



# Engineer's Report

Fiscal Year 2024-25

**City of Thousand Oaks**

**Landscape and Lighting Assessment District No. 79-2**

Prepared For



June 2024



## Table of Contents

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### Sections

Section i.	Engineer's Statement	i
Section 1.	Plans and Specifications	1
Section 2.	Method of Assessment Apportionment	16
Section 3.	Cost Estimates	24

### Tables

Table 2-1.	Landscaping Equivalent Benefit Unit Summary	22
Table 2-2.	Lighting Equivalent Benefit Unit Summary	22
Table 3-1.	Fiscal Year 2024-25 Landscape Zone Cost Estimates	24
Table 3-2.	Fiscal Year 2024-25 Landscape Zone Summary	35
Table 3-3.	Fiscal Year 2024-25 Lighting Zone Cost Estimates	36
Table 3-4.	Fiscal Year 2024-25 Lighting Zone Summary	37

### Appendices

Appendix A.	Assessment Diagram	A-1
Appendix B.	Assessment Roll	B-1

i. Engineer's Statement

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AGENCY: CITY OF THOUSAND OAKS  
PROJECT: LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT NO. 79-2  
TO: CITY COUNCIL  
CITY OF THOUSAND OAKS  
STATE OF CALIFORNIA

**SECTION 1** **PLANS AND SPECIFICATIONS** of the improvements to be maintained and/or improved for the Fiscal Year. The plans and specifications show and describe the existing improvements and are sufficient in showing and describing the general nature, location and extent of the improvements.

**SECTION 2** The **METHOD OF ASSESSMENT APPORTIONMENT** calculates the receipt of special benefit and the general benefit derived from the installation and maintenance and servicing of the respective improvements located throughout the District, and the methodology used to apportion the total assessment to the properties within the District.

**SECTION 3** A **COST ESTIMATE** of the improvements to be maintained and/or improved for the mentioned Fiscal Year.

**SECTION 4** An **ASSESSMENT DIAGRAM** of the District. Said Diagrams shall show the exterior boundaries of the District and the boundaries of any zones within the District. Reference is made to the County Assessor's Maps for a detailed description of the lines and dimensions of any lots or parcels. The lines and dimensions of each lot shall conform to those shown on the County Assessor's Maps for the Fiscal Year to which the Report applies.

**SECTION 5** An **ASSESSMENT ROLL** showing the proportionate amount of the assessment to be charged in proportion to the benefits to be received by each lot or parcel within the boundaries as shown on the below-referenced Diagram.

i. Engineer's Statement

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**WHEREAS**, on May 7, 2024, the City Council, under the Act, adopted its Resolution Initiating Proceedings for the Annual Levy of Assessments and Ordering the Preparation of an Engineer's Report for LLAD No. 79-2;

**WHEREAS**, the Resolution of Initiation directed Webb Municipal Finance, LLC, to prepare and file a report presenting plans and specifications describing the general nature, location, and extent of improvements to be maintained; an estimate of the costs of the maintenance, operations, and servicing of the improvements for LLAD No. 79-2 for the referenced Fiscal Year; a diagram for LLAD No. 79-2 showing the area and properties to be assessed; and an assessment of the estimated costs of the maintenance, operations, and servicing of the improvements, assessing the net amount upon all assessable lots and/or parcels within LLAD No. 79-2 in proportion to the special benefit received;

**NOW THEREFORE**, the assessments are made to cover the portion of the estimated costs of maintenance, operation and servicing of said improvements to be paid by the assessable real property within LLAD No. 79-2 in proportion to the special benefit received.

i. Engineer's Statement

I, Matthew E. Webb, a Professional Civil Engineer (employed at Albert A. Webb Associates and retained through an agreement between Webb Municipal Finance, LLC and my employer), acting on behalf of the City of Thousand Oaks, pursuant to the Act do hereby assess and apportion the total amount of the costs and expenses upon the parcels of land within Landscape and Lighting Assessment District No. 79-2 liable therefore and benefited thereby, in proportion to the estimated benefits that each parcel receives, respectively, from said maintenance, works of improvement, and appurtenances.

Executed this 14<sup>th</sup> day of May 2024.



ALBERT A. WEBB ASSOCIATES

*Matthew E. Webb*

MATTHEW E. WEBB  
PROFESSIONAL CIVIL ENGINEER NO. 37385  
ENGINEER OF WORK  
ON BEHALF OF THE CITY OF THOUSAND OAKS  
STATE OF CALIFORNIA

Final approval, confirmation and levy of the annual assessment and all matters in the Engineer's Report were made on the \_\_\_\_\_ day of \_\_\_\_\_ 2024, by adoption of Resolution No. \_\_\_\_\_ By City Council.

\_\_\_\_\_  
CITY CLERK  
CITY OF THOUSAND OAKS  
STATE OF CALIFORNIA

A copy of the Assessment Roll and Engineer's Report were filed in the City Clerk's Office on the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
CITY CLERK  
CITY OF THOUSAND OAKS  
STATE OF CALIFORNIA

## 1. Plans and Specifications

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### Introduction

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

The Annual Engineer’s Report (“Report”) describes the District, any changes to the District including any territories to be annexed, modifications to the improvements or zones, and the proposed assessments for Fiscal Year 2024-25. The maintenance, operation and servicing of the improvements associated within specific areas of the District that provide a special benefit to the properties in that area are identified as Zones. The costs of the improvements and services are identified and budgeted separately for each Zone, and each parcel within a Zone is assessed proportionately for only those improvements and services that are a special benefit to the properties within the Zone. The budgets and annual assessments are based on the City’s estimated cost to maintain the improvements that provide special benefits to properties within the District and the specific Zones therein. For Fiscal Year 2024-25 the District consists of thirty-nine (39) landscape benefit Zones (not including four Sub-Zones) and six (6) lighting benefit Zones (Zones A through F).

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

At a noticed annual Public Hearing, the City Council will consider all public comments and written protests regarding the District’s proposed levy of assessments for Fiscal Year 2024-25. The City Council will review the Report and may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report the Council will order the levy and collection of assessments for the fiscal year pursuant to the 1972 Act. In such case, the assessment information will be submitted to the County Auditor/Controller and included on the property tax roll for each parcel in Fiscal Year 2024-25.

### Historical Background and Current Legislation

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

In Fiscal Year 1998-99 the improvements provided by the District, the costs associated with those improvements and the benefiting properties were closely reviewed and evaluated. At that time, the District was reengineered to more accurately identify specific areas of special benefit within the District. Various tracts and developments were grouped into zones of benefit (hereafter referred to as “Zone” or “Zones”) based on levels of service, similarity of improvement types, and proximity to the improvements. Subzones (e.g., A and B) typically distinguish between properties that receive different levels of special benefit within a Zone (e.g. properties on public versus private streets). In addition, the method of apportioning District costs (Equivalent Benefit Unit method of apportionment) was reviewed and expanded to provide a more comprehensive method of calculating the weighted proportional benefit that various types of property receive from the improvements. This reengineering established a more accurate reflection of the special benefits conveyed to each parcel within the District.

## 1. Plans and Specifications

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In compliance with the provisions of the California Constitution Article XIII D (Prop 218), the assessments established for each Zone and presented to property owners for approval for Fiscal Year 1998-99, included an assessment adjustment formula. This adjustment formula was established to account for ordinary and reasonable increases in annual costs due to inflation thereby reducing the expense associated with re-approval (noticing, mailing, and balloting) for small and limited cost increases in the future. This assessment adjustment formula allows the City Council to annually increase the maximum assessment rates by the greater of inflation (based on the Consumer Price Index — CPI) or three percent (3%). A property owner protest ballot proceeding was conducted for the proposed assessments applicable to the thirty-five landscape benefit zones and six lighting benefit zones that existed within the District at that time. On June 9, 1998, the property owner protest ballots were tabulated, and the results of the ballot tabulation indicated property owner approval of the proposed District assessments and assessment range formula.

Subsequently, in Fiscal Year 1999-00, additional territory was annexed to the District pursuant to property owner protest ballot proceeding and two new Landscape Zones were established bringing the total number of Landscape Zones to thirty-seven.

In Fiscal Year 2000-01, a supplemental engineer's report for Landscape Zone 32 (Dos Vientos) was presented to the City Council that addressed an expansion of the landscape improvements within the Zone and a proposed increased assessment to cover the associated costs. Ballots for the assessment increase were presented to the property owners of record and at the May 2, 2000, public hearing, the City Council determined that majority protest did not exist and approved the establishment of two Sub- Zones (A and B) within Landscape Zone 32 and the corresponding new maximum assessments for the Zone commencing with Fiscal Year 2000-01.

For Fiscal Year 2003-04, additional territory was annexed to the District. A supplemental engineer's report was prepared in connection with this annexation and property owner protest ballot proceedings were conducted. The ballot tabulation indicated property owner approval of the proposed assessments and the assessment range formula presented. On February 4, 2003, the City Council approved the supplemental engineer's report for the annexation of new territories including the establishment of a new landscape benefit zone designated as Landscape Zone 38.

For Fiscal Year 2004-05, the City initiated proceedings and conducted a property owner protest balloting for new assessments related to the annexation of additional territories to the District as well as the reorganization of the District's existing Landscape Zone 37 (Split into Zone 37A and Zone 37B). A supplemental engineer's report was prepared in connection with this proceeding. Upon the conclusion of the public hearing on January 13, 2004, the ballots returned were tabulated and indicated property owner approval of the proposed assessments and assessment range formula presented. The City Council approved the supplemental engineer's report for the annexation of new territories including the establishment of a new landscape benefit zone designated as Landscape Zone 39 and the reorganization of Landscape Zone 37.

For Fiscal Year 2005-06, the City annexed twelve (12) additional development projects to the District. Each of these developments and the properties therein were annexed into one of the existing lighting zones and five (5) of the developments were annexed into one of the existing landscape zones that reflect the development's special benefit from the improvements provided.

For Fiscal Year 2006-07, the City annexed twelve (12) additional development projects to the District and increased the Maximum Approved Assessment Rate for Zone 37B. These developments and the properties therein were annexed into one of the existing lighting zones and two (2) of the developments were also annexed into one of the existing landscape zones that reflect the development's special benefit from the improvements provided.

## 1. Plans and Specifications

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For Fiscal Year 2007-08, the city annexed seven (7) additional development projects to the District. Each of these developments and the properties therein were annexed into one of the existing lighting zones.

For Fiscal Year 2009-10, the City annexed four (4) additional development projects to the District. Two (2) of these developments and the properties therein were annexed into the existing Lighting Zone A, and two (2) of the developments and the properties therein were annexed into the existing landscape Zone 35.

For Fiscal Year 2010-11, the City proposed to annex one (1) additional development project to the District. All twenty-two (22) parcels within the development were to be annexed into the existing Lighting Zone F. Upon the conclusion of the public hearing on July 13, 2010, the ballots returned were tabulated and indicated a majority protest resulting in the development not being annexed into the District.

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

For Fiscal Year 2013-14, the City annexed a total of seventy-eight (78) parcels into the District as follows; Lighting – one (1) parcel to Zone E, and thirty-one (31) parcels to Zone F. Landscape – seventy- eight (78) parcels to Zone 35.

For Fiscal Year 2016-17, the City annexed a total of three (3) parcels into the District as follows; Lighting – three (3) parcels to Zone E. Landscape – one (1) parcel to Zone 11.

For Fiscal Year 2020-21, the City annexed one (1) parcel into the District as follows; Lighting – one (1) parcel to Zone C. Landscape – one (1) parcel to Zone 28.

For Fiscal Year 2023-24, the City annexed three (3) parcels into the District as follows; Lighting – one (1) parcel to Zone E and two (2) parcels to Zone F.

### 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;

## 1. Plans and Specifications

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- 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.

