



# **Conejo Recreation and Park District**

## **Landscaping Maintenance District No. 94-1**

### **(Dos Vientos Ranch)**

**2017/2018 ENGINEER'S ANNUAL LEVY REPORT**

Intent Meeting: April 20, 2017

Public Hearing: June 1, 2017

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AFFIDAVIT FOR THE ENGINEER'S ANNUAL LEVY REPORT

**CONEJO RECREATION AND PARK DISTRICT  
LANDSCAPING MAINTENANCE DISTRICT NO. 94-1**

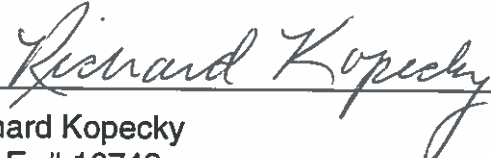
This Report describes the District and any relevant zones therein including the improvements, budgets, parcels and assessments to be levied for fiscal year 2017/2018, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Ventura County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the Board of Directors.

Dated this 1st day of June, 2017.

Willdan Financial Services  
Assessment Engineer  
On Behalf of the Conejo Recreation and Park District

By: 

Susana Medina  
Project Manager, District Administration Services

By: 

Richard Kopecky  
R.C.E. # 16742



A copy of said Assessment Roll and Engineer's "Report" was filed in the Office of the Secretary on the \_\_\_\_ day of \_\_\_\_\_, 2017.

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SECRETARY  
CONEJO RECREATION AND PARK DISTRICT  
STATE OF CALIFORNIA

Final approval, confirmation and levy of the annual assessment and all matters in the Engineer's "Report" was made on the \_\_\_\_ day of \_\_\_\_\_, 2017 by adoption of Resolution No. \_\_\_\_\_ by the Board of Directors.

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SECRETARY  
CONEJO RECREATION AND PARK DISTRICT  
STATE OF CALIFORNIA

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## I. INTRODUCTION

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The BOARD OF DIRECTORS of the CONEJO RECREATION AND PARK DISTRICT, CALIFORNIA, has adopted a Resolution ordering the preparation and filing of an Engineer's "Report" pursuant to the provisions of the "*Landscaping and Lighting Act of 1972*", being Division 12, Part 2 of the Streets and Highways Code of the State of California, commencing with Section 22500 (the "1972 Act"), for purposes of authorizing the annual levy of special assessments for certain work in the assessment district known and designated as LANDSCAPING MAINTENANCE DISTRICT NO. 94-1 (Dos Vientos Ranch), (hereinafter referred to as the "District").

This Report has been prepared and filed with the Secretary of the Board of Directors pursuant to Sections 22623 and 22624 of the 1972 Act, for the fiscal year commencing July 1, 2017 and ending June 30, 2018 (fiscal year 2017/2018) in accordance with *Article 4 (commencing with Section 22562) of Chapter 1* of the 1972 Act. The proposed assessments described in this Report are calculated based on the estimated costs associated with the annual maintenance, operation and servicing of improvements within the District and are spread to only the properties within the District based on a method of apportionment that reflects the proportional special benefits to each property. The assessments calculated for fiscal year 2017/2018 do not exceed the maximum assessment rate previously approved by the property owners and adopted by the Board of Directors.

The Board of Directors approved the formation of the District by the adoption of Resolution No. 061396-A on June 13, 1996 by petition from 100 percent of the property owners. An updated Report is prepared each year to reflect the annual costs, substantial changes in the improvements, changes in parcels and developments within the District and to establish the assessment rate to be levied on parcels within the District. At a noticed annual Public Hearing, the Board of Directors shall consider all public comments and written protests regarding the District. The Board of Directors shall review the Engineer's Report and may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments, the Board may order the levy and collection of assessments for fiscal year 2017/2018 pursuant to the 1972 Act. In such case, the assessment information will be submitted to the County Auditor/Controller for inclusion on the property tax roll. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate approved by the Board of Directors.

