

City of Lompoc, California

2021/2023 Full Cost Plan



Illustrated Guide to Reviewing the Cost Allocation Plan

The following information has been developed to illustrate to you how to read and use your cost allocation plan. Although there is a sizable volume of data and information contained in the City's plan, this document has been designed so the non-technical user can read and interpret it. In the central service cost allocation plan all plan departments are structured in a consistent fashion, and once you become familiar with one department's "flow" of information, you will be able to easily review them all.

Before we begin our discussion, let's review why the plan was developed in the first place. As you are most likely aware, the cost allocation plan accumulates and distributes all direct and indirect costs of providers of services (generally referred to as the staff, administrative or central service departments) to the users of services (line departments). **Essentially, the plan provides a cost accounting of who does what, for whom, in what quantity, and for what total price.** The primary uses of this information are:

- (1) Recovery of General Fund Cost -- The administrative departments in the General Fund typically provide staff support to enterprise funds and other governmental units, which charge user fees for service. The cost plan summarizes the cost of this service in a manner such that the General Fund may be reimbursed for the work provided.
- (2) Grants -- Several federal and state programs reimburse governmental providers of services for the indirect cost associated with supporting the grants. The cost plan identifies these costs so that they may be included in cost claims.
- (3) Management Information -- The cost plan supplies a wealth of information on how much a specific service costs. The data enables the city to determine the relative efficiency of staff services and total program costs.

With this background, let's explore how the plan was developed.

The primary objective of a cost plan is to accumulate and distribute costs of a particular central service area to the specific users of that service. Typical central services are finance, personnel, data processing and so forth. The basis for distribution can be either a direct use basis, i.e., hours of use (data processing audit, attorney hours, quantity of use, photocopy usage, fleet services) or proportionate share (general administration, accounting services, risk management services). The goal of the cost allocation is to develop a fair and equitable means of distributing the cost. **The plan does not indicate that a particular service is worth the cost of the service, only that the cost of the service has been equitably distributed.**

In the cost allocation plan each central service has the same components. These are as follows:

- Narrative - Description of service(s) analyzed (labeled x.1).
- Total Cost Development - Compiles direct and indirect costs (labeled x.2).
- Program Development - Creates subprograms and accumulates all costs (labeled x.3).
- Program Distribution - Establishes allocation base(s) and distributes costs to all appropriate users (labeled x.4.y through the total number of programs (y)).
- Program Summary - Accumulates the various program distribution costs by plan section. (This is the final section and is labeled x.5).

On the following pages a single central service of the plan, the Personnel program, has been extracted and annotated. This is the 10th plan section, so all schedules are labeled 10.1, 10.2, 10.3, etc. As indicated previously, all plan sections are similarly structured. Following the Personnel plan section, the overall summary schedule is provided.

Narrative Plan Section

This plan section should fully describe the function of activities that the service area performs, define any subprograms that have been created and discuss the allocations basis used. Any unusual aspects of the cost treatment should be highlighted and answered. In reviewing a central service allocation, the reviewer should read the appropriate plan section. The narrative should answer the questions concerning why and how the allocations are made.

City of Lompoc
Personnel
Nature and Extent of Services

The Personnel Division provides central recruiting, risk management and general records management for all City employees and departments.

“General Records Management” is allocated based on program personnel.

“Recruitment” is allocated based on the number of recruitments per program.

“Risk Management” is allocated based on workers’ compensation claims for the past five years.

“Training” is based on program personnel, with the police allocations being reduced 90% and the fire allocation being reduced 75% as less training is proportionately provided these departments.

“Safety Program” is allocated based on program personnel.

Costs to be Allocated

Total Departmental Costs -- This annotated schedule, always x.2, begins with the direct costs for the department in the year being reviewed. Referring to the annotation:

- A - Expenditures -- Departmental expenditures for the years being reviewed are depicted here. This amount must always tie into the appropriate financial record.
- B - Deductions -- This amount is deducted. Typically, capital outlay is deducted, as the costs of capital items are recovered through depreciation or use charges.
- C - Allocated Additions -- The additions represents support costs received from other central services. If you wish to see how these costs are derived you must turn to the appropriate central service plan section. The first and second allocations relate to the "two cycle", step down methodology that the model employs. In brief, it assures that all central service departments are treated equally in the cost accumulation/distribution process (ask someone in Finance for a detailed explanation, if desired). For normal review purposes, concentrate on the Subprogram total.
- D - Departmental Cost Adjustments -- Adjustments to departmental costs are entered here. The adjustments should either be obvious from the title or explained in the narrative. In this particular case, safety and training are adjusted.
- E - Total to be Allocated -- This is the algebraic sum of A through D. The amount is carried forward to the subsequent schedule.

