



CITY of CALABASAS

City of Calabasas

Landscaping Lighting Act District Nos. 22, 24, 27 & 32 (1972 Act Districts)

FISCAL YEAR 2024-25
ENGINEER'S REPORT

FINAL

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ENGINEER'S REPORT AFFIDAVIT

***Landscaping Lighting Act District Nos. 22, 24, 27 & 32
(1972 Act Districts)***

City of Calabasas
Los Angeles County, State of California

This Report describes the Landscaping Lighting Act District Nos. 22, 24, 27 & 32 therein including the improvements, budgets, parcels and assessments to be levied for Fiscal Year 2024-25, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Los Angeles County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this 3rd day of June , 2024.

Willdan Financial Services
Assessment Engineer
On Behalf of the City of Calabasas

By: 
Stacey Reynolds, Principal Consultant
District Administration Services

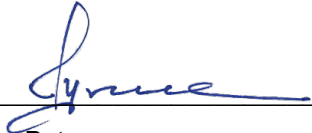
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I. Introduction

The City of Calabasas (the “City”) under the provisions of 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 (the “Constitution”), annually levies and collects special assessments for the City’s maintenance assessment districts designated as:

Landscaping Lighting Act District Nos. 22, 24, 27 & 32 (1972 Act Districts)

The County of Los Angeles formed the Landscaping Lighting Act Districts (the “Districts”) pursuant to the Landscaping and Lighting Act of 1972 (Streets & Highways Code Section 22500et seq.), prior to the incorporation of the City of Calabasas. In July 1995, the County of Los Angeles transferred the following four Districts to the City of Calabasas:

Landscaping Lighting Act District No. 22 (Calabasas Park Area) (Formed in 1979)

Landscaping Lighting Act District No. 24 (Lost Hills Road and The Saratogas) (Formed in 1984)

Landscaping Lighting Act District No. 27 (Las Virgenes Road) (Formed in 1984)

Landscaping Lighting Act District No. 32 (Agoura Road/Lost Hills Road Commercial District) (Formed in 1989)

This report presents the engineering analysis for the annual administration of the four Districts. Through the levy and collection of benefit assessments, the four Districts fund maintenance and operation of landscape improvements. For Fiscal Year 2024-25, Landscape Lighting Act District Nos. 22, 24, 27 and 32 assessments will be levied based on the previously approved methodology, at the rates indicated on page 25 through 29 of this report as recommended by the City of Calabasas’ Chief Financial Officer. The assessments are levied on the basis of benefit, they are not considered a tax, and, therefore, are not governed by Article XIII A of the Constitution of the State of California. The assessments are governed by Articles XIII D of the Constitution.

In accordance with the 1972 Act, the Districts utilize benefit zones (“Zones”) to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the Districts. Within the boundaries of the Districts, parcels are assigned to various Zones each of which is associated with a set of improvements and/or type of improvements that provide special benefit to properties within that Zone.

These 1972 Act Districts fund landscape maintenance services and are funded by annual benefit assessments levied against each parcel in each District. The word “lighting” was apparently included in their names as a reference to the Landscaping and Lighting Act of 1972.

HISTORICAL INFORMATION

In Fiscal Year 1997-98, assessment ballot proceedings were conducted pursuant to Proposition 218 (Articles XIII C and XIII D of the California Constitution) for each of the four Districts. There was not a majority protest against any of the assessments, and the assessment methodology was approved by the City Council. The approved methodology reserved to the City Council the right each year to implement an inflation adjustment in these Districts. Implementation of the annual inflation adjustment, which is based on the Consumer Price Index (CPI), does not constitute an assessment increase for purposes of Proposition 218, because landowners in the Fiscal Year 1997-98 assessment ballot and subsequent balloting’s authorized these adjustments.

Landscape Lighting Act District No. 22

In Fiscal Year 2002-03, fifteen (15) parcels located in the City of Calabasas were annexed into the Commercial Area, Calabasas Road. The Assessor Parcel Numbers are as follows:

Annexed Assessor Parcel Numbers		
2068-002-023	2069-009-021	2069-009-900
2068-002-035	2069-009-027	2069-032-025
2069-009-008	2069-009-029	2069-032-027
2069-009-012	2069-009-030	2069-032-900
2069-009-020	2069-009-031	2069-032-901

In Fiscal Year 2009-10, Zone 15, Park Sorrento Condominium HOA was detached from LLAD 22.

In Fiscal Year 2011-12, Zone 18, Calabasas Ridge HOA was detached from LLAD 22.

In Fiscal Year 2018-19, the District attempted to increase the assessment rate for Classic Calabasas Park. In compliance with Proposition 218, the proposed rate was submitted to the property owners via mailed ballots. The ballots were tabulated on June 18, 2018, where majority protest denied the increase in assessment.

In Fiscal Year 2019-20, the District proposed a rate increase for Classic Calabasas Park. In compliance with Proposition 218, the proposed rate increase was submitted to the property owners via mailed ballots. The ballots were tabulated on June 17, 2019 and 54% of the ballots returned were in favor of the rate increase.

In Fiscal Year 2022-23, the District proposed a rate increase for Las Villas HOA. In compliance with Proposition 218, the proposed rate increase was submitted to the property owners via mailed ballots. The ballots were tabulated on June 27, 2022, and ballots returned were not in favor of the increase.

In Fiscal Year 2024-25, the District is proposing a rate increase for Las Villas HOA and Calabasas Park Estates. The proposed rate increase for Las Villas HOA is 10% increase from the prior year rate and a 10% increase from the prior year rate for Calabasas Park Estates. The proposed balloting budgets are described in more detail in the budget section of the report. In compliance with Proposition 218, the proposed rate increase will be submitted to the property owners via mailed ballots. The ballots will be tabulated the Monday following the Public Hearing, and it will be determined on that day if the ballots are in favor of the increase.

Landscape Lighting Act District No. 24

In Fiscal Year 2000-01, Mira Monte (Tract No. 52150) (Assessor’s Parcel No. 2064-004-91 and its successor parcels) was annexed into LLAD 24, and Calabasas View HOA, was detached from LLAD 24.

In Fiscal Year 2002-03, two hundred seventy (270) parcels in Saratoga Ranch and Saratoga Hills HOAs were annexed into LLAD 24.

Landscape Lighting Act District No. 27

In Fiscal Year 2016-17, the City of Calabasas, at the request of Mont Calabasas member homeowner association (HOA) Board of Directors, proposed annexing Mont Calabasas HOA Zone into Landscaping Lighting District No. 27 (LLAD27). In compliance with Proposition 218, the proposed annexation into the District and assessment was submitted to the property owners via mailed ballots. The ballots were tabulated at the June 22, 2016 Council Meeting and 77.78% of the ballots returned were in favor of annexation. By Resolution No. 2016-1504, the Council adopted Mont Calabasas annexation into District No. 27

In Fiscal Year 2019-20, the District proposed a rate increase for Mont Calabasas. In compliance with Proposition 218, the proposed rate increase was submitted to the property owners via mailed ballots. The ballots were tabulated on June 17, 2019 and 62.50% of the ballots returned were in favor of the rate increase. The Fiscal Year 2018-19 rate increased by 41.23% for Fiscal Year 2019-20, 2020-21 and 2021-22. In Fiscal Year 2022-23, the rate reverted back to the previously approved maximum rate including any inflationary adjustments.

Landscape Lighting Act District No. 32

In Fiscal Year 2000-01 Mira Monte (Tract No. 52150) (Assessor's Parcel No. 2064-004-91 and its successor parcels) was detached from LLAD 32 and annexed into LLAD 24.

ANNUAL CONSUMER PRICE INDEX ADJUSTMENT

The maximum assessment rate may increase each fiscal year based on the annual change in the Consumer Price Index (CPI), during the preceding year, for All Urban Consumers, for the Los Angeles-Long Beach-Anaheim areas, published by the United States Department of Labor, Bureau of Labor Statistics (or a reasonably equivalent index should the stated index be discontinued).

Assessments for the Districts are subject to an increase each year equal to the 12-month average percent change in the annual Consumer Price Index, All Urban Consumers, for the Los Angeles-Long Beach-Anaheim areas ("CPI"), from January 1st through December 31st of the fiscal year prior to the subject fiscal year. Future annual budgets within this limit may be approved by the City Council without additional property owner ratification. A CPI increase may be exceeded only by a majority parcel owner approval. For fiscal year 2024-25, Landscape Lighting Act District Nos. 22, 24, 27, and 32 maximum assessment rates will be increased by 3.475% annual CPI inflation adjustment determined by the Consumer Price Index (CPI).

For fiscal year 2024-25, the maximum assessment rates will continue to increase by the stated CPI above. Districts 22, 24, 27 and 32 will be charged at the maximum assessment rate.

REPORT CONTENT AND ANNUAL PROCEEDINGS

This Engineer's Annual Report (the "Report") has been prepared pursuant to Chapter 1, Article 4 and Chapter 3 of the 1972 Act, and presented to the City Council for their consideration and approval of the proposed improvements and services to be provided within the District and the levy and collection of annual assessments related thereto for fiscal year 2024-25. If any section, subsection, sentence, clause, phrase, portion, or Zone, of this Report is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of the Report and each section, subsection, subdivision, sentence, clause, phrase, portion, or zone, thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, portions, or zones, might subsequently be declared invalid or unconstitutional.

This Report outlines the Districts Zone structures, the improvements, and the proposed assessments to be levied in connection with the benefits the properties will receive from the maintenance and servicing of the District improvements for fiscal year 2024-25. The annual assessments to be levied on properties within the Districts provide a funding source for the continued operation and maintenance of landscaping improvements within various zones of benefit ("Zones") that provide special benefits to the properties within the Districts and each respective Zone. Each fiscal year, the City establishes the assessments for the Districts based on an estimate of the costs to maintain, operate and service the improvements and based upon available revenues including fund balances, general benefit contributions and additional City contributions and assessment limits. The costs of the improvements and the proposed annual assessments budgeted and assessed against properties within the Districts may include, but are not limited to the estimated expenditures for regular annual maintenance and repairs; incidental expenditures related to the operation and administration of the District; deficits or surpluses from prior years; revenues from other sources; and the collection of funds for operational reserves or for periodic maintenance and improvement rehabilitation projects as authorized by the 1972 Act. Each parcel is assessed proportionately for only those improvements, services and expenses for which the parcel will receive special benefit.

Each District outlined in this Report is a reflection of the various improvements and the types of improvements and services to be provided by the Districts for the properties that are directly associated with and benefit from those improvements. The net annual cost to provide the improvements for each District are allocated to the benefiting properties within that District using a weighted method of apportionment (refer to Assessment Methodology, Method of Apportionment) that calculates the proportional special benefit and assessment for each parcel as compared to other properties that benefit from the improvements in the Districts and services.