It has been previously determined by the legislative body, that the maximum assessment rate established for this District is in compliance with the provisions of the California Constitution Article XIID (hereinafter referred to as the "Constitution") and the provisions of the Proposition 218 Omnibus Implementation Act (Government Code Section 53750 and following) (hereinafter referred to as the "Implementation Act"). The provisions of the Constitution, the Implementation Act and the 1972 Act collectively are hereinafter referred

to as "Assessment Law". Pursuant to Assessment Law, the proposed assessment to be levied each year may be increased based upon the formula previously approved without undertaking further assessment ballot proceedings. Accordingly, the assessments established and approved for this District includes a provision for an annual increase to the maximum assessment rate based on the Consumer Price Index (CPI) to reflect normal cost of living increases to maintain the District improvements, but this annual adjustment shall not be more than 5 percent a year.

## **II. PLANS AND SPECIFICATIONS**

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### **A. DESCRIPTION OF WORK**

This Engineer's Report covers the period from July 1, 2017 through June 30, 2018. The description of work is briefly described as follows: The installation, operation, maintenance and servicing of parks and open space areas within the District, including the maintenance and servicing of trails, wetlands, wildlife habitat, trees, shrubs, grass and other ornamental vegetation, walkways, trails, irrigation systems, drainage devices, lighting and electrical facilities, recreational facilities and equipment, hardscapes, abatement areas and appurtenant materials and facilities, located in public places within the boundaries of the District.

"Operation" means the furnishing of administration and inspection services as well as assessment engineering and legal services associated with assessment district proceedings.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of the improvements and appurtenant facilities authorized by the 1972 Act and associated with the District's open space areas or parks including but not limited to:

- Repair, removal or replacement of improvements;
- Providing for the life, growth, health and beauty of the improvements, including cultivation, irrigation, trimming, spraying, fertilizing and treating for disease or injury; the removal of trimmings, rubbish, debris and other solid waste; and,
- Providing for water wise improvements in response to the statewide drought conditions (such as converting irrigated turf); and
- Cleaning, sandblasting and painting of walls, landscaping, park and recreational facilities and appurtenant facilities to remove or cover graffiti.

Maintenance activities will include, but are not limited to, watering, fertilization, mowing, weed control, tree trimming, rodent/insect/disease control, reseeding, irrigation, dethatching, removal and replacement of dead growth, maintenance of complete automatic irrigation control and irrigation distribution facilities and all other necessary work to operate and maintain the landscaping, park and recreational improvements, open space areas and appurtenant facilities within the District.

"Servicing," means the furnishing of electric current, energy, or gas for the operation of the appurtenant facilities and the furnishing of water for the irrigation of the landscaping and the maintenance of any of the appurtenant facilities.

## **B. 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.

## C. DESCRIPTION OF IMPROVEMENTS AND SERVICES

The location of the park sites and open space areas to be maintained within Landscaping Maintenance District No. 94-1 (Dos Vientos Ranch) for fiscal year 2017/2018 have been constructed or established by developers and were originally shown on the Dos Vientos Ranch Specific Plan No. 8 and Specific Plan No. 9 approved by the Thousand Oaks City Council on April 2, 1988. Furthermore, the improvements and facilities as well as the maintenance requirements were described in the developer's agreements with the City of Thousand Oaks and Conejo Recreation and Park District as conditions of development. Resolution No. 88-69, approving Specific Plan Nos. 8 and 9, with the above-described conditions of development, was adopted by the City Council of the City of Thousand Oaks on and the Board of Directors of the Conejo Recreation and Park District approved subsequent development agreements.

A general description of the works of improvement maintained under these proceedings is on file in the offices of the Conejo Recreation and Park District, available for inspection. Conceptual plans and descriptions do not represent any final agreement between the developers and Conejo Recreation and Park District and the conceptual plans facilities and final agreements are subject to modification by regulatory permits. The various park sites within the District have/will be constructed and completed when the combined population for Specific Plans 8 & 9 require the construction of additional park land in accordance with the formulas and the specific plans and park development agreements.

The parks and open space improvements indicated on the specific plans, developer's agreements and tentative tract maps were constructed in phases. The improvement areas' construction included the following:

- I. Park Site A, Community Park Facilities, 27.8 acres (Completed in January 2003)
  - A. Hardscape and Landscape
    1. Irrigated and planted playfields and picnic areas consisting of grass, shrubbery and trees;
    2. Internal concrete and decomposed granite walkways, paths with handicapped accessible access points;
    3. Paved asphalt parking lot and driveways;

4. Walkway and parking lot lighting fixtures and planters;
5. Drinking fountains; and
6. Small service area and storage shed.

