



**FINAL**  
**ENGINEER'S REPORT**  
**Landscape and Lighting**  
**Assessment District No. 79-2**

**Fiscal Year 2016-17**

for

**City of Thousand Oaks**  
**Ventura County, California**


June 10, 2016



## ENGINEER'S REPORT

The undersigned, acting on behalf of Harris & Associates, respectfully submits the enclosed report as directed by the City Council.

DATED: June 10, 2016

  
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R.C.E. No. 50255



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## **1 OVERVIEW**

### **1.1 INTRODUCTION**

The City of Thousand Oaks ("City") annually levies and collects special assessments on parcels within the Landscape and Lighting Assessment District No. 79-2 ("District") in order to continue the maintenance of landscape and lighting improvements within the "District". The District was formed in 1979 and is levied annually, pursuant to the *Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (the "1972 Act") and the provisions of the *California Constitution Article XIID*, added by Proposition 218.

This Engineer's Annual Report ("Report") describes the District, any changes to the District including any territories to be annexed, modifications to the improvements or zones, and the proposed assessments for fiscal year 2016/2017. The maintenance, operation and servicing of the improvements associated with specific areas of the District that provide a special benefit to the properties in that area are identified as Zones. The costs of the improvements and services are identified and budgeted separately for each Zone, and each parcel within a Zone is assessed proportionately for only those improvements and services that are a special benefit to the properties within the Zone. The budgets and annual assessments are based on the City's estimated cost to maintain the improvements that provide special benefits to properties within the District and the specific Zones therein. For fiscal year 2016/2017 the District consists of forty-three (43) landscape benefit Zones (including Sub-Zones) and six (6) lighting benefit Zones (Zones A through F).

The word "parcel", for the purposes of this Report, refers to an individual property assigned its own Assessment Parcel Number by the Ventura County Assessor's Office. The Ventura County Auditor/Controller uses Assessment Parcel Numbers and specific Fund Numbers to identify properties assessed for special district benefit assessments on the tax roll.

At a noticed annual Public Hearing, the City Council will consider all public comments and written protests regarding the District's proposed levy of assessments for fiscal year 2016/2017. The City Council will review the Engineer's Annual Report and may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report the Council will order the levy and collection of assessments for the fiscal year pursuant to the 1972 Act. In such case, the assessment information will be submitted to the County Auditor/Controller, and included on the property tax roll for each parcel in fiscal year 2016/2017.



## **HISTORICAL BACKGROUND AND CURRENT LEGISLATION**

Pursuant to the 1972 Act, the City Council conducts a public hearing annually to accept public comments and testimony, to review the Annual Engineer's Report and approve the assessments to be levied on the County tax roll for that fiscal year. The assessments adopted by the City Council are prepared in accordance with the 1972 Act and the provisions of the California Constitution.

In fiscal year 1998/1999 the improvements provided by the District, the costs associated with those improvements and the benefiting properties were closely reviewed and evaluated. At that time, the District was reengineered to more accurately identify specific areas of special benefit within the District. Various tracts and developments were grouped into zones of benefit (hereafter referred to as "Zone" or "Zones") based on levels of service, similarity of improvement types, and proximity to the improvements. Subzones (e.g., A and B) typically distinguish between properties that receive different levels of special benefit within a Zone (e.g. properties on public versus private streets). In addition, the method of apportioning District costs (Equivalent Benefit Unit method of apportionment) was reviewed and expanded to provide a more comprehensive method of calculating the weighted proportional benefit that various types of property receive from the improvements. This reengineering established a more accurate reflection of the special benefits conveyed to each parcel within the District.

In compliance with the provisions of the California Constitution Article XIID (Prop 218), the assessments established for each Zone and presented to property owners for approval in fiscal year 1998/1999, included an assessment adjustment formula. This adjustment formula was established to account for ordinary and reasonable increases in annual costs due to inflation thereby reducing the expense associated with re-approval (noticing, mailing, and balloting) for small and limited cost increases in the future. This assessment adjustment formula allows the City Council to annually increase the maximum assessment rates by the greater of inflation (based on the Consumer Price Index — CPI) or three percent (3%). A property owner protest ballot proceeding was conducted for the proposed assessments applicable to the thirty-five landscape benefit zones and six lighting benefit zones that existed within the District at that time. On June 9, 1998 the property owner protest ballots were tabulated and the results of the ballot tabulation indicated property owner approval of the proposed District assessments and assessment range formula.

Subsequently, in fiscal year 1999/2000 additional territory was annexed to the District pursuant to property owner protest ballot proceeding and two new Landscape Zones were established bringing the total number of Landscape Zones to thirty-seven.

In fiscal year 2000/2001 a supplemental engineer's report for Landscape Zone 32 (Dos Vientos) was presented to the City Council that addressed an expansion of the landscape improvements within the Zone and a proposed increased assessment to cover the associated costs. Ballots for the assessment increase were presented to the property owners of record and at the May 2, 2000 public hearing, the City Council determined that majority protest did not exist and approved the establishment of two Sub-Zones (A and B) within Landscape Zone 32 and the corresponding new maximum assessments for the Zone commencing with fiscal year 2000/2001.



For fiscal year 2003/2004 additional territory was annexed to the District. A supplemental engineer's report was prepared in connection with this annexation and property owner protest ballot proceedings were conducted. The ballot tabulation indicated property owner approval of the proposed assessments and the assessment range formula presented. On February 4, 2003 the City Council approved the supplemental engineer's report for the annexation of new territories including the establishment of a new landscape benefit zone designated as Landscape Zone 38.

For fiscal year 2004/2005 the City initiated proceedings and conducted a property owner protest balloting for new assessments related to the annexation of additional territories to the District as well as the reorganization of the District's existing Landscape Zone 37 (Split into Zone 37A and Zone 37B). A supplemental engineer's report was prepared in connection with this proceeding. Upon the conclusion of the public hearing on January 13, 2004, the ballots returned were tabulated and indicated property owner approval of the proposed assessments and assessment range formula presented. The City Council approved the supplemental engineer's report for the annexation of new territories including the establishment of a new landscape benefit zone designated as Landscape Zone 39 and the reorganization of Landscape Zone 37.

For fiscal year 2005/2006 the City annexed twelve (12) additional development projects to the District. Each of these developments and the properties therein were annexed into one of the existing lighting zones and five (5) of the developments were annexed into one of the existing landscape zones that reflect the development's special benefit from the improvements provided.

For fiscal year 2006/2007 the City annexed twelve (12) additional development projects to the District and increased the Maximum Approved Assessment Rate for Zone 37B. These developments and the properties therein were annexed into one of the existing lighting zones and two (2) of the developments were also annexed into one of the existing landscape zones that reflect the development's special benefit from the improvements provided.

For fiscal year 2007/2008 the city annexed seven (7) additional development projects to the District. Each of these developments and the properties therein were annexed into one of the existing lighting zones.

For fiscal year 2009/2010 the City annexed four (4) additional development projects to the District. Two (2) of these developments and the properties therein were annexed into the existing Lighting Zone A and two (2) of the developments and the properties therein were annexed into the existing landscape Zone 35.

For fiscal year 2010/2011 the City proposed to annex one (1) additional development project to the District. All twenty-two (22) parcels within the development were to be annexed into the existing Lighting Zone F. Upon the conclusion of the public hearing on July 13, 2010, the ballots returned were tabulated and indicated a majority protest resulting in the development not being annexed into the District.



For fiscal year 2012/2013 the City annexed a total of sixty-four (64) parcels into the district as follows; Lighting - nine (9) parcels to Zone A, six (6) parcels to Zone B, thirty-nine (39) parcels to Zone E and ten (10) parcels to Zone F. Landscape – five (5) parcels to Zone 13 and fifty-five parcels (55) to Zone 35.

For fiscal year 2013/2014 the City annexed a total of seventy-eight (78) parcels into the district as follows; Lighting – one (1) parcel to Zone E, and thirty-one (31) parcels to Zone F. Landscape – seventy-eight (78) parcels to Zone 35.

## **1.2 IMPROVEMENTS AUTHORIZED BY THE 1972 ACT**

As applicable or may be applicable to this proposed District, the 1972 Act defines improvements to mean one or any combination of the following:

- The installation or planting of landscaping;
- The installation or construction of statuary, fountains, and other ornamental structures and facilities;
- The installation or construction of public lighting facilities;
- The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities;
- The maintenance or servicing, or both, of any of the foregoing;
- The acquisition of any existing improvement otherwise authorized pursuant to this section.

Incidental expenses associated with the improvements including, but not limited to:

- The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
- The costs of printing, advertising, and the publishing, posting and mailing of notices;
- Compensation payable to the County for collection of assessments;
- Compensation of any engineer or attorney employed to render services;
- Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements;
- Any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5;
- Costs associated with any elections held for the approval of a new or increased assessment.



The 1972 Act defines "Maintain" or "maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- Repair, removal, or replacement of all or any part of any improvement;
- Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury;
- The removal of trimmings, rubbish, debris, and other solid waste;
- The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

## **2 DESCRIPTION OF THE DISTRICT**

### **2.1 GENERAL OVERVIEW OF THE DISTRICT**

The District provides and ensures the continued maintenance and operation of landscaping, street lighting, graffiti abatement and related services within the public right-of-ways in various areas throughout the City. Improvements within the District generally include:

- Landscape improvements within the medians, parkways, entryways and open space areas within various Landscape Zones including street trees, turf, ground cover, shrubs, irrigation and drainage systems, sound walls, fencing, and necessary appurtenances;
- Electrical costs and maintenance for street lighting improvements within specific subdivisions and streets adjacent to various residential and commercial developments.

### ***Maintenance and Services***

Maintenance includes the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement including but not limited to:

- Repair, removal, or replacement of all or any part of any improvements;
- Grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities;
- Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury;
- The removal of trimmings, rubbish, debris, and other solid waste;
- The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti;



- Electric current or energy, gas, or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements;
- Water for the irrigation of any landscaping, water features or the maintenance of any other related improvements.

The annual assessments levied for the District in whole or in part fund the services, maintenance, operations and administration associated with the District improvements. Parcels that receive special benefits from the improvements within each Zone, share in the cost of the services and improvements associated with that Zone. The costs and assessments set forth in this Report are based upon the City's estimate of the expenses related to the operation and maintenance of the District improvements including labor, personnel, utilities, equipment, materials, administration and incidental expenses.