Turning to the schedule it may be seen that budgeted departmental expenditures for Fiscal Years 21/23 for the Personnel Division amounted to \$1,554,188. Considering departmental overhead charges and other adjustments, the actual total cost of this operation was \$1,817,572. It is this latter amount that must be allocated to the users of the service.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .2 - Costs To Be Allocated
For Department PERSONNEL

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,554,188 | | | 1,554,188 |
| CAPITAL OUTLAY | 0 | | | |
| Total Deductions: | 0 | | | 0 |
| EQUIP USE/DPREC | 84 | | 84 | |
| NON DEPARTMENTAL | 12,827 | 87 | 12,914 | |
| CIVIC CENTER | 144,589 | 5,745 | 150,334 | |
| PURCHASING/STORES | 6,903 | 639 | 7,542 | |
| TREASURER/UTILITY BILLING | 784 | 25 | 809 | |
| PERSONNEL | | 8,842 | 8,842 | |
| FINANCE | | 21,955 | 21,955 | |
| CITY CLERK | | 19,939 | 19,939 | |
| ECONOMIC DEVELOPMENT | | 938 | 938 | |
| PUBLIC INFORMATION / COMMUNITY | | 993 | 993 | |
| CITY ADMINISTRATION | | 6,752 | 6,752 | |
| CITY COUNCIL | | 32,282 | 32,282 | |
| Total Allocated Additions: | 165,187 | 98,197 | 263,384 | 263,384 |
| SAFETY | 0 | | | |
| Total Departmental Cost Adjustments: | 0 | | | 0 |
| Total To Be Allocated: | 1,719,375 | 98,197 | | 1,817,572 |



Schedule of Costs to be Allocated by Function

This schedule, always **x.3**, develops subprograms or functions within the main plan department /program being analyzed. Any number of subprograms (or functions) can be developed; the narrative should describe why and how a function was created. The bottom line, "Total Allocated", accumulates all direct and indirect costs associated with each subprogram.

Developing this schedule represents much of the actual cost accounting work done by staff. Each central service department included in the cost allocation document must be interviewed to determine what is actually being done (i.e., what are the activities or functions being performed) and for whom. In the personnel section, there were six functions. Once this was determined, individuals' times were allotted to specific functions.

Staff assigned specific individuals to functions (or divided them among functions) based upon the best data available. If a person was 100 percent involved the assignment was relatively easy. If the person worked in more than one function, staff looked first for time records, second for some statistical measure of workload and, finally, time estimates.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

| | Total | General & Admin | GEN RES MGMT | RECRUITMENT | RISK MGMT |
|---------------------------------|-----------|-----------------|--------------|-------------|-----------|
| Wages & Benefits | | | | | |
| SALARIES & BENEFITS | 1,288,394 | 33,787 | 309,335 | 590,724 | 165,458 |
| Other Expense & Cost | | | | | |
| OTHER OP EXPNS | 183,394 | 4,805 | 44,033 | 84,104 | 23,548 |
| TRAINING | 82,400 | 2,159 | 19,784 | 37,789 | 10,580 |
| ADVERTISING | 0 | 0 | 0 | 0 | 0 |
| *CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 |
| Departmental Totals | | | | | |
| Total Expenditures | 1,554,188 | 40,751 | 373,152 | 712,617 | 199,586 |
| Deductions | | | | | |
| Total Deductions | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| SAFETY | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | | | | | |
| Functional Cost | 1,554,188 | 40,751 | 373,152 | 712,617 | 199,586 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 165,187 | 4,332 | 39,660 | 75,738 | 21,214 |
| Reallocate Admin Costs | | (45,083) | 11,116 | 21,228 | 5,945 |
| 1st Allocation | 1,719,375 | 0 | 423,928 | 809,583 | 226,745 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 98,197 | 2,575 | 23,576 | 45,023 | 12,611 |
| Reallocate Admin Costs | | (2,575) | 635 | 1,211 | 340 |
| 2nd Allocation | 98,197 | 0 | 24,211 | 46,234 | 12,951 |
| Total For 07 PERSONNEL | | | | | |
| Total Allocated | 1,817,572 | 0 | 448,139 | 855,817 | 239,696 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| | TRAINING | SAFETY |
|---------------------------------|----------|---------|
| Wages & Benefits | | |
| SALARIES & BENEFITS | 98,207 | 90,883 |
| Other Expense & Cost | | |
| OTHER OP EXPNS | 13,975 | 12,929 |
| TRAINING | 6,279 | 5,809 |
| ADVERTISING | 0 | 0 |
| *CAPITAL OUTLAY | 0 | 0 |
| Departmental Totals | | |
| Total Expenditures | 118,461 | 109,621 |
| Deductions | | |
| Total Deductions | 0 | 0 |
| Cost Adjustments | | |
| SAFETY | 0 | 0 |
| Functional Cost | | |
| Functional Cost | 118,461 | 109,621 |
| Allocation Step 1 | | |
| Inbound- All Others | 12,591 | 11,652 |
| Reallocate Admin Costs | 3,529 | 3,265 |
| 1st Allocation | 134,581 | 124,538 |
| Allocation Step 2 | | |
| Inbound- All Others | 7,485 | 6,927 |
| Reallocate Admin Costs | 202 | 187 |
| 2nd Allocation | 7,687 | 7,114 |
| Total For 07 PERSONNEL | | |
| Total Allocated | 142,268 | 131,652 |



Detailed Allocation

This schedule, or series of schedules, always x.4.x, distributes the "Total Allocated" cost(s) described in the previous section (x.03). There is a separate schedule for each program or function depicted on the "Schedule of Costs to be Allocated by Function". Each distribution set relates to a single program or function.

