

RESOLUTION R2025-\_\_\_\_

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MANTECA TO FORM CITY OF MANTECA COMMUNITY FACILITIES DISTRICT NO. 2025-1 (INDELICATO FACILITIES AND SERVICES), AND TO AUTHORIZE THE LEVY OF SPECIAL TAXES THEREIN TO FINANCE CERTAIN PUBLIC SERVICES AND THE ACQUISITION AND CONSTRUCTION OF CERTAIN PUBLIC FACILITIES

WHEREAS, the City Council (the "City Council") of the City of Manteca (the "City") on July 30, 2025, adopted a resolution titled "A Resolution of Intention of the City Council of the City of Manteca to Form City of Manteca Community Facilities District No. 2025-1 (Indelicato Facilities and Services), and to Levy Special Taxes Therein to Finance Certain Public Services and the Acquisition and Construction of Certain Public Facilities" (the "Resolution of Intention"), stating its intention to form "City of Manteca Community Facilities District No. 2025-1 (Indelicato Facilities and Services)" (the "CFD") of the City, pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act"); and

WHEREAS, the Resolution of Intention incorporates a map of the proposed boundaries of the CFD, states the facilities to be provided, the cost of providing such facilities and services and the rate and method of apportionment of the special tax to be levied within the CFD to pay principal of and interest on bonds proposed to be issued with respect to the CFD, is on file with the City Clerk and the provisions thereof are incorporated herein by this reference as if fully set forth herein; and

WHEREAS, the facilities and services to be provided as stated in the Resolution of Intention are set forth in Exhibit A attached hereto and hereby made a part hereof; and

WHEREAS, the City Council noticed a public hearing to be held on the date hereof, all pursuant to the Act and the Resolution of Intention relating to the proposed formation of the CFD; and

WHEREAS, at the hearing all interested persons desiring to be heard on all matters pertaining to the formation of the CFD, the facilities and services to be provided therein and the levy of said special tax were heard and a full and fair hearing was held; and

WHEREAS, at the hearing evidence was presented to the City Council on said matters before it, including a report caused to be prepared by the Finance Director of the City (the "Report") as to the facilities and services to be provided in the CFD and the costs thereof and incidental expenses related thereto, a copy of which is on file with the City Clerk, and the City Council at the conclusion of said hearing is fully advised in the premises; and

WHEREAS, written protests with respect to the formation of the CFD the furnishing of specified types of facilities and services and the rate and method of apportionment of the special taxes have not been filed with the City Clerk by fifty percent or more of the registered voters residing within the territory of the CFD or property owners of one-half or more of the area of land within the CFD and not exempt from the proposed special tax; and

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WHEREAS, the special tax proposed to be levied in the CFD to pay for the proposed facilities and services to be provided therein, and the rate and method of apportionment for the CFD which is set forth in Exhibit B hereto have not been eliminated by protest by fifty percent (50%) or more of the registered voters residing within the territory of The CFD or the owners of one-half (1/2) or more of the area of land within the CFD and not exempt from the special tax;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MANTECA, AS FOLLOWS:

1. The foregoing recitals are true and correct.
2. The proposed special tax to be levied within the CFD has not been precluded by majority protest pursuant to section 53324 of the Act.
3. The community facilities district designated "City of Manteca Community Facilities District No. 2025-1 (Indelicato Facilities and Services)" of the City is hereby established pursuant to the Act.
4. The boundaries of the CFD are shown on proposed boundary map on file with the City Clerk, which was approved by the Resolution of Intention and filed for record on August 6, 2025 in the Office of the County Recorder of the County of San Joaquin in Book 7 at Page 106 of the Maps of Assessment and Community Facilities Districts, as Document No. 2025-065794 are hereby approved, are incorporated herein by reference and shall be the boundaries of the CFD.
5. The type of public facilities proposed to be financed by the CFD pursuant to the Act shall consist of those items listed as Facilities, and incidental costs related thereto (the "Facilities") shall consist of those items listed as facilities on Exhibit A hereto and hereby incorporated herein, and the type of public services proposed to be financed by the CFD and pursuant to the Act shall consist of those items listed as services on Exhibit A hereto (the "Services"). The financing of the costs of Facilities may include, without limitation, the payment of principal of and interest on bonds together with all direct, indirect periodic, and/or other related costs (including, without limitation, costs of administering the CFD, levying the Special Tax and administering the bonds, and establishing and replenishing reserve funds).

