

## **Local Agency Special Tax and Bond Accountability Act**

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act. This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 or Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This Section of this report intends to comply with Section 50075.3 or Section 53411 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to the Operating Fund for the following District:

City of Manteca  
Community Facilities District No. 2013-1 (Juniper Apartments)  
Established May 7, 2013

### **Purpose of Special Tax**

Community Facilities District No. 2013-1 (Juniper Apartments) (“Juniper Apartments CFD”) will be *eligible to fund all or a portion of the costs of the maintenance of parks, parkways, landscaping services, and related appurtenances within or adjacent to the Juniper Apartments CFD. The Juniper Apartments CFD may fund any of the following related to the maintenance of the services described above:* obtaining, reconstructing, furnishing, operating and maintaining equipment, apparatus or facilities related to providing the services and/or equipment, apparatus, facilities or fixtures in areas to be maintained, paying the salaries and benefits of personnel necessary or convenient to provide the services, and other related expenses and the provision of reserves for repairs and replacements and for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof. The Juniper Apartments CFD may also fund administrative fees of the City related to the Juniper Apartments CFD.

### **Fiscal Year 2023/24 Collections & Expenditures**

<b>06/30/2023 Balance</b>	<b>Amount Collected<sup>(1)</sup></b>	<b>06/30/2024 Balance</b>	<b>Expended Amount</b>	<b>Service Status</b>
\$0.00	\$87,510.48	\$0.00	\$87,510.48	On-going

(1) Represents Fiscal Year 2023/24 special tax collections.

## **Local Agency Special Tax and Bond Accountability Act**

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“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to the Operating Fund for the following District:

City of Manteca  
Community Facilities District No. 2014-1 (Pillsbury Estates)  
Established March 4, 2014

### **Purpose of Special Tax**

Community Facilities District No. 2014-1 (Pillsbury Estates) (“Pillsbury Estates CFD”) will be eligible to fund all or a portion of the costs of the maintenance of parks, streetscapes and streetlights, and related appurtenances within or adjacent to the Pillsbury Estates CFD. The Pillsbury Estates CFD may fund any of the following related to the maintenance of the services described above: obtaining, reconstructing, furnishing, operating and maintaining equipment, apparatus or facilities related to providing the services and/or equipment, apparatus, facilities or fixtures in areas to be maintained, paying the salaries and benefits of personnel necessary or convenient to provide the services, and other related expenses and the provision of reserves for repairs and replacements and for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof. The Pillsbury Estates CFD may also fund administrative fees of the City related to Pillsbury Estates CFD.

### **Fiscal Year 2023/24 Collections & Expenditures**

<b>06/30/2023 Balance</b>	<b>Amount Collected<sup>(1)</sup></b>	<b>06/30/2024 Balance</b>	<b>Expended Amount</b>	<b>Service Status</b>
\$0.00	\$94,157.36	\$0.00	\$94,157.36	On-going

(1) Represents Fiscal Year 2023/24 special tax collections.

## **Local Agency Special Tax and Bond Accountability Act**

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act. This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 or Section 53410 of the California Government Code.

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- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to the Operating Fund for the following District:

City of Manteca  
Community Facilities District No. 2014-2 (Blossom Grove Estates)  
Established April 15, 2014

### **Purpose of Special Tax**

Community Facilities District No. 2014-2 (Blossom Grove Estates) (“Blossom Grove Estates CFD”) will be eligible to fund all or a portion of the costs of the maintenance of parks, streetscapes and streetlights, and related appurtenances within or adjacent to the Blossom Grove Estates CFD. The Blossom Grove Estates CFD may fund any of the following related to the maintenance of the services described above: obtaining, reconstructing, furnishing, operating and maintaining equipment, apparatuses or facilities related to providing the services; equipment, apparatuses, facilities or fixtures in areas to be maintained; paying the salaries and benefits of personnel necessary or convenient to provide the services; and other related expenses and the provision of reserves for repairs and replacements and for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof. The Blossom Grove Estates CFD may also fund administrative fees of the City related to the Blossom Grove Estates CFD.