The first column, "Allocation Units", establishes the distribution base. Units can be any measure of activity and is normally stated as either actual numbers or percentages. By following through to the end of the "Allocation Units" column (second page of schedule) it may be seen that the allocation basis is program personnel and there are 386.25 employees in the sample. "Allocated Percent" is the corresponding percentage of each plan department's unit total-to-total units. "Gross Allocated" is the proportionate cost of service provided and is the product of the individual allocated percentage multiplied by the specific function's net allocated cost.

In our example, the total cost of the subprogram General Resource Management is \$448,139. The cost to the Wastewater Utility is \$29,139. If, for some reason, a department was charged in the fiscal year for service, the charge would appear in the "Direct Billed" column and would be offset against plan developed costs. The important point is that the "Total Allocation" amount in the final column should represent the cost of the service received from this program less any billings.

Selection of an allocation base is an important aspect of staff's work. An appropriate allocation base must establish a meaningful link between effort (cost) and service received. In the case in question, we are saying that the function **general resource management** is most fairly distributed based on proportionate employees per program.

There is no single "right" allocation base. In selecting an allocation base staff must determine:

- That the base establishes a "fair and equitable" link between the service performed and the service received.
- Which departments received the service.
- That data to support the allocation base are obtainable within reasonable effort.

The point is that there is no single base that provides the right answer, rather a combination of bases used throughout the document that provides a "fair and equitable" answer.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - GEN RES MGMT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|--------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUILDING USE | 1.00 | 0.2589 | 1,098 | | 1,098 | | 1,098 |
| BUILD/FACIL MAINT | 10.20 | 2.6408 | 11,195 | | 11,195 | | 11,195 |
| PURCHASING/STORES | 5.55 | 1.4369 | 6,091 | | 6,091 | | 6,091 |
| TREASURER/UTILITY BILLING | 10.95 | 2.8350 | 12,018 | | 12,018 | | 12,018 |
| PERSONNEL | 5.00 | 1.2945 | 5,488 | | 5,488 | | 5,488 |
| EMPLOYEE SAFETY & RISK OFFICER | 1.00 | 0.2589 | 1,098 | | 1,098 | 68 | 1,166 |
| FINANCE | 8.15 | 2.1100 | 8,945 | | 8,945 | 558 | 9,503 |
| UTILITY ACCOUNTING | 4.45 | 1.1521 | 4,884 | | 4,884 | 305 | 5,189 |
| CITY ATTORNEY | 1.00 | 0.2589 | 1,098 | | 1,098 | 68 | 1,166 |
| CITY CLERK | 2.00 | 0.5178 | 2,195 | | 2,195 | 137 | 2,332 |