B. Recreational Facilities

1. Three (3) lighted and two (2) unlighted baseball diamonds including grass infields, base paths, chain link backstops and perimeter fences, bleachers, restrooms and equipment building, and equipment storage shed;
2. Two (2) volleyball courts with improved sandpits;
3. Group picnic area;
4. Two (2) playground areas;
5. Indoor sports activity building/recreation center; and
6. Two (2) tennis courts.

II. Park Site B, Required Playfields Park Facilities, 13.0 acres (Completed January, 2013)

A. Hardscape and Landscape

1. Irrigated and planted play area consisting of grass, shrubbery, and trees;
2. Handicapped accessible concrete walkway and decomposed granite jogging path;
3. Walkway lighting fixtures and planters;
4. Paved parking area with lights; and
5. Restrooms.

B. Recreation Facilities

1. Playground Area;
2. A hard surface lighted basketball court;
3. Two (2) lighted pickleball courts; and
4. One (1) lighted tennis court; and
5. Three (3) lighted combined baseball/soccer fields.

III. Park Site C, Neighborhood Park Facilities, 5.1 acres (Completed December 1998)

A. Hardscape and Landscape

1. Irrigated and planted play area consisting of grass, shrubbery, and trees;
2. Handicapped accessible concrete walkway and decomposed granite jogging path; and

3. Walkway lighting fixtures and planters.
4. Restroom

B. Recreation Facilities

1. Sand volleyball court;
2. A hard surface basketball court;
3. Assorted individual family picnic tables;
4. A portable roll around backstop; and
5. Playground Area.

IV. Park Site D, 4.5 acres (Completed June 2006)

A. Hardscape and Landscape

1. Irrigated and planted play area consisting of grass, shrubbery, and trees;
2. Handicapped accessible concrete walkway and decomposed granite jogging path; and
3. Walkway lighting fixtures and planters.

B. Recreation Facilities

1. Sand volleyball court;
2. A hard surface basketball court;
3. Assorted individual family picnic tables;
4. A portable roll around backstop; and
5. Playground Area.

V. Open Space, 1,245 acres

(Current open space inventory for maintenance includes 1,134.61 acres)

- A. Equestrian and hiking trails;
- B. Wetland maintenance; and
- C. Resource protection and maintenance for 1,245 acres of open space.

### ***III. ESTIMATE OF COSTS***

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The total estimate of costs for maintenance of the improvements for fiscal year 2017/2018, as defined under Section 22569 of the 1972 Act are those as hereinafter set forth. Said cost estimates include the total District costs for constructing or installing any

improvements, and for maintenance and servicing the existing improvements including: incidental expenses; amount of any surplus or deficit in the maintenance fund to be carried over from the previous year; any annual installments to be collected over more than a single year; as well as the amount of any contributions to be made from any other sources.

### **A. CAPITAL IMPROVEMENT PROJECT FUND**

The District estimated that the improvements listed below would cost more than could be conveniently raised from a single annual assessment and ordered that the estimated costs of these improvements be raised by an assessment levied and collected in installments over a period of 10 years. The Capital Improvement Expense is proposed to be included in the Direct and Indirect Cost sections of the District budget and will be expended on an annual basis. Should these items not be expended in any given fiscal year, the monies collected through the assessment for these items will be automatically deposited in the Capital Improvement Project Fund.

Description	Estimated Cost
Playground Renovations	\$250,000
Reservable Picnic Area by Tennis Courts	75,000
New Interior Tile in Building	40,000
Parking Lot Resurface	50,000
Fitness Stations Along Walking Path	80,000
<b>Total</b>	<b>\$495,000</b>
<b>Total Cost Spread over ten years</b>	<b>\$49,500</b>

The table above is an update to the projects planned and listed in the FY 2016/17 Engineer's Report. Such projects have not been completed.