### Description of Improvements and Services

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

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

### Maintenance and Services

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

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

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

For Fiscal Year 2024-25, the District consists of thirty-nine (39) Landscape Zones (not including four sub-Zones) and six (6) Lighting Zones. Each Landscape Zone includes parcels and subdivisions that are directly associated with specific landscape improvements that were installed as part of developing those properties

## 1. Plans and Specifications

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

### Landscape Improvements and Services

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

Landscape improvements within the District are maintained and serviced on a regular basis. The frequency and specific maintenance and operations required within the District and each Zone is determined weekly by City staff. Parcels identified as being within a Landscape Zone, share in both the cost and benefit of the improvements. The net costs associated with the improvements are equitably spread to parcels proportionately according to the special benefits received and only parcels that receive special benefits are assessed.

### Landscape Zones

The District is divided into thirty-nine (39) Landscape Zones (not including four sub-Zones). The following is a list of the improvements funded through District assessments in each Zone:

#### **Zone 01 (Borchard / Los Vientos / Cabrillo)**

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

#### **Zone 02 (Lynn Rd / Greendale / Fernhill / Reino)**

- Landscaped center median on Lynn Road, west of Greendale to Fernhill and east of Greendale to Reino Road;
- Landscaped parkway and slopes on the north side of Lynn Road, west of Greendale to east of Fernhill and east of Greendale to Reino Road;
- Weed abatement of open space at Dale Court and Churchill;
- Sidewalk, curb and gutter repair;

## 1. Plans and Specifications

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

### **Zone 03 (Elkwood / Greendale / Ravenwood)**

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

### **Zone 04 (Weed / Tree Maintenance / Open Space / Cayo Grande)**

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

### **Zone 05 (Kimber / Reino / Wendy / Walter / Peppermint)**

- Landscaped parkways and slopes including the south parkway on Kimber from Reino to 435 feet east of Reino; the west parkway on Daniel; the east parkway and slope on Reino from Kimber to 1,970 feet south of Kimber; Pebble slope up to Bearcreek; Walter slope from 332 feet north of Brisbane to end; Chadwick slope to 163 feet west of Brisbane; the west parkway on Wendy from Peppermint to 590 feet south of Peppermint; the west parkway on Wendy from 535 feet north of Charlotte to Peppermint; and the east parkway on Wendy from 550 feet south of Peppermint to 780 feet north to Charlotte;
- Weed abatement of open space areas at Bearcreek area; Brisbane, Walter Highview, Daniel, Mooncrest and Charlotte, Peppermint, Firecrest, Cloudcrest, Eagle Ridge, Heatherfield, Pebble Kimber to Reino Road, east side of Wendy, Delacodo, Charlotte, Silas, Avocado, Continental, Pacific, and the west side of Wendy;
- Sidewalk, curb and gutter repair;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

### **Zone 06 (Reino / Paseo De Leon)**

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

### **Zone 07 (Lynn Rd / Wendy / Fowler / Erinlea / Deer Ridge)**

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

## 1. Plans and Specifications

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### **Zone 08 (Shirley / Alice / Freeway Buffer Zones)**

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

### **Zone 09 (Borchard / Michael / Redfield)**

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

### **Zone 10 (Lynn Rd / Maple Leaf)**

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

### **Zone 11 (Corporate Center Dr)**

- Sidewalk, curb and gutter repair;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

### **Zone 12 (Rancho Conejo Blvd at Baxter)**

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

### **Zone 13 (Hillcrest / Camino Dos Rios / Lynn / Ventu / Paseo Grande / Citation)**

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

### **Zone 14 (Olsen Rd / Starfire / Arboles / Wildwood / Big Sky)**

- Landscaped center medians on Olsen Road from 400 feet north of Starfire (End of Zone boundary) to

## 1. Plans and Specifications

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Avenida De Los Arboles; on Avenida De Los Arboles from Canna to Lynn Road;

- Landscaped parkways and slopes including the west parkway on Olsen Road 400 feet north of Starfire to 1,000 feet south of Wildwood; the north and south parkway on Wildwood from Olsen to Storm Cloud; the north and south parkways within the zone boundary on Wildwood between Big Sky and Camino De Celeste; west parkway on Lynn Road from 300 feet north of Avenida De Los Arboles to of Avenida De Los Arboles; the north side parkway of Avenida De Los Arboles from Lynn Road to Canna; east side parkway on Canna from Avenida De Los Arboles to 235 feet north of Timberwood;
- Sidewalk, curb and gutter repair;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

### **Zone 15A & 15B (Janss / Lynn / Hartwick / Lynnmere)**

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

### **Zone 16 (Lynn Rd / 101 / Greenmeadow / Cypress)**

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

### **Zone 17 (Olsen Rd / Regina / Wildwood / Arboles)**

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

### **Zone 18 (Arboles / Keats / Longfellow)**

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

### **Zone 19 (Lynn Rd / East Slope / North Parkway / Janss)**

## 1. Plans and Specifications

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

### **Zone 20 (Lynn Rd / Lotus / Camino Manzanas)**

- Landscaped parkways and slopes on the west side of Lynn Road from 150 feet north of Camino Manzanas to Janss Road, and the southwest corner of Janss Road at Lynn Road;
- Sidewalk, curb and gutter repair;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

### **Zone 21 (Moorpark Rd / 101 / Los Padres / Rolling Oaks)**

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

### **Zone 22 (Olsen Rd / Moorpark to Mount Clef)**

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

### **Zone 23 (Moorpark Rd / Calle Entrar)**

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

### **Zone 24 (Pederson / Olsen / Northwood / Rushing Creek)**

- Landscaped center median on Pederson Road between Olsen Road and Northwood Parkway; Olsen Road from approximately 500 feet west of Floating Cloud to the west parkways on Flying Hills; Landscaped parkways and slopes on the north side of Pederson Road from Olsen Road to approximately 500 feet south of Northwood Parkway; the Northwood parkways and slopes from 700 feet south of Mabrey Court, to and including, Mabrey Court; the parkways and slopes on Olsen Road, east and west of Floating Cloud; the Rushing Creek parkways and slopes; the south parkway on Olsen Road between the Pederson slopes and the west parkways on Flying Hills; and the north parkways on Moorpark Road at Crossridge;
- Weed abatement of open space within the Zone including Northwood Parkway and Rushing Creek;
- Sidewalk, curb and gutter repair;

## 1. Plans and Specifications

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

### **Zone 25A & 25B (Erbes Rd / Sunset Hills / Olsen / Avenida De Los Flores / Parkview)**

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

In 2017 and 2018, a Capital Improvement Project was added to Zone A & B to include the following improvements: turf removal, planting new trees and drought tolerant ground coverings consistent with 2017 Forestry Master Plan, removal of sprinklers and installing hard pipe bubbler system, grading and creating local depressions to contain irrigation and rainwater within the landscaping (bioswales / retention basins), remove concrete and replace with decorative paving.

### **Zone 26 (Janss Country Oaks / Marview / Shadow Oaks / Sagra / Erbes)**

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

### **Zone 27 (Crown View Open space)**

- Crown View open space landscaping;
- Necessary sidewalk repairs.

### **Zone 28 (Westlake Areas South of 101 / Townsgate / Hampshire / Triunfo / Bridgegate)**

- Landscaped medians and parkways throughout the Zone including:
  - Townsgate center medians from Village Glen to Lakeview;
  - Village Glen Avenue center medians from Agoura Road to Watergate Road;
  - Hampshire center median from Townsgate to Westlake Boulevard;
  - Agoura Road center median and south parkway from Westlake Boulevard to Los Angeles County line;
  - Windward, north parkway from Triunfo Canyon to Los Angeles County line;
  - Triunfo Canyon center median from Westlake Blvd to Los Angeles County line;

## 1. Plans and Specifications

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- Northwest corner parkway of Triunfo Canyon at Glastonbury;
- Clayford Court, south parkway from Bridgegate to Barclay;
- Bridgegate north parkway from Westlake Boulevard to Clayford;
- Aspenwall east parkways;
- Potrero north parkways;
- Flood plain along Flood Channel from Westlake Boulevard to Vista Oaks entryway;
- Westlake Boulevard center median from the 101 Freeway to Potrero Road;
- Weed abatement of open space areas within the Zone;
- Sidewalk, curb and gutter repair;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone;
- Maintenance of designated City maintained landscape areas that generally include irrigation controller systems (water meter billed to City), shrubs, groundcover, trees, and mulch;
- Potrero and Westlake floodplain fencing and gates;
- Southeast corner parkway on Westlake Boulevard between Potrero Road and Devonshire Court including landscape and gabion baskets.

### **Zone 29 (Auto Mall Drive)**

- Landscaping along Auto Mall Drive;
- Sidewalk, curb and gutter repair;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

### **Zone 30 (North Ranch Areas / Thousand Oaks Blvd / Lakeview / Westlake Blvd / Hillcrest / Kanan / Lir)**

- Landscaped medians and parkways throughout the Zone including:
- Thousand Oaks Boulevard center median from Duesenberg to the Los Angeles County line;
- Thousand Oaks Boulevard north parkway from Lakeview to the Los Angeles County line;
- Lakeview Canyon medians and the east and west parkways from Thousand Oaks Boulevard, north to the last school exit;
- Westlake center medians and the east and west parkways, from 101 Freeway to 500 feet north of 2170 Westlake Boulevard (Lang Ranch Border);
- Duesenberg, east parkway from north of Thousand Oaks Post Office to Hillcrest;
- Hillcrest, south parkway from Duesenberg to Westlake Boulevard;
- Santiago, north parkway from Westlake to Sierra;
- Kanan Road center medians, north and south parkways from Westlake Boulevard to Lindero Canyon;
- Lindero Canyon Road center medians and west parkway and berm, from Kanan Road to the Los Angeles County line;
- Weed abatement of open space areas within the Zone;
- Sidewalk, curb and gutter repair;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone;
- City maintained Split Rail Fencing along parkways.

In 2017 and 2018, a Capital Improvement Project was added to Zone 30 to include the following improvements: turf removal, planting new trees and drought tolerant ground coverings consistent with 2017 Forestry Master Plan, removal of sprinklers and installing hard pipe bubbler system, grading and creating local depressions to contain irrigation and rainwater within the landscaping (bioswales / retention basins), remove concrete and replace with decorative paving.

## 1. Plans and Specifications

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### **Zone 31 (Lang Ranch Area / Westlake Blvd / Arboles)**

Landscaped medians and parkways throughout the Zone including:

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

### **Zone 32A and Zone 32B (Dos Vientos / Borchard / Las Brisas)**

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

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

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

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

In 2017 and 2018, a Capital Improvement Project was added to Zone A & B to include the following improvements: turf removal, planting new trees and drought tolerant ground coverings consistent with 2017 Forestry Master Plan, removal of sprinklers and installing hard pipe bubbler system, grading and creating local depressions to contain irrigation and rainwater within the landscaping (bioswales / retention basins), remove concrete and replace with decorative paving.

### **Zone 33 (Lynn Rd / Regal Oak / East Kelley / Ventu Park Rd)**

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

### **Zone 34 (Lynn Rd / Haigh)**

- Landscaped center median on Lynn Road from Haigh to 550 feet west of Haigh;
- Landscaped parkway and slopes on the north side of Lynn Road from Haigh to 700 feet west of Haigh;
- Sidewalk, curb and gutter repair;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

## 1. Plans and Specifications

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### **Zone 35 (Various Locations Citywide)**

- Sidewalk, curb and gutter repair;
- Maintenance of designated street trees located on public streets within the developments and subdivisions and within the District-maintained landscaped areas of the Zone.

