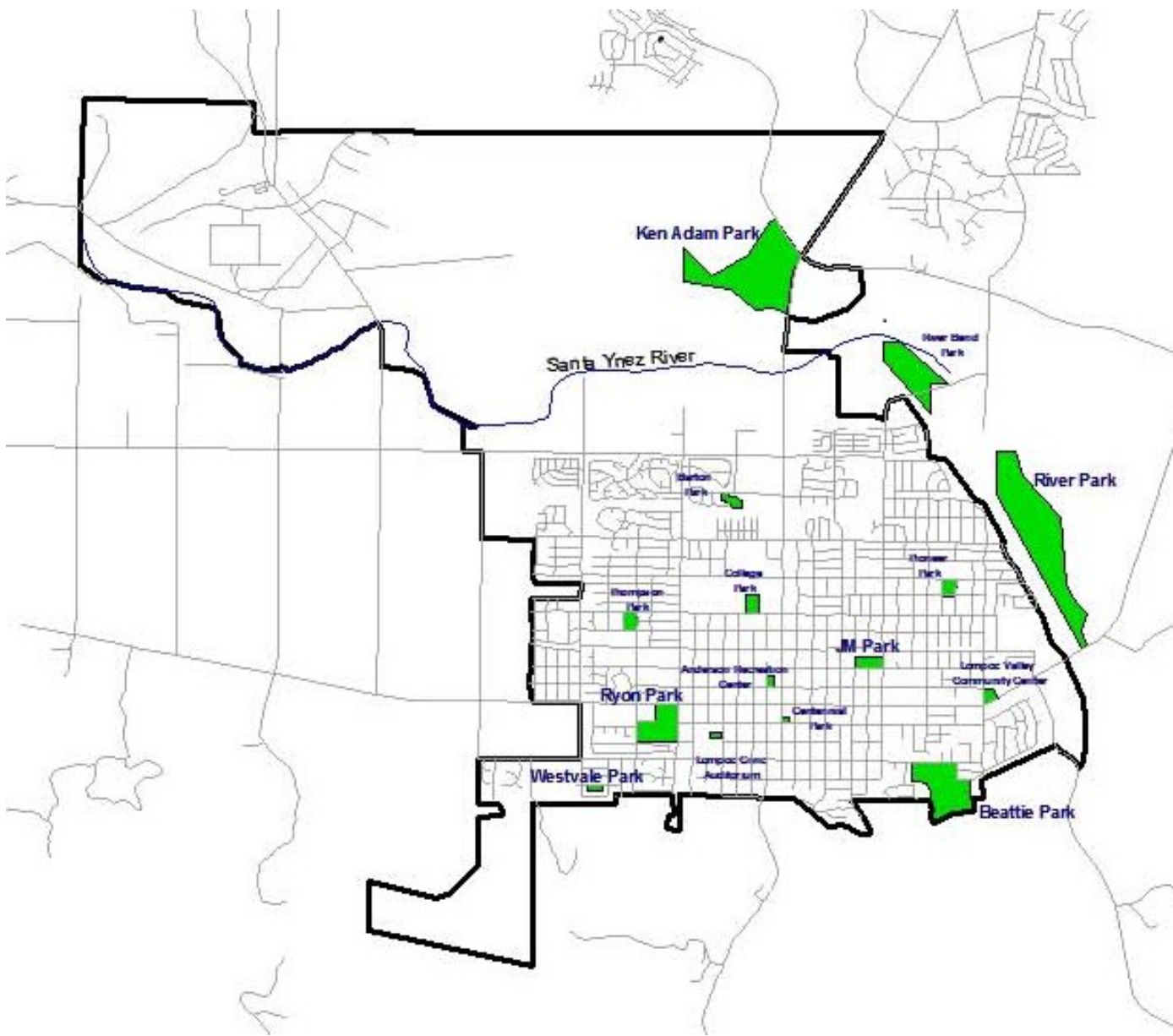


Park Maintenance and City Pool
Assessment District #2002-1
Oversight Board Report 2019-20



