

City of Lompoc

Park Maintenance and City Pool

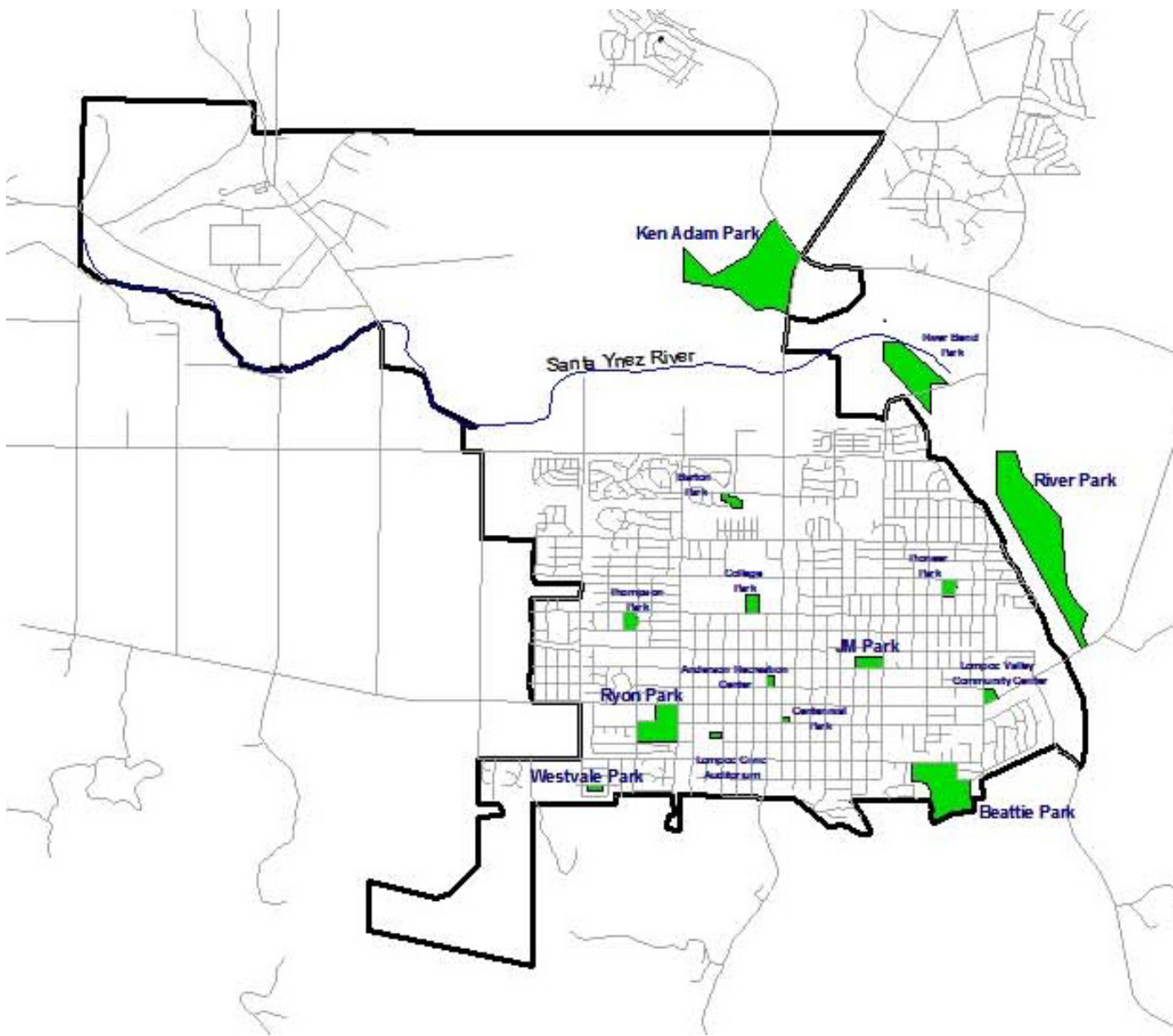
Assessment District #2002-1



Oversight Board Report 2017-18

Table of Contents

Introduction	i
Budgeted and Actual Expenditures	1
Engineer's Report Budgeted Expenditures	1
City's Actual Expenditures	2
Assessment District Funds.....	3
Summary of Engineer's Report Budget to Actual Expenditures.....	4
Analysis of Expenditure Categories	5
Aquatic Center Debt Services	5
Aquatic Center Improvements.....	6
Aquatic Center Operations.....	7
River Bend Park Development and Improvements.....	8
JM Park - Improvements.....	9
Barton Park - Improvements	10
Ken Adam Park - Improvements	11
River Park - Improvements	12
Ryon Park Improvements.....	13
Beattie Park - Improvements.....	14
Thompson Park Improvements	15
Westvale Park - Improvements	16
Pioneer Park Improvements.....	17
Civic Auditorium Improvements	18
Anderson Recreation Center Improvements	19
Centennial Park Improvements.....	20
Dick DeWees Community and Senior Center Improvements	21
Dick DeWees Community and Senior Center Debt Service	22
Dick DeWees Community and Senior Center Operations	23
Park and Recreation Operations Citywide.....	24
Park Safety and Enhanced Park Maintenance	25
Assessment District Administrative Cost.....	26



