



**Conejo**

**Recreation & Park District**

# **Conejo Recreation and Park District**

## **Landscaping Maintenance District No.**

### **92-1**

## **(Rancho Conejo Playfield)**

**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. 92-1**

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 15, 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. 92-1 (Rancho Conejo Playfield) (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 22565) 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. 072392-B on July 23, 1992. In 1998, the first phase of the district improvements was completed and accepted by the Conejo Recreation and Park District for maintenance. The first annual assessment for the District was levied in fiscal year 1998/1999.

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. 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 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 park landscaping and facilities, including trees, shrubs, grass and other ornamental vegetation, walkways, trails, irrigation systems, drainage devices, lighting, park and recreational improvements, and appurtenant facilities located in public places within the boundaries of the District.

“Operation” means the furnishing of contract administration and inspection services as well as assessment engineering and legal services associated with necessary 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 facilities to be maintained by Landscaping Maintenance District No. 92-1 (Rancho Conejo Playfield) constructed by the developer, are shown on the Assessment Diagram for the District. Furthermore, these facilities and maintenance requirements are described in the developer's agreements with the City of Thousand Oaks and Conejo Recreation and Park District as conditions of development. The locations of the facilities built and dedicated by the developer are also indicated on vested Tentative Tract Map No. 4366 and Specific Plan No. 7. The plans and specifications for the works of improvement to be maintained under these proceedings are on file in the offices of the Conejo Recreation and Park District, available for public inspection.

A general description of the works of improvement to be maintained under these proceedings is 12.89 acres of playfields oriented to daytime athletic uses. Football, soccer, baseball, softball, tennis courts, field hockey, basketball and other competitive sports are generally the major uses accommodated. The plans for further phases may be conceptual and do not represent any final agreement between the developer and Conejo Recreation and Park District.

As indicated on the plans, the park playfield was constructed in three phases of approximately 4 acres each. The construction was phased as follows:

Phase	Year Completed	Acres	Facilities
1	1998	4.1	Two concrete tennis courts, sand tot lot with equipment, basketball court, parking lot and open turf areas.
2	2000	4.3	Single softball field with soccer overlay, restroom, and sand volleyball court.
3	2001	4.3	Single softball field with soccer overlay.

The site development criteria established by the Conejo Recreation and Park District for playfields includes lighting of the softball and soccer fields. The Rancho Conejo playfield improvements do not include softball and soccer fields lighting. (See Part V, D for further information.)

The development of Tract 4366 encompasses 1,862 acres. Only 30-percent (approximately 560 acres) was developed. The remaining 70-percent (approximately 1,300 acres) has been dedicated for open space, parklands, nature preserve and is located along the easterly border of the District. Public access to the open space area, if any, was determined by the Conejo Open Space Conservation Agency (COSCA). Maintenance of the open space areas, trails, and access points are not included on the improvements and facilities to be maintained by District assessments.

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

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The total estimate of costs for maintenance of the proposed 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 proposed improvements and for maintenance and servicing the existing improvements including incidental expenses; the 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**

Future projects to be completed include six (6) pickleball courts, turf conversion and upgrade to irrigation with an estimated total cost of \$565,000.

**B. SUMMARY OF TOTAL COSTS**

Proposed Fiscal Year 2017/2018	
<b>1. COST OF ANNUAL MAINTENANCE</b>	
Park Maintenance	\$192,126
<b>SUBTOTAL</b>	<b>\$192,126</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	33,473
<b>SUBTOTAL</b>	<b>\$45,473</b>
<b>3. TOTAL ESTIMATED ANNUAL COST</b>	<b>\$237,599</b>
<b>4. CONTRIBUTIONS</b>	
a. Ad Valorem Revenue	(\$102,762)
b. General Benefit	(21,419)
<b>SUBTOTAL</b>	<b>(\$124,181)</b>
<b>5. NET ANNUAL ASSESSMENT</b>	<b>\$113,418</b>
<b>Benefit Units</b>	1,204.18
Proposed Assessment Rate	\$94.19
Maximum Rate	\$96.53
Opening Capital Improvement Fund Balance	\$0
Activity	33,473
<b>Estimated Ending Capital Improvement Fund Balance</b>	<b>\$33,473</b>

Note: Variance of the Net Annual Assessment with Assessment Roll is due to rounding.

