

1. EXECUTIVE SUMMARY

WHEREAS, the City Council of the City of Manteca ("City Council"), pursuant to the Landscaping and Lighting Act of 1972, being Division 15, Part 2 of the Streets and Highways Code of the State of California ("1972 Act"), previously formed each Landscape Maintenance District ("LMD") referenced herein;

WHEREAS, the City Council previously adopted the Resolution Initiating Proceedings directing NBS to prepare and file a report for Fiscal Year 2025/26 presenting, for each LMD, the plans and specifications describing the general nature, location and extent of the improvements to be maintained, a diagram showing the area and properties to be assessed, and an estimate of the costs of the maintenance, operations and servicing the improvements, assessing the net amount upon all assessable lots and/or parcels within each LMD in proportion to the special benefit received, in accordance with Article XIID and the Proposition 218 Omnibus Implementation Act ("Proposition 218");

WHEREAS, the assessments for Fiscal Year 2025/26 have been levied in accordance with the assessment methodology as confirmed by the City Council upon the formation of each LMD and are proportional to the special benefit received by each parcel. The amount assessed to each parcel is equal to or less than the maximum assessment approved at the time of formation plus any allowable increases as described herein;

NOW THEREFORE, the following Fiscal Year 2025/26 assessments are made to finance the costs to maintain, operate and service the improvements within each LMD:

Landscape Maintenance District	Annual Cost ⁽¹⁾	Units ⁽²⁾	Annual Assessment per Unit	Maximum Assessment per Unit
Villa Ticino	\$21,280.00	304.0	\$70.00	\$129.65
Villa Tuscany and Villa Ticino 5&6	16,188.12	108.0	149.89	163.82
Mission Gardens	16,230.60	180.0	90.17	266.98
Woodward Park	11,424.00	272.0	42.00	69.64
Bianchi Ranch Units 1 and 2	78,850.00	190.0	415.00	466.32
Bianchi Ranch Unit 3	17,986.92	49.0	367.08	367.08
Bianchi Ranch Unit 4 and Paseo (SFR)	38,908.16	128.0	303.97	407.29
Bianchi Ranch Unit 4 and Paseo (MFR) ⁽³⁾	20,952.18	17.2	1,218.15	1,537.83
Sierra Creek	64,869.45	85.0	763.17	809.66
Dutra Farms	25,201.01	103.0	244.67	283.65
Dutra Farms Southeast Units 1, 2 and 3	25,965.12	272.0	95.46	115.77
Spring Meadows	21,236.54	122.0	174.07	272.19
Westbrook Estates Unit No. 3	9,936.00	69.0	144.00	202.37
Westport Plaza Unit No. 1	2,421.84	24.0	100.91	107.06
Dutra Farms NE Zone 1	13,375.21	67.0	199.63	312.36
Dutra Farms NE Zone 2 ⁽³⁾	35,216.90	15.923	2,211.70	2,488.21
Woodward West	62,343.80	115.0	542.12	542.12

Exhibit A

Landscape Maintenance District	Annual Cost ⁽¹⁾	Units ⁽²⁾	Annual Assessment per Unit	Maximum Assessment per Unit
Jasmine Hollow	18,152.05	245.0	74.09	78.60
Antigua	70,210.00	119.0	590.00	757.37
Terra Bella	86,336.00	152.0	568.00	908.87
Paseo West	72,417.24	189.0	383.16	534.85
Dutra Estates	113,762.88	399.0	285.12	306.96
Tesoro	279,434.10	510.0	547.91	1,194.20
Rodoni	71,943.30	99.0	726.70	1,002.30
Ken Hill	9,380.00	14.0	670.00	938.72
Union Ranch East	218,025.00	513.0	425.00	882.71
Union Ranch	42,780.00	1,426.0	30.00	100.24
Chadwick Square	26,955.00	599.0	45.00	194.30
Passante Estates	12,144.00	88.0	138.00	313.33
Portafina Estates	7,650.92	38.0	201.34	226.63
Gonsalves	32,243.22	82.0	393.21	442.17
Diamond Oaks	19,069.68	168.0	113.51	169.61
Almond Crest Units 1 and 2	18,060.00	172.0	105.00	139.89

(1) Does not include rounding adjustment.

(2) Residential parcels or equivalent units.

(3) The unit value represents the total acreage.

1. EXECUTIVE SUMMARY

WHEREAS, the City Council of the City of Manteca ("City Council"), pursuant to the Benefit Assessment Act of 1982 ("1982 Act"), previously formed each Benefit Assessment District ("BAD") referenced herein;

WHEREAS, the City Council directed NBS to prepare and file a report for Fiscal Year 2025/26 presenting, for each BAD, the plans and specifications for the improvements, an estimate of the costs of the improvements, an assessment diagram, and an assessment of the estimated costs of the improvements;

WHEREAS, the assessments for Fiscal Year 2025/26 have been levied in accordance with the assessment methodology as confirmed by the City Council upon the formation of each BAD and are proportional to the special benefit received by each parcel. The amount to be assessed to each parcel is equal to or less than the maximum assessment approved at the time of formation plus any allowable increases as described herein;

NOW THEREFORE, the following Fiscal Year 2025/26 assessments are made to finance the costs to maintain, operate and service the improvements within each BAD:

Benefit Assessment District	Annual Cost ⁽¹⁾	Units ⁽²⁾	Annual Assessment per Unit	Maximum Assessment per Unit
Bella Vista/Dutra Farms Southwest	\$21,220.50	258	\$82.25	\$131.15
Dutra Farms Southeast Units 2 and 3	19,529.75	191	102.25	120.10
Bella Vista Units 4 and 5	6,273.00	102	61.50	127.31
Dutra Estates	3,990.00	399	10.00	149.47

(1) Does not Include rounding adjustment.

(2) Residential parcels or equivalent units.