| PUBLIC INFORMATION / COMMUNITY | 1.00 | 0.2589 | 1,098 | | 1,098 | 68 | 1,166 |
| CITY ADMINISTRATION | 3.70 | 0.9579 | 4,061 | | 4,061 | 253 | 4,314 |
| CITY COUNCIL | 5.30 | 1.3722 | 5,817 | | 5,817 | 363 | 6,180 |
| POLICE/JAIL | 61.00 | 15.7928 | 66,947 | | 66,947 | 4,182 | 71,129 |
| DISPATCH | 9.00 | 2.3301 | 9,878 | | 9,878 | 616 | 10,494 |
| FIRE | 30.00 | 7.7670 | 32,926 | | 32,926 | 2,054 | 34,980 |
| PLANNING | 4.30 | 1.1133 | 4,719 | | 4,719 | 294 | 5,013 |
| BLDG INSP | 3.30 | 0.8544 | 3,622 | | 3,622 | 226 | 3,848 |
| ENGINEER | 7.16 | 1.8537 | 7,858 | | 7,858 | 490 | 8,348 |
| GIS MAP | 0.30 | 0.0777 | 329 | | 329 | 21 | 350 |
| STR MAINT | 14.50 | 3.7540 | 15,914 | | 15,914 | 993 | 16,907 |
| TREE TRIM | 11.50 | 2.9773 | 12,622 | | 12,622 | 788 | 13,410 |
| 17000 RECREATION | 6.07 | 1.5715 | 6,662 | | 6,662 | 416 | 7,078 |
| 61 RECREATION | 1.00 | 0.2589 | 1,098 | | 1,098 | 68 | 1,166 |
| RIV PK CAMP | 2.25 | 0.5825 | 2,469 | | 2,469 | 154 | 2,623 |
| PARKS | 9.26 | 2.3974 | 10,163 | | 10,163 | 634 | 10,797 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - GEN RES MGMT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| R.D.A. | 0.48 | 0.1243 | 527 | | 527 | 33 | 560 |
| TRANSIT | 2.22 | 0.5748 | 2,437 | | 2,437 | 152 | 2,589 |
| WATER UTILITY | 29.48 | 7.6324 | 32,356 | | 32,356 | 2,019 | 34,375 |
| ELECT UTILITY | 23.82 | 6.1670 | 26,144 | | 26,144 | 1,631 | 27,775 |
| WASTEWATER | 24.99 | 6.4699 | 27,428 | | 27,428 | 1,711 | 29,139 |
| SOLID WASTE | 35.15 | 9.1003 | 38,579 | | 38,579 | 2,407 | 40,986 |
| LOMPOC LIB | 9.00 | 2.3301 | 9,878 | | 9,878 | 616 | 10,494 |
| VILLAGE LIB | 0.50 | 0.1295 | 549 | | 549 | 34 | 583 |
| METER READING | 4.50 | 1.1650 | 4,939 | | 4,939 | 308 | 5,247 |
| EQUIP MAINT | 12.64 | 3.2725 | 13,873 | | 13,873 | 866 | 14,739 |
| CDBG | 1.45 | 0.3754 | 1,591 | | 1,591 | 99 | 1,690 |
| COMM.SVCS. OFFICER | 1.00 | 0.2589 | 1,098 | | 1,098 | 68 | 1,166 |
| AIRPORT | 0.97 | 0.2511 | 1,065 | | 1,065 | 66 | 1,131 |
| MACHINE ROOM | 1.00 | 0.2589 | 1,098 | | 1,098 | 68 | 1,166 |
| WI-FI | 0.38 | 0.0984 | 417 | | 417 | 26 | 443 |
| PEG | 1.82 | 0.4712 | 1,998 | | 1,998 | 125 | 2,123 |
| PRK MAINT & POOL ASSESS DIST | 1.00 | 0.2589 | 1,098 | | 1,098 | 68 | 1,166 |
| AQUATIC CENTER | 2.00 | 0.5178 | 2,195 | | 2,195 | 137 | 2,332 |
| CODE ENFORCEMENT | 1.00 | 0.2589 | 1,098 | | 1,098 | 68 | 1,166 |
| COMMUNICATIONS | 12.26 | 3.1741 | 13,456 | | 13,456 | 840 | 14,296 |
| HOUSING TRUST | 0.65 | 0.1683 | 713 | | 713 | 45 | 758 |
| CHARLOTTE'S WEB | 1.00 | 0.2589 | 1,098 | | 1,098 | 68 | 1,166 |
| SubTotal | 386.25 | 100.0000 | 423,928 | | 423,928 | 24,211 | 448,139 |
| Total | 386.25 | 100.0000 | 423,928 | | 423,928 | 24,211 | 448,139 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2019-21



All Monetary Values Are \$ Dollars
MAXCars © 2021 MAXIMUS, INC.
Report Output Prepared By CITY OF LOMPOC

