

**Exhibit "A"**

City of Fontana  
Community Facilities District No. 107  
Highland

**Schedule 1**

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

Principal Payment 09/2025	\$ 35,000	Bond Service Funds Available	\$ 157,544
Interest Payment 09/2025	89,875	Proposed Special Tax Levy	300,135
Administration Costs (2025)	40,000	Allowance for Delinquencies	(9,004)
Interest Payment 03/2026	89,000		
Principal Payment 09/2026	65,000		
Interest Payment 09/2026	89,000		
Administration Costs (2026)	40,800		
Total Costs	<u>\$ 448,675</u>	Available Funds	<u>\$ 448,675</u>

**Schedule 2**

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

Residential Floor Area (sq ft)	Special Tax A	Special Tax B	Total Special Tax Rate
1 – 2,150 or Greater	\$ 3,002.00	\$ 373.00	\$ 3,375.00
2 – 2,000 to less than 2,150	2,974.00	373.00	3,347.00
3 – 1,850 to less than 2,000	2,882.00	373.00	3,255.00
4 – 1,700 to less than 1,850	2,834.00	373.00	3,207.00
5 – 1,550 to less than 1,700	2,731.00	373.00	3,104.00
6 – 1,400 to less than 1,550	2,427.00	373.00	2,800.00
7 – Less than 1,400	2,339.00	373.00	2,712.00
8 – Non-Residential Property	89,796.00	11,940.00	101,736.00
Undeveloped Property	-	-	-
Total Proposed Levy	\$ 300,135	\$ 39,911	\$ 340,046

**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 – 2,150 or Greater	\$ -	\$ 3,375.00	\$ -	\$ 3,375.00	0%
2 – 2,000 to less than 2,150	56,899	3,347.00	56,899	3,347.00	0%
3 – 1,850 to less than 2,000	136,710	3,255.00	139,965	3,255.00	0%
4 – 1,700 to less than 1,850	54,519	3,207.00	57,726	3,207.00	0%
5 – 1,550 to less than 1,700	40,352	3,104.00	43,456	3,104.00	0%
6 – 1,400 to less than 1,550	39,200	2,800.00	42,000	2,800.00	0%
7 – Less than 1,400	-	2,712.00	-	2,712.00	0%
8 – Non-Residential Property	-	101,736.00	-	101,736.00	0%
Undeveloped Property	1,492	373.00	-	-	
	<u>\$ 329,172</u>		<u>\$ 340,046</u>		