The word “parcel,” for the purposes of this Report, refers to an individual property assigned its own Assessor’s Parcel Number (“APN”) by the Los Angeles County Assessor’s Office. The Los Angeles County Auditor/Controller uses Assessor’s Parcel Numbers and specific Fund Numbers to identify properties to be assessed on the tax roll for the District assessments.

At a noticed annual Public Hearing, the City Council will accept all public comments and written protests regarding the District and the annual levy of assessments. Based on those public comments and written protests, the City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments the Council will, by Resolution, order the improvements to be made and confirm the levy and collection of assessments pursuant to the 1972 Act. The assessments as approved will be submitted to the Los Angeles County Auditor/Controller to be included on the property tax roll for each parcel.

As required by the 1972 Act, this Engineer’s Report describes the improvements to be provided, maintained and serviced by the District, an estimated budget for the District improvements, and the proposed assessments to be levied upon each assessable lot or parcel within the District for fiscal year 2024-25.

While the budgets outlined in this Report reflect the estimated costs necessary to fully and adequately provide for the maintenance and operation of the improvements within the District, many of these estimated costs and associated services cannot be funded by the current special benefit assessment revenues and the City contribution for those improvements or portions thereof determined to be general benefits. Therefore, in addition to the City’s contribution for general benefit costs, in some Districts, at the discretion of the City Council, the City may also provide additional funding to support the improvements and/or implement service reductions. To fully fund the improvements that are considered special benefits, it may be necessary in the future to increase assessment revenues which would require the support of the property owners for new or increased assessments through a ballot proceeding conducted under the provisions of the California Constitution Article XIII D.

II. Plans and Specifications

The lines and dimensions of each lot or parcel within the Districts are those lines and dimensions shown on the maps of the Assessor of the County of Los Angeles for the year when this Report is prepared. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

Plans and specifications showing each District's exterior boundaries; and indicating the general nature, location and extent of improvements.

Several items related to the Districts are on file and available for review at the City of Calabasas Public Works Department, Landscape Maintenance Division office.

For Landscape Lighting Act District No. 22, each member of the HOA has an individual maintenance contract. The member HOAs have been designated as "Zones"; each Zone has been given a number. The City has on file for each Zone a maintenance contract listing the work contracted and a diagram(s) detailing maintenance service work areas.

IMPROVEMENT AUTHORIZED BY THE 1972 ACT

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

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

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

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

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

- Repair, removal, or replacement of all or any part of any improvement.

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

DESCRIPTION OF IMPROVEMENTS

As authorized by the 1972 Act, the improvements provided by the Districts and associated with each Zone incorporate various improvements that are maintained and serviced for the benefit of real property within the Districts. The maintenance of the improvements may also include various appurtenances that may include but is not limited to entry monuments; various types of fencing; retaining walls; ornamental lighting or other ornamental fixtures; signage; and irrigation, drainage, and electrical equipment. The work to be performed within each respective Zone may include but is not limited to (as applicable), the personnel, materials, equipment, electricity, water, contract services, repair and rehabilitation of the improvements and incidental expenses required to operate the District and provide the improvements and services for each Zone. The improvements provided within the District and for which parcels receive special benefits are generally described in the following

Note: The four Districts do not necessarily provide every service authorized under the 1972 Act. For example, while these Districts provide electrical current to power irrigation systems, fountains, landscape lighting, Calabasas Lake aeration systems, and Association Park lake sidewalk lighting, they do not fund LLAD residential or commercial district street lighting.

IMPROVEMENTS AND SERVICES WITHIN THE DISTRICTS

The purpose of the District is to fund the maintenance and servicing of parkway landscape improvements installed in connection with development of properties within the District. The landscape improvements maintained by each District are generally described as follows:

Landscape Lighting Act District No. 22

LLAD 22 provides for the maintenance of landscape of the common areas and open space areas located within member homeowner associations (HOA) referred to as “Zones”. The HOA common areas are either owned in common or privately owned, with easements granted to the District for landscape maintenance purposes. The maintenance of landscape also includes greenbelt and slope areas as well as annual weed abatement/brush clearance for fuel reduction/fire safety.

Landscape Lighting Act District No. 24

LLAD 24 provides maintenance of landscape within street right-of-way and open space areas. The open space areas include slopes and creek banks. Maintenance of landscape on streets within right-of-way includes parkways, center medians, adjacent turf areas, trees, and annual weed abatement/brush clearance for fuel reduction/fire safety.

Roadways with landscape in the public right-of-way includes landscaped center medians, trees, and adjacent turf areas that are conditions of development and are maintained by the District to soften and mitigate the impacts of traffic on the residential tracts within the District. The landscape improvements are located on the residential roadway serving the Malibu Lost Hills community, including Lost Hills Road south of Malibu Hills Road to Las Virgenes Road, Calabasas Hills Road, Meadow Creek Lane, portions of Las Virgenes Road, and designated slope areas along Las Virgenes Creek.

Landscape Lighting Act District No. 27

LLAD 27 provides maintenance of landscape within street right-of-way. Maintenance of landscape on streets within right-of-way includes parkways, center medians, and street trees.

The area of landscape improvements generally referred to as Las Virgenes Road are: On Las Virgenes Road, the east sidewalk and center medians beginning at 3560 Las Virgenes Road and continuing north to Thousand Oaks Blvd.; on Las Virgenes Road north of Thousand Oaks Blvd., the east sidewalk area north to the end of Las Virgenes Rd.; at the northwest corner of Thousand Oaks Blvd. and Ruthwood Drive the public right-of-way area located immediately behind the sidewalk; on the south side of Thousand Oaks Blvd., the sidewalk area from Las Virgenes Road to the flood control channel; and the sidewalk area on the north side of Thousand Oaks Blvd. from Las Virgenes Road to Ruthwood Drive.

For the Mont Calabasas HOA Zone, the improvements include the maintenance of Las Virgenes Road as described above and in addition, provides for the maintenance of landscape of common areas and open space areas located within the Zone. The HOA common areas are either owned in common or privately owned, with easements granted to the District for landscape maintenance purposes. The maintenance of landscape may also include greenbelt and slope areas, as well as annual weed abatement/brush clearance for fuel reduction/fire safety.

Landscape Lighting Act District No. 32

LLAD 32 provides maintenance of landscape within street right-of-way. Maintenance of landscape on streets within right-of-way includes center medians and street trees.

The landscape improvements maintained by the District are located on the major streets serving the Lost Hills Commercial Area, including Agoura Road from the west side of Malibu Hills Road to the eastern boundary of 26750 Agoura Road, Malibu Hills Road, Shadow Hills Road, and the portion of Lost Hills Road from Interstate 101 to the south side of Malibu Hills Road.

III. METHOD OF APPORTIONMENT

Proposition 218 requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. The Articles provide that only special benefits are assessable. The City must separate the general benefits from the special benefits conferred on a parcel; a special benefit being a particular and distinct benefit over, and above general benefits conferred on the public at large, including real property within the district.

In Fiscal Year 1997-98, the four Districts conducted an assessment ballot proceeding pursuant to Proposition 218; the assessment methodology was approved by a majority of District parcel owners and the City Council. The City reserves the right to implement the previously approved inflation adjustment in these Districts. Implementation of the annual inflation adjustment, which is based on the annual Consumer Price Index (CPI), does not constitute an assessment increase for purposes of Proposition 218, because parcel owners in the Fiscal Year 1997-98 assessment ballot and subsequent balloting's authorized these adjustments.

Each District will be discussed in terms of background, special benefit, general benefit, and assessment formula. Certain terms used throughout the Method of Assessment are defined below.

DEFINITIONS

Special Benefit: Articles XIII C and XIII D of the California Constitution define special benefit as "a particular and distinct benefit over and above the 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.'" The following Method of Apportionment of Assessment for each District analyzes the special benefit each parcel receives from the improvements funded in each District. The cost of landscape maintenance is distributed to parcels in each District based on the special benefit each parcel receives by an assessment formula. Within the Districts, zones of benefit may be designated based on spreading the cost of the improvements associated with each Zone over the parcels within that Zone.

Each assessed parcel within each District receives a particular and distinct Special Benefit from the improvements. The operation and maintenance of the landscape improvements provides a Special Benefit to the parcels within each District even though there may not be landscaping immediately adjacent to a particular parcel. Special Benefits associated with landscaped improvements are:

- The proper maintenance of landscape along streets provides noise abatement and visual barriers to reduce the negative impact of the streets upon nearby parcels within the District.
- Landscape improvements provide environmental enhancement to nearby parcels through erosion control, dust and debris control, and weed abatement for fire safety.
- The aesthetic desirability of parcels within the District is specifically enhanced by the presence of well-maintained open space, greenbelts, street medians, and frontage landscape.
- Having properly maintained landscape readily accessible to properties within the District means the owners of the assessed parcels may enjoy the benefits of having such improvements available for use while avoiding the effort and expense of individually installing and maintaining similar improvements.
- Where the District is providing maintenance along easements on privately held property, it is providing landscape services that otherwise would be direct expenses of the owners of such property.
- State and City laws generally hold property owners individually responsible for the safe and proper maintenance of their frontages.

Zones: Landscape Lighting Act District No. 22 (1972 Act District) Calabasas Park Area has been divided into “Zones” of benefit by individual communities or neighborhoods that receive distinct Special Benefit. In most cases, Zones are defined by the boundaries of a homeowners’ association. In a few cases, the Zone is based on master plan boundaries (Old Town Master Plan) or street boundaries. The landscape maintenance activities that provide a Special Benefit are separately identified by the City for each Zone. Based on an assessment formula, the cost of these landscape maintenance activities is then spread to the parcels within that Zone.

Assessment Units: The assessment units assigned to each parcel are used in the assessment formula to compute the assessment amount. If the zone has one single land use, then each parcel is assigned one assessment unit. Where more than one land use exists within a zone, traffic generation factors are used as a means to define the benefit a single-family residence receives as compared to an apartment or a commercial property. The following traffic generation factors for the City of Calabasas and resulting Assessment Units are incorporated in this Report.

Land Use	Traffic Generator Factor	Assessment Unit
Single Family Residential (Houses and Condominiums)	10 trips per day	1.0 (10 trips/10 trips) per parcel
Multi-Family Residential (Apartments)	6 trips per day	0.6 (6 trips/10 trips) per unit
Commercial Parcel	40 trips per day	4.00 (40 trips/10 trips) per acre

Note: Traffic Generation Factor is based on information provided by the City of Calabasas in 1997-98. Due to minor changes in development in the area since this time, these results continue to be representative of the traffic generated in the assessment district.