## B. SUMMARY OF TOTAL COSTS

Proposed Fiscal Year 2017/18 Budget	
<b>1. COST OF ANNUAL MAINTENANCE</b>	
a. Park Maintenance	\$728,738
b. Open Space Maintenance	119,134
<b>SUBTOTAL</b>	<b>\$847,872</b>
<b>2. INCIDENTALS</b>	
a. Administration	\$2,500
b. Legal Fees	3,500
c. Annual Engineer's Report (Engineering)	6,000
d. Capital Improvement	49,500
<b>SUBTOTAL</b>	<b>\$61,500</b>
<b>3. TOTAL ESTIMATED ANNUAL COST</b>	<b>\$909,372</b>
<b>4. CONTRIBUTIONS (AD VALOREM REVENUE)</b>	<b>(\$271,555)</b>
<b>5. NET ANNUAL ASSESSMENT</b>	<b>\$637,817</b>
<b>Benefit Units</b>	<b>2,044</b>
Proposed Assessment Rate	\$312.04
Maximum Rate	\$315.45
ESTIMATED CIP BALANCE AS OF JUNE 30, 2017	\$209,000
CIP FUND ACTIVITY	\$49,500
ESTIMATED CIP BALANCE AS OF JUNE 30, 2018	\$258,500

## C. ANNUAL MAINTENANCE COSTS

The annual District maintenance cost budgeted each year is based on the completion and dedication of park facilities and open space areas. The improvements to be maintained between July 1, 2017 and June 30, 2018 include:

Park Site	Facility Type	Area (Acres)	Current Acres	Cost/Acre	Fiscal Year 2017/2018
A	Community Park	27.80	27.80	\$15,212	\$422,894
B	Play Field Park	13.00	13.00	\$15,128	196,664.00
C	Neighborhood Park	5.10	5.10	\$11,373	58,002.30
D	Neighborhood Park	4.50	4.50	\$11,373	51,178.50
Open Space		1,134.61	1,134.61	\$105	119,134.05
<b>Total Annual Maintenance Cost</b>					<b>\$847,872</b>

The annual maintenance cost for Park Site A is calculated at \$15,212 per acre based on its designated use as a Community Park. The annual maintenance cost for Park Site B is calculated at \$15,128 per acre based on its designated use as a Play Field Park. The annual maintenance cost for Park Sites C and D is calculated at \$11,373 per acre based on their designated use as a Neighborhood Park. The annual maintenance cost for the open space areas is based on average maintenance cost and standard care for similar Conejo Recreation and Park District facilities at \$105 per acre.

For fiscal year 2017/2018 the total annual maintenance cost includes the full maintenance of Park Sites A, B, C and D, as well as the maintenance of approximately 1,135 acres of the anticipated 1,245 acres of open space area.

#### **D. CONTRIBUTIONS**

The parks, open space areas and the facilities within this District were installed as a condition of developing the properties within the District and are maintained and operated for the benefit of those properties, and these improvements require a higher level of service than similar facilities and areas outside of the District. It has also been determined that each and every assessed parcel within the District receives a particular and special benefit from the improvements over and above any general benefit that may be conferred by the improvements to the public at large or to other properties outside the District. However, recognizing that similar improvements exist outside the District boundaries and these improvements may be partially funded by Ad Valorem revenues available to the Conejo Recreation and Park District as well as the fact that the District improvements may occasionally be utilize by others, the Conejo Recreation and Park District may at their discretion, provide a contribution to the District expenses utilizing a portion of the Ad Valorem revenues associated with properties within the District.

The Ad Valorem revenue contribution represents the amount of general fund monies the Conejo Recreation and Parks District anticipates it will contribute toward the District's expenses for fiscal year 2017/2018. This contribution is adjusted annually based on a portion of the Ad Valorem tax revenues the agency receives from properties within the District. The total Ad Valorem revenues from the District is calculated each year using property tax roll information available from the Ventura County Assessor's Office at the time this Report is prepared. At the Board's discretion, a percentage of this revenue (up to 50%) is allocated to the District to reduce the annual assessments and offset the costs of any improvements that may be considered general benefit.

#### ***IV. ASSESSMENT DIAGRAM***

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The assessment diagram sets forth: (a) the exterior boundaries of the District, (b) the boundaries of any zones within the District. A detailed description of the lines and dimensions of any lot or parcel within the District is defined by the Ventura County Assessor's maps, reference is made to the County Assessor's map applicable for the fiscal year, which map shall govern for all details concerning the lines and dimensions of such lots or parcels. A copy of the assessment diagram is attached hereto, referenced and incorporated.

The current assessment diagram was filed on July 8, 1997, in Book 16, pages 90, 91 and 92 of Maps of Assessment Districts and Community Facilities Districts (Document No. 97-084542) in the Office of the County Recorder of the County of Ventura.