For fiscal year 2016/2017 the District consists of forty-three (43) Landscape Zones (including sub-Zones) and six (6) Lighting Zones. Each Landscape Zone includes parcels and subdivisions that are directly associated with specific landscape improvements that were installed as part of developing those properties or provide special benefits to those properties based on proximity to the improvements. The total amount to be assessed within each Landscape Zone for the operation and maintenance of the improvements is equitably spread among the benefiting parcels within that Zone only. Unlike the Landscape Zones (that are correlated to specific parcels, developments or subdivisions), the six Lighting Zones cover the entire City with each Zone representing a geographical region of the City. However within these Lighting Zones, only properties that benefit from local street lighting improvements (in-tract street lighting and/or adjacent street lighting) are assessed. Although local street lighting improvements are usually associated with residential developments and subdivisions within each of the six Lighting Zones, there are some commercial and rural residential properties that are assessed based on their benefit from local lighting. Parcels that receive special benefits from local lighting improvements are assessed proportionately for a portion of the costs to provide the local street lighting. The balance of the local street lighting costs and lighting improvements that are considered general benefit are funded through Ad Valorem revenues.

## **2.2 LANDSCAPE IMPROVEMENTS AND SERVICES**

Landscape improvements and services within the District may include graffiti abatement throughout all benefit zones, center median landscaping, parkway and slope landscaping, open space areas or public easement, weed abatement, and tree maintenance associated with the subdivisions and properties within the District. Each Zone consists of only properties, subdivisions and developments that are associated with the improvements provided and maintained within the Zone. The parcels assessed for special benefits are part of a development or subdivision that originally installed the improvements or are directly associated with the improvements through proximity. The specific improvements within each Zone vary, and may include, but are not limited to: the maintenance of ground cover, turf, shrubs, trees, fences, irrigation systems, drainage systems, lighting systems, hardscapes, sidewalks, trails and associated appurtenances within or adjacent to specific landscaped areas or improvements.

Landscape improvements within the District are maintained and serviced on a regular basis. The frequency and specific maintenance and operations required within the District and each Zone is



determined weekly by City staff. Parcels identified as being within a Landscape Zone, share in both the cost and benefit of the improvements. The net costs associated with the improvements are equitably spread to parcels proportionately according to the special benefits received and only parcels that receive special benefits are assessed.

### ***Landscape Zones***

The District is divided into forty-three (43) Landscape Zones (including sub-Zones). The following is a list of the improvements funded through District assessments in each Zone:

#### **Zone 01**

- Landscaped center median on Borchard Road from Los Vientos to Cabrillo;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

#### **Zone 02**

- Landscaped center median on Lynn Road, east of Greendale to Fernhill and west of Greendale to Reino Road;
- Landscaped parkway and slopes on the north side of Lynn Road, east of Greendale to west of Fernhill and west of Greendale to Reino Road;
- Weed abatement of open space at Dale Court and Churchill;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

#### **Zone 03**

- Landscaped parkways on the south side of Elkwood from Greendale to Ravenwood;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

#### **Zone 04**

- Weed abatement of open space areas around Cayo Grande;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

#### **Zone 05**

- Landscaped parkways and slopes including the south parkway on Kimber from Reino to 435 feet east of Reino; the west parkway on Daniel; the east parkway and slope on Reino from Kimber to 1,970 feet south of Kimber; Pebble slope up to Bearcreek; Walter slope from 332 feet north of Brisbane to end; Chadwick slope to 163 feet west of Brisbane; the west parkway on Wendy from Peppermint to 590 feet south of Peppermint; the west parkway on Wendy from 535 feet north of

Charlotte to Peppermint; and the east parkway on Wendy from 550 feet south of Peppermint to 780 feet north to Charlotte;

- Weed abatement of open space areas at Bearcreek area; Brisbaine, Walter Highview, Daniel, Mooncrest and Charlotte, Peppermint, Firecrest, Cloudcrest, Eagle Ridge, Heatherfield, Pebble Kimber to Reino Road, east side of Wendy, Delacodo, Charlotte, Silas, Avocado, Continental, Pacific, and the west side of Wendy;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

#### **Zone 06**

- Landscaped parkway on the east side of Reino Road from 80 feet south of, to 680 feet north of, Paseo De Leon;
- Weed Abatement of open space area at Paseo De Leon; Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

#### **Zone 07**

- Landscaped center medians on Lynn Road between Wendy and Fowler; and on Lynn Road east of Wendy to the end of the Zone Boundary;
- Landscaped parkways and slopes on the west and east sides of Wendy from 290 feet north of Holloway to Lynn; the north parkway on Lynn from Fowler to the end of tract number 4467; the east parkway on Fowler; the east side parkway on Wendy from Lynn to just south of Erinlea (southern boundary of the Zone); the south and east side parkways on Lynn from Wendy north and east to the end of the Deer Ridge subdivision (northeast boundary of the Zone);
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

#### **Zone 08**

- Landscaped Freeway Buffer Zone off Shirley Drive;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

#### **Zone 09**

- Landscaped center median on Borchard from Michael to Redfield;
- Landscaped parkways on the south side of Borchard along the Zone Boundary from Redfield to 307 feet west of Redfield; and at Carob approximately 350 feet east and west of Carob;
- Weed abatement of open space areas within the Zone;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.



**Zone 10**

- Landscaped center median on Lynn Road from 580 feet east of Mapleleaf to 290 feet west of Mapleleaf;
- Landscaped parkways on Lynn Road north and south sides, from 640 feet east of Mapleleaf to 105 feet west of Mapleleaf;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

**Zone 11**

- Landscaped slopes and weed abatement at Corporate Center Drive, south side;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

**Zone 12**

- Landscaped slopes at Baxter, north side off Rancho Conejo Boulevard and Conejo Valley Unified School District slopes, and the end of Rancho Conejo Boulevard;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

**Zone 13**

- Landscaped center medians on Hillcrest from Ventu Park to approximately 1,500 feet east of Paseo Grande (Zone boundary); and on Ventu Park (Camino Dos Rios) from Hillcrest to Lawrence;
- Landscaped parkways and slopes on the north and south side of Hillcrest from Lynn to Paseo Grande; the north and east side of Camino Dos Rios from Hillcrest to De Havilland; the north side of Hillcrest from 400 feet south of Camino Dos Rios to Camino Dos Rios; the north parkway on Hillcrest, east and west of Rolling Meadow, and the open space landscaping behind the homes; the north parkway on Hillcrest and slopes, 170 feet west of Kalinda and 900 feet east of Kalinda; and the north parkway on Hillcrest east and west of San Carlos and open space landscaping behind the homes;
- Weed abatement of open space within the Zone including areas located at Paseo Grande; Citation Way; Amador; Hillcrest and Ventu; and the Indian Burial Grounds;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

**Zone 14**

- Landscaped center medians on Olsen Road from 400 feet north of Starfire (End of Zone boundary) to Avenida De Los Arboles; on Avenida De Los Arboles from Canna to Lynn Road;
- Landscaped parkways and slopes including the west parkway on Olsen Road 400 feet north of Starfire to 1,000 feet south of Wildwood; the north and south parkway on Wildwood from Olsen to Storm Cloud; the north and south parkways within the zone boundary on Wildwood between Big Sky and Camino De Celeste; west parkway on Lynn Road from 300 feet north of Avenida De Los



Arboles to of Avenida De Los Arboles; the north side parkway of Avenida De Los Arboles from Lynn Road to Canna; east side parkway on Canna from Avenida De Los Arboles to 235 feet north of Timberwood;

- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

#### **Zone 15A & 15B**

- Landscaped center median on Janss Road from Lynn Road to Hartwick;
- Landscaped parkways, slopes and open space areas on the north side of Janss from Lynn Road to Lynnmere; the west parkway on Stonehill; the south side of Janss from Lynn Road to Lynnmere; the open space landscaping on Ramsgate; the Janss park site; the open space landscaping on Hartwick and Stetson; and the west slope on Lynn Road from Lotus to Janss;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

#### **Zone 16**

- Landscaped center medians on Lynn Road from Freeway 101 to Greenmeadow;
- Landscaped parkway and slopes on the west side of Lynn Road from Greenmeadow to 800 feet north of Greenmeadow; and the slope between the homes along Greenmeadow, Windtree, Newbury Road and Cypress;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

#### **Zone 17**

- Landscaped center medians on Olsen Road from 400 feet north of Starfire (End of Zone boundary) to Avenida De Los Arboles;
- Landscaped parkways and slopes on the east side of Olsen Road 300 feet north of Thunderhead to 650 feet south of Wildwood; the north side of Avenida De Los Arboles from 75 feet east of Regina to Lynn Road and from 75 feet east of Regina to 75 feet east of Odebolt; east side of Olsen/Lynn from 650 feet south of Wildwood to Avenida De Los Arboles; and Wildwood slope (cul-de-sac east of Lynn Road);
- Weed abatement of open space within the Zone including Odebolt and Thunderhead;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

#### **Zone 18**

- Landscaped slopes and parkways on the south side of Avenida De Los Arboles from 100 feet east of Keats to 50 feet east of Longfellow;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.



**Zone 19**

- Landscaped parkways and slopes on the east side slope of Lynn Road and on the north parkway and slope, 340 feet south of Janss;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

**Zone 20**

- Landscaped parkways and slopes on the west side of Lynn Road from Lotus to 150 feet north of Camino Manzanias;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

**Zone 21**

- Landscaped center median on South Moorpark Road from south of Freeway 101 to Los Padres (the length of the Zone boundary);
- Landscaped parkways on the east side of South Moorpark between Los Padres and Rolling Oaks;
- Weed abatement of open space within the Zone including areas along Los Padres, Woodlet, Scarborough, Newcastle, Oakhampton, Hillsborough;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

**Zone 22**

- Landscaped medians on Olsen Road from Moorpark Road to Mountclef; and on Moorpark Road from Olsen Road to the end of the Zone boundary;
- Landscaped parkways on the east side of Mountclef, the south side of Olsen Road and the west side of Moorpark Road along the Zone boundary;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

**Zone 23**

- Landscaped center median on Moorpark Road adjacent to the Zone boundary;
- Landscaped parkway on the east side of Moorpark Road at Calle Entrar along the Zone boundary;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

**Zone 24**

- Landscaped center median on Pederson Road between Olsen Road and Northwood Parkway; Olsen Road from approximately 500 feet west of Floating Cloud to the west parkways on Flying Hills;

- Landscaped parkways and slopes on the north side of Pederson Road from Olsen Road to approximately 500 feet south of Northwood Parkway; the Northwood parkways and slopes from 700 feet south of Mabrey Court, to and including, Mabrey Court; the parkways and slopes on Olsen Road, east and west of Floating Cloud; the Rushing Creek parkways and slopes; the south parkway on Olsen Road between the Pederson slopes and the west parkways on Flying Hills; and the north parkways on Moorpark Road at Crossridge;
- Weed abatement of open space within the Zone including Northwood Parkway and Rushing Creek;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