Department Cost Allocation Summary

This schedule, the last in each program set, summarizes the charge from each function or program to each of the departments. As such, the "Total" column represents the total allocation from this central service department to each department receiving allocations. The "total" is included in the indirect charges posted forward to the summary schedule - Schedule C.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department PERSONNEL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total | GEN RES MGMT | RECRUITMENT | RISK MGMT | TRAINING | SAFETY |
|------------------------|---------|--------------|-------------|-----------|----------|--------|
| BUILDING USE | 1,768 | 1,098 | 0 | 0 | 348 | 322 |
| BUILD/FACIL MAINT | 41,144 | 11,195 | 18,828 | 4,278 | 3,554 | 3,289 |
| PURCHASING/STORES | 23,250 | 6,091 | 11,297 | 2,139 | 1,934 | 1,789 |
| TREASURER/UTILITY | 34,426 | 12,018 | 15,062 | 0 | 3,815 | 3,531 |
| PERSONNEL | 8,842 | 5,488 | 0 | 0 | 1,742 | 1,612 |
| EMPLOYEE SAFETY & RISK | 1,878 | 1,166 | 0 | 0 | 370 | 342 |
| FINANCE | 35,279 | 9,503 | 19,967 | 0 | 3,017 | 2,792 |
| UTILITY ACCOUNTING | 12,356 | 5,189 | 3,994 | 0 | 1,648 | 1,525 |
| CITY ATTORNEY | 1,878 | 1,166 | 0 | 0 | 370 | 342 |
| CITY CLERK | 11,744 | 2,332 | 7,987 | 0 | 740 | 685 |
| PUBLIC INFORMATION / | 1,878 | 1,166 | 0 | 0 | 370 | 342 |
| CITY ADMINISTRATION | 14,937 | 4,314 | 7,987 | 0 | 1,369 | 1,267 |
| CITY COUNCIL | 9,958 | 6,180 | 0 | 0 | 1,962 | 1,816 |
| POLICE/JAIL | 378,222 | 71,129 | 195,662 | 67,949 | 22,583 | 20,899 |
| DISPATCH | 16,909 | 10,494 | 0 | 0 | 3,332 | 3,083 |
| FIRE | 171,512 | 34,980 | 103,825 | 11,325 | 11,105 | 10,277 |
| PLANNING | 8,077 | 5,013 | 0 | 0 | 1,591 | 1,473 |
| BLDG INSP | 10,194 | 3,848 | 3,994 | 0 | 1,222 | 1,130 |
| ENGINEER | 21,439 | 8,348 | 7,987 | 0 | 2,651 | 2,453 |
| GIS MAP | 565 | 350 | 0 | 0 | 112 | 103 |
| STR MAINT | 77,306 | 16,907 | 31,946 | 18,119 | 5,367 | 4,967 |
| TREE TRIM | 53,313 | 13,410 | 0 | 31,707 | 4,257 | 3,939 |
| 17000 RECREATION | 15,933 | 7,078 | 0 | 4,529 | 2,247 | 2,079 |
| 61 RECREATION | 1,878 | 1,166 | 0 | 0 | 370 | 342 |
| RIV PK CAMP | 4,226 | 2,623 | 0 | 0 | 833 | 770 |
| PARKS | 58,401 | 10,797 | 31,946 | 9,059 | 3,427 | 3,172 |
| R.D.A. | 902 | 560 | 0 | 0 | 177 | 165 |
| TRANSIT | 4,172 | 2,589 | 0 | 0 | 822 | 761 |
| WATER UTILITY | 173,872 | 34,375 | 95,838 | 22,648 | 10,913 | 10,098 |
| ELECT UTILITY | 159,245 | 27,775 | 91,845 | 22,648 | 8,818 | 8,159 |
| WASTEWATER | 155,303 | 29,139 | 103,825 | 4,529 | 9,250 | 8,560 |
| SOLID WASTE | 135,413 | 40,986 | 39,933 | 29,443 | 13,011 | 12,040 |
| LOMPOC LIB | 45,398 | 10,494 | 23,960 | 4,529 | 3,332 | 3,083 |
| VILLAGE LIB | 939 | 583 | 0 | 0 | 185 | 171 |



All Monetary Values Are \$ Dollars
 MAXCars © 2021 MAXIMUS, INC.
 Report Output Prepared By CITY OF LOMPOC

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department PERSONNEL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total | GEN RES MGMT | RECRUITMENT | RISK MGMT | TRAINING | SAFETY |
|----------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| METER READING | 19,243 | 5,247 | 3,994 | 6,794 | 1,666 | 1,542 |
| EQUIP MAINT | 23,747 | 14,739 | 0 | 0 | 4,679 | 4,329 |
| CDBG | 2,724 | 1,690 | 0 | 0 | 537 | 497 |
| COMM.SVCS. OFFICER | 1,878 | 1,166 | 0 | 0 | 370 | 342 |
| AIRPORT | 1,823 | 1,131 | 0 | 0 | 359 | 333 |
| MACHINE ROOM | 1,878 | 1,166 | 0 | 0 | 370 | 342 |
| WI-FI | 8,701 | 443 | 7,987 | 0 | 140 | 131 |
| PEG | 3,421 | 2,123 | 0 | 0 | 674 | 624 |
| PRK MAINT & POOL | 1,878 | 1,166 | 0 | 0 | 370 | 342 |
| AQUATIC CENTER | 3,757 | 2,332 | 0 | 0 | 740 | 685 |
| CODE ENFORCEMENT | 1,878 | 1,166 | 0 | 0 | 370 | 342 |
| COMMUNICATIONS | 50,988 | 14,296 | 27,953 | 0 | 4,539 | 4,200 |
| HOUSING TRUST | 1,221 | 758 | 0 | 0 | 240 | 223 |
| CHARLOTTE'S WEB | 1,878 | 1,166 | 0 | 0 | 370 | 342 |
| Direct Billed | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1,817,572 | 448,139 | 855,817 | 239,696 | 142,268 | 131,652 |



Schedule C

This table summarizes the allocated indirect (overhead) costs from the central service departments to the receiving departments. Central service departments are listed down the left hand column; receiving departments are displayed in the right hand column of this report.