## **V. METHOD OF ASSESSMENT**

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### **A. ASSESSMENT LAW**

The Assessment Law requires that the assessments must be based on special benefits the properties receive from the works of improvement to be maintained. The Assessment Law does not specify the method or formula that should be used in any special assessment proceeding, but that the Assessment Engineer shall make an analysis of the facts and recommend the apportionment of the assessment. The analysis must consider the proportional special benefits properties receive by the works of improvement to be maintained and is not necessarily limited to the current use of the property.

As a result of the passage of Proposition 218 in November 1996, Article XIID was added to the California Constitution. The new procedural and approval process outlined in Article XIID applies to all new or increased assessments. Specifically, the assessment rate and method of apportioning benefit (Method of Assessment) for the Landscape Maintenance Assessment District No. 94-1 (Dos Vientos Ranch) shall:

- Demonstrate special benefit to assessed parcels over and above the benefits conferred on the public at large: “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.
- Separate the general benefits from the special benefits conferred to parcels: “Only special benefits are assessable, and an agency must separate the general benefits from the special benefits conferred on a parcel.”
- Determine the special benefit that should be attributed to public agency parcels within the District boundary: “Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that such publicly owned parcels in fact receive no special benefit.”
- The assessments are proportioned to and no greater than the special benefits conferred on the properties.

Each year an Engineer’s Report is prepared for the District to identify any substantial changes in the District and to document the proposed assessments for the upcoming fiscal year based on the appropriate method of apportionment and the estimated expenses. Final authority and action on the recommendations rests with the Board of Directors of the Conejo Recreation and Park District after hearing all the testimony and evidence presented at an annual public hearing. Upon conclusion of the public hearing, the Board may approve the Report as submitted or modify it by Board action.

## B. SPECIAL BENEFIT

To levy an assessment it is necessary that the property receive a special benefit distinguished from that of the general benefit of the public. Numerous studies have consistently shown that the desirability of properties are directly enhanced in a community when public infrastructure such as parks, open space, and recreation facilities are in place, improved, operable, safe, clean, and maintained. Clean and safe parks increase public safety, help to reduce crime and enhance the overall quality of life and desirability of an area through the availability of sufficient park space, recreation centers, trail systems, sports facilities, and open space areas. Conversely, the lack of recreational improvements or facilities that are in disrepair, old, unsafe, unclean, and unusable can have negative impacts on the community and surrounding properties.

The park, open space and recreational improvements within the District specifically benefit the properties to be assessed by one or more of the following:

- (a) Increased capacity to draw business, homebuyers, and others to the District.
- (b) Expanded employment opportunities and increased economic activity due to increased capacity to attract business.
- (c) Increased attractiveness of the development as a result of the preservation of mountains, foothills and canyons, and increased public access to these lands.
- (d) Enhanced adaptation of the urban environment within the natural environment from adequate green space, parks, trails, open space areas and landscaping.
- (e) Improved environmental quality by protecting, restoring and improving the District's irreplaceable wildlife, park, mountains and open space lands, and improved public access to these lands.
- (f) Improved air and water quality, capacity of roads, transportation and other public infrastructure system as a result of more evenly dispersing recreational facilities.
- (g) Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties and enhancement of the area as a place to work and live.
- (h) Improved recreational opportunities and expanded access to recreational facilities for all properties within the District area, through improvements such as parks, trails, and other public recreational facilities.
- (i) Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings, amenities and useable park and recreational facilities.

### **C. GENERAL BENEFIT**

Developers typically install parks, open space areas and similar improvements and facilities to enhance the marketability of properties within the development as a condition of development. As noted previously, the parks, open space areas and facilities to be serviced and maintained in this District were installed as a condition of developing the properties and are maintained for the benefit of the properties being developed and not for the benefit of surrounding properties. The improvements associated with this District have been identified as necessary, required and/or desired for the orderly development of the properties within the District to their full potential, consistent with the proposed development plans and would otherwise not be required or necessary.

Although the improvements may be available to properties owners outside the District or to the public at large, any benefit they may receive is incidental and cannot be considered a special benefit. Therefore, it has been determined that the parks and open space areas associated with the District and the ongoing operation and maintenance of those improvements and facilities provide no measurable general benefit to properties outside the District or to the public at large. Furthermore, each and every assessed parcel within the District receives a particular and special benefit from the improvements over and above any general benefit that may be conferred by the improvements.