The Council hereby determines that the Services are necessary to meet increased demands for such services placed upon the City as the result of development occurring within the area of the CFD. The Services are in addition to those provided in the territory of the CFD as of the date hereof and will not supplant services already available within the territory of the CFD as of the date hereof.

6. Special Tax.
  - a. Except to the extent that funds are otherwise available to the CFD to pay for the Facilities and Services, to pay the principal and interest on bonds and other debt (as defined in the Act) of the City to finance the Facilities, to the repayment of funds advanced by the City for the CFD and including the repayment under any agreement (which shall not constitute a debt or liability of the City) of advances of funds or reimbursement for the lesser of the value or cost of work in-kind provided by any person for the CFD, a special tax (the "Special Tax") sufficient to pay the costs

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thereof, secured by the recordation of a continuing lien against all non-exempt real property is intended to be levied annually and collected in the same manner as ordinary *ad valorem* property taxes or in such other manner as may be prescribed by this City Council.

- b. The proposed rate and method of apportionment of the Special Tax among the parcels of real property within the CFD, in sufficient detail to allow each landowner within the CFD to estimate the maximum amount such owner will have to pay, is attached hereto as Exhibit B to this Resolution and hereby incorporated herein (the "Rate and Method"). The Special Tax shall not be levied after the fiscal year set forth in the Rate and Method, except that a Special Tax that was lawfully levied in or before the final tax year and that remains delinquent may be collected in subsequent years. Under no circumstances shall the CFD Special Tax levied against any parcel in the CFD used for private residential purposes be increased as a consequence of delinquency or default by the owner of any other parcel or parcels within the CFD by more than 10 percent.
7. It is hereby found and determined that the Facilities and Services are necessary to meet increased demands placed upon local agencies as the result of development occurring in the CFD.
8. The office of the Director of Finance of the City of Manteca, 1001 W. Center Street, Manteca, California 95337 (209-456-8730) is designated as the office responsible for preparing annually a current roll of special tax levy obligations by assessor's parcel number, estimating future special tax levies and for establishing procedures to promptly respond to inquiries regarding estimates of future special tax levies. The City may contract with outside consultants to provide this service in lieu of the Director of Finance.
9. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the Streets and Highways Code of California, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in the CFD, and this lien shall continue in force and effect until the special tax obligation is prepaid and permanently satisfied and the lien canceled in accordance with law or until collection of the tax by the City ceases. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the Streets and Highways Code of California, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in the CFD, and this lien shall continue in force and effect until the special tax obligation is prepaid and permanently satisfied and the lien canceled in accordance with law or until collection of the tax by the City ceases.
10. In accordance with the Act, the annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, shall be preliminarily established for the CFD in the amount of \$7,000,000. The proposition establishing said annual appropriations limit shall become effective if approved by the qualified electors voting thereon and shall be adjusted in accordance with the applicable provisions of the Act.
11. Pursuant to the provisions of the Act, the proposition of the levy of the CFD Special Tax and the proposition of the establishment of the appropriations limit for the CFD

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specified above shall be submitted to the qualified electors of the CFD at an election. The time, place and conditions of the election shall be as specified by a separate resolution of the City Council. The qualified electors for the election to be held in these proceedings shall be the landowners owning land within the CFD. The City Council will conduct the election by mailed ballot and hereby designates the City Clerk as the official to conduct the mailed-ballot election.