Each cost allocated to a particular department/program can be referenced back to the appropriate central service plan section. Start your review with the Departmental Cost Summary to see which program established the cost, then work backwards to the appropriate cost function, Cost to be Allocated, etc.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Summary Of Allocated Costs

Lompoc 21-23 CAP Final
2021 Version 1.0091-2
Detail

| Department | Total Expenditures | Cost Adjustments | Total Allocated |
|--|--------------------|------------------|-----------------|
| BUILDING USE | 230,174 | 564,862 | |
| EQUIP USE/DPREC | 0 | 294,938 | |
| NON DEPARTMENTAL | 1,839,429 | (665,273) | |
| BUILD/FACIL MAINT | 1,494,309 | 1,781,338 | |
| CIVIC CENTER | 0 | 0 | |
| CORP YARD | 0 | 0 | |
| ADMIN SVC - COPY | 0 | 0 | |
| PURCHASING/STORES | 1,347,094 | 0 | |
| TREASURER/UTILITY BILLING | 5,196,954 | 0 | |
| PERSONNEL | 1,554,188 | 0 | |
| EMPLOYEE SAFETY & RISK OFFICER | 234,479 | 0 | |
| INFORMATION SYSTEMS | 0 | 0 | |
| FINANCE | 2,223,543 | 0 | |
| UTILITY ACCOUNTING | 1,468,033 | 0 | |
| CITY ATTORNEY | 1,547,298 | 0 | |
| CITY CLERK | 549,622 | 0 | |
| ECONOMIC DEVELOPMENT | 230,881 | 0 | |
| PUBLIC INFORMATION / COMMUNITY RELATIONS | 264,535 | 0 | |
| CITY ADMINISTRATION | 1,759,554 | 0 | |
| CITY COUNCIL | 363,614 | 0 | |
| DISPATCH | 2,607,914 | 0 | |
| | | | |
| POLICE/JAIL | | | 3,911,238 |
| FIRE | | | 1,853,782 |
| PLANNING | | | 412,376 |
| BLDG INSP | | | 178,226 |
| ENGINEER | | | 437,736 |
| GIS MAP | | | 45,439 |
| STR MAINT | | | 658,350 |
| TREE TRIM | | | 310,783 |
| 17000 RECREATION | | | 145,360 |
| 61 RECREATION | | | 59,679 |
| RIV PK CAMP | | | 29,102 |
| SWIM POOL | | | 0 |
| MUSEUM | | | 0 |
| PARKS | | | 361,425 |
| R.D.A. | | | 73,937 |
| TRANSIT | | | 290,423 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Summary Of Allocated Costs

Lompoc 21-23 CAP Final
2021 Version 1.0091-2
Detail

| Department | Total Expenditures | Cost Adjustments | Total Allocated | |
|------------------------------|--------------------|------------------|-----------------|----------------|
| WATER UTILITY | | | 3,245,699 | |
| ELECT UTILITY | | | 4,232,852 | |
| WASTEWATER | | | 2,990,272 | |
| SOLID WASTE | | | 2,784,184 | |
| LOMPOC LIB | | | 335,424 | |
| VILLAGE LIB | | | 18,852 | |
| BUELLTON LIB | | | 0 | |
| OTHER PROG | | | 0 | |
| METER READING | | | 110,726 | |
| EQUIP MAINT | | | 523,574 | |
| CDBG | | | 85,853 | |
| COMM.SVCS. OFFICER | | | 13,557 | |
| AIRPORT | | | 95,434 | |
| ALL OTHER | | | 67,329 | |
| LIABILITY INSURANCE | | | 194,079 | |
| WORKERS COMP INS | | | 132,748 | |
| MACHINE ROOM | | | 13,553 | |
| INVESTMENTS | | | 373,087 | |
| COMM PROJECTS | | | 1,237 | |
| TRANSPORTATION MANAGEMENT | | | 0 | |
| LOMPOC COMMUNITY CENTER | | | 11,806 | |
| WI-FI | | | 65,169 | |
| PEG | | | 40,030 | |
| PRK MAINT & POOL ASSESS DIST | | | 13,360 | |
| AQUATIC CENTER | | | 80,262 | |
| CODE ENFORCEMENT | | | 40,021 | |
| COMMUNICATIONS | | | 493,775 | |
| HOUSING TRUST | | | 28,349 | |
| CHARLOTTE'S WEB | | | 10,148 | |
| Direct Billed Total | | | 0 | |
| Unallocated Total | | | 118,250 | |
| Totals | 22,911,621 | 1,975,865 | 24,887,486 | Deviation 0 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 19-21

