Floor Area (sq ft)</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Special Tax Rate</u>
1 – 2,150 or Greater	\$ 3,002.00	\$ 428.95	\$ 3,430.95
2 – 2,000 to less than 2,150	2,974.00	428.95	3,402.95
3 – 1,850 to less than 2,000	2,882.00	428.95	3,310.95
4 – 1,700 to less than 1,850	2,834.00	428.95	3,262.95
5 – 1,550 to less than 1,700	2,731.00	428.95	3,159.95
6 – 1,400 to less than 1,550	2,427.00	428.95	2,855.95
7 – Less than 1,400	2,339.00	428.95	2,767.95
8 – Non-Residential Property	89,796.00	13,731.00	103,527.00
Undeveloped Property	-	-	-
Total Proposed Levy	\$ 300,135	\$ 45,898	\$ 346,033

Schedule 3

Comparison of Special Tax Levy and Rates by Fiscal Years

Tax Classification (Land Use)	FY 2025 - 2026		FY 2026 - 2027		Total Special Tax A and B Percent Rate Change
	Special Tax	Rate	Special Tax	Rate	
1 – 2,150 or Greater	\$ -	\$ 3,375.00	\$ -	\$ 3,430.95	2%
2 – 2,000 to less than 2,150	56,899	3,347.00	57,850	3,402.95	2%
3 – 1,850 to less than 2,000	139,965	3,255.00	142,371	3,310.95	2%
4 – 1,700 to less than 1,850	57,726	3,207.00	58,733	3,262.95	2%
5 – 1,550 to less than 1,700	43,456	3,104.00	44,239	3,159.95	2%
6 – 1,400 to less than 1,550	42,000	2,800.00	42,839	2,855.95	2%
7 – Less than 1,400	-	2,712.00	-	2,767.95	2%
8 – Non-Residential Property	-	101,736.00	-	103,527.00	2%
Undeveloped Property	-	-	-	-	
	<u>\$ 340,046</u>		<u>\$ 346,033</u>		

Exhibit "B"

City of Fontana
Community Facilities District No. 109
Narra Hills

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 585,000	Bond Service Funds Available	\$ 1,526,804
Interest Payment 09/2026	896,750	Proposed Special Tax Levy	2,491,353
Administration Costs (2026)	40,800	Allowance for Delinquencies	(74,741)
Interest Payment 03/2027	882,125		
Principal Payment 09/2027	615,000		
Interest Payment 09/2027	882,125		
Administration Costs (2027)	41,616		
Total Costs	\$ 3,943,416	Available Funds	\$ 3,943,416

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

<u>Residential Floor Area (sq ft)</u>	<u>Special Tax A</u>	<u>Special Tax B [1]</u>	<u>Total Special Tax Rate</u>
1 – Detached 4,400 or Greater	\$ 8,186.00	\$ 734.83	\$ 8,920.83
2 – Detached 4,200 to <4,400	7,879.00	734.83	8,613.83
3 – Detached 4,000 to <4,200	7,736.00	734.83	8,470.83
4 – Detached 3,800 to <4,000	7,592.00	734.83	8,326.83
5 – Detached 3,600 to <3,800	7,238.00	734.83	7,972.83
6 – Detached 3,400 to <3,600	6,905.00	734.83	7,639.83
7 – Detached 3,200 to <3,400	6,551.00	734.83	7,285.83
8 – Detached 3,000 to <3,200	6,240.00	734.83	6,974.83
9 – Detached 2,800 to <3,000	6,103.00	734.83	6,837.83
10 – Detached 2,600 to <2,800	5,873.00	734.83	6,607.83
11 – Detached 2,400 to <2,600	5,666.00	734.83	6,400.83
12 – Detached 2,200 to <2,400	5,349.00	734.83	6,083.83
13 – Detached 2,000 to <2,200	5,118.00	734.83	5,852.83
14 – Detached Less than 2,000	4,876.00	734.83	5,610.83
15 – Attached 2,000 or Greater	4,074.00	718.00	4,792.00
16 – Attached 1,800 to <2,000	4,025.00	718.00	4,743.00
17 – Attached 1,600 to <1,800	3,762.00	718.00	4,480.00
18 – Attached 1,400 to <1,600	3,627.00	718.00	4,345.00
19 – Attached 1,200 to <1,400	3,445.00	718.00	4,163.00
20 – Attached Less than 1,200	3,320.00	718.00	4,038.00
21 – Non-Residential Property	36,640.00	4,880.00	41,520.00
Undeveloped Property - P.A. 1	-	734.83	734.83
Undeveloped Property - P.A. 4	-	718.00	718.00
Total Proposed Levy	\$ 2,491,353	\$ 353,570	\$ 2,844,923

[1] Based on weighted average for detached units permitted through May 1, 2026. Detached units in Planning Area 3 are subject to a lower Services Special Tax.