**The Park Maintenance and City Pool Assessment District No. 2002-01
("District") Oversight Committee ("Committee")**

In 2002, the voters approved the Park Maintenance and City Pool Assessment District. This measure was to provide the City with a funding source to build a new city pool to include a community swimming area, a family and children's play area, and a warm water therapeutic pool. Funding was also to provide for new sport playfields and recreational improvements, the maintaining of parks and recreation centers, to increase park safety and lighting, and to upgrade playground equipment. As described in the ballot, funds could only be used for a new pool facility, improving neighborhood parks, enhance park safety, acquire park property, and for the continued maintenance of existing parks and recreational facilities.

These funds are safeguarded by the establishing of an Oversight Committee to review the budget and plans to ensure that all funds are spent as intended.

This report provides the background of each particular operational or capital improvement project at the various park locations. This should allow the committee to make an informed appraisal of the expenditures made to benefit and improve the parks and Aquatic Center of the City of Lompoc in preparation for the annual meeting. The items are as follows:

- 1.) The required Summary of Budgeted Expenditures;
- 2.) The required Summary of Actual Expenditures;
- 3.) A summary variance (budget per the Engineers Report vs. actual expenses) report for each category of projects or operations;
- 4.) Individual page summaries of all activity (budgeted and/or actual) providing the following information:
 - a. Whether the item was included in the Engineer's Report;
 - b. The budgeted amount shown on the Engineer's Report (for the current year);
 - c. The actual amount of expenses incurred on that item;
 - d. The general status of the item;
 - e. Supplementary information if necessary to present a more complete picture of the item;
 - f. A listing of the sources and the amount of the source by fund, program or classification of funding source;
 - g. A listing of modifications made to prior year budget or actual information, if any.

The report should provide the Committee members with the information necessary to provide a complete picture of the last fiscal year's activities related to the District and the annual assessment.

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1 OVERSIGHT BOARD FISCAL YEAR 2017-18



FUNDING SOURCES	Fiscal Years						Exhibit
	02-13	13-14	14-15	15-16	16-17	17-18	Total
ASSESSMENT FUNDS	\$ 2,324,631	\$ 293,645	\$ 291,679	\$ 289,839	\$ 307,657	\$ 319,098	\$ 3,486,308
ASSESSMENT BOND PROCEEDS	2,605,000	-	-	-	-	-	2,605,000
2010 RDA Bond Proceeds Community Facilities (informational only)	8,385,000	-	-	-	-	-	8,385,000
OTHER CITY FUNDS	29,221,360	1,932,533	2,574,843	3,900,116	4,765,606	4,342,230	39,856,541
TOTAL FUNDING SOURCES	34,150,992	2,226,178	2,866,522	4,189,954	5,073,263	4,661,328	\$ 45,947,849
ENDING ASSESSMENT DIST. FUND BALANCE	\$ 121,052	\$ 115,130	\$ 119,231	\$ 117,646	\$ 121,052	\$ 117,697	N/A

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1
OVERSIGHT BOARD FISCAL YEAR 2016-17