12. Section 53314.9 of the Act provides that, either before or after formation of the CFD, the City may accept work in-kind from any source, including, but not limited to, private persons or private entities, may provide, by resolution, for the use of that work in-kind for any authorized purpose and the City Council may enter into an agreement (an "Acquisition Agreement"), by resolution, with the person or entity advancing the work in-kind, to reimburse the person or entity for the value, or cost, whichever is less, of the work in-kind, as determined by the City Council, with or without interest, under the conditions specified in the Act. Any work in-kind must be performed or constructed as if the work had been performed or constructed under the direction and supervision, or under the authority of, the City. The City Manager, the Director of Finance of the City and each other authorized officer of the City is hereby authorized and directed to enter into an Acquisition Agreement, substantially in the form approved with this Resolution.

Section 53316.2 of the Act provides that a community facilities district may finance facilities to be owned or operated by a public agency other than the agency that created the district, or services to be provided by a public agency other than the agency that created the district, or any combination, only pursuant to a joint community facilities agreement or a joint exercise of powers agreement adopted pursuant to this section. The City Manager, the Director of Finance of the City and each other authorized officer of the City is hereby authorized and directed to enter into joint community facilities agreements with the County and any other entity that will own or operate any of the Facilities, as may be necessary to comply with the provisions of Section 53316.2(a) and (b) of the Act. The City Council hereby declares that such joint agreements will be beneficial to owners of property in the area of the CFD.

13. Any bonds issued in these proceedings shall be callable in accordance with the provisions of the Act and as more specifically to be set forth in any resolution providing for the form, execution and issuance of bonds.
14. This City Council now finds and determines that all proceedings up to and including the adoption of this Resolution were and are valid and in conformity with the requirements of the Act. This determination and finding is final and conclusive in accordance with Government Code Section 53325.1.
15. This Resolution shall take effect immediately upon its adoption.

I HEREBY CERTIFY that the foregoing Resolution was duly adopted by the City Council of the City of Manteca at a public meeting of said City Council held on the 2nd day of September, 2025, by the following vote:

AYES:

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NOES:

ABSENT:

ABSTAIN:

MAYOR: \_\_\_\_\_  
GARY SINGH  
Mayor

ATTEST: \_\_\_\_\_  
CASSANDRA CANDINI-TILTON  
City Clerk

EXHIBIT A - Description of Authorized Facilities and Services  
EXHIBIT B - Rate and Method of Apportionment of Special Tax

## EXHIBIT A

### DESCRIPTION OF AUTHORIZED FACILITIES AND SERVICES

#### CITY OF MANTECA COMMUNITY FACILITIES DISTRICT NO. 2025-1 (INDELICATO FACILITIES AND SERVICES)

#### **Authorized Facilities**

The Facilities shown below are authorized to be financed by the City of Manteca Community Facilities District No. 2025-1 (Indelicato Facilities and Services) (the “CFD”):

#### **Roadway and Transportation Improvements**

Authorized facilities include any and all on-site and off-site publicly-owned roadway and transportation facilities required to meet the needs of development within the CFD. Eligible costs of these facilities include, but are not limited to, the following to the extent that they are capital costs of the facilities: Acquisition of land and easements; design; project management; payment and performance bond premiums; clearing, grubbing, and demolition; grading, soil import/export; paving (including slurry seal), and decorative/enhanced pavement concrete and/or pavers; bridge crossings and culverts; joint trenches, underground utilities and undergrounding of existing utilities; dry utilities and appurtenances; curbs, gutters, sidewalks, bike trails (including onsite and off-site); enhanced fencing, and access ramps; street lights; roundabouts; intersections, signalization, and traffic signal control systems; bus turnouts; signs and striping; winterization and erosion control; median and landscape corridor landscaping and irrigation; bus shelters; retaining walls; masonry walls; implementation and maintenance of Stormwater Pollution Prevention Plan (SWPPP) measures; traffic control and agency fees required as a condition of development within the boundaries of the CFD; and other improvements related thereto where required.