Exhibit "B"

City of Fontana
Community Facilities District No. 109
Narra Hills

Schedule 3

Comparison of Special Tax Levy and Rates by Fiscal Years

Tax Classification (Land Use)	FY 2025 - 2026		FY 2026 - 2027		Total Special Tax A and B Percent Rate Change
	Special Tax	Rate	Special Tax	Rate	
1 – Detached 4,400 or Greater	\$ -	\$ 8,920.83	\$ -	\$ 8,920.83	0%
2 – Detached 4,200 to <4,400	146,435	8,613.83	146,435	8,613.83	0%
3 – Detached 4,000 to <4,200	-	8,470.83	-	8,470.83	0%
4 – Detached 3,800 to <4,000	149,883	8,326.83	149,883	8,326.83	0%
5 – Detached 3,600 to <3,800	207,294	7,972.83	207,294	7,972.83	0%
6 – Detached 3,400 to <3,600	-	7,639.83	-	7,639.83	0%
7 – Detached 3,200 to <3,400	189,432	7,285.83	189,432	7,285.83	0%
8 – Detached 3,000 to <3,200	551,011	6,974.83	551,011	6,974.83	0%
9 – Detached 2,800 to <3,000	13,676	6,837.83	13,676	6,837.83	0%
10 – Detached 2,600 to <2,800	171,804	6,607.83	171,804	6,607.83	0%
11 – Detached 2,400 to <2,600	198,426	6,400.83	198,426	6,400.83	0%
12 – Detached 2,200 to <2,400	279,856	6,083.83	279,856	6,083.83	0%
13 – Detached 2,000 to <2,200	374,581	5,852.83	374,581	5,852.83	0%
14 – Detached Less than 2,000	-	5,610.83	-	5,610.83	0%
15 – Attached 2,000 or Greater	-	4,792.00	-	4,792.00	0%
16 – Attached 1,800 to <2,000	-	4,743.00	-	4,743.00	0%
17 – Attached 1,600 to <1,800	250,880	4,480.00	250,880	4,480.00	0%
18 – Attached 1,400 to <1,600	243,320	4,345.00	243,320	4,345.00	0%
19 – Attached 1,200 to <1,400	49,956	4,163.00	49,956	4,163.00	0%
20 – Attached Less than 1,200	-	4,038.00	-	4,038.00	0%
21 – Non-Residential Property	-	41,520.00	-	41,520.00	0%
Undeveloped Property - P.A. 1	18,371	734.83	18,371	734.83	
Undeveloped Property - P.A. 4	-	718.00	-	718.00	
	<u>\$ 2,844,923</u>		<u>\$ 2,844,923</u>		

Exhibit "B"

City of Fontana
Community Facilities District No. 111
Monterado

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 130,000	Bond Service Funds Available	\$ 322,609
Interest Payment 09/2026	186,750	Proposed Special Tax Levy	596,451
Administration Costs (2026)	40,800	Allowance for Delinquencies	(17,894)
Interest Payment 03/2027	183,500		
Principal Payment 09/2027	135,000		
Interest Payment 09/2027	183,500		
Administration Costs (2027)	41,616		
Total Costs	\$ 901,166	Available Funds	\$ 901,166

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

<u>Residential Floor Area (sq ft)</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Special Tax Rate</u>
1 – 2,250 or Greater	\$ 3,258.00	\$ 420.90	\$ 3,678.90
2 – 2,050 to less than 2,250	3,218.00	420.90	3,638.90
3 – 1,850 to less than 2,050	3,031.00	420.90	3,451.90
4 – 1,650 to less than 1,850	2,940.00	420.90	3,360.90
5 – Less than 1,650	2,907.00	420.90	3,327.90
6 – Non-Residential Property	51,640.00	7,210.50	58,850.50
Undeveloped Property	-	-	-
Total Proposed Levy	\$ 596,451	\$ 83,338	\$ 679,789

