

## Exhibit "A"

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

### Schedule 1

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

|                             |                     |                              |                     |
|-----------------------------|---------------------|------------------------------|---------------------|
| Principal Payment 09/2025   | \$ 1,390,000        | Bond Service Funds Available | \$ 1,737,239        |
| Interest Payment 09/2025    | 444,225             | Proposed Special Tax Levy    | 2,567,257           |
| Administration Costs (2025) | 57,130              | Allowance for Delinquencies  | (77,018)            |
| Interest Payment 03/2026    | 416,425             |                              |                     |
| Principal Payment 09/2026   | 1,445,000           |                              |                     |
| Interest Payment 09/2026    | 416,425             |                              |                     |
| Administration Costs (2026) | 58,273              |                              |                     |
| Total Costs                 | <u>\$ 4,227,478</u> | Available Funds              | <u>\$ 4,227,478</u> |

### Schedule 2

Proposed Special Tax Rates for Fiscal Year 2025-2026  
(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> |
|--------------------------------|----------------------|----------------------|-------------------------------|
| 1 Greater than 4,275 sq ft     | \$ 3,764.00          | \$ 475.00            | \$ 4,239.00                   |
| 2 4,075 - 4,274 sq ft          | 3,595.00             | 475.00               | 4,070.00                      |
| 3 3,875 - 4,074 sq ft          | 3,490.00             | 475.00               | 3,965.00                      |
| 4 3,675 - 3,874 sq ft          | 3,409.00             | 475.00               | 3,884.00                      |
| 5 3,475 - 3,674 sq ft          | 3,344.00             | 475.00               | 3,819.00                      |
| 6 3,275 - 3,474 sq ft          | 3,223.00             | 475.00               | 3,698.00                      |
| 7 3,075 - 3,274 sq ft          | 3,130.00             | 475.00               | 3,605.00                      |
| 8 2,875 - 3,074 sq ft          | 3,037.00             | 475.00               | 3,512.00                      |
| 9 2,675 - 2,874 sq ft          | 2,916.00             | 475.00               | 3,391.00                      |
| 10 2,475 - 2,674 sq ft         | 2,795.00             | 475.00               | 3,270.00                      |
| 11 2,275 - 2,474 sq ft         | 2,795.00             | 475.00               | 3,270.00                      |
| 12 2,075 - 2,274 sq ft         | 2,674.00             | 475.00               | 3,149.00                      |
| 13 1,875 - 2,074 sq ft         | 2,108.00             | 475.00               | 2,583.00                      |
| 14 1,675 - 1,874 sq ft         | 1,882.00             | 475.00               | 2,357.00                      |
| 15 1,475 - 1,674 sq ft         | 1,664.00             | 475.00               | 2,139.00                      |
| 16 1,275 - 1,474 sq ft         | 1,503.00             | 475.00               | 1,978.00                      |
| 17 Less than 1,275 sq ft       | 1,180.00             | 475.00               | 1,655.00                      |
| 18 Non-residential             | 32,233.00            | 2,040.00             | 34,273.00                     |
| 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         | \$ 480,225           | \$ 3,047,482                  |

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Community Facilities District No. 31  
Citrus Heights North

### Schedule 3

Comparison of Total Special Tax Levy and Rates for 2024-2025 and 2025-2026  
(Special Tax A and Special Tax B)

| Land Use Category              | FY 2024 - 2025      |             | FY 2025 - 2026      |             | Percent Rate Change |
|--------------------------------|---------------------|-------------|---------------------|-------------|---------------------|
|                                | Special Tax         | Rate        | Special Tax         | Rate        |                     |
| 1 Greater than 4,275 sq ft     | \$ 42,390.00        | \$ 4,239.00 | \$ 42,390.00        | \$ 4,239.00 | 0%                  |
| 2 4,075 - 4,274 sq ft          | 240,130.00          | 4,070.00    | 240,130.00          | 4,070.00    | 0%                  |
| 3 3,875 - 4,074 sq ft          | 27,755.00           | 3,965.00    | 27,755.00           | 3,965.00    | 0%                  |
| 4 3,675 - 3,874 sq ft          | 229,156.00          | 3,884.00    | 229,156.00          | 3,884.00    | 0%                  |
| 5 3,475 - 3,674 sq ft          | 171,855.00          | 3,819.00    | 171,855.00          | 3,819.00    | 0%                  |
| 6 3,275 - 3,474 sq ft          | 218,182.00          | 3,698.00    | 218,182.00          | 3,698.00    | 0%                  |
| 7 3,075 - 3,274 sq ft          | 108,150.00          | 3,605.00    | 108,150.00          | 3,605.00    | 0%                  |
| 8 2,875 - 3,074 sq ft          | 147,504.00          | 3,512.00    | 147,504.00          | 3,512.00    | 0%                  |
| 9 2,675 - 2,874 sq ft          | 98,339.00           | 3,391.00    | 98,339.00           | 3,391.00    | 0%                  |
| 10 2,475 - 2,674 sq ft         | 137,340.00          | 3,270.00    | 137,340.00          | 3,270.00    | 0%                  |
| 11 2,275 - 2,474 sq ft         | 415,290.00          | 3,270.00    | 415,290.00          | 3,270.00    | 0%                  |
| 12 2,075 - 2,274 sq ft         | 107,066.00          | 3,149.00    | 107,066.00          | 3,149.00    | 0%                  |
| 13 1,875 - 2,074 sq ft         | 506,268.00          | 2,583.00    | 506,268.00          | 2,583.00    | 0%                  |
| 14 1,675 - 1,874 sq ft         | 219,201.00          | 2,357.00    | 219,201.00          | 2,357.00    | 0%                  |
| 15 1,475 - 1,674 sq ft         | 329,406.00          | 2,139.00    | 329,406.00          | 2,139.00    | 0%                  |
| 16 1,275 - 1,474 sq ft         | 49,450.00           | 1,978.00    | 49,450.00           | 1,978.00    | 0%                  |
| 17 Less than 1,275 sq ft       | -                   | 1,655.00    | -                   | 1,655.00    | 0%                  |
| 18 Non-residential             | -                   | 34,273.00   | -                   | 34,273.00   | 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>\$ 3,047,482</u> |             |                     |