ASSESSMENT METHODOLOGY

Proposition 218 requires the City to ballot property owners to obtain consent for the increased assessment exceeding the anticipated maximum permissible increase per assessment formula, for example CPI (Consumer Price Index) increase.

ASSESSMENT RANGE FORMULA

Section 22573 of the 1972 Act states that “The net amount to be assessed upon lands within an assessment district may be proportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefit to be received by each such lot or parcel from the improvements.”

Section 22547 of the 1972 Act permits the designation of benefit zones within any individual assessment district if “... by reasons or variations in the nature, location, and extent of improvements, the various areas will receive different degrees of benefit from the improvements.” Thus, the 1972 Act requires the levy of true “assessment” rather than a “special tax”.

Within each District, it is determined that each parcel benefits equally from the services provided. Therefore, costs of providing services (as well as a proportional share of incidental expenses) are spread evenly across each parcel in that District but not exceeding the maximum permissible assessment rates as approved by the property owners.

Proposition 218 requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. The Articles provide that only special benefits are assessable. The City must separate the general benefits from the special benefits conferred on a parcel; a special benefit being a particular and distinct benefit over, and above general benefits conferred on the public at large, including real property within the district.

In Fiscal Year 1997-98, the four Districts conducted an assessment ballot proceeding pursuant to Proposition 218; the assessment methodology was approved by a majority of District parcel owners and the City Council. The City reserves the right to implement the previously approved inflation adjustment in these Districts. Implementation of the annual inflation adjustment, which is based on the annual Consumer Price Index (CPI), does not constitute an assessment

increase for purposes of Proposition 218, because parcel owners in the Fiscal Year 1997-98 assessment ballot and subsequent balloting's authorized these adjustments.

The Method of Assessment for each District is provided in the following pages below.

METHODOLOGY LANDSCAPE LIGHTING ACT DISTRICT NO. 22

The following methodology described pertains to Landscape Lighting Act District No. 22 (1972 Act). The landscape services provided to all properties within the district boundary have been reviewed to identify the General Benefit and Special Benefit conferred to each parcel.

GENERAL BENEFIT

Articles XIII C and XIII D of the California Constitution require that the benefit to the public at large be identified for any improvements being funded through an assessment district. This so-called "general" benefit may not be assessed to the parcels through an assessment district. The following Method of Apportionment of Assessment for the District analyzes the benefit to the public at large from the landscape improvements provided by the City for the District.

In LLAD 22, certain portions of improvements are identified as providing general benefit. The costs associated with these improvements are not included in the LLAD 22 budget assessed to parcels in the District. Instead, these costs are funded through Landscape Maintenance District No. 22 (LMD 22), via an existing ad valorem tax levy. Proposition 218 does not govern the ad valorem levy, and the proceeds of this ad valorem levy may be used toward any landscape improvements providing general benefit within the LMD 22/LLAD 22 boundary.

The following landscape improvements provide general benefit and are funded solely by LMD 22, via the existing ad valorem tax levy and are not funded by LLAD 22. Maintenance of landscape on major thoroughfare roadways, including portions of Calabasas Road, Civic Center Way, Park Capri, Park Entrada, Park Granada, median islands on Park Helena and Park Sienna, Park Ora, certain parkway areas on Park Sorrento, Parkway Calabasas, Association Park, Calabasas Lake, and natural areas such as McCoy Creek, and open space areas within the district boundary.

The roadways are thoroughfares for the community, providing access to schools, shops, freeways, and recreational facilities, and therefore, confer a General Benefit to the community. The landscape along these streets includes parkway landscape that serves to improve the stabilization of slopes adjacent to these roadway sections within the District.

SPECIAL BENEFIT

With the exception of the major public thoroughfare roadways located within the boundaries of District LLAD 22 as described above in General Benefit, all of the areas maintained by LLAD 22 are either owned in common or are privately owned and are solely accessible to (or primarily accessible to) owners of the assessed properties, their tenants, and/or guests. These areas have easements granted to LLAD 22 for landscape maintenance purposes.

The local landscape improvements associated within member homeowner associations, provide special benefits to the properties within those developments, and have no benefit to the public at large, to individuals rather than property, or to properties located outside of the district. The landscape improvements of the common areas located within member homeowner associations are of direct and special benefit to the assessed properties. Consequently, 100% of these costs are allocated to special benefit.

In order for the methodology to be in compliance with Articles XIII C and XIII D of the California Constitution, a thorough study of the landscape funded by the District was performed in 1997-98. The District was divided by tracts into member homeowner associations and a commercial district that are called "Zones". These Zones receive distinct special benefit. In a few cases, the Zone is based on master plan boundaries (Old Town Master Plan) or street boundaries. Each Zone's specific usage and landscape maintenance activities were identified to determine the level of special benefit each property receives within that Zone.

The landscape maintenance activities that provide a Special Benefit have been determined for each Zone. The LLAD 22 Zones are as follows:

LLAD 22 Zones			
Bellagio	Calabasas Country Estates	Calabasas Hills	Calabasas Park Estates
Calabasas Rd. Commercial*	Clairidge	Classic Calabasas Park	Las Villas
Oak Creek	Oak Park	The Oaks of Calabasas **	Palatino
Westridge	Vista Pointe		

* Calabasas Rd. Commercial includes Old Town

**The Oaks of Calabasas Zone is comprised of The Oaks of Calabasas and The Estates of The Oaks of Calabasas HOAs.

A complete landscape maintenance service level was developed for each Zone to determine the Zone's aggregate LLAD 22 assessment levy and detail the Special Benefit each Zone receives from the District.

The aggregate LLAD 22 assessment levy for each Zone includes costs associated with maintaining improvements that specially benefit the given Zone. Many of the costs are for local landscape improvements that can be accessed only by member homeowner association parcel owners, their tenants, or guests. In virtually all cases, the improvements were part of a condition of development and the assessed properties are responsible for the ongoing landscape maintenance.

PARCEL CLASSIFICATION

These costs are apportioned to each parcel within each Zone based on the Special Benefit associated with the type of land use. The benefit relationship between land uses is based on the assignment of vehicle trip generation factors. Trip rates are used as a measure of benefit because they are a representative land use comparison factor for the type of improvements being funded, namely street landscape, slopes, common areas, parks, and open space. From the traffic generation factors Assessment Units are calculated. The Assessment Unit for each land use is computed based on its traffic generation compared to the traffic generated by a single-family residence.

Single Family Residence parcels in the City of Calabasas generate an average of 10 trips per day. A parcel is classified as a Single-Family Residential use upon recordation of a subdivision map for houses or condominiums. The Single-Family Residences are assigned the base Assessment Unit of 1 and are used as the basis of comparison for all other land uses in the District.

Multiple Family Residential parcels the City of Calabasas generate an average of 6 trips per day, or 0.6 Assessment Unit per unit. Therefore, the Assessment Units assigned to a multiple family parcel would be the product of the number of dwelling units on a parcel and 0.6 Assessment Units per unit. For instance, a 20-unit apartment house would be assigned $20 \times 0.6 = 12$ Assessment Units.

Residential Vacant (un-subdivided but buildable) property receives a Special Benefit from the improvements as a result of the increased desirability of a parcel that is located in an area with landscape and park amenities. In addition, vacant parcels specially benefit from the availability of a landscape program and access to the City's landscape manager.

Commercial property within the City of Calabasas generates on average 40 trips per day. Therefore, the Assessment Units assigned to a commercial property is 4.0 Assessment Units per acre. At this time, all commercial properties in the District are within the Calabasas Road/ Old Town Commercial Zone, which also encompasses the Old Town Master Plan area. The commercial properties in the Calabasas Road/ Old Town Commercial Zone receive benefit from Calabasas Road maintenance. The cost for these specific improvements will be distributed to the properties within the Zone based on each parcel's land area (acreage).

Public Agency parcels within the District that have people working on the premises and have parkway landscape maintained by the District, benefit from the landscape improvements to their parkway maintenance, as do other similar parcels. The only Public Agency parcels subject to the assessment are the Civic Center and the Tennis and Swim Center. For purposes of the assessment, these parcels are considered part of the Calabasas Road Commercial/Old Town Master Plan Zone. Therefore, the Civic Center and the Tennis and Swim center will receive the same per acre charge as the Commercial properties in the Calabasas Road Commercial/Old Town Master Plan Zone.

Homeowner's Association and Common Area parcels within the District are not assessed. These parcels include large park parcels, small sliver parcels, and parking lot parcels that cannot be developed. These 'unbuildable' properties do not receive a special benefit from the District's improvements and are not assessed. In many cases, the common area parcels provide the same use and function that the District funded improvements provide. In addition, the property owners paying the Homeowner's Association bill are already paying for the District's funded improvements by their parcel's assessment. The common area property is incidental to the primary residential parcels. Therefore, the assessment will go directly to the source and assess the properties that benefit from the Zone's improvements and maintenance.

FORMULA OF ASSESSMENT

The District budget requirements for the special benefit improvement costs have been assembled in order to determine the aggregate levy of assessment for Landscape Lighting Act District No. 22 (1972 Act) by Zone. The total aggregate levy for each LLAD 22 Zone is divided by the number of assessment units to determine the assessment amount per unit. The assessment amount per unit is multiplied by the number of assessment units assigned to the parcel to determine each parcel's assessment. See Exhibit B for the Landscape Lighting Act District No. 22 (1972 Act) Assessments by Zone.

For example, a Zone that only has single-family residence parcels is assigned 1 assessment unit per parcel, and the assessment per parcel is calculated as follows:

$$\frac{\text{Zone Total Levy Amount}}{\text{Zone Total Assessment Units (Parcels)}} = \text{Assessment Amount Per Unit (Parcel)}$$

METHODOLOGY LANDSCAPE LIGHTING ACT DISTRICT NO. 24

The following methodology described pertains to the Landscape Lighting Act District No. 24 (1972 Act) herein referred to in this section as LLAD 24. The landscape services provided to all properties within the district boundary have been reviewed to identify the General Benefit and Special Benefit conferred to each parcel.

GENERAL BENEFIT

Articles XIII C and XIII D of the California Constitution require that the benefit to the public at large be identified for any improvements being funded through an assessment district. This so-called "general" benefit may not be assessed to the parcels through an assessment district. The following Method of Apportionment of Assessment for the District analyzes the benefit to the public at large from the landscape improvements provided by the City for the District.