Budget to Actual Summary

Activity or Program Description	Budget as per Engineer Report for 2017-2018	Actual Expenditures recorded 2017-2018	Budget to Actual Variance	Notations/Comments/Supplemental Information
Aquatic Center - Debt Service obligations	786,504	785,124	3,380	Debt Service for the Aquatic Center is approximately 28% of the 2010 Tab Bond.
Aquatic Center - Improvement Projects	1,244,421	96,054	1,148,367	All Aquatic Center Pools had major renovations funded by 2010 RDA bond proceeds in 2017-18.
Aquatic Center - Operations	805,453	795,249	10,204	Expenditures were on budget.
Aquatic Center - Equipment replacement	-	36,029	(36,029)	There was also \$36,029 that was expended in fiscal year 2017-18 for replacing pool equipment.
River Bend Park Improvements	4,016	-	4,016	No projects pending.
JM Park - Improvements	200,000	-	200,000	Bathroom and playground equipment, funding yet to be identified.
Barton Park Improvements	264,000	-	264,000	ADA Parking, and sidewalk improvements, funding yet to be identified.
Ken Adam Park - Improvements	700,000	-	700,000	ADA Parking, sidewalk, and RV capmground improvements, funding yet to be identified.
River Park Improvements	1,202,116	249	1,201,867	Bathroom, pavement and roadway improvements, funding yet to be identified.
Ryon Park Improvements	250,000	9,650	240,350	There was \$3,286 of actual expenditures. The remaining projects, funding yet to be identified.
Beattie Park - Improvements	283,116	-	283,116	Parking lot, and sidewalk improvements, funding yet to be identified.
Thompson Park - Improvements	301,920	563,153	(261,233)	Ballfield renovation using volunteers and CDBG funds continued during 2017-18.
Westvale Park Improvements	110,000	-	110,000	Playground equipment upgrades, funding yet to be identified.
Pioneer Park Improvements	241,000	-	241,000	Budgeted on the Engineers' Report - still needing a funding source, not included in City budget.
Civic Auditorium - Improvements	-	8,250	(8,250)	Debt service expenses related to the Chevron efficiency project, not on the Engineers' Report.
Anderson Recreation Center Improvements	170,000	6,188	163,812	ADA accessibility and building improvements, funding yet to be identified.
Centennial Park Improvements	7,300	-	7,300	Gazebo improvements, funding yet to be identified.
Dick DeWees Community Center - Improvements	799,992	2,203	797,789	Engineer's Report Budgeted capital improvements, pavement started, but not yet completed.
Dick DeWees Community Center - Debt Service	265,271	264,154	1,117	The portion of the 2010 TAB debt service attributed to the Dick DeWees Community Center.
Dick DeWees Community Center - Operations	146,363	132,240	14,123	Variance from budget and actual expenditures, see Exhibit.
Park and Recreation Operations Citywide	2,312,949	1,875,517	437,433	Citywide Park and Recreation Operational expenditures.
Park Safety & Enhanced Park Maintenance	80,567	64,087	16,480	Salary cost lower than was anticipated in the Engineers Report.
Assessment District Administrative Costs	24,000	23,182	818	Property assessment charge from SB County.

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2017-18

BUDGETED EXPENDITURES

	Fiscal Years						Exhibit
	02-13	13-14	14-15	15-16	16-17	17-18	Reference
Installation, Maintenance & Servicing Costs							
Aquatic Center - Initial Construction Project	\$ 17,693,280	\$ -	\$ -	\$ -	\$ -	\$ -	
Aquatic Center - Dehumidification Project	6,046,729	-	-	-	-	-	
Aquatic Center - Debt Service obligations	4,915,885	788,918	788,735	790,423	784,862	788,504	Exhibit A-1
Aquatic Center - Improvement Projects	-	80,960	273,647	68,960	370,842	1,244,421	Exhibit A-2
Aquatic Center - Equipment replacement/acquisition	265,158	-	-	-	-	-	
Aquatic Center - Operations	4,839,483	724,880	731,495	752,711	755,497	805,453	Exhibit A-3
River Bend Park Development & Improvements	1,070,489	-	31,581	57,214	39,461	4,016	Exhibit A-4
JM Park Improvements	203,852	-	13,718	-	-	200,000	Exhibit A-5
Barton Park Development & Improvements	550,496	35,649	35,649	35,649	-	264,000	Exhibit A-6
Old Town Pocket Park - Development Costs	2,640,718	-	-	-	-	-	
Ken Adam Park - Improvements	205,813	2,155	2,155	-	-	700,000	Exhibit A-7
River Park Improvements	193,720	303,353	72,308	322,474	414,461	1,202,116	Exhibit A-8
Ryon Park Improvements	1,471,867	625,780	62,155	555,154	322,387	250,000	Exhibit A-9
Bike Skills Park Facilities Construction	-	400,000	400,000	569,347	-	-	
Beattie Park Improvements	333,569	65,912	8,032	-	-	283,116	Exhibit A-10
Thompson Park Improvements	4,341	489	489	18,301	215,375	301,920	Exhibit A-11
Westvale Park Improvements	3,852	-	-	-	-	110,000	Exhibit A-12
Pioneer Park Improvements	3,852	-	-	181,020	181,020	241,000	Exhibit A-13
Briar Creek Park Improvements	3,852	-	-	-	-	-	
Ryon & Thompson Parks - Ball Field Lighting	231,656	-	-	-	-	-	
Civic Auditorium - Improvements	7,608	87,000	75,926	-	-	-	Exhibit A-14
Anderson Recreation Improvements	175,000	-	-	-	-	170,000	Exhibit A-15
PAL Youth Center	320,000	-	-	-	-	-	
Centennial Park Improvements	-	-	-	-	-	7,300	Exhibit A-16
Fire & Security Alarm Systems (Various Locations)	172,886	-	-	-	-	-	
Dick DeWees Community & Senior Center Improvements	18,699,664	-	109,236	-	135,000	799,992	Exhibit A-17
Dick DeWees Community & Senior Center - Debt Service	-	266,948	264,884	266,876	266,259	265,271	Exhibit A-18
Dick DeWees Community & Senior Center - Operations	238,078	211,716	214,845	212,317	129,500	146,363	Exhibit A-19
Park and Recreation Citywide	-	-	761,440	31,000	190,000	2,312,949	Exhibit A-20
Park Safety & Enhanced Park Maintenance	730,714	71,081	73,140	73,804	78,882	80,567	Exhibit A-21
Totals for Installation, Maint. & Servicing	61,022,562	3,664,841	3,919,435	3,935,250	3,883,546	10,176,987	
Less: City Contribution	(54,806,962)	(3,394,908)	(3,644,319)	(3,662,335)	(3,598,639)	(3,598,639)	
Net Cost of Installation, Maintenance & Servicing	6,215,600	269,932	275,116	272,915	284,907	6,578,348	
Misc Assess Admin Costs(+Contrib to Res)	270,216	25,000	22,800	25,000	24,000	24,000	Exhibit A-22
Less: Beginning Fund Balance	-	-	-	-	-	-	
TOTAL PARK MAINT & REC IMPR DIST BGTs	N/A	\$ 294,932	\$ 297,916	\$ 297,915	\$ 308,907	\$ 6,602,348	
RATE PER SINGLE FAMILY EQUIV. UNIT	N/A	\$ 25.28	\$ 25.48	\$ 25.48	\$ 26.24	\$ 26.24	