Table of Contents

| | Summary | Page # |
|---|----------------|---------------|
| Summary Data | | |
| Schedule A - Allocated Costs By Department | A | 1 |
| Schedule C - Summary Of Allocated Costs | C | 8 |
| Schedule E - Summary Of Allocation Basis | E | 10 |
| BUILDING USE | Detail | Page # |
| Narrative | 1.1 | 13 |
| Schedule .2 - Detail Costs To Be Allocated. | 1.2 | 14 |
| Schedule .3 - Costs To Be Allocated By Activity. | 1.3 | 15 |
| Schedule .4 - Detail Activity Allocations-CITY HALL | 1.4.1 | 17 |
| Schedule .4 - Detail Activity Allocations-OTHER BLDGS | 1.4.2 | 18 |
| Schedule .4 - Detail Activity Allocations-CORP YARD | 1.4.3 | 19 |
| Schedule .4 - Detail Activity Allocations-CITY HALL/GD MT | 1.4.4 | 20 |
| Schedule .5 - Allocation Summary. | 1.5 | 21 |
| EQUIP USE/DPREC | Detail | Page # |
| Narrative | 2.1 | 22 |
| Schedule .2 - Detail Costs To Be Allocated. | 2.2 | 23 |
| Schedule .3 - Costs To Be Allocated By Activity. | 2.3 | 24 |
| Schedule .4 - Detail Activity Allocations-GEN FIXD ASSETS | 2.4.1 | 25 |
| Schedule .5 - Allocation Summary. | 2.5 | 26 |
| NON DEPARTMENTAL | Detail | Page # |
| Narrative | 3.1 | 27 |
| Schedule .2 - Detail Costs To Be Allocated. | 3.2 | 28 |
| Schedule .3 - Costs To Be Allocated By Activity. | 3.3 | 29 |
| Schedule .4 - Detail Activity Allocations-EXTERNAL AUDIT | 3.4.1 | 31 |
| Schedule .4 - Detail Activity Allocations-GENERAL DPT SPT | 3.4.2 | 34 |
| Schedule .4 - Detail Activity Allocations-GENERAL LIAB. A | 3.4.3 | 37 |
| Schedule .4 - Detail Activity Allocations-GENERAL LIAB. B | 3.4.4 | 40 |
| Schedule .4 - Detail Activity Allocations-PROPERTY INS. | 3.4.5 | 41 |
| Schedule .5 - Allocation Summary. | 3.5 | 42 |
| BUILD/FACIL MAINT | Detail | Page # |
| Narrative | 4.1 | 44 |
| Schedule .2 - Detail Costs To Be Allocated. | 4.2 | 45 |
| Schedule .3 - Costs To Be Allocated By Activity. | 4.3 | 46 |
| Schedule .4 - Detail Activity Allocations-MAINT SERV | 4.4.1 | 50 |
| Schedule .4 - Detail Activity Allocations-CUSTOD SERV | 4.4.2 | 51 |
| Schedule .4 - Detail Activity Allocations-MAINT-CIV CTR | 4.4.3 | 52 |
| Schedule .4 - Detail Activity Allocations-MAINT CORP YD | 4.4.4 | 53 |
| Schedule .4 - Detail Activity Allocations-MAINT- OTHER | 4.4.5 | 54 |

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 19-21
Table of Contents

| | | |
|---|---------------|---------------|
| Schedule .5 - Allocation Summary..... | 4.5 | 55 |
| CIVIC CENTER | Detail | Page # |
| Narrative..... | 5.1 | 56 |
| Schedule .2 - Detail Costs To Be Allocated..... | 5.2 | 57 |
| Schedule .3 - Costs To Be Allocated By Activity..... | 5.3 | 58 |
| Schedule .4 - Detail Activity Allocations-CITY HALL..... | 5.4.1 | 59 |
| Schedule .5 - Allocation Summary..... | 5.5 | 61 |
| CORP YARD | Detail | Page # |
| Narrative..... | 6.1 | 63 |
| Schedule .2 - Detail Costs To Be Allocated..... | 6.2 | 64 |
| Schedule .3 - Costs To Be Allocated By Activity..... | 6.3 | 65 |
| Schedule .4 - Detail Activity Allocations-CORP YARD..... | 6.4.1 | 66 |
| Schedule .5 - Allocation Summary..... | 6.5 | 67 |
| ADMIN SVC - COPY | Detail | Page # |
| Narrative..... | 7.1 | 68 |
| Schedule .2 - Detail Costs To Be Allocated..... | 7.2 | 69 |
| Schedule .3 - Costs To Be Allocated By Activity..... | 7.3 | 70 |
| Schedule .4 - Detail Activity Allocations-MACHINE ROOM..... | 7.4.1 | 71 |
| Schedule .5 - Allocation Summary..... | 7.5 | 72 |
| PURCHASING/STORES | Detail | Page # |
| Narrative..... | 8.1 | 73 |
| Schedule .2 - Detail Costs To Be Allocated..... | 8.2 | 74 |
| Schedule .3 - Costs To Be Allocated By Activity..... | 8.3 | 75 |
| Schedule .4 - Detail Activity Allocations-ELECTRIC..... | 8.4.1 | 77 |
| Schedule .4 - Detail Activity Allocations-WATER..... | 8.4.2 | 78 |
| Schedule .4 - Detail Activity Allocations-WASTE-WATER..... | 8.4.3 | 79 |
| Schedule .4 - Detail Activity Allocations-GENERAL CITY..... | 8.4.4 | 80 |
| Schedule .5 - Allocation Summary..... | 8.5 | 82 |
| TREASURER/UTILITY BILLING | Detail | Page # |
| Narrative..... | 9.1 | 84 |
| Schedule .2 - Detail Costs To Be Allocated..... | 9.2 | 85 |
| Schedule .3 - Costs To Be Allocated By Activity..... | 9.3 | 86 |
| Schedule .4 - Detail Activity Allocations-ACCTS REC..... | 9.4.1 | 88 |
| Schedule .4 - Detail Activity Allocations-UTIL BILLING..... | 9.4.2 | 89 |
| Schedule .4 - Detail Activity Allocations-INVESTMENTS..... | 9.4.3 | 90 |
| Schedule .4 - Detail Activity Allocations-SWITCHBOARD..... | 9.4.4 | 91 |
| Schedule .5 - Allocation Summary..... | 9.5 | 94 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 19-21
Table of Contents

