

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 (“Annual Report”) for Fiscal Year 2026/27 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 2026/27 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 2026/27 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	\$27,384.32	304.0	\$90.08	\$133.54
Villa Tuscany and Villa Ticino 5&6	18,223.92	108.0	168.74	168.74
Mission Gardens	23,191.20	180.0	128.84	274.99
Woodward Park	14,029.76	272.0	51.58	71.73
Bianchi Ranch Units 1 and 2	51,205.00	190.0	269.50	480.31
Bianchi Ranch Unit 3	18,525.92	49.0	378.08	378.09
Bianchi Ranch Unit 4 and Paseo (SFR)	32,650.24	128.0	255.08	419.51
Bianchi Ranch Unit 4 and Paseo (MFR) ⁽³⁾	17,561.56	17.179	1,022.27	1,583.96
Sierra Creek	70,884.90	85.0	833.94	833.95
Dutra Farms	11,062.20	103.0	107.40	292.16
Dutra Farms Southeast Units 1, 2 and 3	26,030.40	272.0	95.70	119.24
Spring Meadows	25,998.20	122.0	213.10	280.35
Westbrook Estates Unit No. 3	14,382.36	69.0	208.44	208.44
Westport Plaza Unit No. 1	2,541.12	24.0	105.88	110.28
Dutra Farms NE Zone 1	21,555.24	67.0	321.72	321.73
Dutra Farms NE Zone 2 ⁽³⁾	40,805.62	15.922	2,562.85	2,562.85
Woodward West	64,213.70	115.0	558.38	558.39

Landscape Maintenance District	Annual Cost ⁽¹⁾	Units ⁽²⁾	Annual Assessment per Unit	Maximum Assessment per Unit
Jasmine Hollow	19,835.20	245.0	80.96	80.96
Antigua	92,829.52	119.0	780.08	780.09
Terra Bella	115,848.32	152.0	762.16	936.13
Paseo West	80,517.78	189.0	426.02	550.90
Dutra Estates	92,959.02	399.0	232.98	316.17
Tesoro	190,464.60	510.0	373.46	1,230.03
Rodoni	94,820.22	99.0	957.78	1,032.37
Ken Hill	10,745.56	14.0	767.54	966.88
Union Ranch East	275,368.14	513.0	536.78	909.19
Union Ranch	51,050.80	1,426.0	35.80	103.25
Chadwick Square	32,429.86	599.0	54.14	200.12
Passante Estates	18,295.20	88.0	207.90	322.73
Portafina Estates	8,869.96	38.0	233.42	233.43
Gonsalves	35,340.36	82.0	430.98	455.43
Diamond Oaks	22,357.44	168.0	133.08	174.70
Almond Crest Units 1 and 2	19,728.40	172.0	114.70	144.09

(1) Includes 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 (“Annual Report”) for Fiscal Year 2026/27 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 2026/27 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 2026/27 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	\$7,146.60	258	\$27.70	\$135.09
Dutra Farms Southeast Units 2 and 3	15,367.86	191	80.46	123.70
Bella Vista Units 4 and 5	7,658.16	102	75.08	131.13
Dutra Estates	34,441.68	399	86.32	156.95

(1) Includes rounding adjustment.

(2) Residential parcels or equivalent units.