#### **Zone 25A & 25B**

- Landscaped medians on Erbes Road from Sunset Hills Boulevard to Avenida De Los Flores, and on Sunset Hills Boulevard from the 23 Freeway to Avenida Amaranto;
- Landscaped parkways on the east side of Erbes Road between Avenida De Los Flores and Sunset Hills Boulevard; the west side of Erbes Road from Sunshine to Sunset Hills Boulevard and west to 23 Freeway; the east side parkways and slopes on Erbes Road from McCrea, and North Fernleaf to Lemonberry; the landscaped open space behind homes at Rob Court and Peak Place; north side slope at Monte Carlo to Sunset Hills Boulevard, and the south side landscaped open space on Sunset Hills Boulevard at the Amaranto landscaped parkway; the south side parkway of Avenida De Los Arboles from Erbes to Kensington; on Parkview, the west parkway to Arboles, the north side to Erbes and the east side to Meadowbrook; Erbes, east parkway and slope at McCrea; landscaped parkway and slopes on the north side of Sunset Hills Boulevard from Avenida Amaranto to the west boundary of Tract 4604 (800 feet east end of Avenida Amaranto); landscaped parkway and slopes on the south side of Sunset Hills Boulevard, from Avenida Amaranto to Ocean Bluff Avenue;
- Weed abatement of City owned open space areas within the Zone;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

#### **Zone 26**

- Landscaped areas within and along Janss Country Oaks area, Marview, Shadow Oaks, and Sapra; and the west parkway on Erbes Road from Sapra to Tubbs;
- Weed abatement of open space areas within the Zone;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

#### **Zone 27**

- Crown View open space landscaping.

#### **Zone 28 (Westlake Areas)**

Landscaped medians and parkways throughout the Zone including:

- Townsgate center medians from Village Glen to Lakeview;



- Hampshire center median from Townsgate to Westlake Boulevard;
- Agoura Road center median and south parkway from Westlake Boulevard to Los Angeles County line;
- Windward, north parkway from Triunfo Canyon to Los Angeles County line;
- Triunfo Canyon center median from Westlake Blvd to Los Angeles County line;
- Clayford Court, south parkway from Bridgegate to Barclay;
- Bridgegate north parkway from Westlake Boulevard to Clayford;
- Aspenwall east parkways;
- Potrero north parkways;
- Flood plain along Flood Channel from Westlake Boulevard to Vista Oaks entryway;
- Westlake Boulevard center median from the 101 Freeway to Potrero Road;
- Weed abatement of open space areas within the Zone;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

#### **Zone 29**

- Landscaping along Auto Mall Drive.

#### **Zone 30 (North Ranch Areas)**

Landscaped medians and parkways throughout the Zone including:

- Thousand Oaks Boulevard center median from Duesenberg to Los Angeles County line;
- Thousand Oaks Boulevard north parkway from Lakeview to Los Angeles County line;
- Lakeview Canyon medians and the east and west parkways from Thousand Oaks Boulevard, north to the last school exit;
- Westlake center medians and the east and west parkways, from 101 Freeway to 500 feet north of 2170 Westlake Boulevard (Lang Ranch Border);
- Duesenberg, east parkway from north of Thousand Oaks Post Office to Hillcrest;
- Hillcrest, south parkway from Duesenberg to Westlake Boulevard;
- Santiago, north parkway from Westlake to Sierra;
- Kanan Road center medians, north and south parkways from Westlake Boulevard to Lindero Canyon;
- Lindero Road center medians and west parkway and berm, from Kanan Road to Los Angeles County line;
- Weed abatement of open space areas within the Zone;



- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

### **Zone 31 (Lang Ranch)**

Landscaped medians and parkways throughout the Zone including:

- Avenida De Los Arboles median from Parkview to Westlake Boulevard;
- Lang Ranch – Westlake Boulevard, the east and west parkways and slopes from Avenida De Los Arboles to 1700 feet north of Brunston;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

### **Zone 32A and Zone 32B (Dos Vientos)**

- Landscaped slopes, parkways, fences and trails along both sides and center medians along Borchard Road (approximately 500,000 square feet of landscaping) from the eastern boundary of the Zone to Via Las Brisas.
- Landscaped parkways (both sides), slopes (north side) and center medians on Lynn Road from the eastern boundary of the Zone to the western boundary of the Zone (approximately 292,500 square feet of landscaping); fences and trails along Lynn Road within the Zone are maintained by COSCA.
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

Each parcel within Zone 32 is designated as either sub-zone “A” or “B” to identify and distinguish between parcels that benefit from street tree maintenance services. Street tree maintenance is provided on public streets only and only those properties that benefit from this service are assessed.

Sub-zone “A” — identifies and designates parcels located on public streets that proportionately share and are assessed for the improvements on Lynn Road, Borchard Road as well as tree maintenance services.

Sub-zone “B” — identifies and designates parcels located on private streets that proportionately share and are assessed for the improvements on Lynn Road and Borchard Road only.

### **Zone 33**

- Landscaped center median on Lynn Road 600 feet east of Regal Oak to East Kelley;
- Landscaped parkway slopes on the south side of Lynn Road between Ventu Park and Kelley;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

### **Zone 34**

- Landscaped center median on Lynn Road from Haigh to 550 feet west of Haigh;
- Landscaped parkway and slopes on the north side of Lynn Road from Haigh to 700 feet west of Haigh;



- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

#### **Zone 35**

- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

#### **Zone 36**

- Landscaped medians on Camino Dos Rios from Grande Vista Drive to approximately 550 feet east of Hillcrest Drive;
- Landscaped medians on Grande Vista Drive north of Camino Dos Rios;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

#### **Zone 37A**

- Landscaped medians on Reino Road from Kimber Drive south to Maurice Drive;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

#### **Zone 37B**

- Open space areas adjacent to the assessed properties of Zone 37B currently identified as Assessor's Parcel Numbers 665-0-020-20 and 665-0-020-21.

#### **Zone 38**

- Landscape improvements located on the east side of Moorpark Road adjacent to the properties located on Country Club Road just north of Columbia Road that were installed as part of the City's Capital Improvement Project 1181.

#### **Zone 39**

- Landscape parkway/slope located on the south side of Lynn Road from Ventu Park Road east approximately 180 feet to the eastern boundary of Project No. LD694 (extension of the Hope Dr centerline).
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

## **2.3 DISTRICT LIGHTING IMPROVEMENTS**

Public street lighting exists throughout the City of Thousand Oaks and the costs of maintaining and supplying electricity for these lights are funded through both Ad Valorem revenues and special benefit assessments. Parcels, subdivisions and developments that receive special benefits from local street lighting (in-tract street lighting and/or adjacent street lighting) are assessed for only a portion of the street lighting costs associated with these improvements. The remaining local street lighting costs,



street lighting and traffic signals identified as general benefit are funded through Ad Valorem revenues and other revenue sources. For administrative purposes the District is divided into six Lighting Zones that represent geographical regions of the City. Within each of these six zones, only parcels that receive special benefits from local street lighting are assessed, each being assessed proportionately for the cost of providing local street lighting in their area.

### ***Lighting Zones***

Zones A through C are located south of the Ventura Freeway (Hwy 101)

- Zone A is the western one-third;
- Zone B the central area;
- Zone C the eastern one-third.

Zones D through F are located north of the Ventura Freeway (Hwy 101)

- Zone D is the eastern portion known as North Ranch;
- Zone E the remainder of the eastern portion that is east of the Thousand Oaks Freeway (Hwy 23);
- Zone F all areas north of the Ventura Freeway (Hwy 101) and west of the Thousand Oaks Freeway (Hwy 23).

## **2.4 DISTRICT CAPITAL IMPROVEMENT PROJECTS**

In February 2006 the City acquired the rights to a 3.29 acre parcel to be used for the expansion of the Municipal Service Center ("MSC") to address hazardous waste collection recycling transportation and equipment storage needs of the City. The expansion is to include a community recycling facility, transportation bus storage and maintenance as well as meeting room and office space.

The \$5,310,000 project was funded by the various departments using the facility as well as a \$585,000 Federal Transportation Grant. The Landscaping District was responsible for \$643,000 in MSC expansion funding and the lighting district for \$427,500. The total landscape and lighting contribution amount of \$1,070,500 represents 20.2% of the overall project cost. This project was completed in 2014 and the obligation to the District has been satisfied.

## **2.5 ANNEXATIONS**

As of the preparation of the Report for fiscal year 2016/2017, there is one annexation planned and if it is approved will begin collection in fiscal year 2017-2018.



### **3 METHOD OF APPORTIONMENT**

#### **3.1 GENERAL**

Pursuant to the 1972 Act, the costs of the District may be apportioned by any formula or method, which fairly distributes the net amount to be assessed among assessable parcels in proportion to the estimated benefits to be received by each such parcel from the improvements. The formula used for calculating special benefits within the District reflects the composition of the parcels and the improvements and services provided to fairly apportion the costs based on the estimated special benefit to each parcel. The Agency is required to identify all parcels which have special benefits conferred upon them and upon which an assessment will be imposed. The proportionate special benefit to each parcel shall be determined in relationship to the entirety of the public improvement or the maintenance and operation expenses being provided.

#### **3.2 PROPOSITION 218 BENEFIT ANALYSIS**

In conjunction with the provisions of the 1972 Act, the California Constitution Article XIID addresses several key criteria for the levy of assessments, notably:

Article XIID Section 2d defines District as follows:

"District means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property related service";

Article XIID Section 2i defines Special Benefit as follows:

"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."

Article XIID Section 4a defines proportional special benefit assessments as follows:

"An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

This District was formed to establish and provide for the improvements that enhance the presentation of the surrounding properties and developments. These improvements will directly benefit the parcels to be assessed within the District. The assessments and method of apportionment is based on the premise that the assessments will be used to construct and install landscape and lighting improvements within the existing District as well as provide for the annual maintenance of those improvements, and the assessment revenues generated by the District will be used solely for such purposes.



The costs of the proposed improvements have been identified and allocated to properties within the District based on special benefit. The improvements to be provided by this District and for which properties will be assessed have been identified as an essential component and local amenity that provides a direct reflection and extension of the properties within the District which the property owners and residents have expressed a high level of support.

The method of apportionment (method of assessment) set forth in the Report is based on the premise that each assessed property receives special benefits from the landscape and lighting improvements within the District, and the assessment obligation for each parcel reflects that parcel's proportional special benefits as compared to other properties that receive special benefits.

To identify and determine the proportional special benefit to each parcel within the District, it is necessary to consider the entire scope of the improvements provided as well as the properties that benefit from those improvements. The improvements and the associated costs described in this Report, have been carefully reviewed and have been identified and allocated based on a benefit rationale and calculations that proportionally allocate the net cost of only those improvements determined to be of special benefit to properties within the District. The various public improvements and the associated costs have been identified as either "general benefit" (not assessed) or "special benefit".