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2017-18

ACTUAL EXPENDITURES

	Fiscal Years						Exhibit
	02-13	13-14	14-15	15-16	16-17	17-18	Total
Installation, Maintenance & Servicing Costs							
Aquatic Center - Initial Construction Project	\$ 12,812,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,812,340
Aquatic Center - Dehumidification Project	2,056,395	-	-	-	-	-	2,056,395
Aquatic Center - Debt Service obligations	5,584,601	788,917	786,466	787,471	781,771	785,124	9,514,350
Aquatic Center - Improvement Projects	142,767	22,059	25,298	18,608	693,244	96,054	998,029
Aquatic Center - Equipment replacement	58,779	-	-	-	-	36,029	94,808
Aquatic Center - Operations	4,353,305	730,059	816,819	816,819	693,513	795,249	8,205,765
River Bend Park Development & Improvements	704,350	11,089	7,231	304	-	-	722,974
JM Park Improvements	549,815	13,718	-	-	-	-	563,533
Barton Park Development & Improvements	100,050	-	-	-	-	-	100,050
Old Town Pocket Park - Development Costs	179,575	-	-	-	-	-	179,575
Ken Adam Park - Improvements	24,205	-	976	-	-	-	25,181
River Park Improvements	108,841	57,149	11,522	-	73,832	249	251,594
Ryon Park Improvements	373,069	5,789	31,867	85,957	6,532	9,650	512,864
Bike Skills Park Facilities Construction	-	-	569,347	-	-	-	569,347
Beattie Park Improvements	54,940	-	3,638	-	868	-	59,447
Thompson Park Improvements	-	-	6,586	109,773	78,395	563,153	757,906
Civic Auditorium Improvements	170,589	4,356	8,250	8,250	8,250	8,250	207,946
Anderson Recreation Improvements	237,012	3,267	6,188	6,188	6,188	6,188	265,030
Dick DeWees Community & Senior Center Improvements	7,174,180	-	14,131	22,282	-	2,203	7,212,795
Dick DeWees Center - Debt Service obligation	266,422	266,947	263,913	266,003	265,267	264,154	1,592,706
PAL Youth Center	6,500	-	-	-	-	-	6,500
Fire & Security Alarm Systems (Various Locations)	-	-	-	-	-	-	-
Dick DeWees Community & Senior Center - Operations	374,871	173,580	190,041	134,491	139,785	132,240	1,145,007
Park Safety & Enhanced Park Maintenance	602,854	73,505	76,630	76,664	37,823	64,087	931,563
Thompson Park Improvements	370,130	3,360	-	-	-	-	373,490
Pioneer Park Improvements	67,623	-	-	-	-	-	67,623
Westvale Park Improvements	9,733	-	-	-	-	-	9,733
Briar Creek Park Improvements	2,492	-	-	-	-	-	2,492
Park and Recreation Operations Citywide	94,338	49,306	24,406	1,844,069	2,264,904	1,875,517	6,152,539
Assessment District administrative costs	185,421	23,075	23,212	13,077	22,891	23,182	290,859
Totals for Installation, Maint. & Servicing	\$ 36,665,195	\$ 2,226,178	\$ 2,866,522	\$ 4,189,954	\$ 5,073,263	\$ 4,661,328	\$ 55,682,439
TOTAL PARK MAINT & REC IMPRV DIST FUNDING		\$ 115,068	\$ 119,231	\$ 117,646	\$ 121,051	\$ 117,696	