However, recognizing that similar improvements exist outside the District boundaries and these improvements may be partially funded by the Conejo Recreation and Park District's General Fund, and the fact that the improvements may occasionally be utilized by others, the Conejo Recreation and Park District may at their discretion, provide a contribution to the District expenses utilizing a portion of their available Ad Valorem revenues.

### **D. BENEFIT ALLOCATION**

The developers of the Dos Vientos Ranch were charged to develop and dedicate improvements and open space areas within the District boundaries as development occurred. These conditions were imposed to ensure that growth and development within the area included specific improvements to enhance the quality environment and life style for residents and property owners. It was determined that the availability and proper long-term maintenance of recreational improvements would sustain and enhance the quality of life within these developments. Although there are other improvements and facilities within the Conejo Recreation and Park District jurisdiction that are maintained by the agency, the improvements and facilities within this District require a higher level of service than many of the other improvements and facilities. Because Ad Valorem property tax revenues are insufficient for the Conejo Recreation and Park District to maintain the parks and open space areas serving the Dos Vientos area, the City of Thousand Oaks and the Conejo Recreation and Park District conditioned the developers to form an assessment district to provide a funding mechanism to support the ongoing maintenance of the Park sites maintained by the Conejo Recreation and Park District and the maintenance for the open space areas provided by the Conejo Open Space Conservation Agency (COSCA).

The Conejo Recreation and Park District has followed an acres-per-population ratio method to establish standards for required recreation and park facilities within its jurisdiction. Utilizing these standards and giving consideration to service radius, access, socioeconomic factors, natural and man-made geographic factors, existing facilities and available resources, the agency developed a Master Site Location Plan. This master plan designated five basic community zones and a total of nineteen neighborhood service areas. Additionally, the proposed development of Dos Vientos area as specific Plan No.'s 8 and 9 generated an additional sixth community zone broken into neighborhood areas twenty and twenty-one. The boundary of this District coincides with the sixth community zone boundary. A copy of the Master Site Location Map is on file in the offices of the Conejo Recreation and Park District.

The Conejo Recreation and Park District Master Plan has established specific criteria for determining the service radius for various parks based on the facility size and location throughout the agency's jurisdiction. These service radii provide clear guidelines to assist in determining which properties may receive special benefit from various park improvements. The determination of special benefit for this District is based on both the service radius and the fact that the park sites within this District have limited vehicular and pedestrian access from outside properties.

The service radius criteria for the various types of facilities within Conejo Recreation and Park District are listed in the Master Plan. The park facilities to be maintained within this District have the following service radii:

- Park Site A (community park) 1.50 to 2.0 miles
- Park Site B (playfield) 0.75 to 1.0 mile
- Park Site C (neighborhood park) 0.50 to 1.0 mile
- Park Site D (neighborhood park) 0.50 to 1.0 mile

A majority of the developable area within the service radius of the Park Site A (community park) is located within the boundary of the District. Those properties within the service radius, but outside the District boundary are also served by similar park facilities within their specific community zone. In addition, access to the Park Site A from outside the District boundaries is limited to Borchard Road and Lynn Road, making the travel miles to the park site greater than the community park service radius established. Therefore, it has been determined that only the properties within the District boundaries receive direct and special benefit from Park Site A and this park provides similar benefits to all developed properties within the District.

Similar to the community park, a portion of the service radius for Park Site B (playfield) is located outside the District boundary. However, these properties are also served by Pepper Tree Playfield and Borchard Park (both located outside the District boundary). Again, vehicle and pedestrian access to this park site is limited

for residents and property owners outside the Dos Vientos area and the travel miles along the streets to this playfield are greater than its service radius. Therefore, it has been determined that only the properties within the District will receive specific benefit from the Park Site B improvements.

The service areas for the two neighborhood parks (Park Site C and Park Site D) are entirely within the District boundaries and, therefore only properties within the District will receive special benefit from these parks.