Schedule 3

Comparison of Special Tax Levy and Rates by Fiscal Years

<u>Tax Classification (Land Use)</u>	<u>FY 2025 - 2026</u>		<u>FY 2026 - 2027</u>		<u>Total Special Tax A and B Percent Rate Change</u>
	<u>Special Tax</u>	<u>Rate</u>	<u>Special Tax</u>	<u>Rate</u>	
1 – 2,250 or Greater	\$ -	\$ 3,624.00	\$ -	\$ 3,678.90	2%
2 – 2,050 to less than 2,250	96,768	3,584.00	98,250	3,638.90	2%
3 – 1,850 to less than 2,050	254,775	3,397.00	258,893	3,451.90	2%
4 – 1,650 to less than 1,850	317,376	3,306.00	322,646	3,360.90	2%
5 – Less than 1,650	-	3,273.00	-	3,327.90	2%
6 – Non-Residential Property	-	57,910.00	-	58,850.50	2%
Undeveloped Property	-	-	-	-	0%
	\$ 668,919		\$ 679,789		

Exhibit "B"

City of Fontana
Community Facilities District No. 112
The Gardens Phase One

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Principal Payment 09/2026	\$ 490,000	Bond Service Funds Available	\$ 1,146,417
Interest Payment 09/2026	752,250	Proposed Special Tax Levy	2,240,463
Administration Costs (2026)	40,800	Allowance for Delinquencies	(67,214)
Interest Payment 03/2027	740,000		
Principal Payment 09/2027	515,000		
Interest Payment 09/2027	740,000		
Administration Costs (2027)	41,616		
Total Costs	\$ 3,319,666	Available Funds	\$ 3,319,666

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

<u>Residential Floor Area (sq ft)</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Special Tax Rate</u>
1 – Two Story 3,400 or Greater	\$ 5,626.00	\$ 675.65	\$ 6,301.65
2 – Two Story 3,200 to <3,400	5,417.00	675.65	6,092.65
3 – Two Story 3,000 to <3,200	5,208.00	675.65	5,883.65
4 – Two Story 2,800 to <3,000	5,007.00	675.65	5,682.65
5 – Two Story 2,600 to <2,800	4,883.00	675.65	5,558.65
6 – Two Story 2,400 to <2,600	4,381.00	675.65	5,056.65
7 – Two Story 2,200 to <2,400	4,164.00	675.65	4,839.65
8 – Two Story Less than 2,200	3,947.00	675.65	4,622.65
9 – One Story 2,000 or Greater	4,829.00	675.65	5,504.65
10 – One Story Less than 2,000	4,613.00	675.65	5,288.65
11 – 1,900 or Greater	3,845.00	645.15	4,490.15
12 – 1,700 to <1,900	3,414.00	645.15	4,059.15
13 – 1,500 to <1,700	2,953.00	645.15	3,598.15
14 – 1,300 to <1,500	2,768.00	645.15	3,413.15
15 – Less than 1,300	2,583.00	645.15	3,228.15
16 – Non-Residential Property	55,240.00	6,545.34	61,785.34
17 – Non-Residential Property	50,260.00	6,545.34	56,805.34
18 – Non-Residential Property	63,050.00	6,545.34	69,595.34
19 – Non-Residential Property	40,030.00	6,545.34	46,575.34
Undeveloped Property - P.A. 5, 6	-	-	-
Undeveloped Property - P.A. 7, 8, 9, 10	-	-	-
Total Proposed Levy	\$ 2,240,463	\$ 350,268	\$ 2,590,731

Exhibit "B"