### **Zone 36 (Camino Dos Rios / Grande Vista)**

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

### **Zone 37A (Reino / Kimber / Maurice)**

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

### **Zone 37B (Tract 5584)**

- A strip of open space area 100 feet wide from the easterly property line of Assessor Parcel Numbers 665-0-020-21 and 665-0-020-27 for tree maintenance purposes and weed abatement as required by the Ventura County Fire Department.

### **Zone 38 (Moorpark Rd / Columbia / Country Club Rd)**

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

### **Zone 39 (S Lynn Rd / E of Ventu)**

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

## **District Lighting Improvements**

Public street lighting exists throughout the City of Thousand Oaks and the costs of maintaining and supplying electricity for these lights are funded through both Ad Valorem revenues and special benefit assessments. Parcels, subdivisions and developments that receive special benefits from local street lighting (in-tract street lighting and/or adjacent street lighting) are assessed for only a portion of the street lighting costs associated with these improvements. The remaining local street lighting costs, street lighting and traffic signals identified as general benefit are funded through Ad Valorem revenues and other revenue sources. For administrative purposes, the District is divided into six Lighting Zones that represent geographical regions of the City. Within each of these six zones, only parcels that receive special benefits from local street lighting are assessed, each being assessed proportionately for the cost of providing local street lighting in their area.

## **Lighting Zones**

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

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

## 1. Plans and Specifications

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- Zone C is the eastern one-third.

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

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

### District Capital Improvement Projects

In February 2006, the City acquired the rights to a 3.29 acre parcel to be used for the expansion of the Municipal Service Center (“MSC”) to address hazardous waste collection recycling transportation and equipment storage needs of the City. The expansion included a community recycling facility, transportation bus storage and maintenance as well as meeting room and office space. The \$5,310,000 project was funded by the various departments using the facility as well as a \$585,000 Federal Transportation Grant. The Landscaping District was responsible for \$643,000 in MSC expansion funding and the lighting district for \$427,500. The total landscape and lighting contribution amount of \$1,070,500 represents 20.2% of the overall project cost. This project was completed in 2014 and the obligation to the District has been satisfied.

In the summer of 2017 the City performed improvements and upgrades to the landscaped areas and irrigation systems in the five demonstration sites from the 2017 Forestry and Landscape Master Plan with a cost of \$1,662,000. The Landscape District was responsible for \$1,050,500 of the total project cost of \$1,662,000. The locations of the sites are in Dos Vientos, Newbury Park, Thousand Oaks - West, Thousand Oaks – East, and North Ranch/Westlake. The project was completed in the fall of 2019.

In the summer of 2019, the City began design efforts to replace damaged trees and landscaping along City maintained parkways and medians on Westlake Blvd and Kanan Road, as well as City owned water reservoir tank sites at La Granada and Oakbrook that suffered damage during the Woolsey Fire in November 2018. The first phase of project construction (Kanan, Westlake and Oakbrook) was completed in 2022, with the remaining work at La Granada was completed in 2023.

In late 2024, the City plans on beginning to replace woodcrete fences in various locations within the City. The cost is estimated at \$500,000 to be fully funded by the Landscape District. The project is expected to be completed by summer of 2025.

In Fall 2024 , the City plans on replacing the Vehicle Wash at the Municipal Service Center, which will help maintain landscaping equipment and trucks. The cost will be partially funded by the Landscape District at the cost of \$167,000. The project is expected to be completed by summer 2025.

In the spring of 2024, the City plans on starting design for the landscape and irrigation improvements within the center medians of Thousand Oaks Boulevard, between Duesenberg Drive and the Los Angeles County line near Via Merida. The project consists of various center medians totaling approximately 130,000 square feet with an estimated cost of \$2,400,000 to be funded by the Landscape District. The project is expected to start construction in 2025, and be completed by early 2026.

In the summer of 2025, the City plans on starting design for landscape and irrigation improvements within the center medians on Westlake Boulevard between Thousand Oaks Boulevard and Allyson Street. The project consists of various center medians totalling approximately 210,000 square feet with an estimated

## 1. Plans and Specifications

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cost of \$3,600,000 to be funded by the Landscape District. The project is expected to be completed by the spring of 2027.

In the summer of 2026, the City plans on starting design for landscaping along Kanan Road from Westlake Boulevard to Lindero Canyon Road, which will be budgeted in the next capital improvement budget.

### Annexations

As of the preparation of the report for Fiscal Year 2024-25, there are no annexations planned.

## 2. Method of Assessment Apportionment

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### General

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

### Proposition 218 Compliance

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

Article XIID Section 2(d) defines District as follows:

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

Article XIID Section 2(i) defines Special Benefit as follows:

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

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

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

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

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

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

To identify and determine the proportional special benefit to each parcel within the District, it is necessary to consider the entire scope of the improvements provided as well as the properties that benefit from those

## 2. Method of Assessment Apportionment

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improvements. The improvements and the associated costs described in this Report, have been carefully reviewed and have been identified and allocated based on a benefit rationale and calculations that proportionally allocate the net cost of only those improvements determined to be of special benefit to properties within the District. The various public improvements and the associated costs have been identified as either “general benefit” (not assessed) or “special benefit”.

### Benefit Analysis

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

### Special Benefits of Landscaping

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

The special benefits properties receive from local landscaping include:

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

### Special Benefits of Lighting

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

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

### Assessment Methodology

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

The formulas for the method of apportionment are as follows:

$$\text{Total Balance to Levy in Zone} / \text{Total EBU in Zone} = \text{Levy per EBU (Rate) for Zone}$$

$$\text{Levy per EBU (Rate)} \times \text{Parcel's Calculated EBU} = \text{Parcel's Levy Amount for Zone}$$

### Land Use Classifications

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

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

Similarly, for a typical residential tract development with public street lighting within and adjacent to the development, the benefit to each residential property is reasonably equal and each residential parcel is assigned 1.00 EBU. However, most other residential developments including rural residential properties, condominium developments, apartments, or residential developments on private streets, the District

## 2. Method of Assessment Apportionment

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maintained street lighting is usually limited to perimeter lighting adjacent to the development or the local public streets used to access the properties. Due to the reduced number of streetlights benefiting these properties and their proximity to District provided streetlights, these residential developments are assigned 0.25 EBU per unit (provided local street lighting exists near the development). In those cases where no local street lighting is associated with the residential property, (as is the case with many rural residential properties) the parcel is not assessed for street lighting.

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

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

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

**Planned Non-Residential Developments** — This classification identifies properties that are currently vacant land, but have an approved specific-plan, development plan, parcel map or tentative map that clearly defines the proposed subdivision and development of the property where the net-acreage to be developed as non-residential (excluding easements or open space areas) is quantifiable. Typically these properties are actively being developed and the property has been fully subdivided or will be completely subdivided in the near future. It has been determined that the proportionate special benefit this type of property receives from local landscaping improvements is similar to other fully subdivided developed non-residential properties and shall

## 2. Method of Assessment Apportionment

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be assigned 3.60 EBU per acre (based on net acreage to be developed), eliminating any acreage identified as streets, open space or easements. On the other hand, because these properties have not been fully developed, they clearly have less benefit from local street lighting than a fully developed property and therefore shall be assessed 1.0 EBU per parcel regardless of the parcel's acreage. However, for the purposes of balloting, the assessment presented to the property owner for approval shall be based on the parcel's development at build-out. (Fully developed non-residential property at 1.0 EBU per acre).

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

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

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

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

**Special Cases** — In almost every District where multiple land use classifications are involved, there is usually one or more properties that the standard land use classifications or usual calculation of benefit do not or cannot accurately identify the special benefits the parcel receives from the improvements. These types of situations are considered special cases and the EBU calculated for these properties are based on a combination of the standard land use classifications. For example, a parcel may be part of a planned development, but the parcel includes both planned non-residential and residential development. In this

## 2. Method of Assessment Apportionment

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special case, neither the Planned Residential Development nor the Planned Non- Residential Development land use classification alone would be appropriate to calculate special benefits, but applying the appropriate EBU calculation to the respective portions of the overall property development would establish an accurate identification of the parcel's special benefit. In some cases, a property may actually fit a standard land use classification, but the usual method of calculating the parcel's special benefits is clearly not appropriate. For example, a parcel may be identified as a Developed Non-Residential property, however, only a small percentage of the parcel's total acreage is actually developed. In this case, an appropriate calculation of special benefit would be based on the net acreage utilized rather than the gross acreage of the parcel.

## 2. Method of Assessment Apportionment

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

**Table 2-1**  
**Landscaping Equivalent Benefit Unit Summary**

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

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

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

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

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

**Table 2-2**  
**Lighting Equivalent Benefit Unit Summary**

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

(1) Assessed for streetlights on nearby public streets used to access the property, not "in-tract" (private) lighting facilities). EBU reflects the proportional benefit from District provided street lighting. Mobile Homes and Mobile Home Parks are assigned an assessment, but it is covered by the General Fund per Council policy.

(2) Local street lighting is not applicable to this land use in all areas. Assessed only if the property receives direct benefit from local street lighting in the area.

(3) Assigned 1.0 EBU per acre, with a minimum of 0.25 EBU per parcel.

(4) Annual assessment is per parcel, but for balloting purposes, assessments may be based on proposed build-out.

### Assessment Adjustment Formula

Most budget items are typically impacted by inflation. In an effort to minimize this impact on the District, a formula for an inflation adjustment was submitted to property owners as part of the property owner balloting process conducted for all District assessments. The formula as described below was originally approved by the District property owners in Fiscal Year 1997-98 and was first applied in Fiscal Year 1998-99 (commencing July 1, 1998) and allows for annual adjustments to the maximum assessment allowed. Subsequent new or increased assessments balloted include this same assessment formula.

District assessments include a formula for increasing assessments each Fiscal Year to offset increases in costs due to inflation. Generally, any new or increased assessments require certain noticing, meeting, and balloting requirements by law. However, Government Code Section 54954.6(o) provides that a “new or increased assessment” does not include “an assessment which does not exceed an assessment formula or range of assessments...previously adopted by the agency or approved by the voters in the area where the assessment is imposed.” This definition of an increased assessment was later confirmed by Senate Bill 919 (the Implementing Legislation for Proposition 218).

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

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

Each fiscal year the City shall compute the percentage difference between the CPI on January 1, and the CPI for the previous January 1 or a similar time period. This percentage difference shall then establish the range of increased assessments allowed based on CPI. Based on this Assessment Adjustment Formula, the maximum assessment rates for each Zone for Fiscal Year 2024-25 have been adjusted by 3.00% over the previous fiscal year as the percentage change in CPI was 2.53%. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the City shall use the revised index or comparable system as approved by the City Council for determining fluctuations in the cost of living.