Other residential areas of the City that are not included in an assessment district receive a minimal standard of City-funded landscape maintenance. The standard City landscaping for streets includes minimal median and parkway landscape. The City policy, therefore, is to have homeowner associations or landscaping and lighting districts fund certain landscaping maintenance, enhancements, and servicing. As a result, there is no general benefit from the funded improvements.

SPECIAL BENEFIT

The local landscape improvements provide special benefits to the properties within those developments, and have no benefit to the public at large, to individuals rather than property, or to properties located outside of the district. The maintenance of landscape improvements within street right-of-way and open space located within the District are of direct and special benefit to the assessed properties. Consequently, 100% of these costs are allocated to special benefit, and the special benefits associated with the landscaped improvements include:

- The aesthetic desirability of parcels within the District is specifically enhanced by the presence of well-maintained open space, greenbelts, street medians, and frontage landscaping.
- Public rights-of-way with landscaped center medians, trees, and adjacent turf areas maintained by the District provide noise abatement and visual barrier to mitigate the negative impact of streets upon nearby parcels within the District.
- The special benefits derived from the maintenance of these landscape improvements provide environmental enhancement to nearby parcels through erosion control, dust and debris control, and weed abatement for safety.
- Additional special benefits of landscape maintenance are described earlier in this Report.

PARCEL CLASSIFICATION

Residential Parcels within the District all receive direct and special benefit. All of the parcels in this District are residential and each parcel is assigned 1 Assessment Unit per parcel.

Public Agency parcels within the District that have people working on the premises and have parkway landscape maintained by the District that benefit from the landscape improvements to their parkway maintenance, similar to other parcels. However, at this time, there are no Public Agency parcels in LLAD 24.

Homeowner's Association and Common Area parcels within the District are not assessed. These parcels include large park parcels, small sliver parcels, and parking lot parcels that cannot be developed. These 'unbuildable' parcels do not receive a special benefit from the District's improvements and are not assessed. In many cases, the common area parcels provide the same use and function that the District funded improvements provide. In addition, the parcel owners paying the Homeowner's Association bill are already paying for the District's funded improvements by their parcel's assessment. The common area property is incidental to the primary residential parcels. Therefore, the assessment will go directly to the source and assess the properties that benefit from the Zone's improvements and maintenance.

FORMULA OF ASSESSMENT

In order for the methodology to be in compliance with Articles XIII C and XIII D enacted by Proposition 218, in 1997-98 a thorough study of the landscape provided to each Zone within the District was performed. Specific usage and services were identified by zones of benefit to determine the level of benefit received by each Zone within the District. The District was divided into naturally bounded communities, usually by tracts, but sometimes by street boundaries, and within each community, there is a single residential land use.

The Zones located within the District are as follows:

LLAD 24 Zones			
Avalon Bay	Deer Springs	El Encanto	Lone Oak
Mira Monte	Saratoga Hills	Saratoga Ranch	Steeplechase

The assessment per assessment unit is determined by dividing the total aggregate levy by Zone by the number of assessment units in the Zone. The assessment per parcel is determined by multiplying the assessment per assessment unit by the number of units assigned to the parcel. See Exhibit B for the Landscape Lighting Act District No. 24 (1972 Act) Assessments by Zone.

For example, a Zone that only has residential parcels is assigned 1 assessment unit per parcel, and the assessment per parcel is calculated as follows:

$$\frac{\text{Zone Total Levy Amount}}{\text{Zone Total Assessment Units (Parcels)}} = \text{Assessment Amount Per Unit (Parcel)}$$

METHODOLOGY LANDSCAPE LIGHTING ACT DISTRICT NO. 27

The following methodology described pertains to Landscape Lighting Act District No. 27 (1972 Act) herein referred to in this section as LLAD 27.

GENERAL/SPECIAL BENEFIT

The local landscape improvements provide special benefits to the properties within those developments, and have no benefit to the public at large, to individuals rather than property, or to properties located outside of the district. The landscape improvements within the street right-of-way located within the District are of direct and special benefit to the assessed properties. Consequently, 100% of these costs are allocated to special benefit. The special benefits of landscape maintenance are described earlier in this Report.

Other residential areas of the City that are not included in an assessment district receive a minimal standard of City-funded landscape maintenance. The standard City performed landscape for arterial streets in the City includes minimal median and parkway landscape maintenance. The City policy, therefore, is to have fronting property in the District fund the enhanced landscape maintenance, operation, and servicing of arterial streets. The parcels in the District are funding only the cost of their frontage landscape maintenance. As a result, there is no General Benefit from the funded improvements.

SPECIAL BENEFIT - MONT CALABASAS HOA ZONE

The Mont Calabasas HOA Zone special benefit includes the maintenance of landscape within Las Virgenes Road street right-of-way. In addition, the special benefit also includes areas to be maintained by LLAD 27 which are either owned in common or are privately owned and are solely accessible to (or primarily accessible to) owners of the assessed properties, their tenants, and/or guests. These areas have easements granted to LLAD 27 for landscape maintenance purposes.

The local landscape improvements associated within the Mont Calabasas HOA Zone, provide special benefits to the properties within the Mont Calabasas HOA, and have no benefit to the public at large, to individuals rather than property, or to properties located outside of the district. The landscape improvements of the common areas located within the member homeowner association are of direct and special benefit to the assessed properties. Consequently, 100% of these costs are allocated to special benefit. The specific usage and landscape maintenance activities were identified to determine the level of special benefit each property receives within the Mont Calabasas HOA Zone.

PARCEL CLASSIFICATION

Public Agency parcels within the District that have people working on the premises and have parkway landscape maintained by the District that benefit from the landscape improvements to their parkway maintenance, similar to other parcels. There are no Public Agency parcels in LLAD 27 at this time.

Homeowner's Association and Common Area parcels within the District that are not assessed. These parcels include large park parcels, small sliver parcels, and parking lot parcels that cannot be developed. These 'unbuildable' parcels do not receive a special benefit from the District's improvements and are not assessed. In many cases, the common area parcels provide the same use and function that the District funded improvements provide. In addition, the parcel owners paying the Homeowner's Association bill are already paying for the District's funded improvements by their parcel's assessment. The common area parcel is incidental to the primary residential parcels. Therefore, the

assessment will go directly to the source and assess the parcels that benefit from the Zone’s improvements and maintenance.

FORMULA OF ASSESSMENT

In order for the methodology to be in compliance with Articles XIII C and XIII D enacted by Proposition 218, in 1997-98 a thorough study of the landscape provided to zones of benefit within the District was performed. Specific usage and services were identified for each Zone to determine the level of benefit received by each Zone within LLAD 27. The District was divided into naturally bounded neighborhoods, usually by tracts, but sometimes by street boundaries, and each parcel is assigned 1 assessment unit. The Zones are as follows:

LLAD 27 Zones			
Casden Malibu Canyon LP	Las Virgenes Park	Las Virgenes Village	Mont Calabasas

Assessment Formula (Las Virgenes Road)

The following Zones receive special benefit: Casden Malibu Canyon LP, Las Virgenes Park, Las Virgenes Village and Mont Calabasas. The assessment per assessment unit (parcel) is determined by dividing the total aggregate levy by the total number of assessment units (parcels) in the Zones.

Assessment Formula (Mont Calabasas Zone)

Costs of services for maintaining Mont Calabasas landscape of common areas and open space areas located and specific to Mont Calabasas HOA Zone are spread only across the parcels in that Zone. Each developed residential parcel within the Zone is allocated an equal share of costs applicable to that zone. The assessment per assessment unit (parcel) is determined by dividing the total aggregate levy by the total number of assessment units (parcels) in the Zone.

For example, a Zone that only has residential parcels is assigned 1 assessment unit per parcel, and the assessment per parcel is calculated as follows:

$$\frac{\text{Zone Total Levy Amount}}{\text{Zone Total Assessment Units (Parcels)}} = \text{Assessment Amount Per Unit (Parcel)}$$

METHODOLOGY LANDSCAPE LIGHTING ACT DISTRICT NO. 32

The following methodology described pertains to the Landscape Lighting Act District No. 32 (1972 Act) herein referred to in this section as LLAD 32.

GENERAL/SPECIAL BENEFIT

The local landscape improvements provide special benefits to the properties within those developments, and have no benefit to the public at large, to individuals rather than property, or to properties located outside of the district. The landscape improvements of the common areas located within member homeowner associations are of direct and special benefit to the assessed properties. Consequently, 100% of these costs are allocated to special benefit. The special benefits of landscape maintenance are described earlier in this Report.

PARCEL CLASSIFICATION

Because there is basically a single land use in the District, commercial, each parcel is assigned 1 assessment unit. The assessment levy is spread equally to each parcel. The only nonconforming land use in the District is related to the Community Center, which is owned by the City of Calabasas and the City of Agoura Hills. The Community Center parcel's frontage landscape will be funded by the District, similar to the commercial properties in the District. Therefore, the Community Center benefits from the assessment and will be assessed as a parcel.

Common Area or Easement parcels within the District include primarily open space parcels that cannot be developed and parking lots that are considered 'unbuildable'. These parcels do not receive special benefit and will not be assessed. In many cases, the common area parcels provide the same use and function that the District funded improvements provide. Furthermore, these parcels are incidental to the primary parcels. Therefore, the assessment will go directly to the source and assess the parcels that benefit from the Districts improvements and maintenance.

FORMULA OF ASSESSMENT

In order for the methodology to be in compliance with Articles XIII C and XIII D enacted by Proposition 218, in 1997-98 a thorough study of the landscape provided to the District was performed. Specific usage and services were identified to determine the level of benefit each parcel within the District receives. These costs are apportioned to each parcel based on the Special Benefit associated with the type of land use. Two land uses exist in LLAD 32: Commercial and Public Agency (a sheriff station and a community center).

The assessment per assessment unit is determined by dividing the total aggregate levy by parcel by the number of assessment units in the District. The assessment per parcel is determined by multiplying the assessment per assessment unit by the number of units assigned to the parcel. See Exhibit D for the Landscape Lighting Act District No. 32 (1972 Act) Assessments by parcel.

For example, a District that only has commercial land use parcels is assigned 1 assessment unit per parcel, and the assessment per parcel is calculated as follows:

$$\frac{\text{District Total Levy Amount}}{\text{District Total Assessment Units (Parcels)}} = \text{Assessment Amount Per Unit (Parcel)}$$

IV. DISTRICT BUDGET

ESTIMATE OF COSTS

Section 22569 of the 1972 Act requires the Engineer's Report to contain an estimate of the costs of the Improvements including:

- total costs of improvements including incidental expenses,
- the amount of the surplus to be carried over from a previous fiscal year,
- the amount of any contributions to be made from sources other than the assessment,
- the amount, if any, to be collected in annual installments for the estimated cost of improvements,
- the net amount to be assessed within the Assessment District.