The improvements to be maintained between July 1, 2017 and June 30, 2018 include the phase one construction of the planned Rancho Conejo Playfield, consisting of 4.1 acres, phase two constructions consisting of an additional 4.3 acres, and phase three constructions, consisting of an additional 4.3 acres.

The Estimate of Costs to maintain these park facilities is based on a level of service greater than annual maintenance cost and standards of care for similar Conejo Recreation and Park District facilities. The average annual maintenance cost for the Rancho Conejo Playfield is calculated at \$15,128 per acre for fiscal year 2017/2018. Maintenance may be performed by agency personnel or by contract with a qualified landscape maintenance company.

### **C. CONTRIBUTIONS**

The park area 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. It has 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 this park site also provides some benefit to properties outside the District boundaries, part of the improvement costs have been identified as general benefit and are not assessed as special benefit. The Conejo Recreation and Park District will provide a contribution to the District expenses for that portion identified as general benefit. Likewise, the agency may at their discretion, provide an additional 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 revenue 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.

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

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The Assessment Diagram required pursuant to Section 22570 of the 1972 Act, indicating the exterior boundaries of the District. The lines and dimensions of each lot or parcel within the District are the lines and dimensions shown on the latest County Assessor's map as identified by a distinctive number or letter assigned by the County Assessor's Office.

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 original assessment diagram was filed July 31, 1992, Book 15, Pages 22 through 25, inclusive, of Maps of Assessment Districts and Community Facilities Districts (Document No. 92-134936) in the Office of the County Recorder of the County of Ventura, State of California.

**ASSESSMENT DIAGRAM  
FOR  
CONEJO RECREATION AND PARK DISTRICT  
LANDSCAPING MAINTENANCE DISTRICT NO. 92-1  
(RANCHO CONEJO PLAYFIELD)**

NOTE: THIS MAP WAS CREATED BY THE VENTURA COUNTY COMPUTER AIDED MAPPING SYSTEM (CAMS), WHICH IS DESIGNED AND OPERATED SOLELY FOR THE CONVENIENCE OF THE COUNTY AND RELATED PUBLIC AGENCIES. THE COUNTY DOES NOT WARRANT THE ACCURACY OF THIS MAP, AND NO DECISION INVOLVING A RISK OF ECONOMIC LOSS OR PHYSICAL INJURY SHOULD BE MADE IN RELIANCE THEREON.

THE ASSESSMENT DISTRICT BOUNDARY INCLUDES A PORTION OF PARCEL MAP AS RECORDED IN BOOK 43, PAGE 63 OF PARCEL MAPS; ALL OF TRACT 4366-1 RECORDED IN BOOK 121, PAGE 70 OF MISCELLANEOUS RECORDS; ALL OF TRACT 4366-2 RECORDED IN BOOK 121, PAGE 77 OF MISCELLANEOUS RECORDS; ALL OF TRACT 4366-3 RECORDED IN BOOK 121, PAGE 85 OF MISCELLANEOUS RECORDS; ALL OF TRACT 4366-4 RECORDED IN BOOK 123, PAGE 12 OF MISCELLANEOUS RECORDS; ALL OF TRACT 4366-5 RECORDED IN BOOK 123, PAGE 35 OF MISCELLANEOUS RECORDS; ALL OF TRACT 4366-6 RECORDED IN BOOK 123, PAGE 38 OF MISCELLANEOUS RECORDS; ALL OF TRACT 4366-7 RECORDED IN BOOK 123, PAGE 41 OF MISCELLANEOUS RECORDS; ALL OF TRACT 4366-8 RECORDED IN BOOK 128, PAGE 10 OF MISCELLANEOUS RECORDS; ALL OF TRACT 4366-9 RECORDED IN BOOK 128, PAGE 50 OF MISCELLANEOUS RECORDS; ALL OF TRACT 4366-10 RECORDED IN BOOK 128, PAGE 53 OF MISCELLANEOUS RECORDS; ALL OF TRACT 4366-11 RECORDED IN BOOK 128, PAGE 56 OF MISCELLANEOUS RECORDS; ALL OF TRACT 4366-12 RECORDED IN BOOK 128, PAGE 59 OF MISCELLANEOUS RECORDS; ALL OF TRACT 4366-13 RECORDED IN BOOK 127, PAGE 42 OF MISCELLANEOUS RECORDS; ALL OF TRACT 4944-1 RECORDED IN BOOK 127, PAGE 43 OF MISCELLANEOUS RECORDS; ALL OF TRACT 4944-2 RECORDED IN BOOK 127, PAGE 46 OF MISCELLANEOUS RECORDS; ALL OF TRACT 4944-3 RECORDED IN BOOK 130, PAGE 46 OF MISCELLANEOUS RECORDS; IN THE CITY OF THOUSAND OAKS, COUNTY OF VENTURA, STATE OF CALIFORNIA.