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

### 3. Cost Estimate

#### District Budgets

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

Table 3-1  
Fiscal Year 2024-25 Landscape Zone Cost Estimates

Budget Item	Zone 1	Zone 2	Zone 3	Zone 4
<b>DIRECT COSTS</b>				
Labor and Fringe Benefits	\$8,836.76	\$5,150.70	\$80.78	\$465.66
Contracted Services	\$2,528.11	\$14,930.87	\$540.00	\$984.95
MSC/PW Supplies/Equipment	\$2,384.05	\$1,609.01	\$15.24	\$37.22
Maintenance/Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00
Other Operating Expenses (Major Task Orders)	\$0.00	\$0.00	\$0.00	\$0.00
Utility Expenses (Water, Electricity, Data)	\$3,339.03	\$12,470.75	\$0.00	\$0.00
<b>Subtotal Direct Costs</b>	<b>\$17,087.95</b>	<b>\$34,161.33</b>	<b>\$636.02</b>	<b>\$1,487.83</b>
<b>ADMINISTRATION COSTS</b>				
Consultant/Management Fee	\$108.28	\$217.40	\$5.08	\$10.30
County Administration Fee	\$69.82	\$157.17	\$55.27	\$122.09
City Cost Allocation/Overhead	\$1,693.32	\$3,529.36	\$193.83	\$186.66
<b>Subtotal Administration Costs</b>	<b>\$1,871.42</b>	<b>\$3,903.93</b>	<b>\$254.18</b>	<b>\$319.05</b>
<b>Total Direct and Admin Costs</b>	<b>\$18,959.37</b>	<b>\$38,065.26</b>	<b>\$890.20</b>	<b>\$1,806.88</b>
<b>COLLECTION/(CREDIT) APPLIED TO LEVY</b>				
City Subsidy	(\$7,511.18)	\$0.00	\$0.00	\$0.00
Capital Improvement Collection / (Transfer)	\$0.00	\$17,064.05	\$18,080.18	\$17,582.83
Reserve Fund Credit / Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
Interest / Other Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal Collection/(Credit) Applied to Levy</b>	<b>(\$7,511.18)</b>	<b>\$17,064.05</b>	<b>\$18,080.18</b>	<b>\$17,582.83</b>
<b>Balance to Levy</b>	<b>\$11,448.18</b>	<b>\$55,129.31</b>	<b>\$18,970.38</b>	<b>\$19,389.71</b>
<b>DISTRICT STATISTICS</b>				
Total Number of Parcels	200	97	39	353
Total Parcels Assessed	197	94	38	352
Total Equivalent Benefit Units (EBU)	197.00	94.00	38.00	352.00
Proposed Levy per EBU	\$58.10	\$586.48	\$499.22	\$55.08
Total Estimated Revenue	\$11,445.70	\$55,129.12	\$18,970.36	\$19,388.16
Maximum Rate per EBU - FY 2024-25	\$58.13	\$586.51	\$586.51	\$152.30
Prior Year Maximum Rate per EBU - FY 2023-24	\$56.44	\$569.43	\$569.43	\$147.86
Prior Year Applied Rate per EBU - FY 2023-24	\$56.42	\$569.40	\$484.68	\$53.48

### 3. Cost Estimate

Budget Item	Zone 5	Zone 6	Zone 7	Zone 8
<b>DIRECT COSTS</b>				
Labor and Fringe Benefits	\$23,423.33	\$808.20	\$32,136.73	\$308.26
Contracted Services	\$62,884.05	\$3,717.76	\$58,583.83	\$4,603.80
MSC/PW Supplies/Equipment	\$7,094.17	\$140.70	\$7,993.21	\$56.32
Maintenance/Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00
Other Operating Expenses (Major Task Orders)	\$0.00	\$0.00	\$0.00	\$0.00
Utility Expenses (Water, Electricity, Data)	\$26,601.62	\$2,525.92	\$65,930.27	\$0.00
<b>Subtotal Direct Costs</b>	<b>\$120,003.17</b>	<b>\$7,192.58</b>	<b>\$164,644.04</b>	<b>\$4,968.38</b>
<b>ADMINISTRATION COSTS</b>				
Consultant/Management Fee	\$777.58	\$46.00	\$1,053.26	\$36.54
County Administration Fee	\$733.94	\$43.47	\$419.68	\$141.12
City Cost Allocation/Overhead	\$14,624.16	\$771.83	\$18,288.33	\$1,254.45
<b>Subtotal Administration Costs</b>	<b>\$16,135.68</b>	<b>\$861.30</b>	<b>\$19,761.27</b>	<b>\$1,432.11</b>
<b>Total Direct and Admin Costs</b>	<b>\$136,138.85</b>	<b>\$8,053.88</b>	<b>\$184,405.31</b>	<b>\$6,400.49</b>
<b>COLLECTION/(CREDIT) APPLIED TO LEVY</b>				
City Subsidy	\$0.00	\$0.00	(\$37,198.33)	\$0.00
Capital Improvement Collection / (Transfer)	\$121,378.36	\$7,194.65	\$0.00	\$38,007.24
Reserve Fund Credit / Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
Interest / Other Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal Collection/(Credit) Applied to Levy</b>	<b>\$121,378.36</b>	<b>\$7,194.65</b>	<b>(\$37,198.33)</b>	<b>\$38,007.24</b>
<b>Balance to Levy</b>	<b>\$257,517.21</b>	<b>\$15,248.53</b>	<b>\$147,206.98</b>	<b>\$44,407.73</b>
<b>DISTRICT STATISTICS</b>				
Total Number of Parcels	432	27	260	147
Total Parcels Assessed	438	26	251	145
Total Equivalent Benefit Units (EBU)	439.09	26.00	251.00	145.00
Proposed Levy per EBU	\$586.48	\$586.48	\$586.48	\$306.26
Total Estimated Revenue	\$257,516.33	\$15,248.48	\$147,206.48	\$44,407.70
Maximum Rate per EBU - FY 2024-25	\$586.51	\$586.51	\$586.51	\$491.15
Prior Year Maximum Rate per EBU - FY 2023-24	\$569.43	\$569.43	\$569.43	\$476.85
Prior Year Applied Rate per EBU - FY 2023-24	\$569.40	\$569.40	\$569.40	\$297.34

### 3. Cost Estimate

Budget Item	Zone 9	Zone 10	Zone 11	Zone 12
<b>DIRECT COSTS</b>				
Labor and Fringe Benefits	\$529.48	\$2,086.90	\$6,933.48	\$4,616.19
Contracted Services	\$4,320.18	\$10,937.57	\$32,710.82	\$21,755.65
MSC/PW Supplies/Equipment	\$93.21	\$628.70	\$2,607.85	\$514.43
Maintenance/Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00
Other Operating Expenses (Major Task Orders)	\$0.00	\$0.00	\$0.00	\$0.00
Utility Expenses (Water, Electricity, Data)	\$1,638.92	\$8,720.87	\$7,235.04	\$6,673.22
<b>Subtotal Direct Costs</b>	<b>\$6,581.79</b>	<b>\$22,374.04</b>	<b>\$49,487.19</b>	<b>\$33,559.49</b>
<b>ADMINISTRATION COSTS</b>				
Consultant/Management Fee	\$42.70	\$143.64	\$319.62	\$218.20
County Administration Fee	\$96.98	\$65.21	\$166.61	\$144.79
City Cost Allocation/Overhead	\$756.59	\$2,568.09	\$5,987.74	\$4,280.91
<b>Subtotal Administration Costs</b>	<b>\$896.27</b>	<b>\$2,776.94</b>	<b>\$6,473.97</b>	<b>\$4,643.90</b>
<b>Total Direct and Admin Costs</b>	<b>\$7,478.06</b>	<b>\$25,150.98</b>	<b>\$55,961.16</b>	<b>\$38,203.39</b>
<b>COLLECTION/(CREDIT) APPLIED TO LEVY</b>				
City Subsidy	\$0.00	(\$2,278.18)	\$0.00	\$0.00
Capital Improvement Collection / (Transfer)	\$26,537.90	\$0.00	\$7,824.74	\$19,268.82
Reserve Fund Credit / Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
Interest / Other Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal Collection/(Credit) Applied to Levy</b>	<b>\$26,537.90</b>	<b>(\$2,278.18)</b>	<b>\$7,824.74</b>	<b>\$19,268.82</b>
<b>Balance to Levy</b>	<b>\$34,015.96</b>	<b>\$22,872.80</b>	<b>\$63,785.90</b>	<b>\$57,472.20</b>
<b>DISTRICT STATISTICS</b>				
Total Number of Parcels	59	40	36	13
Total Parcels Assessed	58	39	36	7
Total Equivalent Benefit Units (EBU)	58.00	39.00	108.76	109.34
Proposed Levy per EBU	\$586.48	\$586.48	\$586.48	\$525.62
Total Estimated Revenue	\$34,015.84	\$22,872.72	\$63,785.68	\$57,471.15
Maximum Rate per EBU - FY 2024-25	\$586.51	\$586.51	\$586.51	\$1,117.23
Prior Year Maximum Rate per EBU - FY 2023-24	\$569.43	\$569.43	\$569.43	\$1,084.69
Prior Year Applied Rate per EBU - FY 2023-24	\$569.40	\$569.40	\$569.40	\$510.32

### 3. Cost Estimate

Budget Item	Zone 13	Zone 14	Zone 15A	Zone 15B
<b>DIRECT COSTS</b>				
Labor and Fringe Benefits	\$11,497.19	\$20,596.48	\$7,037.57	\$611.96
Contracted Services	\$90,886.28	\$30,186.20	\$41,032.87	\$3,568.08
MSC/PW Supplies/Equipment	\$2,544.55	\$6,214.71	\$1,799.67	\$156.49
Maintenance/Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00
Other Operating Expenses (Major Task Orders)	\$15,000.00	\$65,000.00	\$0.00	\$0.00
Utility Expenses (Water, Electricity, Data)	\$56,975.53	\$20,456.94	\$21,057.39	\$1,806.29
<b>Subtotal Direct Costs</b>	<b>\$176,903.55</b>	<b>\$142,454.33</b>	<b>\$70,927.50</b>	<b>\$6,142.82</b>
<b>ADMINISTRATION COSTS</b>				
Consultant/Management Fee	\$1,146.76	\$866.18	\$452.90	\$38.02
County Administration Fee	\$937.84	\$535.49	\$239.09	\$43.75
City Cost Allocation/Overhead	\$21,790.48	\$7,795.71	\$7,674.25	\$434.30
<b>Subtotal Administration Costs</b>	<b>\$23,875.08</b>	<b>\$9,197.38</b>	<b>\$8,366.24</b>	<b>\$516.07</b>
<b>Total Direct and Admin Costs</b>	<b>\$200,778.63</b>	<b>\$151,651.71</b>	<b>\$79,293.74</b>	<b>\$6,658.89</b>
<b>COLLECTION/(CREDIT) APPLIED TO LEVY</b>				
City Subsidy	\$0.00	\$0.00	\$0.00	\$0.00
Capital Improvement Collection / (Transfer)	\$74,327.17	\$18,641.96	\$4,570.24	\$552.31
Reserve Fund Credit / Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
Interest / Other Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal Collection/(Credit) Applied to Levy</b>	<b>\$74,327.17</b>	<b>\$18,641.96</b>	<b>\$4,570.24</b>	<b>\$552.31</b>
<b>Balance to Levy</b>	<b>\$275,105.80</b>	<b>\$170,293.67</b>	<b>\$83,863.98</b>	<b>\$7,211.19</b>
<b>DISTRICT STATISTICS</b>				
Total Number of Parcels	1,204	535	156	135
Total Parcels Assessed	1,202	529	143	123
Total Equivalent Benefit Units (EBU)	1523.46	529.00	143.00	123.00
Proposed Levy per EBU	\$180.56	\$321.90	\$586.46	\$58.62
Total Estimated Revenue	\$275,075.94	\$170,285.10	\$83,863.78	\$7,210.26
Maximum Rate per EBU - FY 2024-25	\$296.24	\$321.96	\$586.51	\$58.65
Prior Year Maximum Rate per EBU - FY 2023-24	\$287.61	\$312.59	\$569.43	\$56.94
Prior Year Applied Rate per EBU - FY 2023-24	\$175.32	\$312.54	\$569.38	\$56.92