### **3.3 BENEFIT ANALYSIS**

The District improvements, associated costs and assessments have been reviewed, identified and allocated to each assessed parcel based on special benefit pursuant to the provisions of the California Constitution and the 1972 Act. The improvements provided by the District have been identified as necessary, required and/or desired for the orderly development of the properties within each respective Zone to their full potential, consistent with the proposed property development plans and applicable portions of the City General Plan. Although the improvements include public street lighting, open space areas, landscaped parkways and medians available or visible to the public at large, the District improvements are typically localized and the construction and installation of the improvements were only necessary for the development of properties within the District or would have been required for property development if the improvements were not pre-existing. In either case, the District improvements were not required nor necessarily desired by any properties or developments outside the various Zone boundaries. Therefore, any public access or use of these local improvements by others is incidental and there is no measurable general benefit to properties outside the District or to the public at large. The improvements for which properties are assessed directly enhance the desirability and security of those properties and the ongoing operation, servicing and maintenance of the improvements are a direct and special benefit to the properties within the District. To the extent that some District improvements may provide similar benefits to properties outside the various Zone boundaries, the proportional costs associated with the "general benefit" components for that specific improvement are funded by other sources and not included as part of the special benefit assessments. The proportional costs identified as "general benefit" are funded either by the General Fund or Ad Valorem revenues. The amount to be assessed against each parcel within the District represents only the parcel's proportionate special benefit from the improvements.



### ***Special Benefits of Landscaping***

The improvements funded by the assessments in each Landscape Zone are specific to the maintenance and service of the improvements installed as part of the individual tracts, developments, or neighborhoods within the Zone. The improvements funded by District assessments have been identified as a special benefit to the properties assessed and provide no measurable general benefit to the public at large. Assessed parcels benefit by having local landscape improvements available for the enjoyment and safety of owners, patrons, customers, residents, tenants and their families, providing special enhancement of properties within the area. The City recognizes that some landscape improvements may enhance the quality of life throughout the City, and to this extent, the amount to be assessed to properties receiving special benefit have been reduced proportionately in some Zones through the use of City Ad Valorem revenues.

The special benefits properties receive from local landscaping include:

- The aesthetic value of green space;
- Improved aesthetic appeal of nearby parcels;
- Enhanced adaptation of the urban environment within the natural environment;
- Improved erosion resistance;
- Improved dust and debris control;
- Improved traffic circulation, driver awareness, and reduced accidents;
- Reduced noise and air pollution (environmental enhancement);
- Enhanced sense of pride within the development and community.

### ***Special Benefits of Lighting***

The special benefits of street lighting are the convenience, safety, and security of property, improvements, and goods. Specifically:

Enhanced deterrence of crime and the aid to police protection.

- Increased nighttime safety on roads and highways;
- Improved ability of pedestrians and motorists to see;
- Improved ingress and egress to property;
- Reduced vandalism and other criminal acts and damage to improvements or property;
- Improved traffic circulation and reduced nighttime accidents and personal property loss;
- Increased promotion of business during nighttime hours in the case of commercial properties.



### 3.4 ASSESSMENT METHODOLOGY

Each parcel in the District is assigned a weighting factor known as an Equivalent Benefit Unit (EBU) to identify the parcel's proportionate special benefit from specific improvements. Each parcel's EBU is calculated based on the parcel's land use, development status and/or size as compared to other parcels that are associated with the improvements. A typical single family residential property is assigned an EBU of 1.00, and all other property types are assigned an EBU proportionate to the special benefits they receive as compared to this single-family residential property. The total EBU in a Zone is divided into the total amount to be assessed (Balance to Levy) to establish the Levy per EBU (Assessment Rate). This assessment rate is then multiplied by the parcel's individual EBU to establish the parcel's levy amount. The formulas for the method of apportionment are as follows:

$$\text{Total Balance to Levy} / \text{Total EBU in Zone} = \text{Levy per EBU (Rate)}$$
$$\text{Levy per EBU (Rate)} \times \text{Parcel's Calculated EBU} = \text{Parcel's Levy Amount}$$

### 3.5 LAND USE CLASSIFICATIONS

Every parcel within the District is assigned a land use classification based on available parcel information obtained from the County Assessor's Office and City records. It has been determined that a parcel size, development or development potential (planned development) and a primary land use classification (i.e., Residential versus Non-Residential or Vacant versus Developed) are the appropriate factors necessary to identify and calculate the proportional special benefits conveyed to each property within the District for the cost of improvements associated with that property. Parcels associated with the District improvements are assigned one of the following land use classifications:

**Residential Parcels** — This classification may include, but is not limited to: all subdivided residential tract lots (with or without structures); multiple-family residential properties including apartments and mobile-home parks; condominiums; rural/estate residential properties and any other property identified as a subdivided residential property. Because landscape improvements associated with residential properties are usually located on the perimeter of the development or residential subdivision, landscape improvements are typically associated with the entire development and provide substantially similar and equal benefits to each residential unit. Therefore, all residential properties are assigned 1.00 EBU per unit for their proportional allocation of the landscape improvement costs whether a residential unit has been constructed or merely approved for development.

Similarly, for a typical residential tract development with public street lighting within and adjacent to the development, the benefit to each residential property is reasonably equal and each residential parcel is assigned 1.00 EBU. However, most other residential developments including rural residential properties, condominium developments, apartments, or residential developments on private streets, the District maintained street lighting is usually limited to perimeter lighting adjacent to the development or the local public streets used to access the properties. Due to the reduced number of streetlights benefiting these properties and their proximity to District provided streetlights, these residential developments are assigned 0.25 EBU per unit (provided local street lighting exists near the



development). In those cases where no local street lighting is associated with the residential property, (as is the case with many rural residential properties) the parcel is not assessed for street lighting.

**Developed Non-Residential** — This classification typically includes all developed properties that are not identified as residential properties and includes both publicly owned (non-taxable) and privately owned properties. A property is considered developed, if the County Assessor's Office has identified the property with a structure (assessed structural value) or a structure is known to exist on the property. This classification may include, but is not limited to all types of commercial or industrial developments, churches or facilities utilized by other non-profit organizations, privately owned recreational facilities, hotels, schools or government owned offices and facilities.

To establish a proportionate special benefit calculation (EBU) for developed non-residential properties, a correlation between residential developments and non-residential developments has been established. Although the development footprint per acre for non-residential properties is typically greater than that of residential properties a reasonable estimate of the direct and special benefits conveyed to developed non-residential properties would be a similar and equal benefit conveyed to the properties if they had been developed as residential. Within the City of Thousand Oaks, residential developments yield approximately 3.60 benefit units per acre on average. Therefore, developed non-residential properties are assigned 3.60 EBU per acre for landscape improvements, but a minimum of 1.00 EBU per parcel (parcels less than 0.28 acres). For street lighting improvements, developed non-residential properties typically augment lighting in the surrounding area with their own lighting facilities (i.e. parking lot lights or security lights) and their benefit from local street lighting improvements closely resemble residential developments that provide their own street lighting such as condominium projects or apartments. Therefore, developed non-residential properties are assigned 1.00 EBU per acre for street lighting, but a minimum of 0.25 EBU per parcel (parcels less than 0.25 acres).

**Planned Residential Developments** — This classification identifies properties that are currently vacant land and not fully subdivided, but have an approved specific-plan, tract map or tentative tract map where the number of proposed residential benefit units associated with the property can be quantified. Typically these properties are actively being developed and will be fully subdivided into the proposed number of residential lots in the near future. It has been determined that the proportional special benefit these parcels receive from landscaping improvements is similar to fully subdivided residential properties and are assigned an EBU that reflects the planned number of benefit units. Because these properties have not been subdivided and local street lighting improvements typically have not been completed, this type of property is assessed as a single residential lot for local street lighting improvements until the property is actually subdivided or lighting facilities are constructed. However, if the property is being balloted for a new or increased assessment the proposed maximum street lighting assessment amount presented to the property owner for approval shall be based on a weighted benefit that reflects the planned number of benefit units.

**Planned Non-Residential Developments** — This classification identifies properties that are currently vacant land, but have an approved specific-plan, development plan, parcel map or tentative map that clearly defines the proposed subdivision and development of the property where the net-acreage to be developed as non-residential (excluding easements or open space areas) is quantifiable. Typically these



properties are actively being developed and the property has been fully subdivided or will be completely subdivided in the near future. It has been determined that the proportionate special benefit this type of property receives from local landscaping improvements is similar to other fully subdivided developed non-residential properties and shall be assigned 3.60 EBU per acre (based on net acreage to be developed), eliminating any acreage identified as streets, open space or easements. On the other hand, because these properties have not been fully developed, they clearly have less benefit from local street lighting than a fully developed property and therefore shall be assessed 1.0 EBU per parcel regardless of the parcel's acreage. However, for the purposes of balloting, the assessment presented to the property owner for approval shall be based on the parcels development at build-out. (Fully developed non-residential property at 1.0 EBU per acre).

**Vacant Planned Developments** — This classification identifies properties that are currently undeveloped (vacant land) that will be developed in whole or in part, but a specific development plan has not been determined or finalized. (A specific-plan, project plan, tract map or tentative tract map has either not been approved or the actual number of residential units and/or nonresidential acres to be developed has not been quantified). Typically, these properties are not being actively developed, but may be part of a larger residential or non-residential development area. To reflect both the development status of these properties and overall development potential (considering possible streets, easements or open space), these properties are assigned 1.26 EBU per acre (gross acreage) for landscape improvements and 1.00 EBU per parcel for local street lighting (if they derive benefit for existing local street lighting).

**Vacant Undefined Development** — This classification identifies properties that are currently vacant land and there are no current development plans for the property. This classification includes properties zoned for either residential use or non-residential use and may include either publicly owned (nontaxable) or privately owned properties. Although these properties may be physically located within the boundaries of a benefit zone, it has been determined that these properties receive no measurable special benefit from the existing improvements in their current development status. However, because these properties have been included within a Zone boundary it has also been determined that these properties may have future or potential special benefits from the Zone improvements. Therefore, these properties are subject to an assessment if and when their development status and land use classification changes. Although these parcels are not currently assessed, any future assessment resulting from a land use change would not be considered a new or increased assessment and would not require property owner balloting and approval.

