

Exhibit "A"

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

Schedule 1

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

Principal Payment 09/2025	\$ 769,750	Bond Service Funds Available	\$ 1,371,801
Interest Payment 09/2025	700,000	Proposed Special Tax Levy	2,240,463
Administration Costs (2025)	40,000	Allowance for Delinquencies	(67,214)
Interest Payment 03/2026	752,250		
Principal Payment 09/2026	490,000		
Interest Payment 09/2026	752,250		
Administration Costs (2026)	<u>40,800</u>		
Total Costs	<u>\$ 3,545,050</u>	Available Funds	<u>\$ 3,545,050</u>

Schedule 2

Proposed Special Tax Rates for Fiscal Year 2025-2026
(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	\$ 587.52	\$ 6,213.52
2 – Two Story 3,200 to <3,400	5,417.00	587.52	6,004.52
3 – Two Story 3,000 to <3,200	5,208.00	587.52	5,795.52
4 – Two Story 2,800 to <3,000	5,007.00	587.52	5,594.52
5 – Two Story 2,600 to <2,800	4,883.00	587.52	5,470.52
6 – Two Story 2,400 to <2,600	4,381.00	587.52	4,968.52
7 – Two Story 2,200 to <2,400	4,164.00	587.52	4,751.52
8 – Two Story Less than 2,200	3,947.00	587.52	4,534.52
9 – One Story 2,000 or Greater	4,829.00	587.52	5,416.52
10 – One Story Less than 2,000	4,613.00	587.52	5,200.52
11 – 1,900 or Greater	3,845.00	561.00	4,406.00
12 – 1,700 to <1,900	3,414.00	561.00	3,975.00
13 – 1,500 to <1,700	2,953.00	561.00	3,514.00
14 – 1,300 to <1,500	2,768.00	561.00	3,329.00
15 – Less than 1,300	2,583.00	561.00	3,144.00
16 – Non-Residential Property	55,240.00	5,691.60	60,931.60
17 – Non-Residential Property	50,260.00	5,691.60	55,951.60
18 – Non-Residential Property	63,050.00	5,691.60	68,741.60
19 – Non-Residential Property	40,030.00	5,691.60	45,721.60
Undeveloped Property - P.A. 5, 6	-	-	-
Undeveloped Property - P.A. 7, 8, 9, 10	-	-	-
Total Proposed Levy	\$ 2,240,463	\$ 304,580	\$ 2,545,043

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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 – Two Story 3,400 or Greater	\$ -	\$ 6,202.00	\$ -	\$ 6,213.52	0%
2 – Two Story 3,200 to <3,400	269,685	5,993.00	276,208	6,004.52	0%
3 – Two Story 3,000 to <3,200	196,656	5,784.00	197,048	5,795.52	0%
4 – Two Story 2,800 to <3,000	362,895	5,583.00	380,427	5,594.52	0%
5 – Two Story 2,600 to <2,800	185,606	5,459.00	191,468	5,470.52	0%
6 – Two Story 2,400 to <2,600	267,678	4,957.00	308,048	4,968.52	0%
7 – Two Story 2,200 to <2,400	293,880	4,740.00	342,109	4,751.52	0%
8 – Two Story Less than 2,200	22,615	4,523.00	-	4,534.52	0%
9 – One Story 2,000 or Greater	59,455	5,405.00	97,497	5,416.52	0%
10 – One Story Less than 2,000	93,402	5,189.00	119,612	5,200.52	0%
11 – 1,900 or Greater	61,530	4,395.00	88,120	4,406.00	0%
12 – 1,700 to <1,900	162,524	3,964.00	210,675	3,975.00	0%
13 – 1,500 to <1,700	322,276	3,503.00	333,830	3,514.00	0%
14 – 1,300 to <1,500	-	3,318.00	-	3,329.00	0%
15 – Less than 1,300	-	3,133.00	-	3,144.00	0%
16 – Non-Residential Property	-	60,820.00	-	60,931.60	0%
17 – Non-Residential Property	-	55,840.00	-	55,951.60	0%
18 – Non-Residential Property	-	68,630.00	-	68,741.60	0%
19 – Non-Residential Property	-	45,610.00	-	45,721.60	0%
Undeveloped Property - P.A. 5, 6	11,550	550.00	-	-	
Undeveloped Property - P.A. 7, 8, 9, 10	17,280	576.00	-	-	
	<u>\$ 2,327,032</u>		<u>\$ 2,545,043</u>		