AN ASSESSMENT WAS LEVIED BY THE BOARD OF DIRECTORS OF THE CONEJO RECREATION AND PARK DISTRICT ON THE LOTS, PLOTS AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. SAID ASSESSMENT WAS LEVIED ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_ 20\_\_\_\_. SAID ASSESSMENT DIAGRAM AND ASSESSMENT ROLL WERE FILED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF SAID DISTRICT ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_ 20\_\_\_\_. REFERENCE IS MADE TO THE ASSESSMENT ROLL FILED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

SECRETARY  
CONEJO RECREATION AND PARK DISTRICT

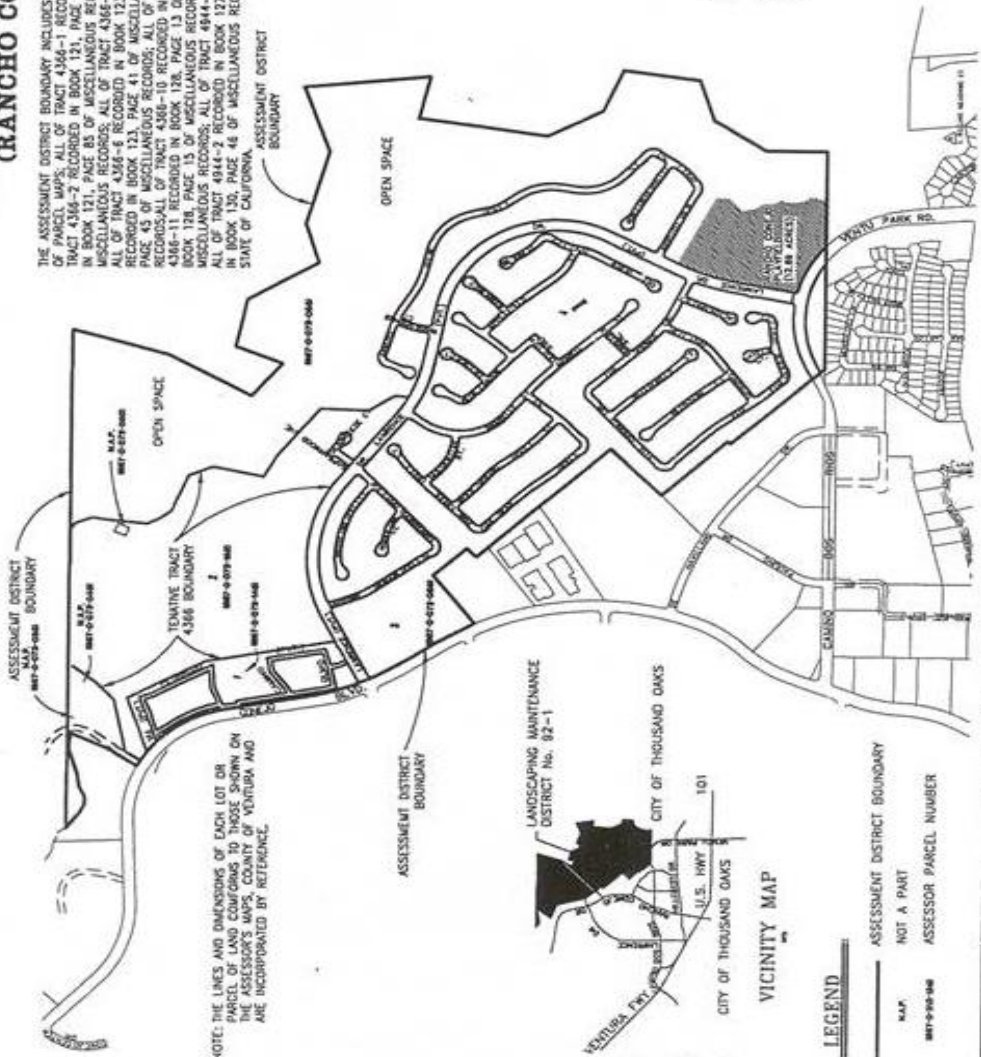


PREPARED UNDER THE SUPERVISION OF  
JOHN F. OSPE, P.E.  
WILLDAN  
ENGINEER OF WORK

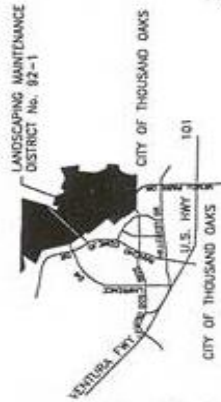


SHEET 1 OF 1

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NOTE: THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL OF LAND COMPARED TO THOSE SHOWN ON THE ASSESSOR'S MAPS, COUNTY OF VENTURA AND ARE INCORPORATED BY REFERENCE.



**LEGEND**  
 — ASSESSMENT DISTRICT BOUNDARY  
 - - - - - NOT A PART  
 MAP  
 MTR-92-00-00 ASSESSOR PARCEL NUMBER

## 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. 92-1 (Rancho Conejo Playfield) shall:

- Demonstrate special benefit to assessed parcels over and above the benefits conferred to 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 and direct benefit distinguished from that of the general benefit to the public. Numerous studies have consistently shown that the desirability of properties are enhanced in a community when public infrastructure such as parks 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 areas and sports facilities. 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 and recreational improvements within the District 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) Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping.
- (d) Improved air and water quality, capacity of roads, transportation and other public infrastructure system as a result of more evenly dispersing recreational facilities.
- (e) 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.
- (f) Improved recreational opportunities and expanded access to recreational facilities for all properties within the District area, through improvements such as parks and other public recreational facilities.
- (g) 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 and recreational facilities or similar improvements to enhance the marketability of properties within the development and/or as conditions of development. As noted previously, the parks and recreational 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 the public at large. 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. However, each assessed parcel within the District receives a special benefit from the improvements, over and above any general benefit that may be conferred by the improvements.