**Exempt** — Exempt from District assessments are the areas of public streets, private streets and other roadways, dedicated public easements, rights-of ways including public greenbelts and parkways (typically not assigned an Assessor's Parcel Number by the County) or any other such parcel including open space areas and channel-ways. Also excepted from assessment would be utility rights-of-ways, common areas (such as in condominium complexes), landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot be developed or is a shared possessor interest by other properties that are assessed. These types of properties receive no direct benefit from the improvements and receive no measurable special benefit from the continued operation and maintenance of those improvements.



Parks, open space areas, public schools, golf courses or similar facilities by nature of their development or use substantially enhance the landscaping amenities within the District as well as provide recreational opportunities for the public. These properties add to the special benefits of other properties and any benefit these parcels might receive from either landscaping or lighting improvements are more general than special benefits and are therefore exempted from assessment.

**Special Cases** — In almost every district where multiple land use classifications are involved, there is usually one or more properties that the standard land use classifications or usual calculation of benefit do not or cannot accurately identify the special benefits the parcel receives from the improvements. These types of situations are considered special cases and the EBU calculated for these properties are based on a combination of the standard land use classifications. For example, a parcel may be part of a planned development, but the parcel includes both planned non-residential and residential development. In this special case, neither the Planned Residential Development nor the Planned Non-Residential Development land use classification alone would be appropriate to calculate special benefits, but applying the appropriate EBU calculation to the respective portions of the overall property development would establish an accurate identification of the parcel's special benefit. In some cases, a property may actually fit a standard land use classification, but the usual method of calculating the parcel's special benefits is clearly not appropriate. For example, a parcel may be identified as a Developed Non-Residential property, however only a small percentage of the parcel's total acreage is actually developed. In this case, an appropriate calculation of special benefit would be based on the net acreage utilized rather than the gross acreage of the parcel.

The following are the EBU factors applied to various property types for Landscaping:

**Landscaping Equivalent Benefit Unit Summary**

Land Use	EBU Factor
Residential	1.00 / Unit
Multi-Family Residential	0.75 / Unit
Developed Non-Residential (1)	3.60 / Acre
Planned Residential Developments	1.00 / Unit
Planned Non-Residential Developments	3.60 / Acre
Vacant Planned Developments (2)	1.26 / Acre
Vacant Undefined Developments	0.00 / Parcel
Exempt (3)	0.00 / Parcel

(1) Assigned 3.60 EBU per acre, with a minimum of 1.00 EBU per parcel.

(2) Annual Assessment is calculated at 1.26 per acre, but for balloting purposes, assessments may be calculated at 3.6 per acre (anticipated build-out).

(3) Exempt properties include only properties that cannot be developed, common areas, open space areas, easements or other properties with restricted development or identified as receiving no special benefit from the District improvements.



The following are the EBU factors applied to various property types for Street Lighting:

**Lighting Equivalent Benefit Unit Summary**

Land Use	EBU Factor
Residential Tract Parcels (Public)	1.00 / Unit
Residential Tract Parcels (Private)(1)	0.25 / Unit
Residential Condominiums (1)	0.25 / Unit
Multi-Family Residential (1)	0.25 / Unit
Rural Residential Parcels (2)	0.25 / Unit
Developed Non-Residential (2)(3)	1.00 / Parcel
Planned Residential Developments (4)	1.00 / Parcel
Planned Non-Residential Developments (4)	1.00 / Parcel
Vacant Planned Developments (4)	1.00 / Parcel
Vacant Undefined Developments	0.00 / Parcel
Exempt (3)	0.00 / Parcel

- (1) Assessed for streetlights on nearby public streets used to access the property, not "in-tract" (private) lighting facilities). EBU reflects proportional benefit from District provided street lighting. Mobile Homes and Mobile Home Parks are assigned an assessment, but it is covered by the General Fund per Council policy.
- (2) Local street lighting is not applicable to this land use in all areas. Assessed only if the property receives direct benefit from local street lighting in area.
- (3) Assigned 1.0 EBU per acre, with a minimum of 0.25 EBU per parcel.
- (4) Annual assessment is per parcel, but for balloting purposes assessments are based on proposed build-out.

### 3.6 ASSESSMENT ADJUSTMENT FORMULA

Most budget items are typically impacted by inflation. In an effort to minimize this impact on the District, a formula for an inflation adjustment was submitted to property owners as part of the property owner balloting process conducted for all District assessments. The formula as described below was originally approved by the District property owners in fiscal year 1997/1998 and was first applied in fiscal year 1998/1999 (commencing July 1, 1998) and allows for annual adjustments to the maximum assessment allowed. Subsequent new or increased assessments balloted include this same assessment formula.

District assessments include a formula for increasing assessments each fiscal year to offset increases in costs due to inflation. Generally, any new or increased assessments require certain noticing, meeting, and balloting requirements by law. However, Government Code Section 54954.6(o) provides that a "new or increased assessment" does not include "an assessment which does not exceed an assessment formula or range of assessments...previously adopted by the agency or approved by the voters in the



area where the assessment is imposed.” This definition of an increased assessment was later confirmed by Senate Bill 919 (the Implementing Legislation for Proposition 218).

The following describes the assessment adjustment formula approved by the City Council and the District property owners:

The maximum assessment amount allowed for each fiscal year may be increased in an amount equal to the greater of: (1) three percent (3.0%), or (2) the percentage increase of the Local Consumer Price Index (CPI). Consumer Price Index applied is for the Los Angeles-Riverside-Orange County Area for All Urban Consumers, as developed by U.S. Bureau of Labor Statistics. The CPI used shall be as determined by the Bureau of Labor Statistics for a similar period of time.

Each fiscal year the City shall compute the percentage difference between the CPI on January 1, and the CPI for the previous January 1 or a similar time period. This percentage difference shall then establish the range of increased assessments allowed based on CPI. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the City shall use the revised index or comparable system as approved by the City Council for determining fluctuations in the cost of living.

In the event that the City Council determines that the maximum inflation adjustment allowed to the assessments is not required for a given fiscal year, the City Council may adopt an assessment less than the allowable maximum assessment for that year. If the budget and assessments for the District or any Zone requires an increase greater than the adjustment set forth in the formula, then the proposed increase would be subject to approval by the property owners subject to the increased assessment.

#### **4 DISTRICT BUDGETS**

The following tables provide a summary of the Landscape and Lighting budgets for each Zone within the District, as well as General Fund expenditures for non-assessed improvements within the City of Thousand Oaks. More specifically, these tables identify the costs and assessments (rate) applied to each Equivalent Benefit Unit within each Zone that are necessary to cover the costs and expenses of the improvements that provide a special benefit to properties within the Zones.

Based on the Assessment Adjustment Formula approved by the property owners within the District, the maximum assessment rates for each Zone for fiscal year 2016/2017 has been adjusted by 3.1% over the previous fiscal year.



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**A. LANDSCAPE ZONES**

	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6	Zone 7	Zone 8
<b>Direct Costs</b>								
Labor and Fringe Benefits	6,477	5,552	6,853	5,552	74,027	9,255	46,266	12,985
Contracted Services	4,486	14,760	1,854	3,360	54,004	3,566	62,481	9,349
Other Operating Expenses	778	666	778	666	8,908	1,113	5,565	1,575
Water & Electricity	4,220	16,480	0	0	36,680	3,480	66,680	0
Equipment Rental	1,035	888	1,035	888	11,829	1,478	7,393	2,070
<b>Administration Costs</b>								
MSC/PW Overhead	616	528	616	528	7,051	881	4,407	1,215
Consultant/Management Fee	105	301	105	92	1,797	181	1,588	212
County Administration Fee	101	245	82	67	1,174	135	1,121	226
City Cost Allocation/Overhead	795	2,257	795	676	13,551	1,352	11,971	1,605
Asset Replacement								
<b>Total Direct and Admin costs</b>	<b>\$18,612</b>	<b>\$41,678</b>	<b>\$12,117</b>	<b>\$11,829</b>	<b>\$209,020</b>	<b>\$21,442</b>	<b>\$207,472</b>	<b>\$29,237</b>
<b>Collections/(Credits) Applied to Levy</b>								
Ad Valorem Reduction	(9,847)	(1,306)	0	0	(28,130)	(9,898)	(95,185)	0
Capital Improvement Collection/(Transfer)	0	0	0	0	0	0	0	0
Reserve Fund Adjustment	(390)	(52)	1,758	2,363	(1,113)	(392)	(3,766)	3,243
Other Revenues	0	0	0	0	0	0	0	0
<b>Total Adjustments</b>	<b>(\$10,237)</b>	<b>(\$1,358)</b>	<b>\$1,758</b>	<b>\$2,363</b>	<b>(\$29,243)</b>	<b>(\$10,289)</b>	<b>(\$98,951)</b>	<b>\$3,243</b>
<b>Balance to Levy</b>	<b>\$8,375</b>	<b>\$40,320</b>	<b>\$13,875</b>	<b>\$14,192</b>	<b>\$179,777</b>	<b>\$11,152</b>	<b>\$108,522</b>	<b>\$32,480</b>
<b>District Statistics</b>								
Total Number of Parcels	200	97	39	353	432	27	260	147
Total Parcels Assessed	197	94	38	352	418	26	251	145
Total Equivalent Benefit Units (EBU)	197.000	94.000	38.000	352.000	419.120	26.000	253.000	145.000
Proposed Levy per EBU	\$42.513	\$428.939	\$365.142	\$40.320	\$428.939	\$428.939	\$428.939	\$224.000
<b>Total Estimated Revenue</b>	<b>\$8,375.06</b>	<b>\$40,320.27</b>	<b>\$13,875.41</b>	<b>\$14,192.64</b>	<b>\$179,776.91</b>	<b>\$11,152.41</b>	<b>\$108,521.57</b>	<b>\$32,480.00</b>
Maximum Rate per EBU - FY16-17	\$42.513	\$428.939	\$428.939	\$111.380	\$428.939	\$428.939	\$428.939	\$359.200
Prior Year Maximum Rate per EBU - FY15-16	\$41.235	\$416.042	\$416.042	\$108.031	\$416.042	\$416.042	\$416.042	\$348.400
Prior Year Applied Assessment Rate	\$41.235	\$416.042	\$365.142	\$40.320	\$416.042	\$416.042	\$416.042	\$224.000



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**City of Thousand Oaks**  
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**A. LANDSCAPE ZONES**