Estimates of these amounts are as follows:

Cost of Improvements:

As mentioned earlier, some zones are assessed at fixed annual rate without the CPI adjustment. In such areas, the level of service (i.e., gardening and watering) is reduced so that the costs of providing services does not exceed assessment revenues. For the areas where the CPI adjustments have been approved, an attempt is made to provide the same levels of service from year to year.

The Community Services Department oversees the operation of the landscape maintenance while outside contractors as well as in-house staff are used to maintain these areas. The expenditures are listed in the fiscal year 2024-25 budget listed below. Contract maintenance expenses are based on actual contractual costs. Water and electricity utility bills and routine supplies are estimated based on current expenditures.

Incidental Expenses:

Incidental expenses to be paid with assessment amounts of the Assessment District for FY 2024-25 ("Incidental Expenses") are included in the definition of "incidental expenses" as defined in Section 22526 of the 1972 Act.

Four types of incidental expenses are included in the costs associated with the Maintenance District: (i) compensation for special counsel providing advice in connection with the establishment of the Maintenance District, (ii) costs of the preparation of this Report, including preparation of plans, specifications, estimates, diagram, and assessment ("Assessment Engineering"), (iii) costs associated with printing, advertising, and the giving of published, posted, and mailed notices, including the balloting required by Article XIII D of the California Constitution, and (iv) compensation payable to the County of Los Angeles for the collection of assessments. The budget shows the total amounts for incidental expenses for Fiscal Year 2024-25.

Contribution from Other Sources

This is included to subsidize any shortfalls for Zones in the District.

Annual Installments

The entire amount of the net assessment assessed in FY 2024-25.

The estimated budget for fiscal year 2024-25 for each District is shown in the table below. The beginning fund balance estimated for July 1, 2024, is projected from the 2023-24 budget year. These fund balances are used to finance all work from July 1, 2024 until June 30, 2025. The first deposit from the County Assessor's Office to the District's accounts is December 2024. The projected carryover from FY 2023-24 is the beginning fund balance for Fiscal Year 2024-25.

City of Calabasas Landscape Act District Nos. 22, 24, 27, & 32 Sources and Uses for FY 2024-25					
		LLAD 22 Proposed			
	LLAD 22	Balloting ⁽¹⁾	LLAD 24	LLAD 27	LLAD 32
Expenses					
Direct	\$2,607,313.88	\$2,607,313.88	\$194,594.67	\$255,997.15	\$67,258.75
Indirect	150,038.75	150,038.75	46,563.75	14,072.60	5,173.75
Subtotal Expenses	\$2,757,352.63	\$2,757,352.63	\$241,158.42	\$270,069.75	\$72,432.50
Sources					
Interest Contribution	\$3,104.25	\$3,104.25	\$0.00	\$0.00	\$28,549.99
General Benefit Contribution*	413,900.00	413,900.00	39,320.50	73,467.25	0.00
Subtotal Sources	\$417,004.25	\$417,004.25	\$39,320.50	\$73,467.25	\$28,549.99
Total of Expenses and Sources	\$3,174,356.88	\$3,174,356.88	\$280,478.92	\$343,537.00	\$100,982.49
General/Reserve					
General Fund Contribution	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,290.15)
Reserve Fund Collection	1,424,889.65	1,470,092.98	49,437.22	150,681.80	0.00
Total	\$1,424,889.65	\$1,470,092.98	\$49,437.22	\$150,681.80	-\$2,290.15
Levy					
Benefit Assessment Fiscal Year 2024/25 Levy	\$3,765,238.03	\$3,810,441.35	\$251,275.14	\$347,284.30	\$41,592.36
Uses					
City Administration Costs (Salaries, Consultants, Incidental Costs, Etc.)	\$150,038.75	\$150,038.75	\$46,563.75	\$14,072.60	\$5,173.75
Utilities (Irrigation Water & Electrical to Power Irrigation Controllers)	879,537.50	879,537.50	41,390.00	5,691.13	20,695.00
Maintenance Contracts/Pest Control	1,158,663.88	1,158,663.88	145,961.42	214,089.78	46,563.75
Fire Break/Brush Clearance	569,112.50	569,112.50	7,243.25	36,216.25	0.00
Interest	3,104.25	3,104.25	0.00	0.00	28,549.99
General Benefit Landscape Improvements	413,900.00	413,900.00	39,320.50	73,467.25	0.00
Total Uses	\$3,174,356.88	\$3,174,356.88	\$280,478.92	\$343,537.00	\$100,982.49
Funds					
Beginning Balance (Est.) June 30, 2024	\$3,338,745.07	\$3,338,745.07	\$47,782.12	\$242,031.93	(\$2,213.24)
Collection/Contribution	1,424,889.65	1,470,092.98	49,437.22	150,681.80	(2,290.15)
Ending Balance Carryover June 30, 2025	\$4,763,634.72	\$4,808,838.05	\$97,219.34	\$392,713.73	(\$4,503.39)

*General Benefit Contribution – funds the maintenance of general benefit landscape improvements.

(1) LLAD 22 Proposed Balloting Budget is included to show the sources of funds if Calabasas Park Estates and Las Villas HOA balloting passes..

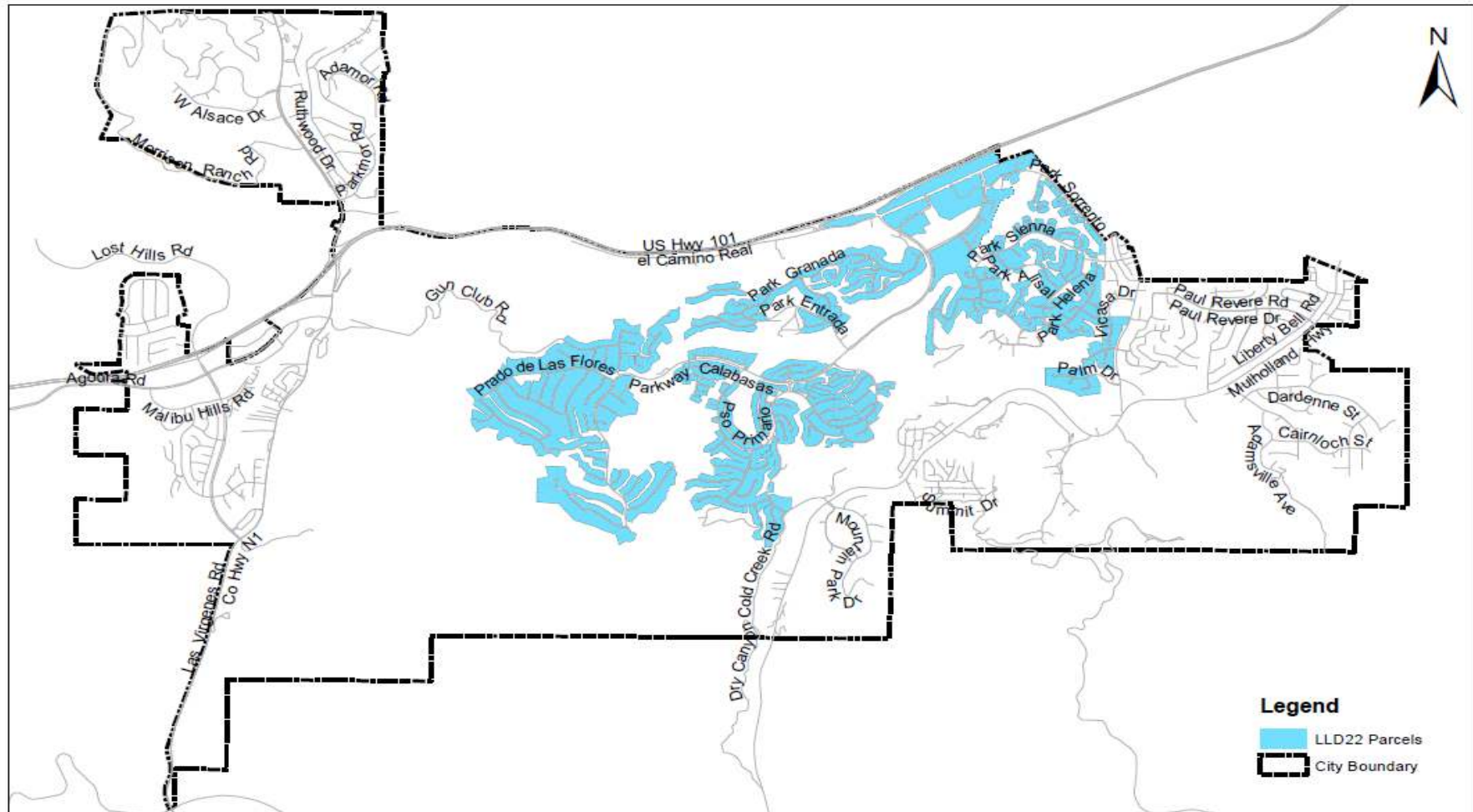
The City of Calabasas' Chief Financial Officer provided the FY 2024-25 Budget Sources and Uses. The maximum rate increase of 3.475% for Districts that are not being balloted is determined by the Consumer Price Index.

Note: Any deficit will not be covered by the City of Calabasas, so General Contributions will include negative. Each Zone is required to stay within the means of that Zone. In any event additional improvements are requested if it is forecasted that the expenses will increase above the maximum the Zone(s) will be balloted to cover this expense.