Recognizing that there are some properties in close proximity to the improvements, but outside the District boundaries, as part of the benefit analysis each year, the proportional general benefit of the District improvements will be calculated based on a ratio of the benefit units for developed properties currently within the District and the number of benefit units outside the District boundaries, but within the park site radius as it existed when the District was formed. (A detailed description of this calculation is presented in the following Benefit Allocation section).

#### **D. BENEFIT ALLOCATION**

The facilities within the District are maintained and operated at a higher level of service than in areas outside of the District. The developers of the Tentative Tract No. 4366 (Specific Plan No. 7) were conditioned to dedicate and develop a park site and open space areas within the project boundaries. These conditions were imposed to ensure that growth and development provide a quality environment and life style for the future residents. Availability and proper long-term maintenance of the recreational improvements will sustain and enhance the quality of life within this development. Existing Ad Valorem property tax revenues are insufficient for the Conejo Recreation and Park District to maintain the facilities that will serve this residential development. Therefore, the City of Thousand Oaks and the Conejo Recreation and Park District approved these developments with the condition that the improvements have an ongoing funding mechanism in the form of a maintenance district. An assessment will be levied against the benefiting parcels to provide funds for the improvements. The nature-preserve area and open space parcels will be maintained by COSCA and are not included in the District assessments.

The District is bounded on the north and east by dedicated open space that restricts development and access to the District. Access to the District is also restricted on the east boundary by Arroyo Conejo. The park site is located along the right-of-way of Ventura Park Road, a four-lane roadway with limited pedestrian crossings. The west side of the park site is adjacent to Lawrence Drive, a public street and entrance to the gated residential areas of Specific Plan No. 7. Although outside residents use the park for organized sports activities, such users are required to pay a fee to the Conejo Recreation and Park District, which the Conejo Recreation and Park District uses to mitigate any minimal impact to park maintenance. Furthermore, due to the location of the District, as previously described, the primary users of the Rancho Conejo Playfield are the residential properties within the park service radius.

Conejo Recreation and Park District has followed an acres-per-population ratio method to assume standards for recreation and park areas and facilities. The Master Site Location Plan is based on this method with additional consideration given to service radius, access, socioeconomic factors, natural and man-made geographic factors, existing facilities and available resources.