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-1

Aquatic Center - Debt Service obligation

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 788,504
Actual expenditures incurred during 2017-2018 for Capital Improvements	785,124

Status:

Annual debt service to support the 2004 RDA TAB bond issue and the Assessment District bond issue is included here. The amounts budgeted equal the amounts due per the amortization schedules for the two issues. With the issuance of the 2010 TAB, an additional \$166,671 of debt service is included here. While the 2010 TAB debt service was \$595,423 this year, approximately 28% is attributable to the Aquatic Center Dehumidification project.

Supplementary Information:

The debt service obligation of both the Redevelopment Agency and the Assessment District has increased since the issuance of the debt in 2004. However, debt repayments were scheduled to allow for relief to both the Agency and the District in the earlier years of the issue (to "grow into" the annual debt service obligation). The 2009-2010 fiscal year was the beginning of stable debt repayments of the 2004 issue that will continue until the debt obligation is paid off in 2034. The 2004 bond debt service will fluctuate in a narrow range between \$621,996 and \$633,883 until the debt matures in 2034. The 2010 TAB will add an additional amount of debt but the district is not obligated to pay any of the 2010 TAB debt service. The 2010 TAB debt service included here is in proportion of the Dehumidification Project to the total debt issue.

Debt restrictions of the 2004 Bond require the continuation of the assessment until the bond matures in 2034.

Funding sources:

Former Redevelopment Agency Tax Increment	\$ 618,454
Assessment District 2002-1	166,671

Adjustments to prior expenditure reports (if any): none

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-2

Aquatic Center - Improvement Projects

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 1,244,421
Actual expenditures incurred during 2017-2018 for Capital Improvements	132,083
	<u>\$ 132,083</u>

Status:

In the Engineers report there was \$1,244,421 budgeted for Aquatic Center improvement projects and equipment. There was \$96,054 of actual expenditures to complete repairs to the Aquatic Center pools and \$36,029 for replacing equipment.

Supplementary Information:

\$6,187.52 of the listed expenditures were for debt service payments on the Chevron efficiency improvement project. All of the Chevron improvement debt service was refinanced in September 2013 from 4.55% to 2.845%. There was a one time saving 2013-14 of \$3,507 and ongoing interest savings. This was due to the debt service being paid off and a new amortization schedule being put into place with the first payment being made in March 2014. Overall lease saving of \$10,490 are projected.

Funding sources:

Capital Development Fund	\$	132,083
--------------------------	----	---------



CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1
OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-3

Aquatic Center - Operations

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 805,453
Actual expenditures incurred during 2017-2018 for Operations	795,249

Status:

The variance between the estimated costs (for the 2017-2018 Engineer's Report) and the actual expenditures of the program during the 2017-2018 fiscal year was \$10,204 or 1.3% less than budgeted.