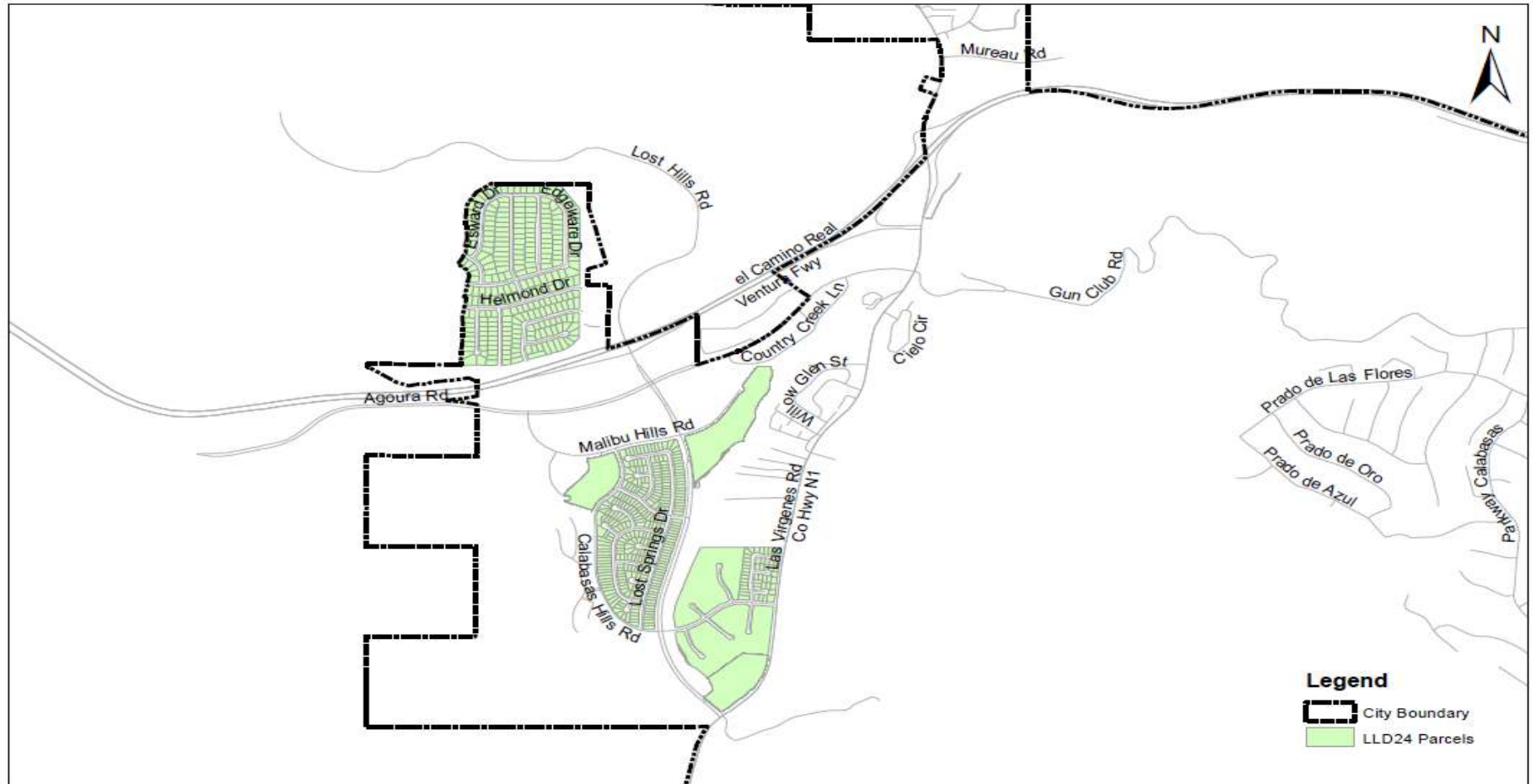
V. DISTRICT BOUNDARY MAPS

Reference is hereby made to the Assessor's Maps of the County of Los Angeles for an exact description of the lines and dimensions of each parcel within the Assessment District.

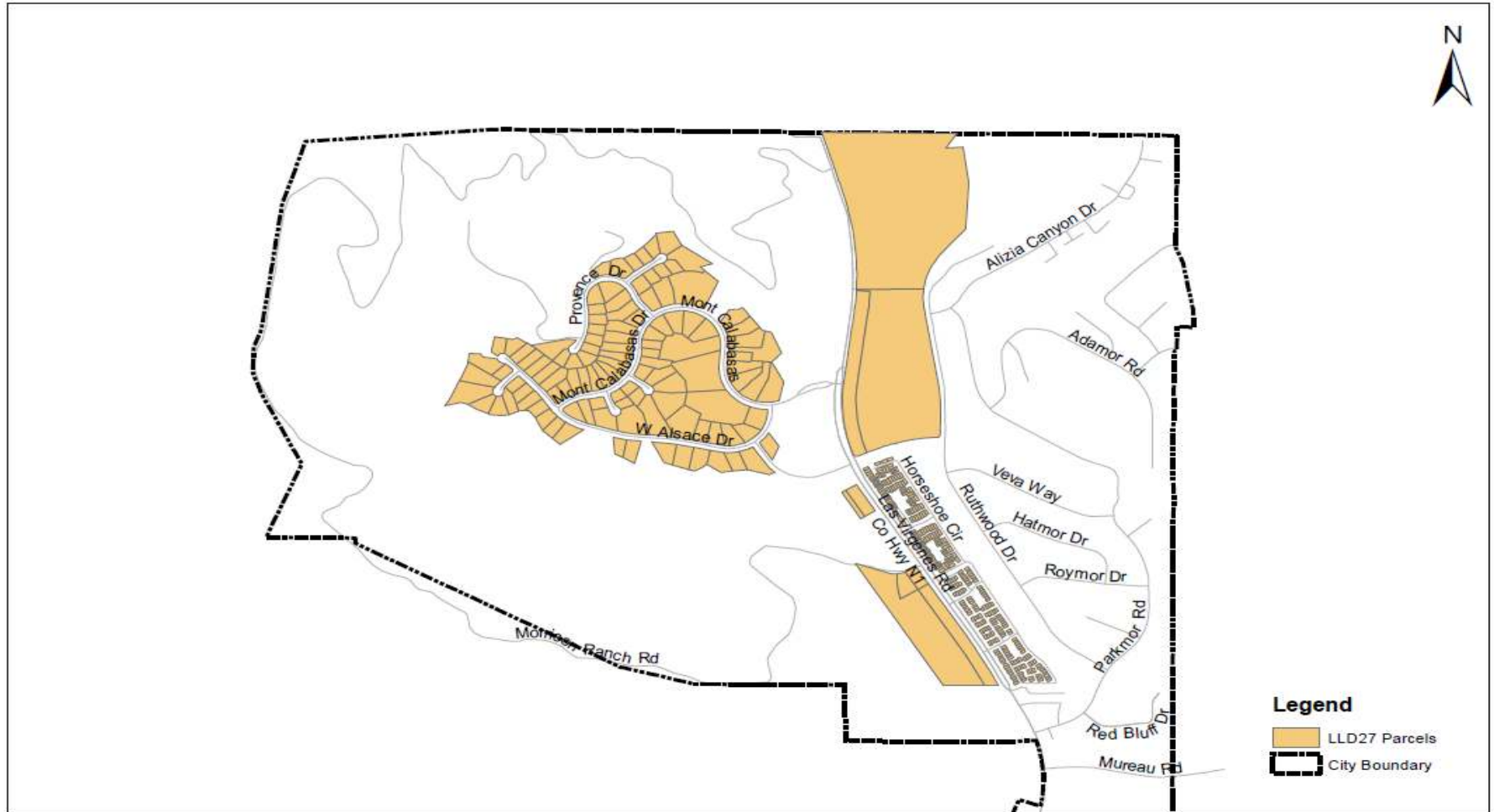
City of Calabasas Landscaping and Lighting District No. 22 Boundary Map



City of Calabasas Landscaping and Lighting District No. 24 Boundary Map



City of Calabasas Landscaping and Lighting District No. 27 Boundary Map



City of Calabasas Landscaping and Lighting District No. 32 Boundary Map

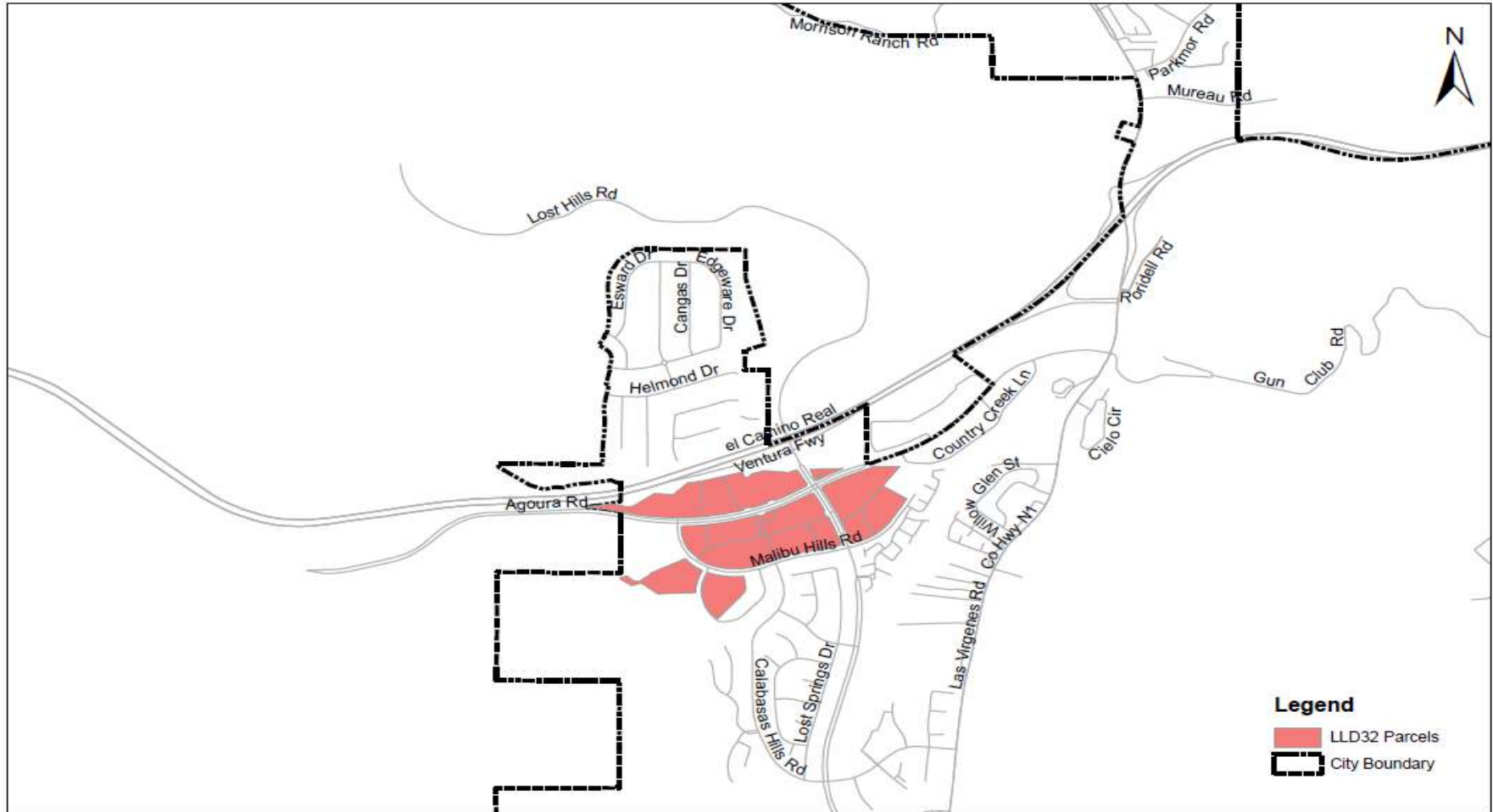


Exhibit A- 2024-25 ASSESSMENT ROLL

Parcel identification, for each lot or parcel within the District, shall be the parcel as shown on the Los Angeles County Assessor's map for the year in which this Report is prepared.