Based on these factors, the community within Conejo Recreation and Park District was divided into a Master Location Plan of 6 basic community zones and a total of 21 neighborhood service areas. The Master Site Location Map is on file in the offices of the Conejo Recreation and Park District. This District's boundaries are entirely within Neighborhood Service Area 15.

The service radius criteria for the various types of facilities within the Conejo Recreation Park district listed is in the Master Plan. The park facilities maintained by Conejo Recreation and Park District have the following service radii:

- Community Park 1.50 to 2.0 miles
- Playfield 0.75 to 1.0 mile
- Neighborhood Park 0.50 to 1.0 mile

The park site will not include lighted playfields and therefore does not meet all the Master Plan criteria for a playfield facility, but exceeds the criteria for a neighborhood park. Based on the improvements to be constructed, the Rancho Conejo Playfield is less than playfield service radius but within the service radius of a neighborhood park. Phase One construction is equivalent to a neighborhood park.

The park will be maintained at a higher level of care than similar facilities owned by the Conejo Recreation and Park District outside the District boundary. Therefore, based on the Master Plan criteria, the properties within the service radius of the facilities receive special benefit from the higher level of maintenance. Limited vehicular and pedestrian access to the park site by properties outside the service radius reduces any benefits received.

A majority of the developable residential areas within the Rancho Conejo Playfield park site service radius are located within the boundary of the District. Those properties within the service radii of the park improvements but outside the District boundaries are also served by parks facilities in the adjacent community zone. Typically, benefit is reduced when access is restricted to the park site by physical barriers such as the Ventura Freeway, major arterial streets, and the Arroyo Conejo. Additionally, when travel miles along streets are greater than the park service radius, the benefit is also diminished. Although a portion of the service area for Rancho Conejo Playfield is located outside the District boundary, the development of the area within the District clearly limits vehicle and pedestrian access to the site by properties outside the District boundaries. Specific Plan No. 7 is a gated community with private streets limiting pedestrian and vehicular access to the park site except by way of Ventura Park Road. The properties within the District clearly

will receive special benefit from the ongoing maintenance of the Rancho Conejo Playfield improvements, while those properties in close proximity, but outside the District boundaries only receive general and incidental benefits from the park site improvements. Recognizing that the parcels outside the District boundaries receive some benefits from the park improvements and these properties are not assessed, the Conejo Recreation and Park District will make an annual contribution to the District to offset that portion of the costs deemed to be general benefit.

The Conejo Recreation and Park District will make a contribution for the general benefits based on the number of benefiting residential parcels that existed outside the District, but within the service radius of the park site as determined when the District was formed. The general benefit for the 2017/2018 fiscal year is:

	Dwelling Units	Benefit Units	Percent
<b>Special Benefit (Maintenance District)</b>			<b>76.03%</b>
Single-Family Residential	967	967.00	
Multi-Family Residential	354	237.18	
<b>Special Benefit Totals</b>	<b>1,321</b>	<b>1,204.18</b>	
<b>General Benefit</b>			<b>23.97%</b>
Single-Family Residential	125	125.00	
Multi-Family Residential	380	254.60	
<b>General Benefit Total</b>	<b>505</b>	<b>379.60</b>	
<b>Grand Total</b>		<b>1,583.78</b>	<b>100.00%</b>

The initial phase of Tentative Tract 4366 included 285 single-family residential units when the District was formed. No assessments were levied against the benefiting parcels between the time the District was formed in 1992 and fiscal year 1997/1998. Beginning in fiscal year 1998/1999, these parcels were assessed for the Phase One Playfield Park Improvements only. By fiscal year 2001/2002, the parcels were assessed for the Phase One, Phase Two and a portion of Phase Three improvements (pursuant to an Agreement with the Homeowners Association, the Conejo Recreation and Park District subsidized 4.7 acres of park improvements from July 1, 2001 through September 30, 2001). In fiscal year 2002/2003, the improvements for all three phases were completed and the parcels were assessed for all phases of the improvements. Specific Plan No. 7 originally included the reservation of land for an elementary school. The parcel was not accepted by the school district and has been subdivided into 43 single-family residential dwelling units.

