

Exhibit "A"
City of Fontana
Community Facilities District No. 12
Sierra Lakes

Schedule 1

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

Principal Payment 09/2025	\$ 1,060,000	Bond Service Funds Available	\$ 1,379,608
Interest Payment 09/2025	140,800	Proposed Special Tax Levy	1,469,399
Administration Costs (2025)	128,676	Allowance for Delinquencies	(44,082)
Interest Payment 03/2026	119,600		
Principal Payment 09/2026	1,105,000		
Interest Payment 09/2026	119,600		
Administration Costs (2026)	131,249		
Total Costs	<u>\$ 2,804,925</u>	Available Funds	<u>\$ 2,804,925</u>

Schedule 2

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

Land Use Category	Special Tax A	Special Tax B	Total Special Tax Rate
Greater than 2,700 sq ft	\$ 866.96	\$ 509.85	\$ 1,376.81
2,601 - 2,700 sq ft	768.67	509.85	1,278.52
2,501 - 2,600 sq ft	715.11	509.85	1,224.96
2,401 - 2,500 sq ft	675.08	509.85	1,184.93
2,301 - 2,400 sq ft	635.06	509.85	1,144.91
2,201 - 2,300 sq ft	590.33	509.85	1,100.18
2,101 - 2,200 sq ft	545.60	509.85	1,055.45
2,001 - 2,101 sq ft	519.11	509.85	1,028.96
1,901 - 2,000 sq ft	492.04	509.85	1,001.89
1,900 sq ft or less	474.38	509.85	984.23
Non-residential property	2,281.28	858.81	3,140.09
Golf Course property	233.07	222.07	455.14
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	\$ 1,469,399	\$ 1,033,068	\$ 2,502,467

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		Assessed Percent Rate Change
	Special Tax	Rate	Special Tax	Rate	
Greater than 2,700 sq ft	915,353	\$ 1,330.46	\$ 947,242	\$ 1,376.81	3%
2,601 - 2,700 sq ft	107,198	1,232.17	111,231	1,278.52	4%
2,501 - 2,600 sq ft	41,251	1,178.61	42,873	1,224.96	4%
2,401 - 2,500 sq ft	121,828	1,138.58	126,787	1,184.93	4%
2,301 - 2,400 sq ft	107,659	1,098.56	112,201	1,144.91	4%
2,201 - 2,300 sq ft	126,460	1,053.83	132,022	1,100.18	4%
2,101 - 2,200 sq ft	79,719	1,009.10	83,380	1,055.45	5%
2,001 - 2,101 sq ft	206,349	982.61	216,082	1,028.96	5%
1,901 - 2,000 sq ft	95,554	955.54	100,189	1,001.89	5%
1,900 sq ft or less	278,552	937.88	292,317	984.23	5%
Non-residential property	257,335	3,062.02	263,896	3,140.09	3%
Golf Course property	63,570	434.95	66,520	455.14	5%
Golf Course structures (sq ft)	7,724	0.27	7,724	0.27	0%
Undeveloped - residential	0	0.00	0	0.00	
Undeveloped - non-residential	0	0.00	0	0.00	
	<u>\$ 2,408,552</u>		<u>\$ 2,502,467</u>		