	Zone 9	Zone 10	Zone 11	Zone 12	Zone 13	Zone 14	Zone 15A	Zone 15B	Zone 16
<b>Direct Costs</b>									
Labor and Fringe Benefits	11,127	7,970	3,986	3,986	42,653	33,381	17,190	1,354	5,194
Contracted Services	8,401	10,174	26,252	20,319	54,972	41,681	48,134	3,791	15,721
Other Operating Expenses	963	1,248	624	624	5,172	4,048	2,121	167	632
Water & Electricity	2,980	11,220	10,980	6,980	62,480	27,600	44,125	3,475	10,980
Equipment Rental	1,774	1,183	591	591	6,802	5,323	2,742	216	828
<b>Administration Costs</b>									
MSC/PW Overhead	1,058	705	352	352	4,054	3,172	1,633	129	494
Consultant/Management Fee	188	201	344	721	1,437	1,198	1,250	98	385
County Administration Fee	142	176	226	343	1,099	779	827	65	267
City Cost Allocation/Overhead	993	2,185	3,752	7,814	7,533	9,180	9,572	754	2,941
Asset Replacement									
<b>Total Direct and Admin costs</b>	<b>\$27,626</b>	<b>\$35,062</b>	<b>\$47,107</b>	<b>\$41,730</b>	<b>\$186,202</b>	<b>\$126,362</b>	<b>\$127,594</b>	<b>\$10,048</b>	<b>\$37,441</b>
<b>Collections/(Credits) Applied to Levy</b>									
Ad Valorem Reduction	(2,643)	(17,636)	(10,341)	0	(0)	(1,733)	(63,735)	(4,590)	(5,339)
Capital Improvement Collection/(Transfer)	0	0	0	0	0	0	0	0	0
Reserve Fund Adjustment	(105)	(698)	(409)	0	0	(69)	(2,521)	(182)	(211)
Other Revenues	0	0	0	0	0	0	0	0	0
<b>Total Adjustments</b>	<b>(\$2,748)</b>	<b>(\$18,334)</b>	<b>(\$10,750)</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$1,802)</b>	<b>(\$66,256)</b>	<b>(\$4,772)</b>	<b>(\$5,550)</b>
<b>Balance to Levy</b>	<b>\$24,878</b>	<b>\$16,729</b>	<b>\$36,357</b>	<b>\$41,730</b>	<b>\$186,202</b>	<b>\$124,560</b>	<b>\$61,338</b>	<b>\$5,276</b>	<b>\$31,891</b>
<b>District Statistics</b>									
Total Number of Parcels	59	40	15	13	1,204	535	156	135	91
Total Parcels Assessed	58	39	12	7	1,201	529	143	123	86
Total Equivalent Benefit Units (EBU)	58.000	39.000	84.760	108.548	1508.701	529.000	143.000	123.000	86.000
Proposed Levy per EBU	\$428.939	\$428.939	\$428.939	\$384.436	\$123.419	\$235.464	\$428.939	\$42.894	\$370.824
<b>Total Estimated Revenue</b>	<b>\$24,878.46</b>	<b>\$16,728.62</b>	<b>\$36,356.87</b>	<b>\$41,729.79</b>	<b>\$186,202.41</b>	<b>\$124,560.46</b>	<b>\$61,338.28</b>	<b>\$5,275.96</b>	<b>\$31,890.86</b>
Maximum Rate per EBU - FY16-17	\$428.939	\$428.939	\$428.939	\$817.075	\$216.650	\$235.464	\$428.939	\$42.894	\$370.824
Prior Year Maximum Rate per EBU - FY15-16	\$416.042	\$416.042	\$416.042	\$792.507	\$210.136	\$228.384	\$416.042	\$41.604	\$359.674
Prior Year Applied Assessment Rate	\$416.042	\$416.042	\$416.042	\$368.326	\$120.327	\$228.384	\$416.042	\$41.604	\$359.674



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**A. LANDSCAPE ZONES**

	Zone 17	Zone 18	Zone 19	Zone 20	Zone 21	Zone 22	Zone 23	Zone 24	Zone 25A
<b>Direct Costs</b>									
Labor and Fringe Benefits	14,838	3,973	7,419	7,419	48,217	16,692	8,902	40,799	69,360
Contracted Services	35,061	4,725	11,099	18,354	28,238	11,456	2,684	51,857	184,195
Other Operating Expenses	1,802	990	901	901	5,846	2,026	1,078	5,873	9,986
Water & Electricity	47,720	1,480	5,980	7,980	11,420	24,220	5,980	92,840	122,522
Equipment Rental	2,366	435	1,183	1,183	7,689	2,662	1,419	6,506	11,060
<b>Administration Costs</b>									
MSC/PW Overhead	1,411	705	705	705	4,583	1,586	846	3,743	6,363
Consultant/Management Fee	719	171	270	358	823	420	174	1,496	3,357
County Administration Fee	617	170	178	306	653	328	135	1,014	2,319
City Cost Allocation/Overhead	5,505	1,312	2,069	2,757	6,312	3,217	1,333	12,053	27,047
Asset Replacement									
<b>Total Direct and Admin costs</b>	<b>\$110,040</b>	<b>\$13,961</b>	<b>\$29,804</b>	<b>\$39,963</b>	<b>\$113,780</b>	<b>\$62,607</b>	<b>\$22,551</b>	<b>\$216,181</b>	<b>\$436,208</b>
<b>Collections/(Credits) Applied to Levy</b>									
Ad Valorem Reduction	(22,504)	0	(23,306)	0	0	0	(1,319)	(100,165)	0
Capital Improvement Collection/(Transfer)	0	0	0	0	0	0	0	0	0
Reserve Fund Adjustment	(890)	1,193	(922)	1,188	13,561	789	(52)	(3,963)	0
Other Revenues	0	0	0	0	0	0	0	0	0
<b>Total Adjustments</b>	<b>(\$23,394)</b>	<b>\$1,193</b>	<b>(\$24,228)</b>	<b>\$1,188</b>	<b>\$13,561</b>	<b>\$789</b>	<b>(\$1,371)</b>	<b>(\$104,127)</b>	<b>\$0</b>
<b>Balance to Levy</b>	<b>\$86,646</b>	<b>\$15,154</b>	<b>\$5,576</b>	<b>\$41,151</b>	<b>\$127,341</b>	<b>\$63,396</b>	<b>\$21,179</b>	<b>\$112,053</b>	<b>\$436,208</b>
<b>District Statistics</b>									
Total Number of Parcels	205	73	15	134	229	369	92	430	1,516
Total Parcels Assessed	202	68	13	129	217	365	90	394	1,472
Total Equivalent Benefit Units (EBU)	202.000	68.000	13.000	129.000	455.850	367.356	90.000	394.000	1472.000
Proposed Levy per EBU	\$428.939	\$222.860	\$428.939	\$319.000	\$279.348	\$172.573	\$235.325	\$284.399	\$296.337
<b>Total Estimated Revenue</b>	<b>\$86,645.68</b>	<b>\$15,154.48</b>	<b>\$5,576.21</b>	<b>\$41,151.00</b>	<b>\$127,341.00</b>	<b>\$63,395.80</b>	<b>\$21,179.25</b>	<b>\$112,053.21</b>	<b>\$436,208.34</b>
Maximum Rate per EBU - FY16-17	\$428.939	\$428.939	\$428.939	\$418.328	\$358.748	\$211.066	\$235.325	\$284.399	\$297.698
Prior Year Maximum Rate per EBU - FY15-16	\$416.042	\$416.042	\$416.042	\$405.750	\$347.961	\$204.720	\$228.249	\$275.848	\$288.747
Prior Year Applied Assessment Rate	\$416.042	\$222.860	\$416.042	\$319.000	\$279.348	\$172.573	\$228.249	\$275.848	\$288.747



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**A. LANDSCAPE ZONES**

	Zone 25B	Zone 26	Zone 27	Zone 28	Zone 29	Zone 30	Zone 31	Zone 32A	Zone 32B
<b>Direct Costs</b>									
Labor and Fringe Benefits	4,822	12,982	1,854	183,336	9,275	139,091	22,256	27,818	0
Contracted Services	12,805	34,851	6,209	139,565	24,034	200,764	55,208	89,900	29,807
Other Operating Expenses	694	1,872	270	25,901	1,333	29,467	9,775	3,437	569
Water & Electricity	8,518	67,840	2,980	239,120	16,480	250,840	45,840	88,923	14,717
Equipment Rental	769	2,070	296	29,433	1,478	22,179	3,549	3,331	1,104
<b>Administration Costs</b>									
MSC/PW Overhead	442	1,191	171	16,502	851	11,380	2,041	2,188	365
Consultant/Management Fee	233	1,020	50	4,549	591	5,833	1,181	1,910	633
County Administration Fee	161	610	44	3,464	311	4,113	731	1,273	745
City Cost Allocation/Overhead	1,880	8,192	408	36,644	4,739	47,012	9,522	12,930	7,561
Asset Replacement									
<b>Total Direct and Admin costs</b>	<b>\$30,325</b>	<b>\$130,628</b>	<b>\$12,281</b>	<b>\$678,515</b>	<b>\$59,092</b>	<b>\$710,679</b>	<b>\$150,103</b>	<b>\$231,710</b>	<b>\$55,501</b>
<b>Collections/(Credits) Applied to Levy</b>									
Ad Valorem Reduction	(0)	(83,158)	(7,275)	(61,360)	(0)	0	(21,912)	0	0
Capital Improvement Collection/(Transfer)	0	0	0	0	0	0	0	0	0
Reserve Fund Adjustment	0	(3,290)	(288)	(2,427)	(0)	0	(867)	8,109	5,501
Other Revenues	0	0	0	0	0	0	0	0	0
<b>Total Adjustments</b>	<b>(\$0)</b>	<b>(\$86,447)</b>	<b>(\$7,563)</b>	<b>(\$63,787)</b>	<b>(\$0)</b>	<b>\$0</b>	<b>(\$22,779)</b>	<b>\$8,109</b>	<b>\$5,501</b>
<b>Balance to Levy</b>	<b>\$30,325</b>	<b>\$44,181</b>	<b>\$4,718</b>	<b>\$614,728</b>	<b>\$59,092</b>	<b>\$710,679</b>	<b>\$127,325</b>	<b>\$239,819</b>	<b>\$61,002</b>
<b>District Statistics</b>									
Total Number of Parcels	313	125	11	3,517	32	3,674	1,279	1,763	509
Total Parcels Assessed	292	103	11	3,481	27	3,518	1,251	1,723	497
Total Equivalent Benefit Units (EBU)	292.000	103.000	11.000	4185.356	218.454	4348.544	1375.500	1751.822	497.000
Proposed Levy per EBU	\$103.852	\$428.939	\$428.939	\$146.876	\$270.501	\$163.429	\$92.566	\$136.897	\$122.740
<b>Total Estimated Revenue</b>	<b>\$30,324.64</b>	<b>\$44,180.72</b>	<b>\$4,718.33</b>	<b>\$614,728.29</b>	<b>\$59,091.85</b>	<b>\$710,678.95</b>	<b>\$127,324.53</b>	<b>\$239,818.66</b>	<b>\$61,001.78</b>
Maximum Rate per EBU - FY16-17	\$119.079	\$428.939	\$428.939	\$146.876	\$300.352	\$168.414	\$92.566	\$260.088	\$190.720
Prior Year Maximum Rate per EBU - FY15-16	\$115.499	\$416.042	\$416.042	\$142.460	\$291.321	\$163.350	\$89.783	\$252.268	\$184.985
Prior Year Applied Assessment Rate	\$102.322	\$416.042	\$416.042	\$142.460	\$253.960	\$163.350	\$89.783	\$136.897	\$122.740