A majority of the land uses throughout the project area are similar; therefore, the method of assessment shall allocate the costs based upon the single-family residential dwelling unit as the base unit. The special benefit received by each single-family residential unit is essentially the same and all single residential dwelling units have been assigned a value of one Benefit Unit (1.0 BU).

Multi-family residential land use impacts the public infrastructure between 50 to 75 percent as much as a single-family residence. 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. Therefore, assessments for the multiple residential units shall be prorated based on the typical occupancy of apartment dwelling units versus single family residential units within the City of Thousand Oaks. Based on these factors, multiple family dwelling units have been assigned a value of 0.67 BU per dwelling unit.

Industrial and commercial properties have been found to receive incidental benefit from increased economic activity and health, expanded employment opportunities, and increased capacity to attract business. However, the adjacent industrial and commercial properties have restricted or limited pedestrian access. Sidewalks are not constructed in the non-residential areas adjacent to the District, significantly reducing their potential benefit. The agency's criteria for determining park facility size and location are based on residential population and therefore, commercial and industrial developments were not part of the Master Plan criteria for the determination of benefit for this District.

Similarly, it was determined that undeveloped properties do not receive special benefit from the maintenance of the park improvements. This determination is based largely on the fact that the construction of the improvements is tied to property development and if the properties within the District are not developed the improvements are not required. A parcel shall be considered "developed" upon the recordation of the final tract map for properties within Specific Plan No. 7, by the first of March of the current fiscal year. Specific Plan No. 7 states "Dedication and improvement of the park site shall not be later than concurrently with the subdivision of adjoining properties within a three-quarter mile radius and at a time so that there shall always be approximately not less than four acres of parkland for each one-thousand inhabitants within the subdivided Specific Plan area."

## **E. COST ALLOCATION**

Utilizing the proportionate special benefit allocation discussed in the previous sections, the annual assessments for the park and recreational facilities maintenance shall be based on the following formula, where PM is Park Maintenance, AE is Administrative Expenses and CI is Capital Improvements:

$$\frac{(PM + AE + CI) - (Ad Valorem Revenue + General Benefit Contribution)}{\text{Total Number of Benefit Units}}$$

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).

The current cost at the established level of care to maintain the park site is \$15,128 per acre. In order to obtain the highest level of maintenance while reducing overall cost, the Conejo Recreation, and Park District may contract for the park maintenance.

Recognizing that the annual assessments could significantly change each year as additional park improvements were accepted for maintenance, 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 No.7 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 (50) percent of the property tax revenues it receives from Specific Plan No. 7 to offset the expenses considered to be general benefit as well as 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 annual 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 of the maintenance and operation expenses of the improvements and no assessment has been proposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. General benefits have been separated from special benefits and only special benefits have been assessed to parcels within the District. The net amount to be assessed upon lands and parcels within the District are generally as follows:

	Budget Fiscal Year 2016/2017	Proposed Assessment Fiscal Year 2017/2018
PARK MAINTENANCE	\$ 182,613	\$ 192,126
INCIDENTAL EXPENSES	12,000	12,000
TOTAL COSTS	\$ 228,086	\$ 237,599
CAPITAL IMPROVEMENT	\$ 33,473	\$ 33,473
PROJECTED AD VALOREM REVENUE CONTRIBUTION	(105,379)	(102,762)
GENERAL BENEFIT CONTRIBUTION	(18,511)	(21,419)
BALANCE TO ASSESSMENT	\$ 104,196	\$ 113,418
TOTAL BENEFIT UNITS	1,204.18	1,204.18
PROPOSED ASSESSMENT RATE	\$ 86.53	\$ 94.19
APPROVED MAXIMUM RATE	\$ 93.98	\$ 96.53

Note: Variance of the Balance to Assessment with Assessment Roll is due to rounding.

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 maximum Assessment Rate for the District for fiscal year 2017/2018 is \$96.53 per Benefit Unit (BU). However, based on the preceding budget, the proposed Assessment Rate for fiscal year 2017/2018 is \$94.19 per BU. The following provides a summary of the proposed assessment revenues based on the 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	967	967	1.00	967	\$91,078.75
Multi-Family Residential	2	354	0.67	237	22,339.25
<b>Total</b>	<b>969</b>	<b>1321</b>		<b>1,204.18</b>	<b>\$113,418.00</b>

Note: Variance of the Revenue Amount with Assessment Roll is due to rounding.

## 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.