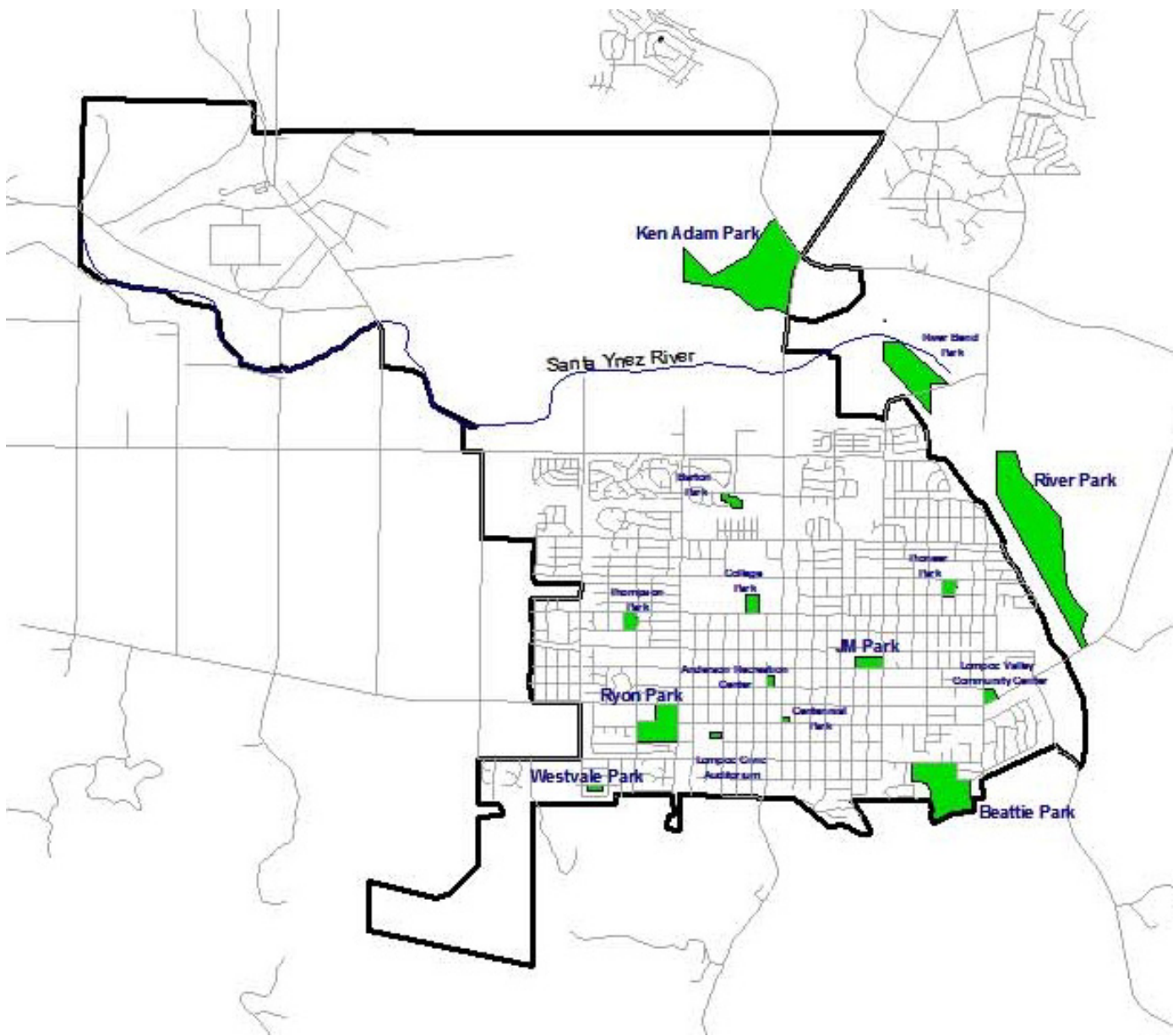


Park Maintenance and City Pool  
Assessment District #2002-1  
Oversight Board Report 2020-21