### 3. Cost Estimate

Budget Item	Zone 16	Zone 17	Zone 18	Zone 19
<b>DIRECT COSTS</b>				
Labor and Fringe Benefits	\$6,915.21	\$11,000.11	\$10,283.85	\$1,279.82
Contracted Services	\$19,224.34	\$39,966.61	\$5,331.00	\$3,945.00
MSC/PW Supplies/Equipment	\$1,518.51	\$3,356.08	\$4,067.30	\$409.22
Maintenance/Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00
Other Operating Expenses (Major Task Orders)	\$0.00	\$45,000.00	\$0.00	\$0.00
Utility Expenses (Water, Electricity, Data)	\$7,963.50	\$35,740.91	\$1,266.12	\$2,984.11
<b>Subtotal Direct Costs</b>	<b>\$35,621.56</b>	<b>\$135,063.71</b>	<b>\$20,948.27</b>	<b>\$8,618.15</b>
<b>ADMINISTRATION COSTS</b>				
Consultant/Management Fee	\$229.66	\$834.74	\$127.80	\$54.66
County Administration Fee	\$126.74	\$337.75	\$67.84	\$21.74
City Cost Allocation/Overhead	\$4,230.70	\$9,909.91	\$1,231.76	\$878.02
<b>Subtotal Administration Costs</b>	<b>\$4,587.10</b>	<b>\$11,082.40</b>	<b>\$1,427.40</b>	<b>\$954.42</b>
<b>Total Direct and Admin Costs</b>	<b>\$40,208.66</b>	<b>\$146,146.11</b>	<b>\$22,375.67</b>	<b>\$9,572.57</b>
<b>COLLECTION/(CREDIT) APPLIED TO LEVY</b>				
City Subsidy	\$0.00	(\$27,676.75)	(\$884.59)	(\$1,948.30)
Capital Improvement Collection / (Transfer)	\$3,390.42	\$0.00	\$0.00	\$0.00
Reserve Fund Credit / Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
Interest / Other Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal Collection/(Credit) Applied to Levy</b>	<b>\$3,390.42</b>	<b>(\$27,676.75)</b>	<b>(\$884.59)</b>	<b>(\$1,948.30)</b>
<b>Balance to Levy</b>	<b>\$43,599.08</b>	<b>\$118,469.36</b>	<b>\$21,491.07</b>	<b>\$7,624.27</b>
<b>DISTRICT STATISTICS</b>				
Total Number of Parcels	91	205	73	15
Total Parcels Assessed	86	202	68	13
Total Equivalent Benefit Units (EBU)	86.00	202.00	68.00	13.00
Proposed Levy per EBU	\$506.96	\$586.48	\$316.04	\$586.48
Total Estimated Revenue	\$43,598.56	\$118,468.96	\$21,490.72	\$7,624.24
Maximum Rate per EBU - FY 2024-25	\$507.05	\$586.51	\$586.51	\$586.51
Prior Year Maximum Rate per EBU - FY 2023-24	\$492.28	\$569.43	\$569.43	\$569.43
Prior Year Applied Rate per EBU - FY 2023-24	\$492.20	\$569.40	\$306.84	\$569.40

### 3. Cost Estimate

Budget Item	Zone 20	Zone 21	Zone 22	Zone 23
<b>DIRECT COSTS</b>				
Labor and Fringe Benefits	\$3,905.12	\$8,397.34	\$8,442.04	\$306.78
Contracted Services	\$12,403.95	\$19,649.55	\$19,579.08	\$1,266.76
MSC/PW Supplies/Equipment	\$1,075.60	\$2,336.57	\$2,270.16	\$54.32
Maintenance/Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00
Other Operating Expenses (Major Task Orders)	\$0.00	\$0.00	\$0.00	\$0.00
Utility Expenses (Water, Electricity, Data)	\$3,943.27	\$12,898.28	\$17,510.42	\$3,321.47
<b>Subtotal Direct Costs</b>	<b>\$21,327.94</b>	<b>\$43,281.74</b>	<b>\$47,801.70</b>	<b>\$4,949.33</b>
<b>ADMINISTRATION COSTS</b>				
Consultant/Management Fee	\$136.36	\$282.80	\$310.68	\$32.58
County Administration Fee	\$168.04	\$481.63	\$300.65	\$91.07
City Cost Allocation/Overhead	\$2,244.73	\$5,468.54	\$5,982.44	\$631.59
<b>Subtotal Administration Costs</b>	<b>\$2,549.13</b>	<b>\$6,232.97</b>	<b>\$6,593.77</b>	<b>\$755.24</b>
<b>Total Direct and Admin Costs</b>	<b>\$23,877.07</b>	<b>\$49,514.71</b>	<b>\$54,395.47</b>	<b>\$5,704.57</b>
<b>COLLECTION/(CREDIT) APPLIED TO LEVY</b>				
City Subsidy	\$0.00	\$0.00	\$0.00	\$0.00
Capital Improvement Collection / (Transfer)	\$32,672.40	\$125,392.27	\$35,506.82	\$23,253.06
Reserve Fund Credit / Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
Interest / Other Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal Collection/(Credit) Applied to Levy</b>	<b>\$32,672.40</b>	<b>\$125,392.27</b>	<b>\$35,506.82</b>	<b>\$23,253.06</b>
<b>Balance to Levy</b>	<b>\$56,549.47</b>	<b>\$174,906.98</b>	<b>\$89,902.30</b>	<b>\$28,957.63</b>
<b>DISTRICT STATISTICS</b>				
Total Number of Parcels	134	229	369	92
Total Parcels Assessed	129	217	365	90
Total Equivalent Benefit Units (EBU)	129.00	457.96	367.36	90.00
Proposed Levy per EBU	\$438.36	\$381.92	\$244.72	\$321.74
Total Estimated Revenue	\$56,548.44	\$174,905.15	\$89,899.36	\$28,956.60
Maximum Rate per EBU - FY 2024-25	\$572.00	\$490.54	\$288.60	\$321.77
Prior Year Maximum Rate per EBU - FY 2023-24	\$555.34	\$476.25	\$280.20	\$312.40
Prior Year Applied Rate per EBU - FY 2023-24	\$425.60	\$370.80	\$237.60	\$312.38

### 3. Cost Estimate

Budget Item	Zone 24	Zone 25A	Zone 25B	Zone 26
<b>DIRECT COSTS</b>				
Labor and Fringe Benefits	\$13,357.00	\$56,338.18	\$4,240.51	\$20,716.19
Contracted Services	\$69,737.86	\$241,546.36	\$18,180.90	\$54,899.01
MSC/PW Supplies/Equipment	\$4,391.85	\$16,941.69	\$1,275.18	\$2,711.59
Maintenance/Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00
Other Operating Expenses (Major Task Orders)	\$55,000.00	\$55,800.00	\$4,200.00	\$0.00
Utility Expenses (Water, Electricity, Data)	\$49,702.39	\$83,392.27	\$6,271.88	\$34,669.82
<b>Subtotal Direct Costs</b>	<b>\$192,189.10</b>	<b>\$454,018.50</b>	<b>\$34,168.47</b>	<b>\$112,996.61</b>
<b>ADMINISTRATION COSTS</b>				
Consultant/Management Fee	\$1,187.84	\$2,858.42	\$211.82	\$725.46
County Administration Fee	\$464.59	\$1,802.58	\$174.18	\$172.22
City Cost Allocation/Overhead	\$14,124.74	\$41,770.07	\$2,533.50	\$13,118.62
<b>Subtotal Administration Costs</b>	<b>\$15,777.17</b>	<b>\$46,431.07</b>	<b>\$2,919.50</b>	<b>\$14,016.30</b>
<b>Total Direct and Admin Costs</b>	<b>\$207,966.27</b>	<b>\$500,449.57</b>	<b>\$37,087.97</b>	<b>\$127,012.91</b>
<b>COLLECTION/(CREDIT) APPLIED TO LEVY</b>				
City Subsidy	(\$54,761.11)	\$0.00	\$0.00	(\$66,605.26)
Capital Improvement Collection / (Transfer)	\$0.00	\$98,736.86	\$8,230.55	\$0.00
Reserve Fund Credit / Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
Interest / Other Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal Collection/(Credit) Applied to Levy</b>	<b>(\$54,761.11)</b>	<b>\$98,736.86</b>	<b>\$8,230.55</b>	<b>(\$66,605.26)</b>
<b>Balance to Levy</b>	<b>\$153,205.17</b>	<b>\$599,186.43</b>	<b>\$45,318.52</b>	<b>\$60,407.65</b>
<b>DISTRICT STATISTICS</b>				
Total Number of Parcels	430	1,516	313	125
Total Parcels Assessed	394	1,472	292	103
Total Equivalent Benefit Units (EBU)	394.00	1472.00	292.00	103.00
Proposed Levy per EBU	\$388.84	\$407.04	\$155.20	\$586.48
Total Estimated Revenue	\$153,202.96	\$599,162.88	\$45,318.40	\$60,407.44
Maximum Rate per EBU - FY 2024-25	\$388.88	\$407.06	\$162.82	\$586.51
Prior Year Maximum Rate per EBU - FY 2023-24	\$377.55	\$395.20	\$158.08	\$569.43
Prior Year Applied Rate per EBU - FY 2023-24	\$377.52	\$395.20	\$150.68	\$569.40

### 3. Cost Estimate

Budget Item	Zone 27	Zone 28	Zone 29	Zone 30
<b>DIRECT COSTS</b>				
Labor and Fringe Benefits	\$0.00	\$121,295.30	\$675.36	\$141,314.99
Contracted Services	\$741.00	\$160,036.42	\$25,249.64	\$248,063.25
MSC/PW Supplies/Equipment	\$0.00	\$38,601.26	\$138.94	\$38,699.14
Maintenance/Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00
Other Operating Expenses (Major Task Orders)	\$0.00	\$45,000.00	\$0.00	\$0.00
Utility Expenses (Water, Electricity, Data)	\$1,151.69	\$158,284.19	\$10,928.96	\$155,121.32
<b>Subtotal Direct Costs</b>	<b>\$1,892.69</b>	<b>\$523,217.17</b>	<b>\$36,992.90</b>	<b>\$583,198.70</b>
<b>ADMINISTRATION COSTS</b>				
Consultant/Management Fee	\$12.14	\$3,332.48	\$237.50	\$3,776.88
County Administration Fee	\$18.39	\$2,768.57	\$220.20	\$3,263.24
City Cost Allocation/Overhead	\$203.38	\$54,137.99	\$4,132.80	\$71,021.85
<b>Subtotal Administration Costs</b>	<b>\$233.91</b>	<b>\$60,239.04</b>	<b>\$4,590.50</b>	<b>\$78,061.97</b>
<b>Total Direct and Admin Costs</b>	<b>\$2,126.60</b>	<b>\$583,456.21</b>	<b>\$41,583.40</b>	<b>\$661,260.67</b>
<b>COLLECTION/(CREDIT) APPLIED TO LEVY</b>				
City Subsidy	\$0.00	\$0.00	\$0.00	\$0.00
Capital Improvement Collection / (Transfer)	\$4,324.70	\$234,168.77	\$44,450.42	\$351,618.12
Reserve Fund Credit / Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
Interest / Other Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal Collection/(Credit) Applied to Levy</b>	<b>\$4,324.70</b>	<b>\$234,168.77</b>	<b>\$44,450.42</b>	<b>\$351,618.12</b>
<b>Balance to Levy</b>	<b>\$6,451.30</b>	<b>\$817,624.99</b>	<b>\$86,033.82</b>	<b>\$1,012,878.79</b>
<b>DISTRICT STATISTICS</b>				
Total Number of Parcels	11	3517	32	3,674
Total Parcels Assessed	11	3483	27	3,520
Total Equivalent Benefit Units (EBU)	11.00	4072.08	232.63	4399.90
Proposed Levy per EBU	\$586.48	\$200.78	\$369.82	\$230.20
Total Estimated Revenue	\$6,451.28	\$817,591.60	\$86,031.08	\$1,012,856.80
Maximum Rate per EBU - FY 2024-25	\$586.51	\$200.83	\$410.69	\$230.28
Prior Year Maximum Rate per EBU - FY 2023-24	\$569.43	\$194.98	\$398.73	\$223.57
Prior Year Applied Rate per EBU - FY 2023-24	\$569.40	\$194.94	\$359.06	\$223.50

