

EXHIBIT A-1

**BEAUMONT UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2018-1 IA-1
FISCAL YEAR 2025-2026 PROPOSED SPECIAL TAX RATES**

1. FISCAL YEAR 2025-2026 SPECIAL TAX RATES

The following shows the current Assigned Special Tax per Dwelling Unit for each Land Use Category, the Undeveloped Special Tax Rate per Undeveloped Acre and the Backup Special Tax per Lot or Dwelling Unit for the prior and upcoming fiscal year. The Assigned Special Tax, the Undeveloped Special Tax and the Backup Special Tax escalate annually at 2%. The Maximum Special Tax on any Developed Property is the greater of the Assigned Special Tax or the Backup Special Tax.

LAND USE CATEGORY	TAXABLE UNIT	FY 2024-2025 SPECIAL TAX RATES	FY 2025-2026 SPECIAL TAX RATES	PERCENT INCREASE
ASSIGNED SPECIAL TAX RATES*				
1 - Less than 1,600 sq. ft.	DU	\$784.93	\$800.63	2.00%
2 - 1,600 sq. ft. to 1,799 sq. ft.	DU	\$818.72	\$835.09	2.00%
3 - 1,800 sq. ft. to 1,999 sq. ft.	DU	\$877.28	\$894.82	2.00%
4 - 2,000 sq. ft. to 2,199 sq. ft.	DU	\$893.04	\$910.90	2.00%
5 - 2,200 sq. ft. to 2,399 sq. ft.	DU	\$908.81	\$926.98	2.00%
6 - 2,400 sq. ft. to 2,599 sq. ft.	DU	\$941.47	\$960.30	2.00%
7 - 2,600 sq. ft. to 2,799 sq. ft.	DU	\$974.13	\$993.61	2.00%
8 - 2,800 sq. ft. to 2,999 sq. ft.	DU	\$1,014.67	\$1,034.96	2.00%
9 - 3,000 sq. ft. to 3,199 sq. ft.	DU	\$1,055.21	\$1,076.31	2.00%
10 - Greater than 3,199 sq. ft.	DU	\$1,095.75	\$1,117.67	2.00%
UNDEVELOPED SPECIAL TAX RATE*				
Undeveloped Property	Acre	\$6,246.82	\$6,371.75	2.00%
BACKUP SPECIAL TAX RATE*				
Developed Property	Lot / DU	\$1,030.53	\$1,051.14	2.00%

*Note: The Assigned Special Tax Rates, Undeveloped Special Tax Rate and Backup Special Tax Rate are shown rounded to two decimals. The actual levy may be as much as one cent lower or one cent higher per dwelling unit or acre.

2. FISCAL YEAR 2025-2026 APPLIED SPECIAL TAX RATES

The following summarizes the applied percent of Special Tax Rates as to the Assigned Special Tax, the Undeveloped Special Tax and the Backup Special Tax proposed for Fiscal Year 2025-2026. Per the Rate and Method of Apportionment, the Assigned Special Tax is levied at 100%.

SPECIAL TAX TYPE	FISCAL YEAR 2025-2026 PERCENT OF THE MAXIMUM TAX RATE
Assigned Special Tax	100.00%
Undeveloped Special Tax*	100.00%
Backup Special Tax	0.00%

* Note: This CFD is not fully developed. The actual amount of the Annual Undeveloped Special Tax per acre will be set by the Assistant Superintendent of Business Services.

ACTION ITEM _____

EXHIBIT A-2

**BEAUMONT UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2020-1 IA-1
FISCAL YEAR 2025-2026 PROPOSED SPECIAL TAX RATES**

1. FISCAL YEAR 2025-2026 SPECIAL TAX RATES

The following shows the current Assigned Special Tax per Dwelling Unit for each Land Use Category, the Undeveloped Special Tax Rate per Undeveloped Acre and the Backup Special Tax per Lot or Dwelling Unit for the prior and upcoming fiscal year. The Assigned Special Tax, the Undeveloped Special Tax and the Backup Special Tax escalate annually at 2%. The Maximum Special Tax on any Developed Property is the greater of the Assigned Special Tax or the Backup Special Tax.