The land use classification for each parcel has been based on the Los Angeles County Assessor's Roll. A listing of parcels assessed within this District, along with the proposed assessment amounts, has been submitted to the City Clerk, under a separate cover, and by reference is made part of this Report.

Annexation of territory to an existing assessment district is provided by the 1972 Act, commencing with Section 22605. The 1972 Act further provides that an assessment district may consist of contiguous or non-contiguous areas. Annexation proceedings are limited to the territory proposed to be annexed. The history of annexations and detachments are listed above under the historical information section page 2.

Exhibit B- Maintenance Costs and Assessment by Zone

Landscape Lighting Act District No. 22

ZONE	FY 2024-25 Maintenance Cost & Benefit Assessment	Land Use	No. of Parcels	Assessment Units Capped	Assessment Units Calculated Based on New Trip Generation ⁽²⁾	No. of Acres	FY 2023-24 Assessment Rate (7.446% Increase) ⁽¹⁾	FY 2024-25 Assessment Rate (3.475% CPI Increase) ⁽³⁾	FY 2024-25 Maximum Assessment Rate Cap (3.475% CPI Increase)	Per Parcel/ Acre
Bellagio	\$196,177.60	SFR	160	160	160		\$1,184.93	\$1,226.11	\$1,226.11	Parcel
Calabasas Country Estates	80,750.65	SFR	37	37	37		\$2,109.15	\$2,182.45	\$2,182.45	Parcel
Calabasas Hills	483,257.60	SFR	490	490	490		\$953.12	\$986.24	\$986.24	Parcel
Classic Calabasas Park	525,797.74	SFR	458	458	458		\$1,109.48	\$1,148.03	\$1,148.03	Parcel
Calabasas Park Estates	565,271.25	SFR	425	425	425		\$1,285.38	\$1,330.05	\$1,330.05	Parcel
Calabasas Park Estates (Balloting FY2024-25)	600,915.15	SFR	425	425	425		\$1,285.38	\$1,413.92	\$1,413.92	Parcel
Calabasas Rd Comm / Old Town	41,384.86	Commercial/Vacant	70	397	714	95.87	\$100.74	\$104.24	\$104.24	Acre
Calabasas Rd Comm / Old Town	4,690.80	MFR	1	45	60.75		\$100.74	\$104.24	\$104.24	Parcel
Calabasas Rd Comm / Old Town	7,505.28	SFR	72	72	72		\$100.74	\$104.24	\$104.24	Parcel
Clairidge	168,177.90	SFR	33	33	33		\$4,925.15	\$5,096.30	\$5,096.30	Parcel
Las Villas	151,603.49	SFR	89	89	89		\$1,646.20	\$1,703.41	\$1,703.41	Parcel
Las Villas (Balloting FY2024-25)	161,162.98	SFR	89	89	89		\$1,646.20	\$1,810.82	\$1,810.82	Parcel
Oak Creek	10,229.07	Condo	17	17	17		\$581.50	\$601.71	\$601.71	Parcel
Oak Park	232,045.12	Condo	268	268	268		\$836.76	\$865.84	\$865.84	Parcel
Palatino	118,348.80	SFR	120	120	120		\$953.12	\$986.24	\$986.24	Parcel
The Oaks of Calabasas	550,321.92	SFR	558	558	558		\$953.12	\$986.24	\$986.24	Parcel
Vista Pointe	394,242.66	SFR	189	189	189		\$2,015.89	\$2,085.94	\$2,085.94	Parcel
Westridge	235,433.22	SFR	111	111	111		\$2,049.79	\$2,121.02	\$2,121.02	Parcel
TOTAL⁽⁴⁾	\$3,765,237.96		3,098	3,469	3,802	95.87				

NOTE: The maximum assessment rate is increased by the percentage determined by the CFO. District 22 is being charged at the maximum rate for FY 2024/25.

- (1) The percentage for FY 2023-24 Assessment Rate Increase reflects an increase in assessment rate from the prior year.
- (2) The assessment units with updated Trip Generation Data cannot be used as the new maximum assessment is higher than the approved Prop 218 maximum rate.
- (3) Two zones are being balloted for FY2024-25. The percentage increase will not be the same as the CPI for these zones.
- (4) Total assessment if balloting does not pass for the two zones.

Landscape Lighting Act District No. 24

ZONE	FY 2024-25 Maintenance Cost & Benefit Assessment	Land Use	No. of Parcels	Assessment Units	FY 2023-24 Assessment Rate (7.446% Increase) ⁽¹⁾	FY 2024-25 Assessment Rate (3.475% CPI Increase)	FY 2024-25 Maximum Assessment Rate (3.475% CPI Increase)
Deer Springs	\$55,602.00	Residential	300	300	\$179.12	\$185.34	\$185.34
Steeplechase	44,666.94	Residential	240	241	\$179.12	\$185.34	\$185.34
El Encanto	7,969.62	Residential	43	43	\$179.12	\$185.34	\$185.34
Avalon Bay	111,204.00	Residential	2	600	\$179.12	\$185.34	\$185.34
Lone Oak	8,896.32	Residential	48	48	\$179.12	\$185.34	\$185.34
Mira Monte (Tract 52150)	6,301.56	Residential	34	34	\$179.12	\$185.34	\$185.34
District 24 Subtotal	\$234,640.44		667	1,266			
Saratoga Ranch	\$2,649.23	Residential	43	43	\$59.54	\$61.61	\$61.61
Saratoga Hills	13,985.47	Residential	227	227	\$59.54	\$61.61	\$61.61
Saratogas Subtotal	\$16,634.70		270	270			
District Total	\$251,275.14		937	1,536			

Variance from budget due to rounding.

⁽¹⁾ The percentage for FY 2023-24 Assessment Rate Increase reflects an increase in assessment rate from the prior year.

NOTE: The maximum assessment rate is increased by the Consumer Price Index annually. District 24 is being charged at the maximum rate for FY 2024/25.

Landscape Lighting Act District No. 27

ZONE	FY 2024-25 Maintenance Cost & Benefit Assessment	No. of Parcels	FY 2023-24 Assessment Rate (7.446% Increase) ⁽¹⁾	FY 2024-25 Assessment Rate (3.475% CPI Increase)	FY 2024-25 Maximum Assessment Rate (3.475% CPI Increase)
Casden Malibu Canyon	\$415.80	3	\$133.95	\$138.60	\$138.60
Las Virgenes Park	19,958.40	144	\$133.95	\$138.60	\$138.60
Las Virgenes Village	22,453.20	162	\$133.95	\$138.60	\$138.60
Mont Calabasas	15,246.00	110	\$133.95	\$138.60	\$138.60
Total	\$58,073.40	419			
ZONE	FY 2024-25 Maintenance Cost & Benefit Assessment	No. of Parcels	FY 2023-24 Assessment Rate	FY 2024-25 Assessment Rate	FY 2024-25 Maximum Assessment Rate
Mont Calabasas HOA*	\$289,210.90	110	\$2,540.90	\$2,629.19	\$2,629.19
Total Mont Calabasas	\$289,210.90	110			
LLAD Total	\$347,284.30	419			

Variance from budget due to rounding.

⁽¹⁾ The percentage for FY 2023-24 Assessment Rate Increase reflects an increase in assessment rate from the prior year.

* Mont Calabasas HOA assessment rate was \$2,958.29 from FY2019-20 through FY2021-22. For FY2023-24, this rate reverted back to the previously approved maximum assessment from Fiscal Year 2018-19 with an increase in CPI over four years.

Note: The maximum assessment rate is increased by the Consumer Price Index annually. District 27 is being assessed at the maximum for Fiscal Year 2024/25.

Landscape Lighting Act District No. 32

ZONE	FY 2024-25 Maintenance Cost & Benefit Assessment	Land Use	No. of Parcels	FY 2023-24 Assessment Rate (7.446% CPI Increase)	FY 2024-25 Applied Assessment Rate (3.475% CPI Increase)	FY 2024-25 Maximum Assessment Rate (3.475% CPI Increase)
Single Parcels	\$36,971.04	Commercial	16	\$2,233.09	\$2,310.69	\$2,310.69
Parcel Splits	4,621.32	Commercial	4	\$1,116.53	\$1,155.33	\$1,155.33
TOTAL	\$41,592.36		20			

Variance from budget due to rounding.

(1) The percentage for FY 2023-24 Assessment Rate Increase reflects an increase in assessment rate from the prior year.

Note: The maximum assessment rate is increased by the Consumer Price Index annually. District 32 is being assessed at the maximum for Fiscal Year 2024/25.