### 3. Cost Estimate

Budget Item	Zone 31	Zone 32A	Zone 32B	Zone 33
<b>DIRECT COSTS</b>				
Labor and Fringe Benefits	\$18,190.73	\$72,212.60	\$16,938.76	\$3,163.32
Contracted Services	\$90,835.70	\$146,627.80	\$34,394.17	\$11,157.00
MSC/PW Supplies/Equipment	\$5,642.26	\$24,717.69	\$5,797.97	\$869.24
Maintenance/Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00
Other Operating Expenses (Major Task Orders)	\$15,000.00	\$44,550.00	\$10,450.00	\$0.00
Utility Expenses (Water, Electricity, Data)	\$27,414.75	\$91,308.92	\$21,148.02	\$11,121.56
<b>Subtotal Direct Costs</b>	<b>\$157,083.44</b>	<b>\$379,417.01</b>	<b>\$88,728.92</b>	<b>\$26,311.12</b>
<b>ADMINISTRATION COSTS</b>				
Consultant/Management Fee	\$988.34	\$2,411.12	\$545.64	\$168.78
County Administration Fee	\$814.42	\$1,702.53	\$399.49	\$102.61
City Cost Allocation/Overhead	\$14,158.06	\$38,609.62	\$5,858.64	\$2,969.83
<b>Subtotal Administration Costs</b>	<b>\$15,960.82</b>	<b>\$42,723.27</b>	<b>\$6,803.77</b>	<b>\$3,241.22</b>
<b>Total Direct and Admin Costs</b>	<b>\$173,044.26</b>	<b>\$422,140.28</b>	<b>\$95,532.69</b>	<b>\$29,552.34</b>
<b>COLLECTION/(CREDIT) APPLIED TO LEVY</b>				
City Subsidy	\$0.00	\$0.00	\$0.00	\$0.00
Capital Improvement Collection / (Transfer)	\$48,537.44	\$115,925.10	\$22,913.05	\$4,623.14
Reserve Fund Credit / Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
Interest / Other Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal Collection/(Credit) Applied to Levy</b>	<b>\$48,537.44</b>	<b>\$115,925.10</b>	<b>\$22,913.05</b>	<b>\$4,623.14</b>
<b>Balance to Levy</b>	<b>\$221,581.70</b>	<b>\$538,065.37</b>	<b>\$118,445.74</b>	<b>\$34,175.48</b>
<b>DISTRICT STATISTICS</b>				
Total Number of Parcels	1,279	1,763	509	87
Total Parcels Assessed	1,250	1,722	497	83
Total Equivalent Benefit Units (EBU)	1751.00	1845.39	497.00	83.00
Proposed Levy per EBU	\$126.54	\$291.56	\$238.32	\$411.74
Total Estimated Revenue	\$221,571.54	\$538,042.49	\$118,445.04	\$34,174.42
Maximum Rate per EBU - FY 2024-25	\$126.57	\$355.63	\$260.78	\$411.79
Prior Year Maximum Rate per EBU - FY 2023-24	\$122.88	\$345.28	\$253.19	\$399.79
Prior Year Applied Rate per EBU - FY 2023-24	\$122.86	\$283.08	\$231.38	\$399.76

### 3. Cost Estimate

Budget Item	Zone 34	Zone 35	Zone 36	Zone 37A
<b>DIRECT COSTS</b>				
Labor and Fringe Benefits	\$401.40	\$12,950.69	\$11,093.80	\$183.26
Contracted Services	\$2,598.00	\$6,058.70	\$1,248.00	\$2,926.14
MSC/PW Supplies/Equipment	\$109.11	\$5,806.26	\$1,482.65	\$70.16
Maintenance/Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00
Other Operating Expenses (Major Task Orders)	\$0.00	\$0.00	\$0.00	\$0.00
Utility Expenses (Water, Electricity, Data)	\$5,176.86	\$4,834.78	\$771.78	\$108.63
<b>Subtotal Direct Costs</b>	<b>\$8,285.37</b>	<b>\$29,650.43</b>	<b>\$14,596.23</b>	<b>\$3,288.19</b>
<b>ADMINISTRATION COSTS</b>				
Consultant/Management Fee	\$56.06	\$186.02	\$90.76	\$21.26
County Administration Fee	\$63.78	\$388.68	\$52.35	\$8.21
City Cost Allocation/Overhead	\$1,411.47	\$2,349.12	\$1,153.14	\$407.84
<b>Subtotal Administration Costs</b>	<b>\$1,531.31</b>	<b>\$2,923.82</b>	<b>\$1,296.25</b>	<b>\$437.31</b>
<b>Total Direct and Admin Costs</b>	<b>\$9,816.68</b>	<b>\$32,574.25</b>	<b>\$15,892.48</b>	<b>\$3,725.50</b>
<b>COLLECTION/(CREDIT) APPLIED TO LEVY</b>				
City Subsidy	\$0.00	\$0.00	\$0.00	(\$769.29)
Capital Improvement Collection / (Transfer)	\$12,400.83	\$52,475.44	\$3,504.44	\$0.00
Reserve Fund Credit / Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
Interest / Other Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal Collection/(Credit) Applied to Levy</b>	<b>\$12,400.83</b>	<b>\$52,475.44</b>	<b>\$3,504.44</b>	<b>(\$769.29)</b>
<b>Balance to Levy</b>	<b>\$22,217.51</b>	<b>\$85,049.69</b>	<b>\$19,396.92</b>	<b>\$2,956.21</b>
<b>DISTRICT STATISTICS</b>				
Total Number of Parcels	40	934	16	4
Total Parcels Assessed	40	843	19	4
Total Equivalent Benefit Units (EBU)	40.00	962.38	303.45	39.56
Proposed Levy per EBU	\$555.42	\$88.36	\$63.92	\$74.72
Total Estimated Revenue	\$22,216.80	\$85,036.21	\$19,396.37	\$2,955.55
Maximum Rate per EBU - FY 2024-25	\$586.51	\$101.90	\$101.90	\$121.76
Prior Year Maximum Rate per EBU - FY 2023-24	\$569.43	\$98.93	\$98.93	\$118.21
Prior Year Applied Rate per EBU - FY 2023-24	\$539.26	\$85.80	\$62.06	\$72.56

### 3. Cost Estimate

Budget Item	Zone 37B	Zone 38	Zone 39
<b>DIRECT COSTS</b>			
Labor and Fringe Benefits	\$0.00	\$906.46	\$1,451.79
Contracted Services	\$0.00	\$8,624.00	\$873.00
MSC/PW Supplies/Equipment	\$0.00	\$133.18	\$416.05
Maintenance/Capital Projects	\$0.00	\$0.00	\$0.00
Other Operating Expenses (Major Task Orders)	\$35,000.00	\$0.00	\$0.00
Utility Expenses (Water, Electricity, Data)	\$496.34	\$0.00	\$0.00
<b>Subtotal Direct Costs</b>	<b>\$35,496.34</b>	<b>\$9,663.64</b>	<b>\$2,740.84</b>
<b>ADMINISTRATION COSTS</b>			
Consultant/Management Fee	\$204.52	\$61.92	\$17.72
County Administration Fee	\$40.89	\$10.58	\$2.22
City Cost Allocation/Overhead	\$65.56	\$1,105.22	\$344.99
<b>Subtotal Administration Costs</b>	<b>\$310.97</b>	<b>\$1,177.72</b>	<b>\$364.93</b>
<b>Total Direct and Admin Costs</b>	<b>\$35,807.31</b>	<b>\$10,841.36</b>	<b>\$3,105.77</b>
<b>COLLECTION/(CREDIT) APPLIED TO LEVY</b>			
City Subsidy	(\$23,020.79)	(\$7,858.28)	(\$2,465.59)
Capital Improvement Collection / (Transfer)	\$0.00	\$0.00	\$0.00
Reserve Fund Credit / Adjustment	\$0.00	\$0.00	\$0.00
Interest / Other Reimbursements	\$0.00	\$0.00	\$0.00
<b>Subtotal Collection/(Credit) Applied to Levy</b>	<b>(\$23,020.79)</b>	<b>(\$7,858.28)</b>	<b>(\$2,465.59)</b>
<b>Balance to Levy</b>	<b>\$12,786.52</b>	<b>\$2,983.09</b>	<b>\$640.19</b>
<b>DISTRICT STATISTICS</b>			
Total Number of Parcels	43	14	3
Total Parcels Assessed	43	15	3
Total Equivalent Benefit Units (EBU)	43.00	15.00	3.00
Proposed Levy per EBU	\$297.36	\$198.86	\$213.38
Total Estimated Revenue	\$12,786.48	\$2,982.90	\$640.14
Maximum Rate per EBU - FY 2024-25	\$585.72	\$198.90	\$213.44
Prior Year Maximum Rate per EBU - FY 2023-24	\$568.66	\$193.11	\$207.22
Prior Year Applied Rate per EBU - FY 2023-24	\$288.70	\$193.08	\$207.18

Table 3-2  
Fiscal Year 2024-25 Landscape Zone Summary

District Total	District Total	Non District Landscaping	Citywide Landscaping
<b>DIRECT COSTS</b>			
Labor and Fringe Benefits	\$671,080	\$2,308,750	\$2,979,830
Contracted Services	\$1,629,334	\$1,078,699	\$2,708,034
MSC/PW Supplies/Equipment	\$196,782	\$0	\$196,782
Maintenance/Capital Projects	\$0	\$0	\$0
Other Operating Expenses (Major Task Orders)	\$390,000	\$525,882	\$915,882
Utility Expenses (Water, Electricity, Data)	\$982,964	\$514,338	\$1,497,302
<b>Subtotal Direct Costs</b>	<b>\$3,870,160</b>	<b>\$4,427,670</b>	<b>\$8,297,830</b>
<b>ADMINISTRATION COSTS</b>			
Consultant/Management Fee	\$24,586	\$0	\$24,586
County Administration Fee	\$18,038	\$0	\$18,038
City Cost Allocation/Overhead	\$391,884	\$0	\$391,884
<b>Subtotal Administration Costs</b>	<b>\$434,508</b>	<b>\$0</b>	<b>\$434,508</b>
<b>TOTAL DIRECT AND ADMINISTRATION COSTS</b>	<b>\$4,304,668</b>	<b>\$4,427,670</b>	<b>\$8,732,338</b>
<b>COLLECTION/(CREDITS) APPLIED TO LEVY</b>			
City Subsidy	(\$232,978)	\$0	(\$232,978)
Capital Improvement Collection / (Transfer)	\$1,593,154	\$0	\$1,593,154
Reserve Fund Credit / Adjustment	\$0	\$0	\$0
Interest / Other Reimbursements	\$0	\$0	\$0
<b>Subtotal Collection/(Credits) Applied to Levy</b>	<b>\$1,360,177</b>	<b>\$0</b>	<b>\$1,360,177</b>
<b>BALANCE TO LEVY</b>	<b>\$5,664,845</b>		
<b>DIRECT STATISTICS</b>			
Total Number of Parcels	19,251		
Total Parcels Assessed	18,669		
Total Equivalent Benefit Units (EBU)	22,148.35		
Total Estimated Revenue	\$5,664,655.21		