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Ken Adam Park

Santa Ynez River

River Bend Park

River Park

Barton Park

Thompson Park

College Park

Mason Park

J.M. Park

Ryon Park

Anderson Recreation Center

Lampic Valley Community Center

Central Park

Westvale Park

Lampic Clinic Auditorium

Beattie Park

**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 2020-21



FUNDING SOURCES	Fiscal Years							Exhibit
	02-13	15-16	16-17	17-18	18-19	19-20	19-20	Total
ASSESSMENT FUNDS	\$ 2,324,631	\$ 289,839	\$ 307,657	\$ 319,098	\$ 326,495	\$ 337,114	\$ 357,528	\$ 5,134,200
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	3,900,116	4,765,606	4,336,059	4,509,296	4,137,326	5,015,803	62,378,770
<b>TOTAL FUNDING SOURCES</b>	<b>33,925,555</b>	<b>4,189,954</b>	<b>5,073,263</b>	<b>4,655,157</b>	<b>4,835,791</b>	<b>4,474,440</b>	<b>5,373,331</b>	<b>\$ 70,124,067</b>
<b>ENDING ASSESSMENT DIST. FUND BALANCE</b>	<b>\$ 121,052</b>	<b>\$ 117,646</b>	<b>\$ 121,052</b>	<b>\$ 117,697</b>	<b>\$ 123,511</b>	<b>\$ 128,182</b>	<b>\$ 130,385</b>	<b>N/A</b>

# CITY OF LOMPOC

## PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1 OVERSIGHT BOARD FISCAL YEAR 2020-21

### Budget to Actual Summary

Activity or Program Description	Budget as per Engineer Report for 2020-2021	Actual Expenditures recorded 2020-2021	Budget to Actual Variance	Notations/Comments/Supplemental Information
Aquatic Center - Debt Service obligations	\$ 789,177	\$ 782,778	\$ 6,399	Debt Service for the Aquatic Center is approximately 28% of the 2010 Tab Bond
Aquatic Center - Improvement Projects	-	205,014	(205,014)	Upgrade to Pool Heater system
Aquatic Center - Operations	908,321	818,626	89,695	Expenditures were lower then budgeted due to pandemic slow downs
River Bend Park Improvements	45,320	-	45,320	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	693,141	173,363	519,778	Campground improvements completed, restroom and playground equipment not completed.
Ryon Park Improvements	256,365	6,364	250,001	There was \$6,364 of actual expenditures. The remaining projects, funding yet to be identified.
Beattie Park - Improvements	267,000	789,393	(522,393)	Completed playground upgrades. Parking lot, and sidewalk improvements, funding yet to be identified.
Thompson Park - Improvements	6,365	6,364	1	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	Restroom renovation completed in FY 2018-19 by CDBG funds.
Civic Auditorium - Improvements	8,063	8,250	(187)	Civic Auditorium associated with the Chevron energy efficiency program.
Anderson Recreation Center Improvements	356,047	6,188	349,859	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	270,558	263,076	7,482	The portion of the 2010 TAB debt service attributed to the Dick DeWees Community Center.
Dick DeWees Community Center - Operations	150,626	82,288	68,338	Expenditures were lower then budgeted due to pandemic slow downs..
Park and Recreation Operations Citywide	2,631,784	2,125,792	505,992	Citywide Park and Recreation Operational expenditures lower due to pandemic slow downs..
Park Safety & Enhanced Park Maintenance	86,708	81,496	5,212	Expenditures slightly lower then budgeted.
Assessment District Administrative Costs	24,000	24,340	(340)	Property assessment charge from SB County.
<b>Total budget and costs</b>	<b>\$ 6,907,475</b>	<b>\$ 5,373,331</b>	<b>\$ 1,534,144</b>	<b>Cumulative variance, negative -22.2%</b>