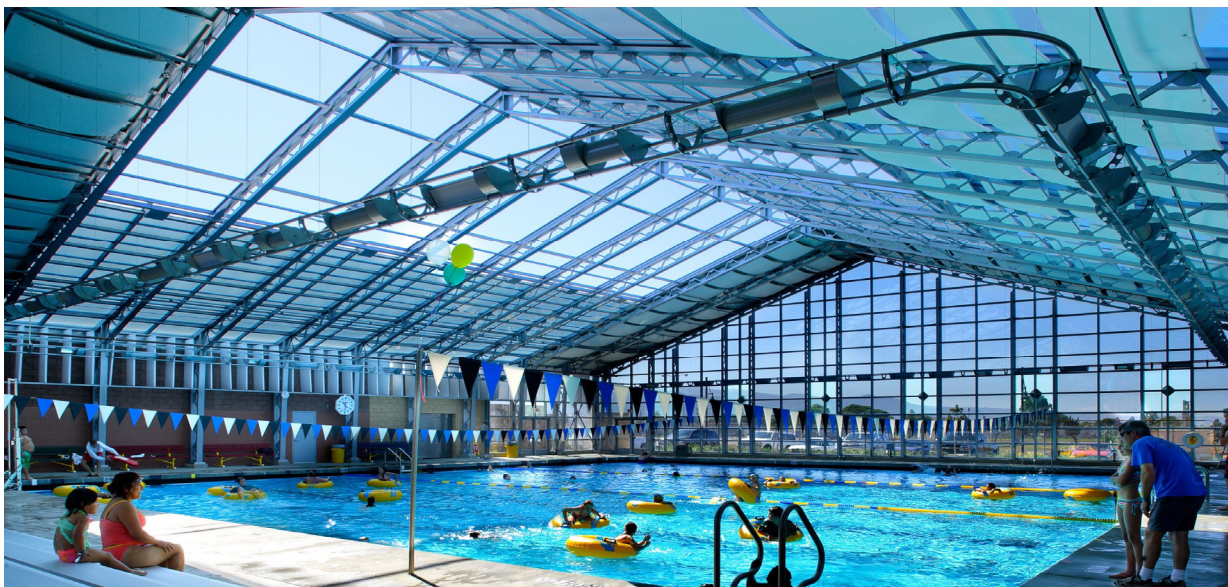
Supplementary Information:

Utilities \$ 227,978

Funding sources:

Customer fees, rentals and other operating income	\$ 459,525
General Fund - Contribution	221,587
Assessment District - Assessment proceeds	69,136

Adjustments to prior expenditure reports (if any): None



CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-4

River Bend Park Development and Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 4,016
Actual expenditures incurred during 2017-2018 for Capital Improvements	-

Status:

The Engineer's Report has budgeted park improvements for \$4,016 for the installation of a new fence. No projects pending..

Supplementary Information:

The 2014-2015 Engineer's Report includes an estimate of the contribution value of the Bike Skills Park upon its completion which is required to be included in the City's financial reporting. Direct costs plus the Bike Skills Park engineer's estimate of the value of the facilities has been added to the City's financials as park improvements. The 6/30/2016 estimated valuation of \$569,347 for the Bike Skills Park was added to the Engineers' Report for the fiscal year and will be tracked separately, see Bike Skill Park facility construction Exhibit 8-A for more information.

Funding sources:

General Fund	\$ -
Capital Development Fund	-

Adjustments to prior expenditure reports (if any): None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1
OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-5

JM Park - Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs (See Supplemental Information)	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$200,000
Actual expenditures incurred during 2017-2018 for Capital Improvements	-

Status:

This was on the Engineers' Report for the renovation of the restrooms, bleachers, and playground equipment. A need was identified during the 2017-19 budget cycle, however a funding source has yet to be identified.

Supplementary Information:

Funding sources: None

Adjustments to prior expenditure reports (if any): None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-6

Barton Park Development and Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 264,000
Actual expenditures incurred during 2017-2018 for Capital Improvements	-

Status:

This was on the Engineers' Report for ADA parking and sidewalk improvements. A need was identified during the 2017-19 budget cycle, however a funding source has yet to be identified.

Supplementary Information:

Funding sources:

None

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-7

Ken Adam Park - Playground Equipment and (other) Renovations

Included in Engineer's Report - Figure 2 - Estimate of Costs (See Supplemental Information)		Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 700,000	
Actual expenditures incurred during 2017-2018 for Capital Improvements		-

Status:

This was on the Engineers' Report for ADA parking and sidewalks improvements along with upgrades to the RV campgrounds. A need was identified during the 2017-19 budget cycle, however a funding source has yet to be identified.

Supplementary Information:

The amount identified for estimated improvement costs in the 2014-2015 report was a simple division of improvements across four parks. (River Park, Beattie, Ryon, and Ken Adam Park)

Funding sources:

\$ -

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-8

River Park - Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs (See Supplemental Information)		Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 1,202,116	
Actual expenditures incurred during 2017-2018 for Capital Improvements		249

Status:

This was on the Engineers' Report for the improvements for a second bathroom, pavement of the parking lot and roadways and perimeter fencing. This was identified during the 2017-19 budget cycle, however a funding source has yet to be identified. There was \$249 of expenditures for completing BBQ area improvements.

Supplementary Information:

Funding sources:

Capital Development Fund - AB1600 Park Improvements	\$	249
---	----	-----

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-9

Ryon Park Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 250,000
Actual expenditures incurred during 2017-2018 for Capital Improvements	9,650

Status:

The Engineer's Report included budgeted amounts of \$250,000 for completing a master renovation plan, however a funding source has yet to be identified. There was \$3,286 of actual expenditures for arch improvements. The remainder being the debt service from the Chevron efficiency program.