### **Fiscal Year 2023/24 Collections & Expenditures**

<b>06/30/2023 Balance</b>	<b>Amount Collected<sup>(1)</sup></b>	<b>06/30/2024 Balance</b>	<b>Expended Amount</b>	<b>Service Status</b>
\$0.00	\$112,386.56	\$0.00	\$112,386.56	On-going

(1) Represents Fiscal Year 2023/24 special tax collections.

## **Local Agency Special Tax and Bond Accountability Act**

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- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to the Operating Fund for the following District:

City of Manteca  
Community Facilities District No. 2014-3 (Oleander Estates)  
Established April 15, 2014

### **Purpose of Special Tax**

Community Facilities District No. 2014-3 (Oleander Estates) (“Oleander Estates CFD”) will be eligible to fund all or a portion of the costs of the maintenance of parks, streetscapes and streetlights, and related appurtenances within or adjacent to the Oleander Estates CFD. The Oleander Estates CFD may fund any of the following related to the maintenance of the services described above: obtaining, reconstructing, furnishing, operating and maintaining equipment, apparatuses or facilities related to providing the services; equipment, apparatuses, facilities or fixtures in areas to be maintained; paying the salaries and benefits of personnel necessary or convenient to provide the services; and other related expenses and the provision of reserves for repairs and replacements and for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof. The Oleander Estates CFD may also fund administrative fees of the City related to the Oleander Estates CFD.

### **Fiscal Year 2023/24 Collections & Expenditures**

<b>06/30/2023 Balance</b>	<b>Amount Collected<sup>(1)</sup></b>	<b>06/30/2024 Balance</b>	<b>Expended Amount</b>	<b>Service Status</b>
\$0.00	\$116,429.10	\$0.00	\$116,429.10	On-going

(1) Represents Fiscal Year 2023/24 special tax collections.

## **Local Agency Special Tax and Bond Accountability Act**

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- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to the Operating Fund for the following District:

City of Manteca  
Community Facilities District No. 2015-1 (Evans Estates)  
Established March 2, 2015

### **Purpose of Special Tax**

Community Facilities District No. 2015-1 (Evans Estates) (“Evans Estates CFD”) will be eligible to fund all or a portion of the costs of the maintenance of parks, streetscapes and streetlights, and related appurtenances within or adjacent to the Evans Estates CFD. The Evans Estates CFD may fund any of the following related to the maintenance of the services described above: obtaining, reconstructing, furnishing, operating and maintaining equipment, apparatuses or facilities related to providing the services; equipment, apparatuses, facilities or fixtures in areas to be maintained; paying the salaries and benefits of personnel necessary or convenient to provide the services; and other related expenses and the provision of reserves for repairs and replacements and for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof. The Evans Estates CFD may also fund administrative fees of the City related to the Evans Estates CFD.

### **Fiscal Year 2023/24 Collections & Expenditures**

<b>06/30/2023 Balance</b>	<b>Amount Collected<sup>(1)</sup></b>	<b>06/30/2024 Balance</b>	<b>Expended Amount</b>	<b>Service Status</b>
\$0.00	\$111,290.40	\$0.00	\$111,290.40	On-going

(1) Represents Fiscal Year 2023/24 special tax collections.

## **Local Agency Special Tax and Bond Accountability Act**

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- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to the Operating Fund for the following District:

City of Manteca  
Community Facilities District No. 2015-2 (Crivello Estates)  
Established June 16, 2015

### **Purpose of Special Tax**

Community Facilities District No. 2015-2 (Crivello Estates) (“Crivello Estates CFD”) will be eligible to fund all or a portion of the costs of the maintenance of parks, streetscapes and streetlights, and related appurtenances within or adjacent to the Crivello Estates CFD. The Crivello Estates CFD may fund any of the following related to the maintenance of the services described in the preceding paragraph: obtaining, constructing, reconstructing, furnishing, and operating and maintaining equipment, apparatuses or facilities related to providing the services; equipment, apparatuses, facilities, or fixtures in areas to be maintained; paying the salaries and benefits of personnel necessary or convenient to provide the services; payment of insurance costs and other related expenses; and the provision of reserves for repairs, replacements, and for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof. The Crivello Estates CFD may also fund administrative fees of the City related to the Crivello Estates CFD.

