

Exhibit "A"

City of Fontana
Community Facilities District No. 109
Narra Hills

Schedule 1

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

Principal Payment 09/2025	\$ 350,000	Bond Service Funds Available	\$ 1,298,188
Interest Payment 09/2025	905,500	Proposed Special Tax Levy	2,491,353
Administration Costs (2025)	40,000	Allowance for Delinquencies	(74,741)
Interest Payment 03/2026	896,750		
Principal Payment 09/2026	585,000		
Interest Payment 09/2026	896,750		
Administration Costs (2026)	<u>40,800</u>		
Total Costs	<u>\$ 3,714,800</u>	Available Funds	<u>\$ 3,714,800</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 [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, 2025. Detached units in Planning Area 3 are subject to a lower Services Special Tax.

Exhibit "A"

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 2024 - 2025		FY 2025 - 2026		Percent 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	111,980	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	108,249	8,326.83	149,883	8,326.83	0%
5 – Detached 3,600 to <3,800	135,538	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	160,288	7,285.83	189,432	7,285.83	0%
8 – Detached 3,000 to <3,200	348,741	6,974.83	551,011	6,974.83	0%
9 – Detached 2,800 to <3,000	170,946	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	249,437	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	174,720	4,480.00	250,880	4,480.00	0%
18 – Attached 1,400 to <1,600	169,455	4,345.00	243,320	4,345.00	0%
19 – Attached 1,200 to <1,400	37,467	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	42,620	734.83	18,371	734.83	
Undeveloped Property - P.A. 4	26,566	718.00	-	718.00	
	<u>\$ 2,480,817</u>		<u>\$ 2,844,923</u>		