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
Ken Adam Park - Improvements	10
River Park - Improvements	11
Ryon Park Improvements.....	12
Beattie Park - Improvements.....	13
Thompson Park Improvements	14
Westvale Park - Improvements	15
Pioneer Park Improvements.....	16
Civic Auditorium Improvements	17
Anderson Recreation Center Improvements	18
Centennial Park Improvements.....	19
Dick DeWees Community and Senior Center Debt Service	20
Dick DeWees Community and Senior Center Operations	21
Park and Recreation Operations Citywide.....	22
Park Safety and Enhanced Park Maintenance	23
Assessment District Administrative Cost.....	24



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 2019-20



FUNDING SOURCES	Fiscal Years							Exhibit
	02-13	14-15	15-16	16-17	17-18	18-19	19-20	Total
ASSESSMENT FUNDS	\$ 2,324,631	\$ 291,679	\$ 289,839	\$ 307,657	\$ 319,098	\$ 326,495	\$ 337,114	\$ 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	28,989,826	2,574,843	3,900,116	4,765,606	4,336,059	4,509,296	3,889,817	39,614,679
TOTAL FUNDING SOURCES	33,925,555	2,866,522	4,189,954	5,073,263	4,655,157	4,835,791	4,226,931	\$ 45,712,085
ENDING ASSESSMENT DIST. FUND BALANCE	\$ 121,052	\$ 119,231	\$ 117,646	\$ 121,052	\$ 117,697	\$ 123,511	\$ 128,182	N/A

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2019-20

Budget to Actual Summary

Activity or Program Description	Budget as per Engineer Report for 2019-2020	Actual Expenditures recorded 2019-2020	Budget to Actual Variance	Notations/Comments/Supplemental Information
Aquatic Center - Debt Service obligations	\$ 785,983	\$ 782,147	\$ 3,835	Debt Service for the Aquatic Center is approximately 28% of the 2010 Tab Bond.
Aquatic Center - Improvement Projects	-	6,188	(6,188)	Aquatic Center Pools renovations associated with the Chevron energy efficiency program.
Aquatic Center - Operations	869,852	788,540	81,312	Expenditures were lower then budgeted due to pandemic shut downs..
River Bend Park Improvements	41,000	-	41,000	No funding identified for projects.
JM Park - Improvements	84,000	-	84,000	Bathroom and playground equipment, funding yet to be identified.
Ken Adam Park - Improvements	126,000	-	126,000	ADA Parking, sidewalk, and RV campground improvements, funding yet to be identified.
River Park Improvements	449,000	178,431	270,569	Campground improvements completed, restroom and playground equipment not completed.
Ryon Park Improvements	256,365	6,364	250,000	There was \$6,364 of actual expenditures. The remaining projects, funding yet to be identified.
Beattie Park - Improvements	267,000	-	267,000	Parking lot, and sidewalk improvements, funding yet to be identified.
Thompson Park - Improvements	6,365	6,748	(384)	Thompson Park renovations associated with the Chevron energy efficiency program.
Westvale Park Improvements	110,000	-	110,000	Playground equipment upgrades, funding yet to be identified.
Pioneer Park Improvements	84,000	-	84,000	Renovation using CDBG and HRRP grant funds was completed in FY 2019.
Civic Auditorium - Improvements	8,250	8,250	(0)	Civic Auditorium associated with the Chevron energy efficiency program.
Anderson Recreation Center Improvements	356,188	6,188	350,000	ADA accessibility and building improvements, funding yet to be identified.
Centennial Park Improvements	10,000	-	10,000	Gazebo improvements, funding yet to be identified.
Dick DeWees Community Center - Debt Service	272,831	265,256	7,575	The portion of the 2010 TAB debt service attributed to the Dick DeWees Community Center.
Dick DeWees Community Center - Operations	140,201	125,969	14,232	Expenditures were lower then budgeted due to pandemic shut downs..
Park and Recreation Operations Citywide	2,306,536	1,947,974	358,562	Citywide Park and Recreation Operational expenditures lower due to shut downs..
Park Safety & Enhanced Park Maintenance	88,447	81,179	7,268	Expenditures slightly lower then budgeted.
Assessment District Administrative Costs	24,000	23,698	302	Property assessment charge from SB County.
Total budget and costs	\$ 6,286,016	\$ 4,226,931	\$ 2,059,085	Cumulative variance, negative -32.8%