# CITY OF LOMPOC

## PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

### OVERSIGHT BOARD FISCAL YEAR 2020-21



BUDGETED EXPENDITURES	Fiscal Years							Exhibit
	02-13	15-16	16-17	17-18	18-19	19-20	20-21	Reference
<b>Installation, Maintenance &amp; Servicing Costs</b>								
Aquatic Center - Initial Construction Project	\$ 17,693,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Aquatic Center - Dehumidification Project	6,046,729	-	-	-	-	-	-	
Aquatic Center - Debt Service obligations	6,493,538	790,423	784,862	788,504	786,267	785,983	789,177	Exhibit A-1
Aquatic Center - Improvement Projects	354,607	68,960	370,842	1,244,421	-	-	-	Exhibit A-2
Aquatic Center - Equipment replacement/acquisition	265,158	-	-	-	-	-	-	
Aquatic Center - Operations	6,295,858	752,711	755,497	805,453	833,713	869,852	908,321	Exhibit A-3
River Bend Park Development & Improvements	1,102,070	57,214	39,461	4,016	-	41,000	45,320	
JM Park Improvements	217,570	-	-	200,000	200,000	84,000	84,000	Exhibit A-5
Barton Park Development & Improvements	621,794	35,649	-	264,000	180,000	-	-	
Old Town Pocket Park - Development Costs	2,640,718	-	-	-	-	-	-	
Ken Adam Park - Improvements	210,123	-	-	700,000	200,000	126,000	126,000	Exhibit A-6
River Park Improvements	569,381	322,474	414,461	1,202,116	1,197,000	449,000	693,141	Exhibit A-7
Ryon Park Improvements	2,159,802	555,154	322,387	250,000	256,364	256,365	256,365	Exhibit A-8
Bike Skills Park Facilities Construction	800,000	569,347	-	-	-	-	-	
Beattie Park Improvements	407,513	-	-	283,116	278,000	267,000	267,000	Exhibit A-9
Thompson Park Improvements	5,320	18,301	215,375	301,920	6,364	6,365	6,365	Exhibit A-10
Westvale Park Improvements	3,852	-	-	110,000	110,000	110,000	110,000	Exhibit A-11
Pioneer Park Improvements	3,852	181,020	181,020	241,000	241,000	84,000	84,000	Exhibit A-12
Briar Creek Park Improvements	3,852	-	-	-	-	-	-	
Ryon & Thompson Parks - Ball Field Lighting	231,656	-	-	-	-	-	-	
Civic Auditorium - Improvements	170,534	-	-	-	8,250	8,250	8,063	Exhibit A-13
Anderson Recreation Improvements	175,000	-	-	170,000	156,188	356,188	356,047	Exhibit A-14
PAL Youth Center	320,000	-	-	-	-	-	-	
Centennial Park Improvements	-	-	-	7,300	7,300	10,000	10,000	Exhibit A-15
Fire & Security Alarm Systems (Various Locations)	172,886	-	-	-	-	-	-	
Dick DeWees Community & Senior Center Improvements	18,808,900	-	135,000	799,992	102,667	-	-	
Dick DeWees Community & Senior Center - Debt Service	531,832	266,876	266,259	265,271	270,132	272,831	270,558	Exhibit A-16
Dick DeWees Community & Senior Center - Operations	664,639	212,317	129,500	146,363	150,249	140,201	150,626	Exhibit A-17
Park and Recreation Citywide	761,440	31,000	190,000	2,312,949	2,353,456	2,306,536	2,631,784	Exhibit A-18
Park Safety & Enhanced Park Maintenance	874,935	73,804	78,882	80,567	86,730	88,447	86,708	Exhibit A-19
<b>Totals for Installation, Maint. &amp; Servicing</b>	<b>68,606,839</b>	<b>3,935,250</b>	<b>3,883,546</b>	<b>10,176,987</b>	<b>7,423,680</b>	<b>6,262,016</b>	<b>6,883,475</b>	
Less: City Contribution	<b>(54,806,962)</b>	<b>(3,662,335)</b>	<b>(3,598,639)</b>	<b>(9,884,115)</b>	<b>(7,119,021)</b>	<b>(5,942,865)</b>	<b>(6,560,427)</b>	
Net Cost of Installation, Maintenance & Servicing	<b>13,799,877</b>	<b>272,915</b>	<b>284,907</b>	<b>292,872</b>	<b>304,659</b>	<b>319,152</b>	<b>323,048</b>	
Misc Assess Admin Costs(+Contrib to Res)	270,216	25,000	24,000	24,000	24,000	24,000	24,000	Exhibit A-20
	-	-	-	-	-	-	-	
<b>TOTAL PARK MAINT &amp; REC IMPR DIST BGTs</b>	<b>N/A</b>	<b>\$ 297,915</b>	<b>\$ 308,907</b>	<b>\$ 316,872</b>	<b>\$ 328,659</b>	<b>\$ 343,152</b>	<b>\$ 347,048</b>	
<b>RATE PER SINGLE FAMILY EQUIV. UNIT</b>	<b>N/A</b>	<b>\$ 25.48</b>	<b>\$ 26.24</b>	<b>\$ 26.24</b>	<b>\$ 27.62</b>	<b>\$ 28.44</b>	<b>\$ 28.44</b>	