City of Fontana
Community Facilities District No. 112
The Gardens Phase One

Schedule 3

Comparison of Special Tax Levy and Rates by Fiscal Years

Tax Classification (Land Use)	FY 2025 - 2026		FY 2026 - 2027		Total Special Tax A and B Percent Rate Change
	Special Tax	Rate	Special Tax	Rate	
1 – Two Story 3,400 or Greater	\$ -	\$ 6,213.52	\$ -	\$ 6,301.65	1%
2 – Two Story 3,200 to <3,400	276,208	6,004.52	280,262	6,092.65	1%
3 – Two Story 3,000 to <3,200	197,048	5,795.52	200,044	5,883.65	2%
4 – Two Story 2,800 to <3,000	380,427	5,594.52	386,420	5,682.65	2%
5 – Two Story 2,600 to <2,800	191,468	5,470.52	194,553	5,558.65	2%
6 – Two Story 2,400 to <2,600	308,048	4,968.52	313,512	5,056.65	2%
7 – Two Story 2,200 to <2,400	342,109	4,751.52	348,455	4,839.65	2%
8 – Two Story Less than 2,200	-	4,534.52	-	4,622.65	2%
9 – One Story 2,000 or Greater	97,497	5,416.52	99,084	5,504.65	2%
10 – One Story Less than 2,000	119,612	5,200.52	121,639	5,288.65	2%
11 – 1,900 or Greater	88,120	4,406.00	89,803	4,490.15	2%
12 – 1,700 to <1,900	210,675	3,975.00	215,135	4,059.15	2%
13 – 1,500 to <1,700	333,830	3,514.00	341,824	3,598.15	2%
14 – 1,300 to <1,500	-	3,329.00	-	3,413.15	3%
15 – Less than 1,300	-	3,144.00	-	3,228.15	3%
16 – Non-Residential Property	-	60,931.60	-	61,785.34	1%
17 – Non-Residential Property	-	55,951.60	-	56,805.34	2%
18 – Non-Residential Property	-	68,741.60	-	69,595.34	1%
19 – Non-Residential Property	-	45,721.60	-	46,575.34	2%
Undeveloped Property - P.A. 5, 6	-	-	-	-	
Undeveloped Property - P.A. 7, 8, 9, 10	-	-	-	-	
	<u>\$ 2,545,043</u>		<u>\$ 2,590,731</u>		

Exhibit "B"

City of Fontana
Community Facilities District No. 113
The Gardens Phase Two

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Pay As You Go Facilities	\$ 752,640	Bond Service Funds Available	\$ -
Administration Costs	40,800	Proposed Special Tax Levy	817,979
		Allowance for Delinquencies	(24,539)
Total Costs	<u>\$ 793,440</u>	Available Funds	<u>\$ 793,440</u>

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

<u>Residential Floor Area (sq ft)</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Special Tax Rate</u>
1 – 2,100 or Greater	\$ 4,137.00	\$ 580.00	\$ 4,717.00
2 – 1,950 to <2,100	3,956.00	580.00	4,536.00
3 – 1,800 to <1,950	3,775.00	580.00	4,355.00
4 – 1,650 to <1,800	3,554.00	580.00	4,134.00
5 – Less than 1,650	3,344.00	580.00	3,924.00
6 – 2,100 or Greater	3,946.00	580.00	4,526.00
7 – 1,950 to <2,100	3,759.00	580.00	4,339.00
8 – 1,800 to <1,950	3,572.00	580.00	4,152.00
9 – 1,650 to <1,800	3,385.00	580.00	3,965.00
10 – Less than 1,650	3,198.00	580.00	3,778.00
11 – 2,225 or Greater	4,604.00	580.00	5,184.00
12 – 2,075 to <2,225	4,259.00	580.00	4,839.00
13 – 1,925 to <2,075	3,914.00	580.00	4,494.00
14 – 1,775 to <1,925	3,699.00	580.00	4,279.00
15 – Less than 1,775	3,549.00	580.00	4,129.00
16 – Non-Residential Property	59,110.00	8,910.91	68,020.91
17 – Non-Residential Property	59,970.00	8,910.91	68,880.91
18 – Non-Residential Property	51,370.00	8,910.91	60,280.91
19 – Non-Residential Property	52,300.00	8,910.91	61,210.91
Undeveloped Property	-	580.00	580.00
Total Proposed Levy	\$ 817,979	\$ 118,900	\$ 936,879

Exhibit "B"