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2019-20



BUDGETED EXPENDITURES	Fiscal Years							Exhibit
	02-13	14-15	15-16	16-17	17-18	18-19	19-20	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	5,704,803	788,735	790,423	784,862	788,504	786,267	785,983	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	5,564,363	731,495	752,711	755,497	805,453	833,713	869,852	Exhibit A-3
River Bend Park Development & Improvements	1,070,489	31,581	57,214	39,461	4,016	-	41,000	Exhibit A-4
JM Park Improvements	203,852	13,718	-	-	200,000	200,000	84,000	Exhibit A-5
Barton Park Development & Improvements	586,145	35,649	35,649	-	264,000	180,000	-	
Old Town Pocket Park - Development Costs	2,640,718	-	-	-	-	-	-	
Ken Adam Park - Improvements	207,968	2,155	-	-	700,000	200,000	126,000	Exhibit A-6
River Park Improvements	497,073	72,308	322,474	414,461	1,202,116	1,197,000	449,000	Exhibit A-7
Ryon Park Improvements	2,097,647	62,155	555,154	322,387	250,000	256,364	256,365	Exhibit A-8
Bike Skills Park Facilities Construction	400,000	400,000	569,347	-	-	-	-	
Beattie Park Improvements	399,481	8,032	-	-	283,116	278,000	267,000	Exhibit A-9
Thompson Park Improvements	4,831	489	18,301	215,375	301,920	6,364	6,365	Exhibit A-10
Westvale Park Improvements	3,852	-	-	-	110,000	110,000	110,000	Exhibit A-11
Pioneer Park Improvements	3,852	-	181,020	181,020	241,000	241,000	84,000	Exhibit A-12
Briar Creek Park Improvements	3,852	-	-	-	-	-	-	
Ryon & Thompson Parks - Ball Field Lighting	231,656	-	-	-	-	-	-	
Civic Auditorium - Improvements	94,608	75,926	-	-	-	8,250	8,250	Exhibit A-13
Anderson Recreation Improvements	175,000	-	-	-	170,000	156,188	356,188	Exhibit A-14
PAL Youth Center	320,000	-	-	-	-	-	-	
Centennial Park Improvements	-	-	-	-	7,300	7,300	10,000	Exhibit A-15
Fire & Security Alarm Systems (Various Locations)	172,886	-	-	-	-	-	-	
Dick DeWees Community & Senior Center Improvements	18,699,664	109,236	-	135,000	799,992	102,667	-	
Dick DeWees Community & Senior Center - Debt Service	266,948	264,884	266,876	266,259	265,271	270,132	272,831	Exhibit A-16
Dick DeWees Community & Senior Center - Operations	449,794	214,845	212,317	129,500	146,363	150,249	140,201	Exhibit A-17
Park and Recreation Citywide	-	761,440	31,000	190,000	2,312,949	2,353,456	2,306,536	Exhibit A-18
Park Safety & Enhanced Park Maintenance	801,795	73,140	73,804	78,882	80,567	86,730	88,447	Exhibit A-19
Totals for Installation, Maint. & Servicing	64,687,404	3,919,435	3,935,250	3,883,546	10,176,987	7,423,680	6,262,016	
Less: City Contribution	(54,806,962)	(3,644,319)	(3,662,335)	(3,598,639)	(9,884,115)	(7,119,021)	(5,942,865)	
Net Cost of Installation, Maintenance & Servicing	9,880,442	275,116	272,915	284,907	292,872	304,659	319,152	
Misc Assess Admin Costs(+Contrib to Res)	270,216	22,800	25,000	24,000	24,000	24,000	24,000	Exhibit A-20
	-	-	-	-	-	-	-	
TOTAL PARK MAINT & REC IMPR DIST BGTs	N/A	\$ 297,916	\$ 297,915	\$ 308,907	\$ 316,872	\$ 328,659	\$ 343,152	
RATE PER SINGLE FAMILY EQUIV. UNIT	N/A	\$ 25.48	\$ 25.48	\$ 26.24	\$ 26.24	\$ 27.62	\$ 28.44	