Exhibit C- Assessment Rate History

Landscape Lighting Act District No. 22

Fiscal Year	Prop 218 Assessment Increases & Annual CPI Increase per Parcel	Bellagio	Calabasas County Estates	Calabasas Hills	Classic Calabasas Park	Calabasas Park Estates	Calabasas Ridge (Detached from District 11-12)	Cal Road Commercial/ Old Town Master Plan Area (Formed 1997-98)	Clairridge (Formed 1996-97)	Creekside (Detached from District 1997-98)
1995-1996		\$621.43	\$621.43	\$621.43	\$621.43	\$621.43	\$621.43		N/A	\$621.43
1996-1997		\$621.43	\$621.43	\$621.43	\$621.43	\$621.43	\$621.43		\$621.43	\$621.43
1997-1998		\$621.43	\$621.43	\$621.43	\$621.43	\$621.43	\$1,023.73	172.92 per acre	\$2,500.00	NAP
1998-1999		\$621.43	\$621.43	\$621.43	\$621.43	\$621.43	\$1,023.73	172.92 per acre	\$2,500.00	NAP
1999-2000		\$621.43	\$621.43	\$621.43	\$621.43	\$621.43	\$1,023.73	172.92 per acre	\$2,500.00	NAP
2000-2001		\$621.43	\$621.43	\$621.43	\$621.43	\$621.43	\$1,023.73	172.92 per acre	\$2,500.00	NAP
2001-2002	Prop 18-Majority Vote	Yes	Yes				Yes	No	Yes	
2001-2002	Final Assessments	\$772.56	\$764.03	\$621.43	\$621.43	\$621.43	\$1,948.37	Not Assessed	\$3,211.15	NAP
2002-2003	Prop 18-Majority Vote							Yes		
2002-2003	Final Assessments	\$772.56	\$764.03	\$621.43	\$621.43	\$621.43	\$1,948.37	262.76 per acre	\$3,211.15	NAP
2003-2004		\$772.56	\$764.03	\$621.43	\$621.43	\$621.43	\$1,948.37	262.76 per acre	\$3,211.15	NAP
2004-2005		\$772.56	\$764.03	\$621.43	\$621.43	\$621.43	\$1,948.37	262.76 per acre	\$3,211.15	NAP
2005-2006		\$772.56	\$764.03	\$621.43	\$621.43	\$621.43	\$1,948.37	262.76 per acre	\$3,211.15	NAP
2006-2007	Prop 18-Majority Vote									
2006-2007	Final Assessments	\$772.56	\$764.03	\$621.43	\$621.43	\$761.88	\$1,948.37	262.76 per acre	\$3,211.15	NAP
2007-2008	Prop 18-Majority Vote			No	No					
2007-2008	Prop 18-Majority Vote			No	No					
2007-2008	Final Asmts & CPI Increase for all Zones	\$805.48	\$1,031.87	\$647.91	\$647.91	\$794.35	\$2,031.40	273.96 per acre	\$3,348.00	NAP
2008-2009	Prop 18-Majority Vote		Yes		Yes	No				
2008-2009	Final Asmts & CPI Increase for all Zones	\$831.90	\$1,364.87	\$669.16	\$700.69	\$820.40	\$2,098.03	282.95 per acre	\$3,457.81	NAP
2009-2010	Prop 18-Majority Vote		No							
2009-2010	Final Asmts & CPI Increase for all Zones	\$861.27	\$1,413.05	\$692.78	\$725.42	\$849.36	\$2,172.09	292.94 per acre	\$3,579.87	NAP
2010-2011	Prop 18-Majority Vote	No	Yes							
2010-2011	Final Asmts for all Zones (no CPI increase)	\$861.27	\$1,533.05	\$692.78	\$725.42	\$849.36	\$2,172.09	292.94 per acre	\$3,579.87	NAP
2011-2012	Asmts for all Zones (no CPI increase)	\$861.27	\$1,533.05	\$692.78	\$725.42	\$849.36	\$2,172.09	292.94 per acre	\$3,579.87	NAP
2011-2012	Survey Ballot Ridge voted to be Removed from LLAD 22						NAP			
2012-2013	Asmts for all Zones (2.67% CSI increase)	\$884.27	\$1,573.98	\$711.28	\$744.79	\$872.04	NAP	\$300.76	\$3,675.45	NAP
2013-2014	Asmts for all Zones (2.03% CSI increase)	\$902.22	\$1,605.93	\$725.72	\$759.91	\$978.71	NAP	\$306.87	\$3,750.06	NAP
2013-2014	Prop 18-Majority Vote					Yes				
2014-2015	Asmts for all Zones (1.08% CSI increase)	\$911.97	\$1,623.28	\$733.56	\$795.00	\$989.29	NAP	\$310.19	\$3,790.57	NAP
2014-2015	Prop 18-Majority Vote				Yes					
2015-2016	Asmts for all Zones (1.35% CSI increase)	\$924.29	\$1,645.20	\$743.47	\$805.74	\$1,002.65	NAP	\$314.38	\$3,841.75	NAP
2016-2017	Asmts for all Zones (0.91% CPI increase)	\$932.70	\$1,660.17	\$750.24	\$813.07	\$1,011.77	NAP	\$317.24	\$3,876.71	NAP
2017-2018	Asmts for all Zones (1.89% CPI increase)	\$950.33	\$1,691.55	\$764.42	\$828.44	\$1,030.89	NAP	\$323.24	\$3,949.98	NAP
2018-2019	Asmts for all Zones (2.79% CPI increase)	\$976.84	\$1,738.74	\$785.75	\$851.55	\$1,059.65	NAP	\$332.25	\$4,060.18	NAP
2018-2019	Prop 18-Majority Vote				No					
2019-2020	Asmts for all Zones (3.81% CPI increase)	\$1,014.05	\$1,804.98	\$815.67	\$949.48	\$1,100.02	NAP	\$344.91	\$4,214.87	NAP
2019-2020	Prop 18-Majority Vote				Yes					
2020-2021	Asmts for all Zones (the applied assessment rates were not increased by CPI)	\$1,014.05	\$1,804.98	\$815.67	\$949.48	\$1,100.02	NAP	\$344.91	\$4,214.87	NAP
2021-2022	Asmts for all Zones (the applied assessment rates were not increased by CPI)	\$1,062.10	\$1,890.53	\$854.32	\$994.47	\$1,152.14	NAP	\$361.26	\$4,414.62	NAP
2022-2023	Asmts for all Zones (3.83% CPI increase)	\$1,102.81	\$1,962.99	\$887.07	\$1,032.59	\$1,196.30	NAP	\$375.11	\$4,583.84	NAP
2023-2024	Asmts for all Zones (7.44% CPI increase)	\$1,184.93	\$2,109.15	\$953.12	\$1,109.48	\$1,285.38	NAP	\$403.04	\$4,925.15	NAP
2024-2025	Asmts for all Zones (3.475% CPI increase)	\$1,226.11	\$2,182.45	\$986.24	\$1,148.03	\$1,330.05	NAP	\$416.96	\$5,096.30	NAP

Variance from budget due to rounding.

Landscape Lighting Act District No. 22

Fiscal Year	Las Villas	Oak Creek	Oak Park	Palatino	Park Sorrento (Detached from District 2009-10)	The Oaks of Calabasas	The Oaks II (Vacant Land Asmt per acre)	Vista Pointe	Westridge
1995-1996	\$621.43	\$621.43	\$621.43	\$621.43	\$621.43	\$621.43	N/A	\$621.43	\$621.43
1996-1997	\$621.43	\$621.43	\$621.43	\$621.43	\$621.43	\$621.43	N/A	\$621.43	\$621.43
1997-1998	\$621.43	\$379.12	\$545.54	\$621.43	\$362.78	\$621.43	\$19.15	\$621.43	\$621.43
1998-1999	\$621.43	\$379.12	\$545.54	\$621.43	\$362.78	\$621.43	\$19.15	\$621.43	\$621.43
1999-2000	\$621.43	\$379.12	\$545.54	\$621.43	\$362.78	\$621.43	\$19.15	\$621.43	\$621.43
2000-2001	\$621.43	\$379.12	\$545.54	\$621.43	\$362.78	\$621.43	\$19.15	\$621.43	\$621.43
2001-2002								Yes	Yes
2001-2002	\$621.43	\$379.12	\$545.54	\$621.43	\$362.78	\$621.43	\$19.15	\$1,314.35	\$779.26
2002-2003									
2002-2003	\$621.43	\$379.12	\$545.54	\$621.43	\$362.78	\$621.43	\$19.15	\$1,314.35	\$779.26
2003-2004	\$621.43	\$379.12	\$545.54	\$621.43	\$362.78	\$621.43	\$19.15	\$1,314.35	\$779.26
2004-2005	\$621.43	\$379.12	\$545.54	\$621.43	\$362.78	\$621.43	\$19.15	\$1,314.35	\$779.26
2005-2006	\$621.43	\$379.12	\$545.54	\$621.43	\$362.78	\$621.43	\$19.15	\$1,314.35	\$779.26
2006-2007	Yes								No
2006-2007	\$1,073.31	\$379.12	\$545.54	\$621.43	\$362.78	\$621.43	\$19.15	\$1,314.35	\$779.26
2007-2008									
2007-2008									
2007-2008	\$1,118.05	\$395.80	\$588.79	\$647.91	\$378.24	\$647.91	N/A All land developed- The Oaks	\$1,370.36	\$812.47
2008-2009							No		Yes
2008-2009	\$155.75	\$408.25	\$587.45	\$669.18	\$390.65	\$669.16		\$1,415.31	\$1,439.12
2009-2010									
2009-2010	\$1,196.55	\$422.66	\$608.19	\$692.78	NAP	\$692.78		\$1,465.27	\$1,439.12
2010-2011									
2010-2011	\$1,196.55	\$422.66	\$608.19	\$692.78	NAP	\$692.78		\$1,465.27	\$1,439.12
2011-2012	\$1,196.55	\$422.66	\$608.19	\$692.78	NAP	\$692.78		\$1,465.27	\$1,439.12
2011-2012									
2012-2013	\$1,228.50	\$433.95	\$624.43	\$711.28	NAP	\$711.28		\$1,504.39	\$1,529.70
2013-2014	\$1,253.44	\$442.76	\$637.11	\$725.72	NAP	\$725.72		\$1,534.93	\$1,560.75
2013-2014									
2014-2015	\$1,266.98	\$447.55	\$644.00	\$733.56	NAP	\$733.56		\$1,551.51	\$1,577.61
2014-2015									
2015-2016	\$1,284.09	\$453.60	\$652.70	\$743.47	NAP	\$743.70		\$1,572.46	\$1,598.91
2016-2017	\$1,295.78	\$457.73	\$658.64	\$750.24	NAP	\$750.24		\$1,586.77	\$1,613.46
2017-2018	\$1,320.27	\$466.38	\$671.09	\$764.42	NAP	\$764.42		\$1,616.76	\$1,643.95
2018-2019	\$1,357.11	\$479.39	\$689.81	\$785.75	NAP	\$785.75		\$1,661.87	\$1,689.82
2018-2019									
2019-2020	\$1,408.80	\$497.65	\$716.09	\$815.67	NAP	\$815.67		\$1,725.17	\$1,754.19
2019-2020									
2020-2021	\$1,408.80	\$497.65	\$716.09	\$815.67	NAP	\$815.67		\$1,725.17	\$1,754.19
2021-2022	\$1,475.56	\$521.23	\$750.02	\$854.32	NAP	\$854.32		\$1,806.93	\$1,837.32
2022-2023	\$1,532.12	\$541.21	\$778.77	\$887.07	NAP	\$887.07		\$1,876.19	\$1,907.74
2023-2024	\$1,646.20	\$581.50	\$836.76	\$953.12	NAP	\$953.12		\$2,015.89	\$2,049.79
2024-2025	\$1,703.41	\$601.71	\$865.84	\$986.24	NAP	\$986.24		\$2,085.94	\$2,121.02

Note: In FY2024-25, the District proposes a rate increase for Calabasas Park Estates and Las Villas HOA. If balloting passes, the FY 2024-25 assessment rate will be \$1,413.92 for Calabasas Park Estates and \$1,810.82 for Las Villas HOA.