The annual assessment levied for the maintenance of the District improvements will vary each year as the four park sites are completed, open space is accepted for maintenance; and the number of developed properties increase. The original development plans for the Dos Vientos area included approximately 2,000 low to medium density residential units, 350 apartment units, various commercial developments, a day care center, a school site and equestrian site. Clearly the majority of the development within the District is single-family residential properties and these properties have similar and equal benefits. In order to equitably distribute the annual net cost of providing the improvements, the District was established with a method of apportionment that allocated to each parcel a proportionate share of the costs based on its land use. A proportional benefit factor was determined for each of the various land use classifications within the District using the single-family residential dwelling unit as the base unit. All subdivided single-family residential properties have been assigned a value of one (1.0) Benefit Unit (BU).

Studies have consistently shown that apartment and other multiple-family dwelling units generate lower traffic volumes, water consumption, and wastewater discharge when compared to a single-family residence and therefore they generally impact the public infrastructure between 50 to 75 percent as much as a single-family residence. Based on these considerations along with the typical occupancy of apartment dwelling units versus single-family residential units within the City of Thousand Oaks, it was determined that benefits received by properties with multiple family dwellings should be proportionately less per unit than a single-family residential. Therefore, multiple family dwelling units were assigned a value of 0.67 BU per unit.

Similar to multiple family residential developments, it was determined that commercial properties also benefit from increased economic activity and capacity to attract business resulting from well-maintained park and recreational facilities in the area. Although the agency's development of the Master Plan criteria for determining park facility size and location was based on residential populations and not commercial development, it is clear that both residential and non-residential properties derive special benefits from the District improvements. Based on the typical residential development within the District, it was determined that commercial and other non-residential properties would be assigned four (4.0) BU per acre when the property is developed. This determination was based on the typical residential density (medium-to-low density) within the District, which on average represented four residential lots per acre (average area of 1/4 acre each).

The planned development of properties within the District included a proposed school site. Typically, school sites can provide recreational and sports facilities similar to the facilities maintained by the District. Assuming these school improvements and facilities are available to the public and properties within the District, it was determined that the school property would receive a credit for those improvements and facilities made available and would not be assessed. However, should the development or the availability of the facilities change, the school property will be subject to the annual special benefit assessment and assigned a land use designation that most appropriately reflects the use of the property (single family residential, multiple family residential, or non-residential).

It has been determined that undeveloped properties do not receive a direct or special benefit from the maintenance of the park improvements until such time the property is developed. A parcel shall be considered “developed” upon the recordation of the final tract map for properties within Specific Plans 8 and 9, by the first of March of the current fiscal year. The following tracts have been recorded for fiscal year 2017/2018:

Tract	Dwelling Units
4493	284
4559	208
4831	220
4963	575
5072	65
5073	107
5074	78
5080	145
5094	118
5095	166
5200	69
5330	9
<b>Total</b>	<b>2,044</b>

## E. COST ALLOCATION

Utilizing the proportionate special benefit allocation discussed in the previous sections, the annual assessments for park and open space maintenance shall be based on the following formula, where Park and Open Space Maintenance Costs includes Incidentals and Contribution to CIP Fund:

$$\frac{(\text{Park and Open Space Maintenance Costs}) - (\text{Ad Valorem Revenue} + \text{General Benefit Contribution})}{\text{Total Number of Benefit Units}}$$

The preceding formula establishes the proposed annual assessment rate to be levied for the fiscal year. The assessment amount for each parcel within the District



is then calculated by multiplying this assessment rate by the parcel's assigned benefit units (BU).

It is anticipated that the annual assessment per dwelling unit may vary significantly each fiscal year until build-out of the District has been achieved. Factors affecting the amount to be levied each fiscal year include: (1) completed facilities accepted by the Conejo Recreation and Park District; (2) recordation of final tract maps; (3) annual adjustments for utilities, labor, materials, and equipment; and (4) available property tax revenues.

Recognizing that the annual assessments could significantly change each year as additional parks and open space were accepted, a maximum assessment including an annual inflationary adjustment was established for the District assessments. The initial maximum assessment rate was originally formulated based on the planned build-out within Specific Plan Nos. 8 and 9 and completion of all proposed facilities. Under the provisions of the Assessment Law the initial maximum assessment rate established and approved for this District includes a provision for an annual increase to this maximum rate based on the Consumer Price Index (CPI), but not more than 5 percent a year to reflect cost of living increases to maintain the district improvements. Provided the proposed annual assessment rate for the fiscal year does not exceed the adjusted maximum assessment rate, the Board of Directors may adopt the proposed assessment rate for that fiscal year. Any proposed assessment that exceeds the approved maximum assessment rate would be considered an increased assessment and would require property owner approval pursuant to the provisions of the Constitution before the increase could be imposed.