Supplementary Information:

\$6,364 of the listed expenditures were for debt service payment on the Chevron efficiency improvements. All of The Chevron improvements debt was refinanced in September 2013 from 4.55% to 2.845%. There was a one-time savings in 2013-14 for \$3,607 and ongoing interest savings. This was due to the debt service being paid off and a new amortization schedule being put into place with the first payment being made in March 2014. Overall lease savings of \$10,489 are projected.

Funding sources:

General Fund	\$ 3,286
Capital Development Fund	6,364

Adjustments to prior expenditure reports (if any): None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-10

Beattie Park Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 283,116
Actual expenditures incurred during 2017-2018 for Capital Improvements	-

Status:

This was on the Engineers' Report for parking lot and sidewalk improvements. A need was identified during the 2017-19 budget cycle, however a funding source has yet to be identified.

Supplementary Information:

Funding sources:

General Fund	\$ -
Capital Development Fund	-

Adjustments to prior expenditure reports (if any): None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-11

Thompson Park Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs (See Supplemental Information)	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 301,920
Actual expenditures incurred during 2017-2018 for Capital Improvements	563,153

Status:

The Engineer's report include \$301,920 for landscaping and ballfield improvements. In fiscal year 2015-16 there were \$103,709 of actual expenditures, \$72,031 in fiscal year 2016-17, and \$563,153 in fiscal year 2017-18. This was part of the City Council action to complete renovations with volunteer labor approved on December 15, 2015. The remainder being the debt service from the Chevron efficiency program.

Supplementary Information:

\$6,364 of the listed expenditures were for debt service payment on the Chevron efficiency improvements. All of the Chevron improvements debt was refinanced in September 2013 from 4.55% to 2.845%. There was a one-time savings in 2013-14 for \$3,607 and ongoing interest savings. This was due to the debt service being paid off and a new amortization schedule being put into place with the first payment being made in March 2014. Overall lease savings of \$10,489 are projected.

Funding sources:

Capital Development Fund	\$ 563,153
--------------------------	------------

Adjustments to prior expenditure reports (if any): None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-12

Westvale Park Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs (See Supplemental Information)	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$110,000
Actual expenditures incurred during 2017-2018 for Capital Improvements	-

Status:

This was on the Engineer's Report for playground structure improvements. A need was identified during the 2017-19 budget cycle, however a funding source has yet to be identified.

Supplementary Information:

None

Funding sources:

Capital Development Fund \$ -

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-13

Pioneer Park Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs (See Supplemental Information)	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 241,000
Actual expenditures incurred during 2017-2018 for Capital Improvements	-

Status:

This was on the Engineers' Report for the renovation of the bathrooms. A need was identified during the 2015-17 budget cycle, however a funding source has yet to be identified.

Supplementary Information:

Funding sources:

\$ -

Adjustments to prior expenditure reports (if any):

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-14

Civic Auditorium Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs		No
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$	-
Actual expenditures incurred during 2017-2018 for Capital Improvements		8,250

Status:

The actual expenditures for the Civic Auditorium were for the debt service relating to the Chevron efficiency program.

Supplementary Information:

\$8,250 of the listed expenditures were for debt payments on the Chevron efficiency improvement project. All of the Chevron improvement debt was refinanced in September 2013 from 4.55% to 2.845%. There was a one-time savings in 2013-14 for \$4,676 and ongoing interest savings. This was due to the debt service being paid off and a new amortization schedule being put into place with the first payment being made in March 2014. Overall lease savings of \$13,986 are projected.

Funding sources:

Capital Development Fund	\$	8,250
--------------------------	----	-------

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-15

Anderson Recreation Center Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs		Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$	170,000
Actual expenditures incurred during 2017-2018 for Capital Improvements		6,188

Status:

The actual expenditures for the Anderson Recreation were for the debt service relating to the Chevron efficiency program. There was \$170,000 budgeted on the Engineers' Report for building improvements and ADA accessibility. A need was identified during the 2017-19 budget cycle, however a funding source has yet to be identified.

Supplementary Information:

\$6,188 of the listed expenditures were for debt service payment on the Chevron efficiency improvements. All of the Chevron improvements debt was refinanced in September 2013 from 4.55% to 2.845%. There was a one-time savings in 2013-14 for \$3,507 and ongoing interest savings. This was due to the debt service being paid off and a new amortization schedule being put into place with the first payment being made in March 2014. Overall lease of \$10,490 are projected.