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2019-20



ACTUAL EXPENDITURES	Fiscal Years						Exhibit	
	02-13	14-15	15-16	16-17	17-18	18-19	19-20	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	786,466	787,471	781,771	785,124	782,695	782,147	11,079,193
Aquatic Center - Improvement Projects	142,767	25,298	18,608	693,244	96,054	17,545	6,188	1,021,761
Aquatic Center - Equipment replacement	58,779	-	-	-	36,029	-	-	94,808
Aquatic Center - Operations	4,353,305	816,819	816,819	693,513	795,249	945,902	788,540	9,940,206
River Bend Park Development & Improvements	704,350	7,231	304	-	-	-	-	722,974
JM Park Improvements	549,815	-	-	-	-	-	-	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	11,522	-	73,832	249	8,533	178,431	438,557
Ryon Park Improvements	373,069	31,867	85,957	6,532	9,650	6,364	6,364	525,592
Bike Skills Park Facilities Construction	-	569,347	-	-	-	-	-	569,347
Beattie Park Improvements	54,940	3,638	-	868	-	-	-	59,447
Thompson Park Improvements	137,725	6,586	109,773	78,395	563,153	197,244	6,748	1,099,624
Civic Auditorium Improvements	170,589	8,250	8,250	8,250	8,250	8,250	8,250	224,446
Anderson Recreation Improvements	237,012	6,188	6,188	6,188	6,188	6,188	6,188	277,405
Dick DeWees Community & Senior Center Improvements	7,174,180	14,131	22,282	-	2,203	79,191	-	7,291,986
Dick DeWees Center - Debt Service obligation	266,422	263,913	266,003	265,267	264,154	262,729	265,256	2,120,692
PAL Youth Center	6,500	-	-	-	-	-	-	6,500
Dick DeWees Community & Senior Center - Operations	374,871	190,041	134,491	139,785	132,240	142,948	125,969	1,413,924
Park Safety & Enhanced Park Maintenance	602,854	76,630	76,664	37,823	64,087	84,912	81,179	1,097,653
Pioneer Park Improvements	67,623	-	-	-	-	263,281	-	330,904
Westvale Park Improvements	9,733	-	-	-	-	-	-	9,733
Briar Creek Park Improvements	2,492	-	-	-	-	-	-	2,492
Park and Recreation Operations Citywide	94,338	24,406	1,844,069	2,264,904	1,869,346	2,006,771	1,947,974	10,101,114
Assessment District administrative costs	185,421	23,212	13,077	22,891	23,182	23,240	23,698	337,796
Totals for Installation, Maint. & Servicing	\$ 36,432,790	\$ 2,866,522	\$ 4,189,954	\$ 5,073,263	\$ 4,655,157	\$ 4,835,791	\$ 4,226,931	\$ 64,503,226

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2019-20

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	\$ 785,983
Actual expenditures incurred during 2019-2020 for Capital Improvements	782,147

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 issuances. With the issuance of the 2010 TAB, an additional \$165,820 of debt service is included here. While the 2010 TAB debt service was \$597,909 this year, approximately 28% is attributable to the Aquatic Center Dehumidification project for \$184,239.

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	\$ 614,781
Assessment District 2002-1	167,367

Adjustments to prior expenditure reports (if any): none

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2019-20

Exhibit A-2

Aquatic Center - Improvement Projects

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 2019-2020 for Capital Improvements		6,188

Status:

There was no expenditures on the Engineers' Report for Aquatic Center Improvements. There was \$11,357 in actuals for repairs to the Dehumidification system and a debt service payment for \$6,188 from Chevron efficiency improvement

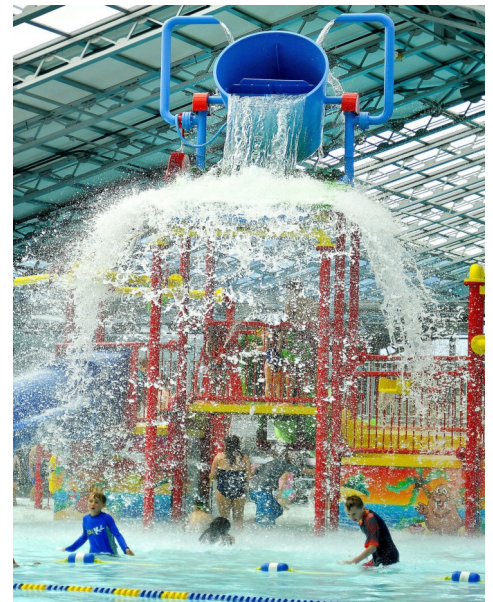
Supplementary Information:

\$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 - AB1600 Park Improvements \$ 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 2019-20

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	\$ 869,852
Actual expenditures incurred during 2019-2020 for Operations	788,540

Status:

The variance between the estimated costs (for the 2018-20 Engineers' Report) and the actual expenditures of the program during the 2019-2020 fiscal year was \$81,312 or 10.3% lower than budgeted. This was mainly attributed to the pandemic shut-down during the 4th quarter.