The Conejo Recreation and Park District currently receives five percent (5%) of the Ad Valorem property tax revenues collected within their jurisdiction, and this is the primary revenue source for the agency's General Fund. Historically the agency has dedicated up to fifty percent (50%) of these property tax revenues to park maintenance, but may utilize the funds for any authorized purpose at the Board's discretion. Generally, the Conejo Recreation and Park District will dedicate up to fifty percent of the property tax revenues it receives from Specific Plan Nos. 8 and 9 to offset any expenses or improvements that may be considered general benefit or to reduce the amount to be levied. Although the agency is only obligated to contribute an amount equal to the general benefit costs, the Board of Directors has adopted a policy for this District that basically states "No assessment shall be increased by a decrease in the availability of the District contribution from available tax dollars that would cause any assessment to increase by more than five percent from the prior year, including adjustments for the Consumer Price Index as stated above, without additional notice being mailed to all property owners within the boundaries of the District." This policy only applies to increases that result from the reduction of Ad Valorem contributions and not increases that result from increased maintenance or operational expenses.

## **VI. ASSESSMENT RATE SCHEDULE**

The following Assessment Rate Schedule has been prepared pursuant to Assessment Law. The net amount to be assessed upon the lands and parcels within the boundaries of the District has been spread and apportioned in accordance with the special benefits received from the improvements. The proportionate special benefit derived by each parcel specially benefiting from the improvements to be maintained has been determined in relationship to the entirety the maintenance and operation expenses of the improvements, no assessment has been proposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel, only special benefits have been assessed and general benefits have been separated from special benefits. The net amount to be assessed upon lands and parcels within the District are generally as follows:

	<b>Prior Fiscal Year 2016/2017</b>	<b>Proposed Fiscal Year 2017/2018</b>
<b>COST OF ANNUAL MAINTENANCE</b>		
a. Park Maintenance	\$707,609	\$728,738
b. Open Space Maintenance	112,326	119,134
<b>SUBTOTAL OF ANNUAL COSTS</b>	<b>\$819,935</b>	<b>\$847,872</b>
INCIDENTALS	12,000	12,000
<b>TOTAL ESTIMATED ANNUAL COST</b>	<b>\$831,935</b>	<b>\$859,872</b>
CONTRIBUTION TO CIP FUND	\$57,080	\$49,500
PROJECTED AD VALOREM CONTRIBUTION	(\$271,555)	(\$271,555)
<b>BALANCE TO ASSESSMENT</b>	<b>\$617,460</b>	<b>\$637,817</b>
<b>TOTAL BENEFIT UNITS</b>	<b>2,044</b>	<b>2,044</b>
PROPOSED ASSESSMENT RATE	\$302.08	\$312.04
MAXIMUM RATE	\$307.12	\$315.45

The maximum assessment rate for the District can be annually modified and increased to reflect an annual modification in the cost for labor and materials subject to the formula approved pursuant to the Assessment Law without undertaking further assessment ballot proceedings. The formula used to annually adjust the maximum assessment rate for this district is based on the annual percentage change in the Consumer Price Index (CPI) for All Urban Consumers for Los Angeles-Riverside-Orange Counties with the maximum set at 5.0%. Typically, the percentage change is based on the change from March of the previous year to March of the beginning current fiscal year, but may be based on a similar time period if the March percentage change is not available when the Engineer's Report is prepared. The CPI change from February 2016 to February 2017 is 2.71%.



The new maximum Assessment Rate for various land uses currently assessed within the District:

Land Use	Number of Parcels	Number of Units	Weighted Benefit	Total Benefit Units	Revenue Amount
Single-Family Residential	2,044	2,044	1.00	2,044.00	\$637,817
Multi-Family Residential	0	0	0.67	0.00	\$0

## ***VII. ASSESSMENT ROLL***

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An Assessment Roll, providing a listing of the parcels and net amount to be assessed upon each parcel within the boundaries of the District for fiscal year 2017/2018 based on the proposed budget, assessment rate and method of apportionment described in this Report, will be filed with the secretary of the board and is, by reference, made part of this Report and is available for public inspection during normal office hours.