### **Fiscal Year 2023/24 Collections & Expenditures**

<b>06/30/2023 Balance</b>	<b>Amount Collected<sup>(1)</sup></b>	<b>06/30/2024 Balance</b>	<b>Expended Amount</b>	<b>Service Status</b>
\$0.00	\$40,495.00	\$0.00	\$40,495.00	On-going

(1) Represents Fiscal Year 2023/24 special tax collections.

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- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to the Operating Fund for the following District:

City of Manteca  
Community Facilities District No. 2015-3 (Monte Bello Estates)  
Established January 19, 2016

### **Purpose of Special Tax**

Community Facilities District No. 2015-3 (Monte Bello Estates) (“Monte Bello Estates CFD”) will be eligible to fund all or a portion of the costs of the maintenance of parks, streetscapes and streetlights, and related appurtenances within or adjacent to the Monte Bello Estates CFD. The Monte Bello Estates CFD may fund any of the following related to the maintenance of the services described in the preceding paragraph: obtaining, constructing, reconstructing, furnishing, and operating and maintaining equipment, apparatuses or facilities related to providing the services; equipment, apparatuses, facilities, or fixtures in areas to be maintained; paying the salaries and benefits of personnel necessary or convenient to provide the services; payment of insurance costs and other related expenses; and the provision of reserves for repairs, replacements, and for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof. The Monte Bello Estates CFD may also fund administrative fees of the City related to the Monte Bello Estates CFD.

### **Fiscal Year 2023/24 Collections & Expenditures**

<b>06/30/2023 Balance</b>	<b>Amount Collected<sup>(1)</sup></b>	<b>06/30/2024 Balance</b>	<b>Expended Amount</b>	<b>Service Status</b>
\$0.00	\$88,419.24	\$0.00	\$88,419.24	On-going

(1) Represents Fiscal Year 2023/24 special tax collections.



## **Local Agency Special Tax and Bond Accountability Act**

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- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to the Operating Fund for the following District:

City of Manteca  
Community Facilities District No. 2016-1 (Woodward Estates)  
Established May 3, 2016

### **Purpose of Special Tax**

Community Facilities District No. 2016-1 (Woodward Estates) (“Woodward Estates CFD”) will be eligible to fund all or a portion of the costs of the maintenance of parks, streetscapes and streetlights, and related appurtenances within or adjacent to the Woodward Estates CFD. The Woodward Estates CFD may fund any of the following related to the maintenance of the services described in the preceding paragraph: obtaining, constructing, reconstructing, furnishing, and operating and maintaining equipment, apparatuses or facilities related to providing the services; equipment, apparatuses, facilities, or fixtures in areas to be maintained; paying the salaries and benefits of personnel necessary or convenient to provide the services; payment of insurance costs and other related expenses; and the provision of reserves for repairs, replacements, and for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof. The Woodward Estates CFD may also fund administrative fees of the City related to the Woodward Estates CFD.

### **Fiscal Year 2023/24 Collections & Expenditures**

<b>06/30/2023 Balance</b>	<b>Amount Collected<sup>(1)</sup></b>	<b>06/30/2024 Balance</b>	<b>Expended Amount</b>	<b>Service Status</b>
\$0.00	\$72,509.76	\$0.00	\$72,509.76	On-going

(1) Represents Fiscal Year 2023/24 special tax collections.



## **Local Agency Special Tax and Bond Accountability Act**

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- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to the Operating Fund for the following District:

City of Manteca  
Community Facilities District No. 2016-2 (Solera Estates)  
Established May 3, 2016

### **Purpose of Special Tax**

Community Facilities District No. 2016-2 (Solera Estates) (“Solera Estates CFD”) will be eligible to fund all or a portion of the costs of the maintenance of parks, streetscapes and streetlights, and related appurtenances within or adjacent to the Solera Estates CFD. The Solera Estates CFD may fund any of the following related to the maintenance of the services described in the preceding paragraph: obtaining, constructing, reconstructing, furnishing, and operating and maintaining equipment, apparatuses or facilities related to providing the services; equipment, apparatuses, facilities, or fixtures in areas to be maintained; paying the salaries and benefits of personnel necessary or convenient to provide the services; payment of insurance costs and other related expenses; and the provision of reserves for repairs, replacements, and for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof. The Solera Estates CFD may also fund administrative fees of the City related to the Solera Estates CFD.

