

Exhibit "A"

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

Schedule 1

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

Principal Payment 09/2025	\$ 460,000	Bond Service Funds Available	\$ 831,421
Interest Payment 09/2025	416,900	Proposed Special Tax Levy	1,466,948
Administration Costs (2025)	43,297	Allowance for Delinquencies	(44,008)
Interest Payment 03/2026	410,000		
Principal Payment 09/2026	470,000		
Interest Payment 09/2026	410,000		
Administration Costs (2026)	44,163		
Total Costs	<u>\$ 2,254,361</u>	Available Funds	<u>\$ 2,254,361</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 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

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Schedule 3

Comparison of Special Tax Levy and Rates by Fiscal Years

Tax Classification (Land Use)	FY 2024 - 2025		FY 2025 - 2026		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	-	-	-	-	0%
	<u>\$ 1,829,549</u>		<u>\$ 1,829,549</u>		