LAND USE CATEGORY	TAXABLE UNIT	FY 2024-2025 SPECIAL TAX RATES	FY 2025-2026 SPECIAL TAX RATES	PERCENT INCREASE
ASSIGNED SPECIAL TAX RATES*				
1 - Less than 1,600 sq. ft.	DU	\$867.14	\$884.49	2.00%
2 - 1,600 sq. ft. to 1,799 sq. ft.	DU	\$900.92	\$918.94	2.00%
3 - 1,800 sq. ft. to 1,999 sq. ft.	DU	\$965.11	\$984.42	2.00%
4 - 2,000 sq. ft. to 2,199 sq. ft.	DU	\$985.39	\$1,005.09	2.00%
5 - 2,200 sq. ft. to 2,399 sq. ft.	DU	\$1,006.79	\$1,026.92	2.00%
6 - 2,400 sq. ft. to 2,599 sq. ft.	DU	\$1,046.20	\$1,067.12	2.00%
7 - 2,600 sq. ft. to 2,799 sq. ft.	DU	\$1,085.62	\$1,107.33	2.00%
8 - 2,800 sq. ft. to 2,999 sq. ft.	DU	\$1,131.79	\$1,154.42	2.00%
9 - 3,000 sq. ft. to 3,199 sq. ft.	DU	\$1,177.96	\$1,201.52	2.00%
10 - Greater than 3,199 sq. ft.	DU	\$1,224.13	\$1,248.61	2.00%
UNDEVELOPED SPECIAL TAX RATE*				
Undeveloped Property	Acre	\$7,077.11	\$7,218.65	2.00%
BACKUP SPECIAL TAX RATE*				
Developed Property	Lot / DU	\$1,162.30	\$1,185.55	2.00%

*Note: The Assigned Special Tax Rates, Undeveloped Special Tax Rate and Backup Special Tax Rate are shown rounded to two decimals. The actual levy may be as much as one cent lower or one cent higher per dwelling unit or acre.

2. FISCAL YEAR 2025-2026 APPLIED SPECIAL TAX RATES

The following summarizes the applied percent of Special Tax Rates as to the Assigned Special Tax, the Undeveloped Special Tax and the Backup Special Tax proposed for Fiscal Year 2025-2026. Per the Rate and Method of Apportionment, the Assigned Special Tax is levied at 100%.

SPECIAL TAX TYPE	FISCAL YEAR 2025-2026 PERCENT OF THE MAXIMUM TAX RATE
Assigned Special Tax	100.00%
Undeveloped Special Tax*	0.00%
Backup Special Tax*	0.00%

* Note: This CFD is fully developed. As such, there is no longer Undeveloped Property subject to the Annual Undeveloped Special Tax per acre. The Backup Special Tax is projected as 0%, the actual Backup Special Tax will be set by the Assistant Superintendent of Business Services if such revenue is found to be required.

ACTION ITEM _____

EXHIBIT A-2 (CONTINUED)

**BEAUMONT UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2020-1 IA-2
FISCAL YEAR 2025-2026 PROPOSED SPECIAL TAX RATES**

1. FISCAL YEAR 2025-2026 SPECIAL TAX RATES

The following shows the current Assigned Special Tax per Dwelling Unit for each Land Use Category, the Undeveloped Special Tax Rate per Undeveloped Acre and the Backup Special Tax per Lot or Dwelling Unit for the prior and upcoming fiscal year. The Assigned Special Tax, the Undeveloped Special Tax and the Backup Special Tax escalate annually at 2%. The Maximum Special Tax on any Developed Property is the greater of the Assigned Special Tax or the Backup Special Tax.

LAND USE CATEGORY	TAXABLE UNIT	FY 2024-2025 SPECIAL TAX RATES	FY 2025-2026 SPECIAL TAX RATES	PERCENT INCREASE
ASSIGNED SPECIAL TAX RATES*				
1 - Less than 1,600 sq. ft.	DU	\$922.32	\$940.77	2.00%
2 - 1,600 sq. ft. to 1,799 sq. ft.	DU	\$956.11	\$975.23	2.00%
3 - 1,800 sq. ft. to 1,999 sq. ft.	DU	\$1,025.92	\$1,046.44	2.00%
4 - 2,000 sq. ft. to 2,199 sq. ft.	DU	\$1,074.35	\$1,095.84	2.00%
5 - 2,200 sq. ft. to 2,399 sq. ft.	DU	\$1,078.86	\$1,100.43	2.00%
6 - 2,400 sq. ft. to 2,599 sq. ft.	DU	\$1,125.03	\$1,147.53	2.00%
7 - 2,600 sq. ft. to 2,799 sq. ft.	DU	\$1,171.21	\$1,194.63	2.00%
8 - 2,800 sq. ft. to 2,999 sq. ft.	DU	\$1,223.00	\$1,247.46	2.00%
9 - 3,000 sq. ft. to 3,199 sq. ft.	DU	\$1,275.93	\$1,301.45	2.00%
10 - Greater than 3,199 sq. ft.	DU	\$1,327.74	\$1,354.29	2.00%
UNDEVELOPED SPECIAL TAX RATE*				
Undeveloped Property	Acre	\$7,507.50	\$7,657.65	2.00%
BACKUP SPECIAL TAX RATE*				
Developed Property	Lot / DU	\$1,217.82	\$1,242.18	2.00%

*Note: The Assigned Special Tax Rates, Undeveloped Special Tax Rate and Backup Special Tax Rate are shown rounded to two decimals. The actual levy may be as much as one cent lower or one cent higher per dwelling unit or acre.