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**A. LANDSCAPE ZONES**

	Zone 33	Zone 34	Zone 35	Zone 36	Zone 37A	Zone 37B	Zone 38	Zone 39
<b>Direct Costs</b>								
Labor and Fringe Benefits	1,854	926	17,802	5,933	278	1,265	1,241	86
Contracted Services	10,733	2,880	14,228	1,972	1,085	4,944	1,481	1,337
Other Operating Expenses	551	131	2,565	855	89	407	112	19
Water & Electricity	16,980	9,980	4,980	1,480	266	1,214	2,480	1,480
Equipment Rental	296	148	2,839	947	45	207	125	14
<b>Administration Costs</b>								
MSC/PW Overhead	171	86	1,633	543	39	180	70	12
Consultant/Management Fee	150	76	576	147	8	35	14	3
County Administration Fee	149	89	296	101	17	75	14	26
City Cost Allocation/Overhead	1,204	602	4,627	1,185	85	388	160	30
Asset Replacement								
<b>Total Direct and Admin costs</b>	<b>\$32,087</b>	<b>\$14,917</b>	<b>\$49,547</b>	<b>\$13,163</b>	<b>\$1,913</b>	<b>\$8,715</b>	<b>\$5,696</b>	<b>\$3,008</b>
<b>Collections/(Credits) Applied to Levy</b>								
Ad Valorem Reduction	(6,821)	(1,677)	0	0	0	0	(3,520)	(2,496)
Capital Improvement Collection/(Transfer)	0	0	0	0	0	0	0	0
Reserve Fund Adjustment	(270)	(66)	13,703	2,248	124	566	(139)	(99)
Other Revenues	0	0	0	0	0	0	0	0
<b>Total Adjustments</b>	<b>(\$7,091)</b>	<b>(\$1,743)</b>	<b>\$13,703</b>	<b>\$2,248</b>	<b>\$124</b>	<b>\$566</b>	<b>(\$3,660)</b>	<b>(\$2,595)</b>
<b>Balance to Levy</b>	<b>\$24,996</b>	<b>\$13,174</b>	<b>\$63,250</b>	<b>\$15,411</b>	<b>\$2,037</b>	<b>\$9,281</b>	<b>\$2,037</b>	<b>\$413</b>
<b>District Statistics</b>								
Total Number of Parcels	87	40	934	15	4	43	14	3
Total Parcels Assessed	83	40	843	15	3	43	14	3
Total Equivalent Benefit Units (EBU)	83.000	40.000	978.492	329.446	43.020	43.000	14.000	3.000
Proposed Levy per EBU	\$301.155	\$329.343	\$64.640	\$46.779	\$47.359	\$215.847	\$145.466	\$137.658
<b>Total Estimated Revenue</b>	<b>\$24,995.87</b>	<b>\$13,173.71</b>	<b>\$63,249.72</b>	<b>\$15,411.01</b>	<b>\$2,037.38</b>	<b>\$9,281.42</b>	<b>\$2,036.52</b>	<b>\$412.97</b>
Maximum Rate per EBU - FY16-17	\$301.155	\$428.939	\$74.521	\$74.521	\$89.049	\$428.360	\$145.466	\$156.095
Prior Year Maximum Rate per EBU - FY15-16	\$292.100	\$416.042	\$72.280	\$72.280	\$86.371	\$415.480	\$141.092	\$151.402
Prior Year Applied Assessment Rate	\$292.100	\$294.056	\$64.640	\$46.779	\$47.359	\$215.847	\$141.092	\$122.909



**A. LANDSCAPE ZONE SUMMARY**

	District Total	General Benefit	Total Funds
<b>Direct Costs</b>			
Labor and Fringe Benefits	\$942,242	\$1,519,949	\$2,462,191
Contracted Services	1,362,777	553,747	1,916,524
Other Operating Expenses	143,100	355,700	498,800
Water & Electricity	1,402,620	340,000	1,742,620
Equipment Rental	150,000	0	150,000
<b>Administration Costs</b>			
MSC/PW Overhead	\$86,304	\$0	\$86,304
Consultant/Management Fee	35,000	0	35,000
County Administration Fee	25,012	0	25,012
City Cost Allocation/Overhead	276,500	0	276,500
Asset Replacement	0	529,000	529,000
<b>Total Direct and Admin costs</b>	<b>\$4,423,555</b>	<b>\$3,298,396</b>	<b>\$7,721,951</b>
<b>Collections/(Credits) Applied to Levy</b>			
Ad Valorem Reduction	(\$585,896)	\$0	(\$585,896)
Capital Improvement Collection/(Transfer)	0	0	0
Reserve Fund Adjustment	31,168	0	31,168
Other Revenues	0	(847,500)	(847,500)
<b>Total Adjustments</b>	<b>(\$554,729)</b>	<b>(\$847,500)</b>	<b>(\$1,402,229)</b>
<b>Balance to Levy</b>	<b>\$3,868,827</b>		
<b>District Statistics</b>			
Total Number of Parcels	19,520		
Total Parcels Assessed	18,882		
Total Equivalent Benefit Units (EBU)	21711.969		
Proposed Levy per EBU			
<b>Total Estimated Revenue</b>	<b>\$3,868,827</b>		



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**B. LIGHTING ZONES**

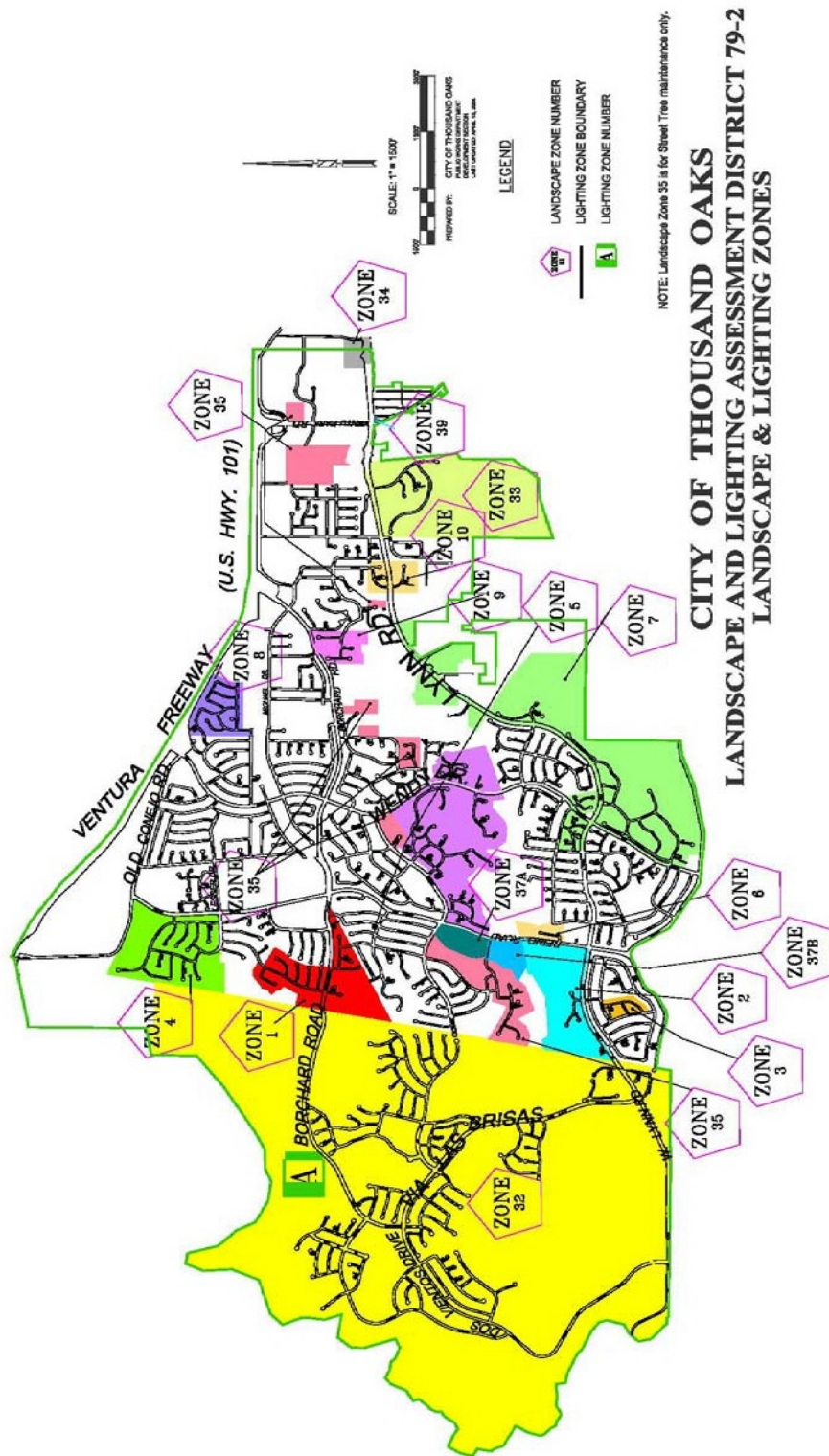
	Zone A	Zone B	Zone C	Zone D	Zone E	Zone F	Special Benefit (All Zones)	General Benefit	Total Lighting Budget
<b>Direct Costs</b>									
Labor and Fringe Benefits	28,993	7,556	9,981	9,658	19,886	39,853	115,926	62,421	178,347
Street Light Electricity/Maintenance	196,021	51,086	67,483	65,296	134,448	269,444	783,770	422,030	1,205,800
Traffic Signal/Safety Lighting Electricity/Maintenance							0	510,300	510,300
Other	569	148	196	190	390	782	2,275	1,225	3,500
<b>Administration Costs</b>									
City Cost Allocation	23,359	6,088	8,042	7,781	16,022	32,109	93,400	0	93,400
Consultant Fees	8,754	2,281	3,014	2,916	6,004	12,032	35,000	0	35,000
County Administration Fees	4,127	1,075	1,421	1,375	2,830	5,672	16,500	0	16,500
<b>Total Direct and Admin costs</b>	<b>\$261,822</b>	<b>\$68,235</b>	<b>\$90,136</b>	<b>\$87,215</b>	<b>\$179,580</b>	<b>\$359,893</b>	<b>\$1,046,871</b>	<b>\$995,976</b>	<b>\$2,042,847</b>
<b>Collections/(Credits) Applied to Levy</b>									
Ad Valorem Reduction	(156,654)	(40,828)	(53,930)	(52,182)	(107,449)	(215,334)	(626,378)	(442,037)	(1,068,415)
Supplemental Signal	0	0	0	0	0	0	0	(190,000)	(190,000)
Interest Income	0	0	0	0	0	0	0	(122,000)	(122,000)
Other Revenues	0	0	0	0	0	0	0	(241,929)	(241,929)
<b>Total Adjustments</b>	<b>(\$156,654)</b>	<b>(\$40,828)</b>	<b>(\$53,930)</b>	<b>(\$52,182)</b>	<b>(\$107,449)</b>	<b>(\$215,334)</b>			<b>(\$1,622,344)</b>
<b>Balance to Levy</b>	<b>\$105,168</b>	<b>\$27,407</b>	<b>\$36,205</b>	<b>\$35,033</b>	<b>\$72,131</b>	<b>\$144,559</b>			<b>\$420,503</b>
<b>District Statistics</b>									
Total Number of Parcels	8,407	2,777	3,482	3,600	7,079	11,113			36,458
Total Parcels Assessed	8,072	2,766	3,480	3,513	7,000	11,035			35,866
Total Equivalent Benefit Units (EBU)	7,314.51	1,906.17	2,518.10	2,436.55	5,016.77	10,054.21			29,246.31
Proposed Levy per EBU	\$14.378	\$14.378	\$14.378	\$14.378	\$14.378	\$14.378			
Maximum Rate per EBU - FY16-17	\$14.378	\$14.378	\$14.378	\$14.378	\$14.378	\$14.378			