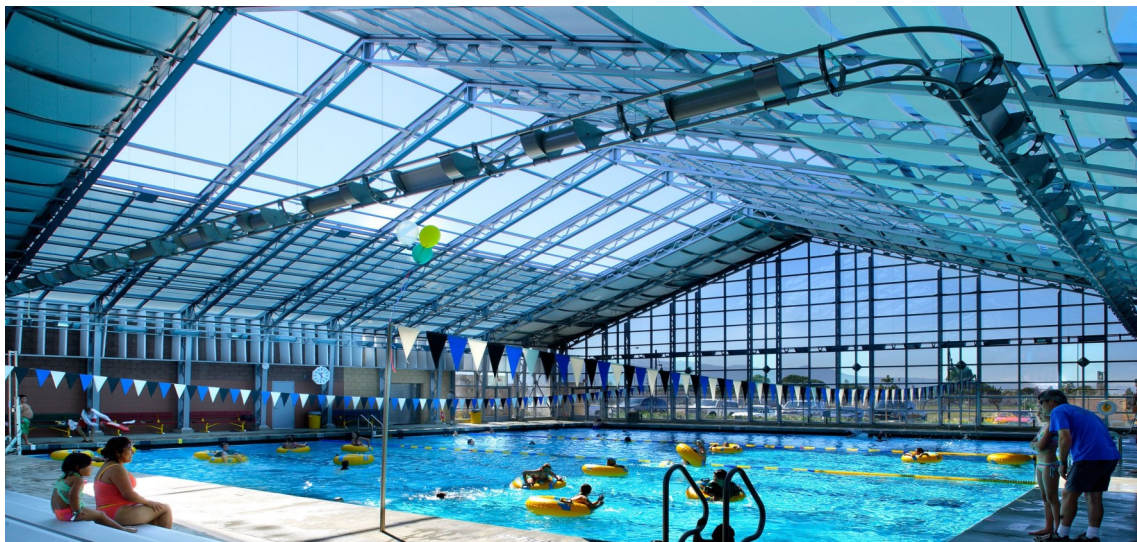
Supplementary Information:

Utilities	\$ 202,773
-----------	------------

Funding sources:

Customer fees, rentals and other operating income	\$ 297,033
General Fund - Contribution	305,779
Assessment District - Assessment proceeds	66,500

<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 2019-20

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	\$ 41,000
Actual expenditures incurred during 2019-2020 for Capital Improvements	-

Status:

The Engineer's Report has budgeted park improvements for \$41,000 for installing new fencing, funding yet to be identified.

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:

\$ -

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1
OVERSIGHT BOARD FISCAL YEAR 2019-20

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	\$ 84,000
Actual expenditures incurred during 2019-2020 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: None

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 2019-20

Exhibit A-6

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	\$	126,000
Actual expenditures incurred during 2019-2020 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:

None

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 2019-20

Exhibit A-7

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	\$	449,000
Actual expenditures incurred during 2019-2020 for Capital Improvements		178,431

Status:

This was on the Engineers' Report for the improvements for a second bathroom, pavement of the parking lot and roadways, perimeter fencing, kiosks, and electrical upgrades to the campground. This was identified during the 2017-19 budget cycle. There was \$178,431 of expenditures for improvements for the electrical upgrades and kiosks. The electrical upgrades are from 30amp service to 50amp service.

<u>Supplementary Information:</u>		None
--	--	------

<u>Funding sources:</u>		
Capital Development Fund - AB1600 Park Improvements	\$	178,431

<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 2019-20

Exhibit A-8

Ryon Park Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 256,365
Actual expenditures incurred during 2019-2020 for Capital Improvements	6,364

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. The \$6,364 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 - AB1600 Park Improvements	\$ 6,364
---	----------

<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 2019-20

Exhibit A-9

Beattie Park Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 267,000
Actual expenditures incurred during 2019-2020 for Capital Improvements	-

Status:

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

Supplementary Information: None

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 2019-20

Exhibit A-10

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	\$	6,365
Actual expenditures incurred during 2019-2020 for Capital Improvements		6,748

Status:

The Engineer's report include \$6,365 for debt service to the Chevron efficiency improvements. Additional funds from CDBG and HRPP grants were used to complete the renovation to the softball fields, park facility, and restrooms.