2. FISCAL YEAR 2025-2026 APPLIED SPECIAL TAX RATES

The following summarizes the applied percent of Special Tax Rates as to the Assigned Special Tax, the Undeveloped Special Tax and the Backup Special Tax proposed for Fiscal Year 2025-2026. Per the Rate and Method of Apportionment, the Assigned Special Tax is levied at 100%.

SPECIAL TAX TYPE	FISCAL YEAR 2025-2026 PERCENT OF THE MAXIMUM TAX RATE
Assigned Special Tax	100.00%
Undeveloped Special Tax*	0.00%
Backup Special Tax	0.00%

* Note: This CFD is fully developed. As such, there is no longer Undeveloped Property subject to the Annual Undeveloped Special Tax per acre. The Backup Special Tax is projected as 0%, the actual Backup Special Tax will be set by the Assistant Superintendent of Business Services if such revenue is found to be required.

ACTION ITEM _____

EXHIBIT A-3

**BEAUMONT UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2022-1 IA-1
FISCAL YEAR 2025-2026 PROPOSED SPECIAL TAX RATES**

1. FISCAL YEAR 2025-2026 SPECIAL TAX RATES

The following shows the current Assigned Special Tax per Dwelling Unit for each Land Use Category, the Undeveloped Special Tax Rate per Undeveloped Acre and the Backup Special Tax per Lot or Dwelling Unit for the prior and upcoming fiscal year. The Assigned Special Tax, the Undeveloped Special Tax and the Backup Special Tax escalate annually at 2%. The Maximum Special Tax on any Developed Property is the greater of the Assigned Special Tax or the Backup Special Tax.

LAND USE CATEGORY	TAXABLE UNIT	FY 2024-2025 SPECIAL TAX RATES	FY 2025-2026 SPECIAL TAX RATES	PERCENT INCREASE
ASSIGNED SPECIAL TAX RATES*				
ZONE 1				
1 - Less than 2,501 sq. ft.	DU	\$1,314.22	\$1,340.50	2.00%
2 - 2,501 sq. ft. to 2,900 sq. ft.	DU	\$1,381.78	\$1,409.42	2.00%
3 - Greater than 2,900 sq. ft.	DU	\$1,483.14	\$1,512.80	2.00%
ZONE 2				
1 - Less than 2,101 sq. ft.	DU	\$1,195.97	\$1,219.89	2.00%
2 - 2,101 sq. ft. to 2,400 sq. ft.	DU	\$1,280.43	\$1,306.03	2.00%
3 - Greater than 2,400 sq. ft.	DU	\$1,364.89	\$1,392.18	2.00%
UNDEVELOPED SPECIAL TAX RATE*				
Zone 1 - Undeveloped Property	Acre	\$8,328.75	\$8,495.33	2.00%
Zone 2 - Undeveloped Property	Acre	\$8,441.20	\$8,610.02	2.00%
BACKUP SPECIAL TAX RATE*				
Zone 1 - Developed Property	Lot / DU	\$1,549.14	\$1,580.13	2.00%
Zone 2 - Developed Property	Lot / DU	\$1,424.04	\$1,452.52	2.00%

*Note: The Assigned Special Tax Rates, Undeveloped Special Tax Rate and Backup Special Tax Rate are shown rounded to two decimals. The actual levy may be as much as one cent lower or one cent higher per dwelling unit or acre.

2. FISCAL YEAR 2025-2026 APPLIED SPECIAL TAX RATES

The following summarizes the applied percent of Special Tax Rates as to the Assigned Special Tax, the Undeveloped Special Tax and the Backup Special Tax proposed for Fiscal Year 2025-2026. Per the Rate and Method of Apportionment, the Assigned Special Tax is levied at 100%.

SPECIAL TAX TYPE	FISCAL YEAR 2025-2026 PERCENT OF THE MAXIMUM TAX RATE
Assigned Special Tax	100.00%
Undeveloped Special Tax*	0.00%
Backup Special Tax	0.00%

* Note: This CFD is fully developed. As such, there is no longer Undeveloped Property subject to the Annual Undeveloped Special Tax per acre. The Backup Special Tax is projected as 0%, the actual Backup Special Tax will be set by the Assistant Superintendent of Business Services if such revenue is found to be required.