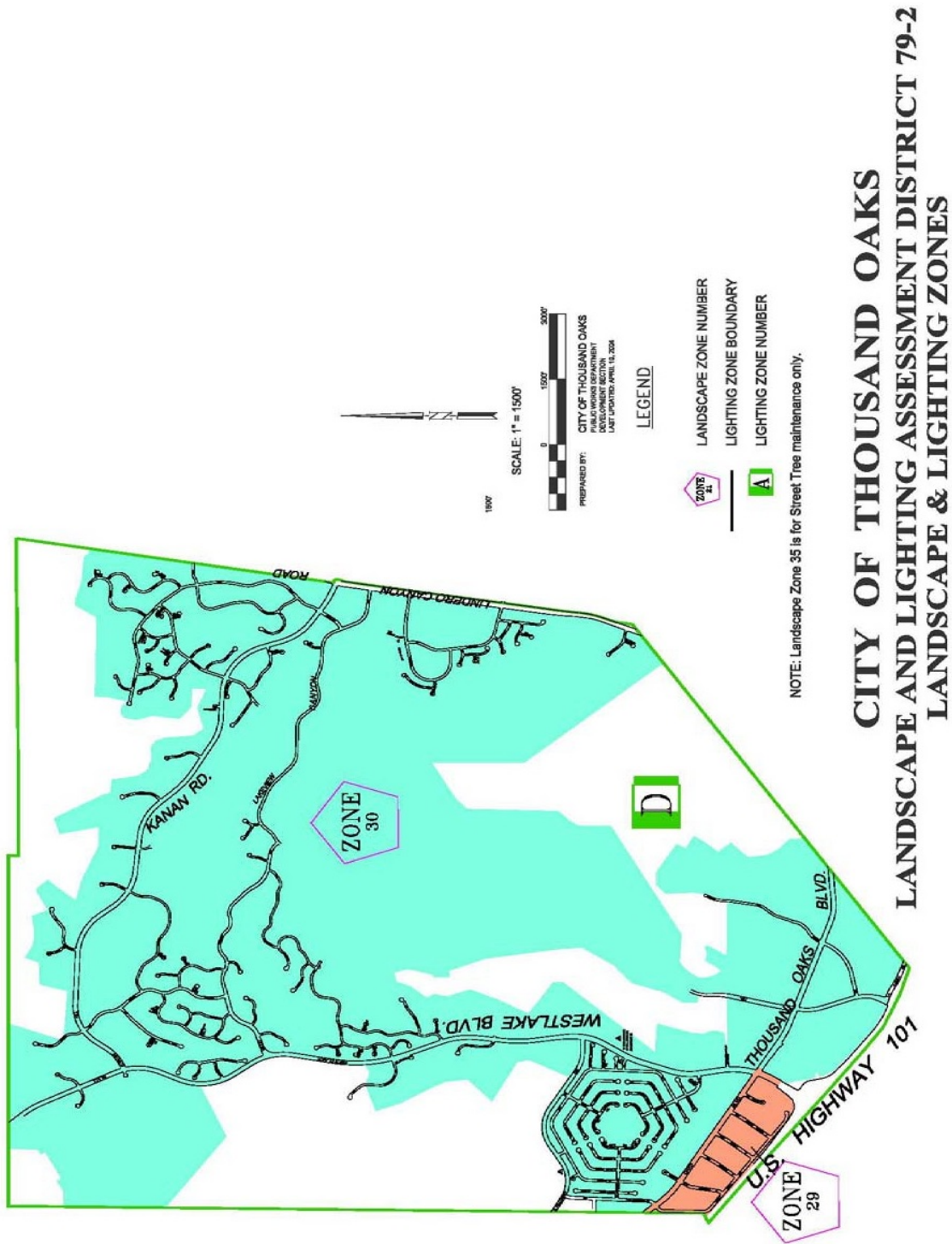
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***Appendix A - Boundary Map***

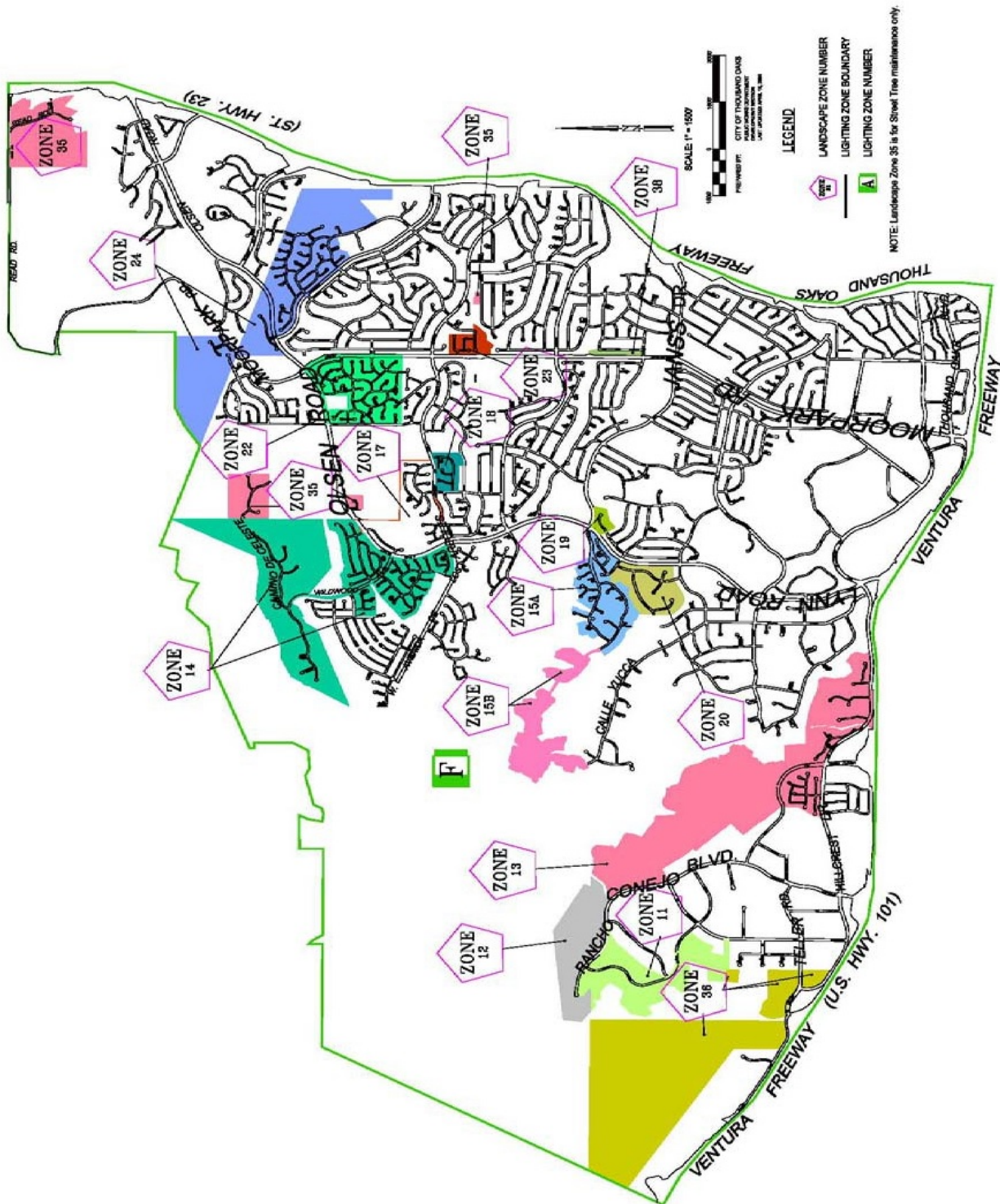
Following are reduced size boundary diagrams. Full size Boundary Diagrams for both the landscaping and lighting zones are on file in the office of Public Works and by reference, are made part of this Report. The details of the lots or parcels within the District depicted on the Boundary Diagrams shall be defined by the Ventura County Assessor's Maps established by the County for fiscal year 2016/2017.











**CITY OF THOUSAND OAKS**  
**LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT 79-2**  
**LANDSCAPE & LIGHTING ZONES**



### ***Appendix B – Assessment Roll***

An Assessment Roll (a listing of all parcels proposed to be assessed within the District and the amount of their assessment) has been filed with the City Clerk and is, by reference, made part of this Report. The proposed assessment roll shall be available for public inspection in the City Clerk's Office during normal office hours.

The Assessment Roll reflects all properties currently identified within the District and their proposed assessment amount(s) for fiscal year 2016/2017. Each lot or parcel listed on the assessment roll is currently shown and illustrated on the County Assessor's Roll and the County Assessor's Parcel Number Maps (APN maps). These records are, by reference, made part of this Report and shall govern for all details concerning the description of the lots or parcels. All assessments presented on the assessment roll are subject to change as a result of parcel changes made by the County including parcel splits, parcel merges or development changes that occur prior to the County securing the roll and generating tax bills for fiscal year 2016/2017.