### 3. Cost Estimate

Table 3-3  
Fiscal Year 2024-25 Lighting Zone Cost Estimates

District Total	Zone A	Zone B	Zone C	Zone D	Zone E	Zone F
<b>DIRECT COSTS</b>						
Labor and Fringe Benefits	\$36,349.83	\$9,543.06	\$12,514.43	\$12,120.91	\$25,106.17	\$50,129.18
Street Light / Safety Lighting Electricity	\$239,127.01	\$62,781.82	\$82,322.37	\$79,736.33	\$165,163.60	\$329,768.52
Traffic Signal Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal Direct Costs</b>	<b>\$275,476.84</b>	<b>\$72,324.88</b>	<b>\$94,836.80</b>	<b>\$91,857.24</b>	<b>\$190,269.77</b>	<b>\$379,897.70</b>
<b>ADMINISTRATION COSTS</b>						
City Cost Allocation	\$4,519.72	\$1,186.44	\$1,555.37	\$1,507.35	\$3,121.29	\$6,232.04
Consultant Fees	\$1,805.76	\$474.08	\$621.64	\$602.12	\$1,247.22	\$2,490.24
County Administration Fees	\$34,345.89	\$9,017.19	\$11,823.42	\$11,452.14	\$23,722.96	\$47,365.11
<b>Subtotal Administration Costs</b>	<b>\$40,671.37</b>	<b>\$10,677.71</b>	<b>\$14,000.43</b>	<b>\$13,561.61</b>	<b>\$28,091.47</b>	<b>\$56,087.39</b>
<b>TOTAL DIRECT AND ADMINISTRATION COSTS</b>	<b>\$316,148.21</b>	<b>\$83,002.59</b>	<b>\$108,837.23</b>	<b>\$105,418.85</b>	<b>\$218,361.24</b>	<b>\$435,985.09</b>
<b>COLLECTION/(CREDIT) APPLIED TO LEVY</b>						
City Subsidy	(\$174,263.94)	(\$45,657.13)	(\$60,817.43)	(\$61,135.56)	(\$119,876.46)	(\$250,981.20)
Supplemental Signal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal Collection/(Credit) Applied to Levy</b>	<b>(\$174,263.94)</b>	<b>(\$45,657.13)</b>	<b>(\$60,817.43)</b>	<b>(\$61,135.56)</b>	<b>(\$119,876.46)</b>	<b>(\$250,981.20)</b>
<b>BALANCE TO LEVY</b>	<b>\$141,884.27</b>	<b>\$37,345.46</b>	<b>\$48,019.80</b>	<b>\$44,283.29</b>	<b>\$98,484.78</b>	<b>\$185,003.89</b>
<b>DIRECT STATISTICS</b>						
Total Number of Parcels	8,407	2,821	3,482	3,600	7,079	11,123
Total Parcels Assessed	8,070	2,826	3,483	3,521	7,019	11,129
Total Equivalent Benefit Units (EBU)	7,224.25	1,901.50	2,445.00	2,254.75	5,014.50	9,419.75
Proposed Levy per EBU	\$19.64	\$19.64	\$19.64	\$19.64	\$19.64	\$19.64
Maximum Rate per EBU - FY 2024-25	\$19.66	\$19.66	\$19.66	\$19.66	\$19.66	\$19.66
Prior Year Maximum Rate per EBU - FY 2023-24	\$19.09	\$19.09	\$19.09	\$19.09	\$19.09	\$19.09
Prior Year Applied Rate - FY 2023-24	\$19.08	\$19.08	\$19.08	\$19.08	\$19.08	\$19.08

Table 3-4  
Fiscal Year 2024-25 Lighting Zone Summary

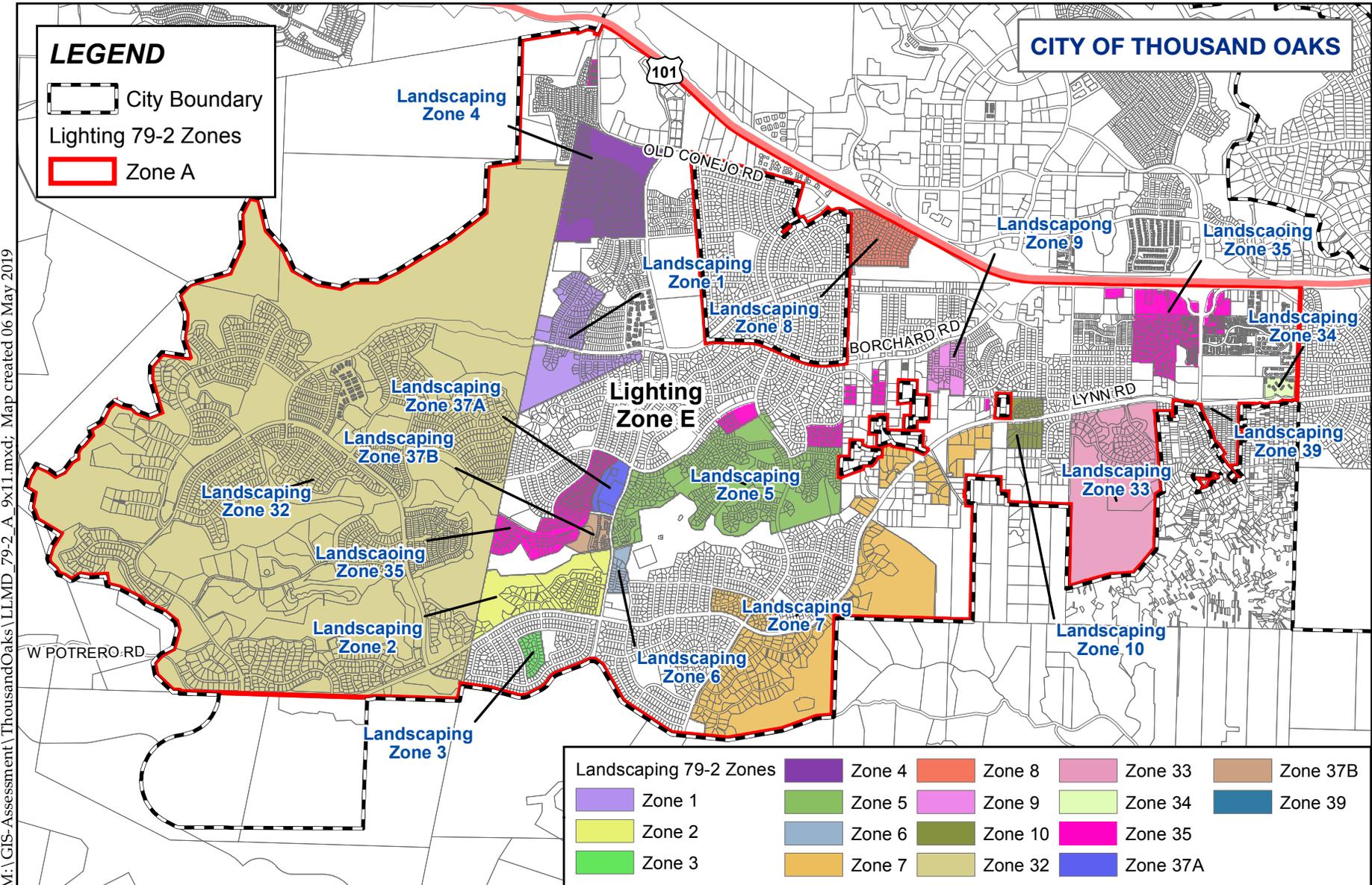
District Total	Special Benefit (All Zones)	Non District Lighting	Citywide Lighting
<b>DIRECT COSTS</b>			
Labor and Fringe Benefits	\$145,764	\$78,488	\$224,252
Street Light / Safety Lighting Electricity	\$958,900	\$516,331	\$1,475,230
Traffic Signal Maintenance	\$0	\$483,250	\$483,250
<b>Subtotal Direct Costs</b>	<b>\$1,104,663</b>	<b>\$1,078,069</b>	<b>\$2,182,732</b>
<b>ADMINISTRATION COSTS</b>			
City Cost Allocation	\$18,122	\$0	\$18,122
Consultant Fees	\$7,241	\$0	\$7,241
County Administration Fees	\$137,727	\$0	\$137,727
<b>Subtotal Administration Costs</b>	<b>\$163,090</b>	<b>\$0</b>	<b>\$163,090</b>
<b>TOTAL DIRECT AND ADMINISTRATION COSTS</b>	<b>\$1,267,753</b>	<b>\$1,078,069</b>	<b>\$2,345,822</b>
<b>COLLECTION/(CREDIT) APPLIED TO LEVY</b>			
City Subsidy	(\$712,732)	(\$1,078,069)	(\$1,790,801)
Supplemental Signal	\$0	\$0	\$0
Interest Income	\$0	\$0	\$0
Other Revenues	\$0	\$0	\$0
<b>Subtotal Collection/(Credit) Applied to Levy</b>	<b>(\$712,732)</b>	<b>(\$1,078,069)</b>	<b>(\$1,790,801)</b>
<b>BALANCE TO LEVY</b>	<b>\$555,021</b>	<b>\$0</b>	<b>\$555,021</b>
<b>DIRECT STATISTICS</b>			
Total Number of Parcels			36,512
Total Parcels Assessed			36,048
Total Equivalent Benefit Units (EBU)			28,259.75
Proposed Levy per EBU			
Maximum Rate per EBU - FY 2024-25			
Prior Year Maximum Rate per EBU - FY 2023-24			
Prior Year Applied Rate - FY 2023-24			

**APPENDIX A**

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**Assessment Diagram**





0 2,000 4,000 6,000 Feet



CITY OF THOUSAND OAKS

23

HILLCREST DR

LYNN RD

Landscaping Zone 16

Landscaping Zone 21

Lighting Zone B

101

THOUSAND OAKS BL

FOOTHILL DR

HAMPSHIRE RD

M:\GIS-Assessment\ThousandOaks\LLMD\_79-2\_B\_9x11.mxd; Map created 06 May 2019

**LEGEND**

- City Boundary
- Lighting 79-2 Zones
  - Zone B
- Landscaping 79-2 Zones
  - Zone 16
  - Zone 21

Sources: City of Thousand Oaks, 2019; Ventura Co. GIS, 2018.

# LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT 79-2 ZONES

## Lighting Zone B



CITY OF THOUSAND OAKS

FOOTHILL DR

HAMPSHIRE RD

101

Landscaping  
Zone 28

Lighting  
Zone C

TRUJUNO CYN RD

POTRERO RD

23

S WESTLAKE BL

**LEGEND**

-  City Boundary
- Lighting 79-2 Zones
-  Zone C
- Landscaping 79-2 Zones
-  Zone 28

M:\GIS-Assessment\ThousandOaks\LLMD\_79-2\_C\_9x11.mxd; Map created 06 May 2019

Sources: City of Thousand Oaks, 2019; Ventura Co. GIS, 2018.