# CITY OF LOMPOC

## PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

### OVERSIGHT BOARD FISCAL YEAR 2020-21



ACTUAL EXPENDITURES	Fiscal Years							Exhibit
	02-13	15-16	16-17	17-18	18-19	19-20	20-21	Total
<b>Installation, Maintenance &amp; Servicing Costs</b>								
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	787,471	781,771	785,124	782,695	782,147	782,778	11,861,971
Aquatic Center - Improvement Projects	142,767	18,608	693,244	96,054	17,545	6,188	205,014	1,226,775
Aquatic Center - Equipment replacement	58,779	-	-	36,029	-	-	-	94,808
Aquatic Center - Operations	4,353,305	816,819	693,513	795,249	945,902	788,540	818,626	10,758,832
River Bend Park Development & Improvements	704,350	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	-	-	-	-	-	-	25,181
River Park Improvements	108,841	-	73,832	249	8,533	178,431	173,363	611,920
Ryon Park Improvements	373,069	85,957	6,532	9,650	6,364	6,364	6,364	531,956
Bike Skills Park Facilities Construction	-	-	-	-	-	-	-	569,347
Beattie Park Improvements	54,940	-	868	-	-	-	789,393	848,840
Thompson Park Improvements	137,725	109,773	78,395	563,153	197,244	6,748	6,364	1,105,988
Civic Auditorium Improvements	170,589	8,250	8,250	8,250	8,250	8,250	8,250	232,696
Anderson Recreation Improvements	237,012	6,188	6,188	6,188	6,188	6,188	6,188	283,592
Dick DeWees Community & Senior Center Improvements	7,174,180	22,282	-	2,203	79,191	-	-	7,291,986
Dick DeWees Center - Debt Service obligation	266,422	266,003	265,267	264,154	262,729	265,256	263,076	2,383,767
PAL Youth Center	6,500	-	-	-	-	-	-	6,500
Dick DeWees Community & Senior Center - Operations	374,871	134,491	139,785	132,240	142,948	125,969	82,288	1,496,212
Park Safety & Enhanced Park Maintenance	602,854	76,664	37,823	64,087	84,912	81,179	81,496	1,179,149
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	1,844,069	2,264,904	1,869,346	2,006,771	2,195,483	2,125,792	12,474,415
Assessment District administrative costs	185,421	13,077	22,891	23,182	23,240	23,698	24,340	362,136
<b>Totals for Installation, Maint. &amp; Servicing</b>	<b>\$ 36,432,790</b>	<b>\$ 4,189,954</b>	<b>\$ 5,073,263</b>	<b>\$ 4,655,157</b>	<b>\$ 4,835,791</b>	<b>\$ 4,474,440</b>	<b>\$ 5,373,331</b>	<b>\$ 70,124,066</b>
<b>TOTAL PARK MAINT &amp; REC IMPRV DIST FUNDING</b>		<b>\$ 117,646</b>	<b>\$ 121,052</b>	<b>\$ 117,697</b>	<b>\$ 123,511</b>	<b>\$ 128,182</b>	<b>\$ 130,385</b>	<b>\$ 135,057</b>



# CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2020-21

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	\$ 789,177
Actual expenditures incurred during 2020-2021 for Capital Improvements	782,778

### 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 \$166,038 of debt service is included here. While the 2010 TAB debt service was \$592,993 this year, approximately 28% is attributable to the Aquatic Center Dehumidification project for \$189,785.

### 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	\$ 616,788
Assessment District 2002-1	165,991

Adjustments to prior expenditure reports (if any): none

# CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2020-21

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 2020-2021 for Capital Improvements		205,014

### Status:

There was no budgeted expenditures on the Engineers' Report for Aquatic Center Improvements. There was \$197,254 in actuals for repairs to the pool heaters and a debt service payment for \$25,866 from Chevron efficiency improvements

### 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 \$ 205,014

Adjustments to prior expenditure reports (if any): none



# CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1  
OVERSIGHT BOARD FISCAL YEAR 2020-21

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	\$ 908,321
Actual expenditures incurred during 2020-2021 for Operations	818,626

### Status:

The variance between the estimated costs (for the 2020-21 Engineers' Report) and the actual expenditures of the program during the 2019-2020 fiscal year was \$89,695 or 11% lower than budgeted. This was mainly attributed to the pandemic economic slow down.