ACTION ITEM _____

EXHIBIT A-3 (CONTINUED)

**BEAUMONT UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2022-1 IA-2
FISCAL YEAR 2025-2026 PROPOSED SPECIAL TAX RATES**

1. FISCAL YEAR 2025-2026 SPECIAL TAX RATES

The following shows the current Assigned Special Tax per Dwelling Unit for each Land Use Category, the Undeveloped Special Tax Rate per Undeveloped Acre and the Backup Special Tax per Lot or Dwelling Unit for the prior and upcoming fiscal year. The Assigned Special Tax, the Undeveloped Special Tax and the Backup Special Tax escalate annually at 2%. The Maximum Special Tax on any Developed Property is the greater of the Assigned Special Tax or the Backup Special Tax.

LAND USE CATEGORY	TAXABLE UNIT	FY 2024-2025 SPECIAL TAX RATES	FY 2025-2026 SPECIAL TAX RATES	PERCENT INCREASE
ASSIGNED SPECIAL TAX RATES*				
ZONE 1				
1 - Less than 1,901 sq. ft.	DU	\$844.41	\$861.30	2.00%
2 - 1,901 sq. ft. to 2,100 sq. ft.	DU	\$923.17	\$941.64	2.00%
3 - 2,101 sq. ft. to 2,400 sq. ft.	DU	\$1,014.54	\$1,034.83	2.00%
4 - 2,401 sq. ft. to 2,700 sq. ft.	DU	\$1,061.81	\$1,083.04	2.00%
5 - 2,701 sq. ft. to 2,900 sq. ft.	DU	\$1,112.21	\$1,134.46	2.00%
6 - Greater than 2,900 sq. ft.	DU	\$1,156.32	\$1,179.44	2.00%
ZONE 2				
1 - Less than 1,901 sq. ft.	DU	\$929.48	\$948.07	2.00%
2 - 1,901 sq. ft. to 2,100 sq. ft.	DU	\$1,001.94	\$1,021.98	2.00%
3 - 2,101 sq. ft. to 2,400 sq. ft.	DU	\$1,033.46	\$1,054.12	2.00%
4 - 2,401 sq. ft. to 2,700 sq. ft.	DU	\$1,102.76	\$1,124.81	2.00%
5 - 2,701 sq. ft. to 2,900 sq. ft.	DU	\$1,175.23	\$1,198.74	2.00%
6 - Greater than 2,900 sq. ft.	DU	\$1,247.68	\$1,272.64	2.00%
ZONE 3				
1 - Less than 2,201 sq. ft.	DU	\$1,064.96	\$1,086.26	2.00%
2 - 2,201 sq. ft. to 2,450 sq. ft.	DU	\$1,121.66	\$1,144.09	2.00%
3 - 2,451 sq. ft. to 2,700 sq. ft.	DU	\$1,159.48	\$1,182.67	2.00%
4 - 2,701 sq. ft. to 2,950 sq. ft.	DU	\$1,219.33	\$1,243.72	2.00%
5 - 2,951 sq. ft. to 3,200 sq. ft.	DU	\$1,253.99	\$1,279.07	2.00%
6 - Greater than 3,200 sq. ft.	DU	\$1,317.01	\$1,343.35	2.00%
UNDEVELOPED SPECIAL TAX RATE*				
Zone 1 - Undeveloped Property	Acre	\$7,590.75	\$7,742.57	2.00%
Zone 2 - Undeveloped Property	Acre	\$7,553.34	\$7,704.41	2.00%
Zone 3 - Undeveloped Property	Acre	\$7,530.75	\$7,681.37	2.00%
BACKUP SPECIAL TAX RATE*				
Zone 1 - Developed Property	Lot / DU	\$1,128.35	\$1,150.92	2.00%
Zone 2 - Developed Property	Lot / DU	\$1,258.42	\$1,283.59	2.00%
Zone 3 - Developed Property	Lot / DU	\$1,369.02	\$1,396.40	2.00%

*Note: The Assigned Special Tax Rates, Undeveloped Special Tax Rate and Backup Special Tax Rate are shown rounded to two decimals. The actual levy may be as much as one cent lower or one cent higher per dwelling unit or acre.

EXHIBIT A-3 (CONTINUED)

**BEAUMONT UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2022-1 IA-2
FISCAL YEAR 2025-2026 PROPOSED SPECIAL TAX RATES**

2. FISCAL YEAR 2025-2026 APPLIED SPECIAL TAX RATES

The following summarizes the applied percent of Special Tax Rates as to the Assigned Special Tax, the Undeveloped Special Tax and the Backup Special Tax proposed for Fiscal Year 2025-2026. Per the Rate and Method of Apportionment, the Assigned Special Tax is levied at 100%.

SPECIAL TAX TYPE	FISCAL YEAR 2025-2026 PERCENT OF THE MAXIMUM TAX RATE
Assigned Special Tax	100.00%
Undeveloped Special Tax*	100.00%
Backup Special Tax	0.00%

* Note: This CFD is not fully developed. The actual amount of the Annual Undeveloped Special Tax per acre will be set by the Assistant Superintendent of Business Services.

ACTION ITEM _____