### **Fiscal Year 2023/24 Collections & Expenditures**

<b>06/30/2023 Balance</b>	<b>Amount Collected<sup>(1)</sup></b>	<b>06/30/2024 Balance</b>	<b>Expended Amount</b>	<b>Service Status</b>
\$0.00	\$96,724.44	\$0.00	\$96,724.44	On-going

(1) Represents Fiscal Year 2023/24 special tax collections.

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- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to the Operating Fund for the following District:

City of Manteca  
Community Facilities District No. 2017-1 (Sundance Estates)  
Established April 18, 2017

### **Purpose of Special Tax**

Community Facilities District No. 2017-1 (Sundance Estates) (“Sundance Estates CFD”) will be eligible to fund all or a portion of the costs of the maintenance of parks, streetscapes and streetlights, and related appurtenances within or adjacent to the Sundance Estates CFD. The Sundance Estates CFD may fund any of the following related to the maintenance of the services described in the preceding paragraph: obtaining, constructing, reconstructing, furnishing, and operating and maintaining equipment, apparatuses or facilities related to providing the services; equipment, apparatuses, facilities, or fixtures in areas to be maintained; paying the salaries and benefits of personnel necessary or convenient to provide the services; payment of insurance costs and other related expenses; and the provision of reserves for repairs, replacements, and for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof. The Sundance Estates CFD may also fund administrative fees of the City related to the Sundance Estates CFD.

### **Fiscal Year 2023/24 Collections & Expenditures**

<b>06/30/2023 Balance</b>	<b>Amount Collected<sup>(1)</sup></b>	<b>06/30/2024 Balance</b>	<b>Expended Amount</b>	<b>Service Status</b>
\$0.00	\$113,516.64	\$0.00	\$113,516.64	On-going

(1) Represents Fiscal Year 2023/24 special tax collections.

## **Local Agency Special Tax and Bond Accountability Act**

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- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to the Operating Fund for the following District:

City of Manteca  
Community Facilities District No. 2018-1 (CenterPoint)  
Established February 6, 2018

### **Purpose of Special Tax**

Community Facilities District No. 2018-1 (CenterPoint) (“CenterPoint CFD”) will be eligible to fund all or a portion of the direct and incidental costs of the maintenance of streetscapes, medians, lift stations, and related appurtenances within or adjacent to the CenterPoint CFD. The CenterPoint CFD may fund any of the following related to the maintenance of the services described in the preceding paragraph: obtaining, constructing, reconstructing, furnishing, and operating and maintaining equipment, apparatuses or facilities related to providing the services; equipment, apparatuses, facilities, or fixtures in areas to be maintained; paying the salaries and benefits of personnel necessary or convenient to provide the services; payment of insurance costs and other related expenses; and the provision of reserves for repairs, replacements, and for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof. The CenterPoint CFD may also fund administrative fees of the City related to the CenterPoint CFD.

### **Fiscal Year 2023/24 Collections & Expenditures**

<b>06/30/2023 Balance</b>	<b>Amount Collected<sup>(1)</sup></b>	<b>06/30/2024 Balance</b>	<b>Expended Amount</b>	<b>Service Status</b>
\$0.00	\$71,209.88	\$0.00	\$71,209.88	On-going

(1) Represents Fiscal Year 2023/24 special tax collections.

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Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act. This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 or Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This Section of this report intends to comply with Section 50075.3 or Section 53411 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to the Operating Fund for the following District:

City of Manteca  
Community Facilities District No. 2018-2 (DeJong Estates)  
Established March 20, 2018

### **Purpose of Special Tax**

Community Facilities District No. 2018-2 (DeJong Estates) (“DeJong Estates CFD”) will be eligible to fund all or a portion of the direct and incidental costs of the maintenance of parks, streetscapes and streetlights, and related appurtenances within or adjacent to the DeJong Estates CFD. The DeJong Estates CFD may fund any of the following related to the maintenance of the services described in the preceding paragraph: obtaining, constructing, reconstructing, furnishing, and operating and maintaining equipment, apparatuses or facilities related to providing the services; equipment, apparatuses, facilities, or fixtures in areas to be maintained; paying the salaries and benefits of personnel necessary or convenient to provide the services; payment of insurance costs and other related expenses; and the provision of reserves for repairs, replacements, and for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof. The DeJong Estates CFD may also fund administrative fees of the City related to the DeJong Estates CFD.