### Supplementary Information:

None

### Funding sources:

Customer fees, rentals and other operating income	\$ 191,655
General Fund - Contribution	531,868
Assessment District - Assessment proceeds	81,250

### Adjustments to prior expenditure reports (if any):

None



# CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2020-21

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	\$ 45,320
Actual expenditures incurred during 2020-2021 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 2020-21

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 2020-2021 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 2020-21

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 2020-2021 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 2020-21

## 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	\$	693,141
Actual expenditures incurred during 2020-2021 for Capital Improvements		173,363

**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. There was electrical improvements and site improvements to nine spaces totalling \$173,363.

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

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

<b><u>Adjustments to prior expenditure reports (if any):</u></b>		None
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# CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2020-21

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 2020-2021 for Capital Improvements	6,364

### **Status:**

The Engineer's Report included budgeted amounts of \$256,365 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
---	----------

### **Adjustments to prior expenditure reports (if any):**

None



# CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2020-21

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 2020-2021 for Capital Improvements	789,393

### **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. There was \$789,393 of grant funds used to improve playground equipment and other renovations.

### **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 2020-21

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 2020-2021 for Capital Improvements	6,364

### **Status:**

The Engineer's report include \$6,365 for debt service to the Chevron efficiency improvements.

### **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	\$ 5,980
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 2020-21

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 2020-2021 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 2020-21

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 2020-2021 for Capital Improvements		-

### **Status:**

This was on the Engineers' Report for the renovation on the restroom. The restroom renovated were completed by funding from CDBG grants in the FY 2018-19 bduget.

### **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 2020-21

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	\$	8,063
Actual expenditures incurred during 2020-2021 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	\$	10,346
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### **Adjustments to prior expenditure reports (if any):**

None

# CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2020-21

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	\$	356,047
Actual expenditures incurred during 2020-2021 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. There was \$6,188 for debt service to the Chevron efficiency improvements.

### **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
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**Adjustments to prior expenditure reports (if any):** None

# CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1  
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## 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 2020-2021 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.

**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 2020-21

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
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### **Adjustments to prior expenditure reports (if any):**

None



# CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1  
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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	\$ 150,626
Actual expenditures incurred during 2020-2021 for Operations	82,288

**Status:**

The 2010-2021 Engineer's Report included expenditures estimated for the operation of the Center and programs. The budgeted expenditures was \$150,626 with actual expenditures lower at \$82,288. This was mainly attributed to the pandemic.

**Supplementary Information:**

None

**Funding sources:**

Community Center Fund fee income	\$ 32,701
General Fund Contributions	49,587

**Adjustments to prior expenditure reports (if any):**

None

# CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2020-21

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	\$ 2,631,784
Actual expenditures incurred during 2020-2021 for Capital Improvements	2,125,792

### **Status:**

The 2020-2021 Engineer's Report included expenditure estimates at \$2,631,784 for the Parks and Recreation divisions. The actual expenditures were \$2,125,792 a variance of \$505,992. This was mainly attributed to the pandemic shut-down during the fourth quarter.

### **Supplementary Information:**

Parks - Personnel Cost	\$ 779,121
Parks - Maintenance and Operation (excluding Utilities)	287,762
Parks - Utilities	376,993
Recreation - Personnel Cost	\$ 507,762
Recreation - Maintenance and Operation (excluding Utilities)	152,999
Recreation - Utilities	21,156

### **Funding sources:**

General Fund - Park Operations	\$ 1,443,876
General Fund - Recreation Operations	681,917

**Adjustments to prior expenditure reports (if any):** None

# CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2020-21

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	\$ 86,708
Actual expenditures incurred during 2020-2021	81,496

### **Status:**

The 2020-2021 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.

### **Supplementary Information:**

None

### **Funding sources:**

Assessment District Funds	\$ 81,496
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### **Adjustments to prior expenditure reports (if any):**

None

# CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2020-21

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 2020-2021	24,340

### **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	\$ 24,340
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### **Adjustments to prior expenditure reports (if any):**

None