Funding sources:

CDBG Funds	\$	6,188
------------	----	-------

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-16

Centennial Park

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 7,300
Actual expenditures incurred during 2017-2018 for Capital Improvements	-

Status:

This was on the Engineer's Report for gazebo renovations. A need was identified during the 2017-19 budget cycle, however a funding source has yet to be identified.

Supplementary Information:

Funding sources:

\$ -

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-17

Dick DeWees Community and Senior Center Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 799,992
Actual expenditures incurred during 2017-2018 for Capital Improvements	2,203

Status:

This was on the Engineer's Report for parking lot and building improvements. The parking lot improvements were started in fiscal year 2017-18 with actual expenditures for \$2,203 and continued in fiscal year 2018-19.

Supplementary Information:

Reference the city wide unallocated expenses Exhibit #18 for additional 2010 TAB bond proceeds that are yet to be allocated.

Funding sources:

2010 TAB Proceeds	\$ 2,203
-------------------	----------

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-18

Dick DeWees Community and Senior Center - Debt Service

Included in Engineer's Report - Figure 2 - Estimate of Costs		Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$	265,271
Actual expenditures incurred during 2017-2018 for Debt Service		264,154

Status:

The above represents the 2010 TAB Bond debt service portion attributed to the Dick DeWees Community and Senior Center, while the 2010 TAB debt service was \$595,423 this year, approximately 44% is attributed to the Center based on their share of cost to debt.

Supplementary Information:

Funding sources:

Former Redevelopment Agency Tax Increment	\$	264,154
---	----	---------

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-19

Dick DeWees Community and Senior Center - Operations

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 146,363
Actual expenditures incurred during 2017-2018 for Operations	132,240

Status:

The 2017-2018 Engineer's Report included expenditures estimated for the operation of the center and programs. The budgeted expenditures was \$146,363 with actual expenditures slightly lower at \$132,240.

Supplementary Information:

Utilities	\$ 43,645
-----------	-----------

Funding sources:

Community Center Fund fee income	\$ 128,872
General Fund Contributions	3,368

<u>Adjustments to prior expenditure reports (if any):</u>	None
--	------

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-20

Parks and Recreation Citywide

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 2,312,949
Actual expenditures incurred during 2017-2018 for Capital Improvements	1,875,517

Status:

The 2017-2018 Engineer's Report included expenditure estimates at \$2,312,949 for the Parks and Recreation divisions. The actual expenditures were \$1,875,517 a variance of \$437,433 from holding vacancies to reduce the general fund deficit.

Supplementary Information:

Parks - Personnel Cost	501,951
Parks - Maintenance and Operation (excluding Utilities)	281,332
Parks - Utilities	410,431
Recreation - Personnel Cost	464,858
Recreation - Maintenance and Operation (excluding Utilities)	183,235
Recreation - Utilities	33,710

Funding sources:

General Fund - Park Operations	\$ 1,193,714
General Fund - Recreation Operations	681,803
Capital Development Fund	-

Adjustments to prior expenditure reports (if any): None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1
OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-21

Park Safety & Enhanced Park Maintenance

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 80,567
Actual expenditures incurred during 2017-2018	64,087

Status:

The 2017-2018 Engineer's Report included expenditures related to one Park Rangers and the costs of park maintenance related to this position. The budgeted estimated cost was higher than the actual expenditures due to personnel vacancies.

Supplementary Information:

Funding sources:

Assessment District Funds	\$ 64,087
---------------------------	-----------

<u>Adjustments to prior expenditure reports (if any):</u>	None
--	------

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2017-18

Exhibit A-22

Assessment District Administrative Costs

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 24,000
Actual expenditures incurred during 2017-2018	23,182

Status:

The administrative costs of the district include contract costs for the firm that provides the Engineering Report. In addition to the obligation to provide the Engineer's Report, the contracted firm provides administrative support to City staff during budget preparation. More importantly, the firm contracting the delivery of the assessment roll to the County having adjusted the roll to include new construction and to delete (where necessary) assessments. Although this process is not necessarily difficult it does require substantial amounts of time and coordination with the County to obtain APN data from the County, and to return the assessment information to the County with all the required changes in a timely manner.

Supplementary Information:

Santa Barbara County (SB CO) no longer identifies the cost related to the collection of the assessment. SB Co imposes a \$1.00 per parcel fee for collections but does not provide the number of parcels they assess beginning with this assessment cycle. The estimate is approximately 11,000 to 12,000 assessable parcels.

Funding sources:

Assessment District Funds	\$ 23,182
---------------------------	-----------

Adjustments to prior expenditure reports (if any):

None