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 - AB1600 Park Improvements	\$	6,364
Community Development Block Grant (CDBG)		384

Adjustments to prior expenditure reports (if any): None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1
OVERSIGHT BOARD FISCAL YEAR 2019-20

Exhibit A-11

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 2019-2020 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 2019-20

Exhibit A-12

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	\$ 84,000
Actual expenditures incurred during 2019-2020 for Capital Improvements	-

Status:

This was on the Engineers' Report for the renovation of the bathrooms. The renovation was complete using funding sources from CDBG and HRPP grants for the restroom during fiscal year 2018-19..

Supplementary Information:

None

Funding sources:

Capital Development Fund - AB1600 Park Improvements	\$ -
Community Development Block Grant (CDBG)	-
Housing Related Parks Program - Grant Funds (HRPP)	-

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2019-20

Exhibit A-13

Civic Auditorium Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs		Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$	8,250
Actual expenditures incurred during 2019-2020 for Capital Improvements		8,250

Status:

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

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 - AB1600 Park Improvements	\$	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 2019-20

Exhibit A-14

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	\$	356,188
Actual expenditures incurred during 2019-2020 for Capital Improvements		6,188

Status:

The actual expenditures for the Anderson Recreation were for the debt service relating to the Chevron efficiency program. \$356,187 was budgeted on the Engineers' Report for building improvements and ADA accessibility and kitchen upgrades. A need was identified during the 2017-19 budget cycle for the improvements, 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 savings of \$10,490 are projected.

Funding sources:

Capital Development Fund - AB1600 Park Improvements	\$	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 2019-20

Exhibit A-15

Centennial Park

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 10,000
Actual expenditures incurred during 2019-2020 for Capital Improvements	-

Status:

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

<u>Supplementary Information:</u>	None
--	------

<u>Funding sources:</u>	\$ -
--------------------------------	------

<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 2019-20

Exhibit A-16

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	\$	272,831
Actual expenditures incurred during 2019-2020 for Debt Service		265,256

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 \$597,909 this year, approximately 44% is attributed to the Center based on their share of cost to debt.

Supplementary Information:

None

Funding sources:

Former Redevelopment Agency Tax Increment	\$	265,256
---	----	---------

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1
OVERSIGHT BOARD FISCAL YEAR 2019-20

Exhibit A-17

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	\$ 140,201
Actual expenditures incurred during 2019-2020 for Operations	125,969

Status:

The 2018-2019 Engineer's Report included expenditures estimated for the operation of the Center and programs. The budgeted expenditures was \$140,201 with actual expenditures lower at \$125,969.

Supplementary Information:

Utilities	\$ 45,296
-----------	-----------

Funding sources:

Community Center Fund fee income	\$ 82,390
General Fund Contributions	43,579

<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 2019-20

Exhibit A-18

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	\$ 2,306,536
Actual expenditures incurred during 2019-2020 for Capital Improvements	1,947,974

Status:

The 2019-2020 Engineer's Report included expenditure estimates at \$2,306,536 for the Parks and Recreation divisions. The actual expenditures were \$1,947,974 a variance of \$358,562. This was mainly attributed to the pandemic shut-down during the fourth quarter.

Supplementary Information:

Parks - Personnel Cost	\$ 589,272
Parks - Maintenance and Operation (excluding Utilities)	241,161
Parks - Utilities	371,931
Recreation - Personnel Cost	\$ 527,270
Recreation - Maintenance and Operation (excluding Utilities)	194,046
Recreation - Utilities	24,294

Funding sources:

General Fund - Park Operations	\$ 1,202,364
General Fund - Recreation Operations	745,610

<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 2019-20

Exhibit A-19

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	\$ 88,447
Actual expenditures incurred during 2019-2020	81,179

Status:

The 2019-2020 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 slightly higher than the actual expenditures.

<u>Supplementary Information:</u>	None
--	------

<u>Funding sources:</u>	
Assessment District Funds	\$ 84,912

<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 2019-20

Exhibit A-20

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 2019-2020	23,698

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. The estimate is approximately 11,000 to 12,000 assessable parcels. The contractor provides the city with the parcel number information.

Funding sources:

Assessment District Funds	\$ 23,698
---------------------------	-----------

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