### **Fiscal Year 2023/24 Collections & Expenditures**

<b>06/30/2023 Balance</b>	<b>Amount Collected<sup>(1)</sup></b>	<b>06/30/2024 Balance</b>	<b>Expended Amount</b>	<b>Service Status</b>
\$0.00	\$138,831.80	\$0.00	\$138,831.80	On-going

(1) Represents Fiscal Year 2023/24 special tax collections.

## **Local Agency Special Tax and Bond Accountability Act**

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Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act. This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 or Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This Section of this report intends to comply with Section 50075.3 or Section 53411 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to the Operating Fund for the following District:

City of Manteca  
Community Facilities District No. 2018-3 (Terra Ranch)  
Established May 1, 2018

### **Purpose of Special Tax**

Community Facilities District No. 2018-3 (Terra Ranch) (“Terra Ranch CFD”) will be eligible to fund all or a portion of the direct and incidental costs of the maintenance of parks, streetscapes and streetlights, and related appurtenances within or adjacent to the Terra Ranch CFD. The Terra Ranch CFD may fund any of the following related to the maintenance of the services described in the preceding paragraph: obtaining, constructing, reconstructing, furnishing, and operating and maintaining equipment, apparatuses or facilities related to providing the services; equipment, apparatuses, facilities, or fixtures in areas to be maintained; paying the salaries and benefits of personnel necessary or convenient to provide the services; payment of insurance costs and other related expenses; and the provision of reserves for repairs, replacements, and for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof. The Terra Ranch CFD may also fund administrative fees of the City related to the Terra Ranch CFD.

### **Fiscal Year 2023/24 Collections & Expenditures**

<b>06/30/2023 Balance</b>	<b>Amount Collected<sup>(1)</sup></b>	<b>06/30/2024 Balance</b>	<b>Expended Amount</b>	<b>Service Status</b>
\$0.00	\$109,031.60	\$0.00	\$109,031.60	On-going

(1) Represents Fiscal Year 2023/24 special tax collections.

## **Local Agency Special Tax and Bond Accountability Act**

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Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act. This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 or Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This Section of this report intends to comply with Section 50075.3 or Section 53411 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to the Operating Fund for the following District:

City of Manteca  
Community Facilities District No. 2018-4 (Shadowbrook)  
Established June 5, 2018

### **Purpose of Special Tax**

Community Facilities District No. 2018-4 (Shadowbrook) (“Shadowbrook CFD”) will be eligible to fund all or a portion of the direct and incidental costs of the maintenance of streetscapes and related appurtenances within or adjacent to the Shadowbrook CFD. The Shadowbrook CFD may fund any of the following related to the maintenance of the services described in the preceding paragraph: obtaining, constructing, reconstructing, furnishing, and operating and maintaining equipment, apparatuses or facilities related to providing the services; equipment, apparatuses, facilities, or fixtures in areas to be maintained; paying the salaries and benefits of personnel necessary or convenient to provide the services; payment of insurance costs and other related expenses; and the provision of reserves for repairs, replacements, and for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof. The Shadowbrook CFD may also fund administrative fees of the City related to the Shadowbrook CFD.

### **Fiscal Year 2023/24 Collections & Expenditures**

<b>06/30/2023 Balance</b>	<b>Amount Collected<sup>(1)</sup></b>	<b>06/30/2024 Balance</b>	<b>Expended Amount</b>	<b>Service Status</b>
\$0.00	\$57,022.80	\$0.00	\$57,022.80	On-going

(1) Represents Fiscal Year 2023/24 special tax collections.