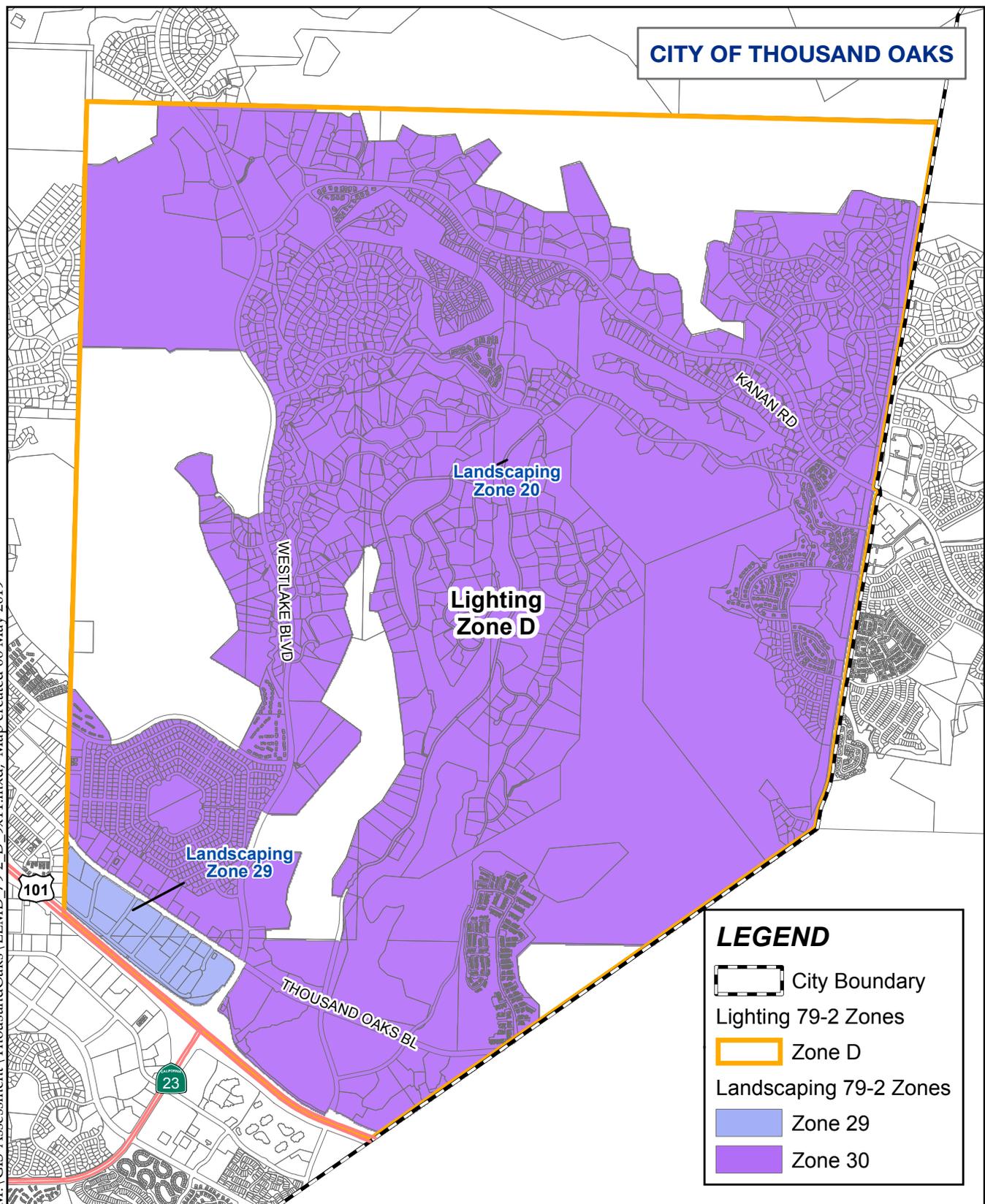
# LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT 79-2 ZONES

## Lighting Zone C



0 2,000 4,000 6,000 Feet



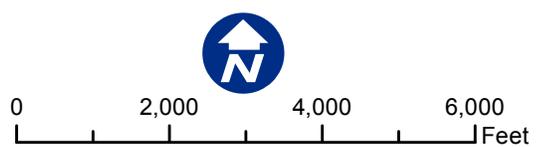


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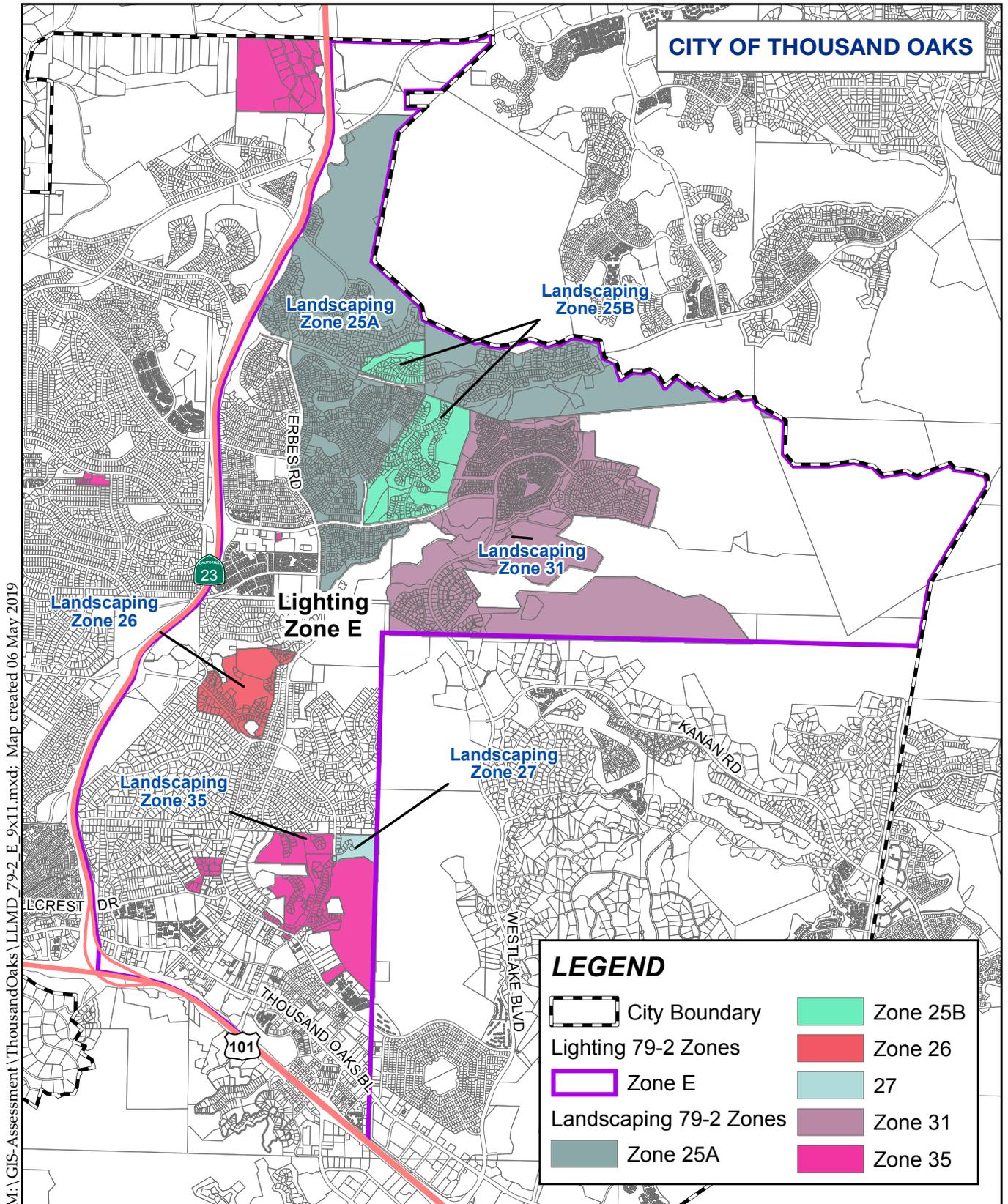
Sources: City of Thousand Oaks, 2019; Ventura Co. GIS, 2018.

### LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT 79-2 ZONES

Lighting Zone D



**CITY OF THOUSAND OAKS**

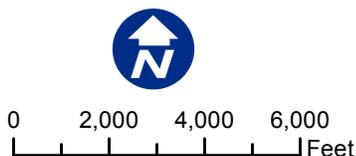


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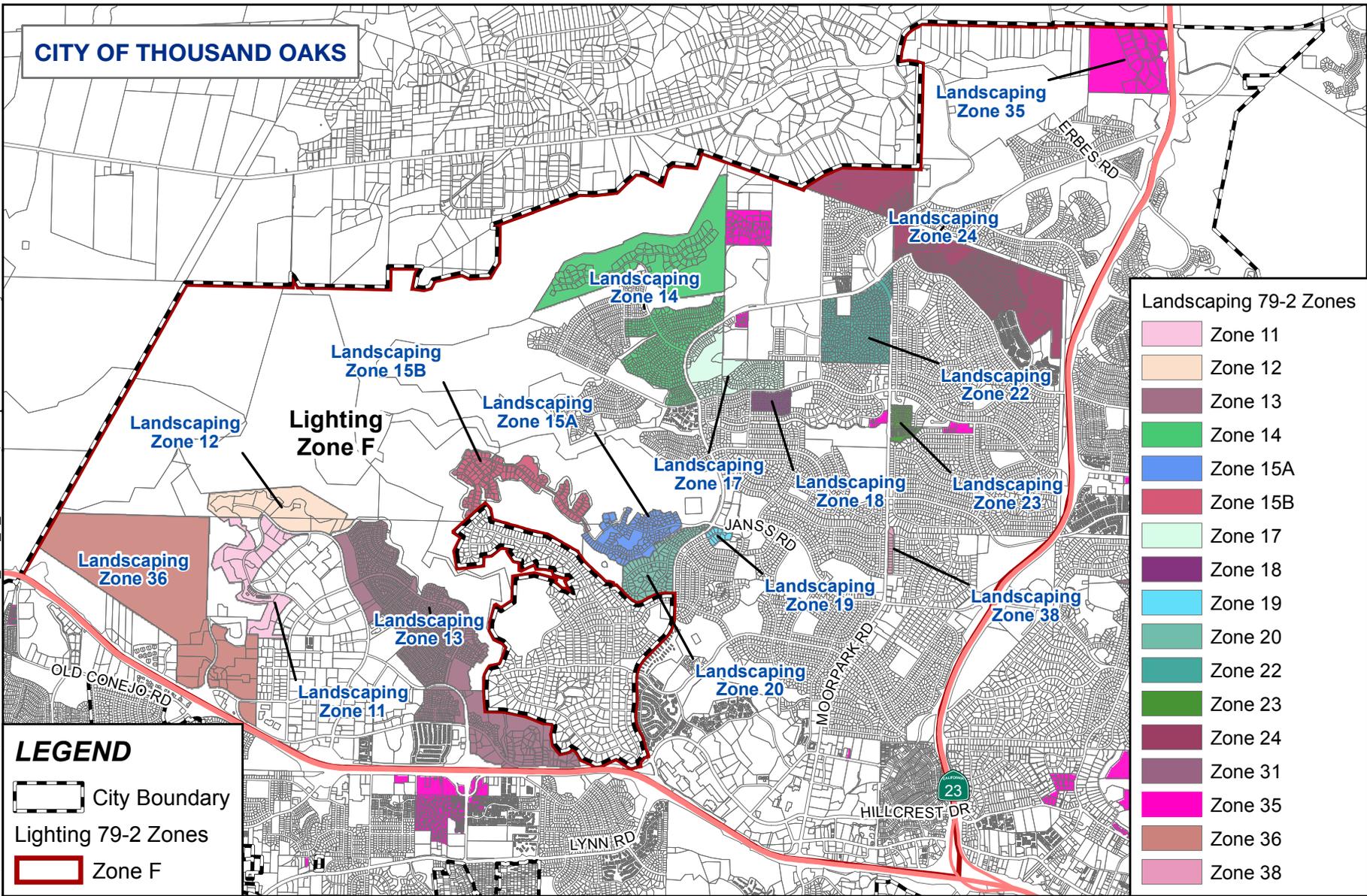
Sources: City of Thousand Oaks, 2019; Ventura Co. GIS, 2018.

**LANDSCAPE AND LIGHTING ASSESSMENT  
DISTRICT 79-2 ZONES**

Lighting Zone E



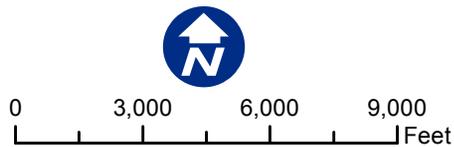
M:\GIS-Assessment\ThousandOaks\LLMD\_79-2\_F\_9x11.mxd; Map created 06 May 2019



Sources: City of Thousand Oaks, 2019; Ventura Co. GIS, 2018.

### LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT 79-2 ZONES

Lighting Zone F



**APPENDIX B**

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**Assessment Roll (Under Separate Cover)**





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Riverside, CA 92506  
951.200.8600



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