City of Fontana
Community Facilities District No. 113
The Gardens Phase Two

Schedule 3

Comparison of Special Tax Levy and Rates by Fiscal Years

Tax Classification (Land Use)	FY 2025 - 2026		FY 2026 - 2027		Total Special Tax A and B Percent Rate Change
	Special Tax	Rate	Special Tax	Rate	
1 – 2,100 or Greater	\$ -	\$ 4,717.00	\$ -	\$ 4,717.00	0%
2 – 1,950 to <2,100	-	4,536.00	4,536	4,536.00	0%
3 – 1,800 to <1,950	-	4,355.00	20,615	4,355.00	0%
4 – 1,650 to <1,800	-	4,134.00	98,784	4,134.00	0%
5 – Less than 1,650	-	3,924.00	-	3,924.00	0%
6 – 2,100 or Greater	-	4,526.00	-	4,526.00	0%
7 – 1,950 to <2,100	-	4,339.00	-	4,339.00	0%
8 – 1,800 to <1,950	-	4,152.00	-	4,152.00	0%
9 – 1,650 to <1,800	16,925	3,965.00	50,870	3,965.00	0%
10 – Less than 1,650	31,980	3,778.00	76,156	3,778.00	0%
11 – 2,225 or Greater	-	5,184.00	-	5,184.00	0%
12 – 2,075 to <2,225	57,488	4,839.00	77,424	4,839.00	0%
13 – 1,925 to <2,075	280,222	4,494.00	341,544	4,494.00	0%
14 – 1,775 to <1,925	154,843	4,279.00	183,997	4,279.00	0%
15 – Less than 1,775	56,646	4,129.00	70,193	4,129.00	0%
16 – Non-Residential Property	-	68,020.91	-	68,020.91	0%
17 – Non-Residential Property	-	68,880.91	-	68,880.91	0%
18 – Non-Residential Property	-	60,280.91	-	60,280.91	0%
19 – Non-Residential Property	-	61,210.91	-	61,210.91	0%
Undeveloped Property	-	-	12,760	580.00	100%
	<u>\$ 598,104</u>		<u>\$ 936,879</u>		

Exhibit "B"

City of Fontana
Community Facilities District No. 117
Southridge

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2026-2027

Pay As You Go Facilities	\$ 108,224	Bond Service Funds Available	\$ -
Administration Costs	20,000	Proposed Special Tax Levy	132,190
		Allowance for Delinquencies	(3,966)
Total Costs	<u>\$ 128,224</u>	Available Funds	<u>\$ 128,224</u>

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2026-2027
(Special Tax A and Special Tax B)

<u>Residential Floor Area (sq ft)</u>	<u>Special Tax A</u>	<u>Special Tax B [1]</u>	<u>Total Special Tax Rate</u>
1 – 2,175 or Greater	\$ 3,706.00	\$ 1,080.45	\$ 4,786.45
2 – 2,025 to less than 2,175	3,435.00	1,080.45	4,515.45
3 – 1,875 to less than 2,025	3,382.00	1,080.45	4,462.45
4 – 1,725 to less than 1,875	3,184.00	1,080.45	4,264.45
5 – Less than 1,725	3,107.00	1,080.45	4,187.45
6 – Non-Residential Property	42,665.00	13,765.00	56,430.00
Undeveloped Property	-	-	-
Total Proposed Levy	\$ 132,190	\$ -	\$ 132,190

[1] Based on Fiscal Year 2026-2027 Maximum Services Special Tax is \$1,080.45 per residential unit. No Final Residential Subdivision has been recorded to date. As a result, Special Tax B shall not be levied for Fiscal Year 2026-2027.

Schedule 3

Comparison of Special Tax Levy and Rates by Fiscal Years

<u>Tax Classification (Land Use)</u>	<u>FY 2025 - 2026</u>		<u>FY 2026 - 2027</u>		<u>Total Special Tax A and B Percent Rate Change</u>
	<u>Special Tax</u>	<u>Rate</u>	<u>Special Tax</u>	<u>Rate</u>	
1 – 2,175 or Greater	\$ -	\$ 4,786.45	\$ 22,236	\$ 4,786.45	0%
2 – 2,025 to less than 2,175	-	4,515.45	41,220	4,515.45	0%
3 – 1,875 to less than 2,025	-	4,462.45	37,202	4,462.45	0%
4 – 1,725 to less than 1,875	-	4,264.45	19,104	4,264.45	0%
5 – Less than 1,725	-	4,187.45	12,428	4,187.45	0%
6 – Non-Residential Property	-	56,430.00	-	56,430.00	0%
Undeveloped Property	-	-	-	-	0%
	<u>\$ -</u>		<u>\$ 132,190</u>		