## **Local Agency Special Tax and Bond Accountability Act**

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act. This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 or Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This Section of this report intends to comply with Section 50075.3 or Section 53411 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to the Operating Fund for the following District:

City of Manteca  
Community Facilities District No. 2018-5 (Dolcinea)  
Established June 5, 2018

### **Purpose of Special Tax**

Community Facilities District No. 2018-5 (Dolcinea) (“Dolcinea CFD”) will be eligible to fund all or a portion of the direct and incidental costs of the maintenance of parks, streetscapes and streetlights, and related appurtenances within or adjacent to the Dolcinea CFD. The Dolcinea CFD may fund any of the following related to the maintenance of the services described in the preceding paragraph: obtaining, constructing, reconstructing, furnishing, and operating and maintaining equipment, apparatuses or facilities related to providing the services; equipment, apparatuses, facilities, or fixtures in areas to be maintained; paying the salaries and benefits of personnel necessary or convenient to provide the services; payment of insurance costs and other related expenses; and the provision of reserves for repairs, replacements, and for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof. The Dolcinea CFD may also fund administrative fees of the City related to the Dolcinea CFD.

### **Fiscal Year 2023/24 Collections & Expenditures**

<b>06/30/2023 Balance</b>	<b>Amount Collected<sup>(1)</sup></b>	<b>06/30/2024 Balance</b>	<b>Expended Amount</b>	<b>Service Status</b>
\$0.00	\$58,629.18	\$0.00	\$58,629.18	On-going

(1) Represents Fiscal Year 2023/24 special tax collections.



## **Local Agency Special Tax and Bond Accountability Act**

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Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act. This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 or Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This Section of this report intends to comply with Section 50075.3 or Section 53411 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to the Operating Fund for the following District:

City of Manteca  
Community Facilities District No. 2021- 1 (Manteca Maintenance & Services)  
Established April 20, 2021

### **Purpose of Special Tax**

Community Facilities District No. 2021-1 (Manteca Maintenance & Services) (the “District”) will be eligible to fund all or a portion of the costs of the maintenance of parks, streetscapes and streetlights, and related appurtenances within or adjacent to the District. The District may fund any of the following related to the maintenance of the services described above: obtaining, constructing, reconstructing, furnishing, operating and maintaining equipment, apparatus or facilities related to providing the services, equipment, apparatus or facilities in areas to be maintained; paying the salaries and benefits of personnel necessary or convenient to provide the services; payment of insurance and other related expenses; and the provision of reserves for repairs, replacements and for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof. The District may also fund administrative fees of the City related to the District.

### **Fiscal Year 2023/24 Collections & Expenditures**

<b>06/30/2023 Balance</b>	<b>Amount Collected<sup>(1)</sup></b>	<b>06/30/2024 Balance</b>	<b>Expended Amount</b>	<b>Service Status</b>
\$0.00	\$801,596.86	\$0.00	\$801,596.86	On-going

(1) Represents Fiscal Year 2023/24 special tax collections.

## **Local Agency Special Tax and Bond Accountability Act**

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Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act. This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 or Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This Section of this report intends to comply with Section 50075.3 or Section 53411 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to the Operating Fund for the following District:

City of Manteca  
Community Facilities District No. 2022- 1 (Manteca Public Safety, Maintenance & Services)  
Established September 20, 2022

### **Purpose of Special Tax**

Community Facilities District No. 2022-1 (Manteca Public Safety, Maintenance & Services) (the “District”) will be eligible to fund all or a portion of the direct and incidental costs of police services; fire protection services; and maintenance of roads, parks, landscapes, streetscapes, and streetlights; and related appurtenances, within or adjacent to the District. The District may fund any of the following related to the maintenance of the services described in the preceding paragraph: obtaining, constructing, reconstructing, furnishing, and operating and maintaining equipment, apparatuses or facilities related to providing the services; equipment, apparatuses, facilities, or fixtures in areas to be maintained; paying the salaries and benefits of personnel necessary or convenient to provide the services; payment of insurance costs and other related expenses; and the provision of reserves for repairs, replacements, and for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof. The District may also fund administrative fees of the City related to the District.

### **Fiscal Year 2023/24 Collections & Expenditures**

<b>06/30/2023 Balance</b>	<b>Amount Collected<sup>(1)</sup></b>	<b>06/30/2024 Balance</b>	<b>Expended Amount</b>	<b>Service Status</b>
\$0.00	\$778,362.58	\$0.00	\$778,362.58	On-going

(2) Represents Fiscal Year 2023/24 special tax collections.