Eligible roadway improvements include, but are not limited to:

- Airport Way

#### **Water System and Irrigation Improvements**

Authorized facilities include any and all on-site and off-site potable water system facilities designed to meet the needs of development within the CFD. Eligible costs of these facilities include, but are not limited to, the following to the extent that they are capital costs of the facilities: Acquisition of land and easements; design; project management; grading; implementation and maintenance of SWPPP measures; potable water storage, groundwater wells, storage tanks, distribution facilities including pipelines and appurtenances and irrigation facilities, gate valves, flow meters, booster pump pressurization system, hardscape improvements (pavement), fencing, lighting at water storage tank sites, booster pumping stations, and groundwater wells; and other improvements related thereto.

### **Recycled Water System Improvements**

Authorized facilities include any and all on-site and off-site recycled water system facilities designed to meet the needs of development within the CFD. Eligible costs of these facilities include, but are not limited to, the following to the extent that they are capital costs of the facilities: Acquisition of land and easements; design; project management; grading; implementation and maintenance of SWPPP measures; recycled water storage, treatment and distribution facilities including pipelines and appurtenances, gate valves, storage tanks, flow meters, booster pump pressurization system, hardscape improvements (pavement), fencing, lighting at water storage tank sites, booster pumping stations, and groundwater wells; and other improvements related thereto.

### **Drainage System Improvements**

Authorized facilities include any and all on-site and off-site publicly-owned drainage facilities required to meet the storage and conveyance needs of development within the CFD. Eligible costs of these facilities include, but are not limited to, the following to the extent that they are capital costs of the facilities: Acquisition of land and easements; design; project management; grading; implementation and maintenance of SWPPP measures; mains, pipelines and appurtenances; outfalls and water quality measures; temporary drainage facilities; detention/retention basins and drainage pretreatment facilities; drainage ways/channels; pump stations; landscaping and irrigation; access roads, gates, and fencing; striping and signage; and other improvements related thereto where required.

### **Wastewater System Improvements**

Authorized facilities include any and all on-site and off-site publicly-owned facilities required to meet the wastewater conveyance needs of development within the CFD. Eligible costs of these facilities include, but are not limited to, the following to the extent that they are capital costs of the facilities: Acquisition of land and easements; design; project management; grading; implementation and maintenance of SWPPP measures; pipelines and all appurtenances thereto; manholes; tie-in to existing main line; emergency storage for at lift station sites; force mains; lift stations; odor-control facilities; sewer treatment plant improvements; hardscape improvements (pavement), fencing, lighting at lift station sites; and other improvements related thereto where required.

### **Other**

Any other facilities serving substantially the same purpose as the above described facilities.

Any other facilities permitted under the Mello-Roos Community Facilities Act of 1982, including the facilities described in Section 53313.5 of the California Government Code, as amended from time to time, provided that such facilities satisfy at least one of the following criteria: 1) augment, improve or expand existing CFD facilities that are primarily for the benefit of the CFD, or 2) repair or rehabilitate existing CFD facilities.

The foregoing description of the type of Facilities eligible to be financed is general in nature and includes any appurtenant work and incidental expenses related to the Facilities. The final nature and location of the facilities will be determined upon the preparation of final plans and specifications for such facilities.

### **Authorized Services**

The authorized services to be funded from the levy and collection of annual maintenance special taxes are the provision of public services, maintenance and operation related to any facilities authorized to be funded by the CFD with a useful life of five or more years, including but not limited to performance by employees of functions and repair activities. Maintenance as used herein includes replacement and the creation and funding of a reserve fund to pay for replacement of such facilities. The maintenance special taxes shall only fund authorized services to the extent that they are in addition to those provided to land within the CFD prior to the creation of the CFD.

### **Incidental Expenses**

Also included as authorized expenditures for the CFD are: (1) CFD bond-related fees and costs, including but not limited to fees of the City, underwriters/placement agents, financial advisors, appraisals, reserve fund balance, capitalized interest, bond counsel, disclosure counsel, special tax consultant, bond and official statement printing and all other incidental expenses; and (2) CFD administrative fees, including fees of the City, the bond trustee/fiscal agent, and the special tax consultant, related to the CFD and any CFD bonds.



EXHIBIT B

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

CITY OF MANTECA  
COMMUNITY FACILITIES DISTRICT NO. 2025-1  
(INDELICATO FACILITIES AND SERVICES)

Attached.