| | Detail | Page # |
|---|---------------|---------------|
| PERSONNEL | | |
| Narrative | 10.1 | 96 |
| Schedule .2 - Detail Costs To Be Allocated. | 10.2 | 97 |
| Schedule .3 - Costs To Be Allocated By Activity. | 10.3 | 98 |
| Schedule .4 - Detail Activity Allocations-GEN RES MGMT | 10.4.1 | 100 |
| Schedule .4 - Detail Activity Allocations-RECRUITMENT | 10.4.2 | 103 |
| Schedule .4 - Detail Activity Allocations-RISK MGMT | 10.4.3 | 105 |
| Schedule .4 - Detail Activity Allocations-TRAINING | 10.4.4 | 106 |
| Schedule .4 - Detail Activity Allocations-SAFETY | 10.4.5 | 109 |
| Schedule .5 - Allocation Summary. | 10.5 | 112 |
| EMPLOYEE SAFETY & RISK OFFICER | | |
| Narrative | 11.1 | 114 |
| Schedule .2 - Detail Costs To Be Allocated. | 11.2 | 115 |
| Schedule .3 - Costs To Be Allocated By Activity. | 11.3 | 116 |
| Schedule .4 - Detail Activity Allocations-OUTSIDE WORKERS | 11.4.1 | 117 |
| Schedule .5 - Allocation Summary. | 11.5 | 118 |
| INFORMATION SYSTEMS | | |
| Narrative | 12.1 | 119 |
| Schedule .2 - Detail Costs To Be Allocated. | 12.2 | 120 |
| Schedule .3 - Costs To Be Allocated By Activity. | 12.3 | 121 |
| Schedule .4 - Detail Activity Allocations-DP OPERATE | 12.4.1 | 123 |
| Schedule .4 - Detail Activity Allocations-SYSTEMS/PROGRAM | 12.4.2 | 124 |
| Schedule .4 - Detail Activity Allocations-UTILITY PROGRAM | 12.4.3 | 125 |
| Schedule .4 - Detail Activity Allocations-PHONES | 12.4.4 | 126 |
| Schedule .4 - Detail Activity Allocations-GIS | 12.4.5 | 127 |
| Schedule .4 - Detail Activity Allocations-WASTEWATER TREA | 12.4.6 | 128 |
| Schedule .5 - Allocation Summary. | 12.5 | 129 |
| FINANCE | | |
| Narrative | 13.1 | 130 |
| Schedule .2 - Detail Costs To Be Allocated. | 13.2 | 131 |
| Schedule .3 - Costs To Be Allocated By Activity. | 13.3 | 132 |
| Schedule .4 - Detail Activity Allocations-PAYROLL/BUDGET | 13.4.1 | 134 |
| Schedule .4 - Detail Activity Allocations-ACCTG SERVICES | 13.4.2 | 137 |
| Schedule .4 - Detail Activity Allocations-RISK MGMT | 13.4.3 | 140 |
| Schedule .4 - Detail Activity Allocations-UTILITY PROJ. | 13.4.4 | 143 |
| Schedule .4 - Detail Activity Allocations-SPECIAL STUDIES | 13.4.5 | 144 |
| Schedule .4 - Detail Activity Allocations-FIXED ASSET | 13.4.6 | 147 |
| Schedule .5 - Allocation Summary. | 13.5 | 149 |

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 19-21
Table of Contents

| | Detail | Page # |
|--|---------------|---------------|
| UTILITY ACCOUNTING | | |
| Narrative | 14.1 | 151 |
| Schedule .2 - Detail Costs To Be Allocated. | 14.2 | 152 |
| Schedule .3 - Costs To Be Allocated By Activity. | 14.3 | 153 |
| Schedule .4 - Detail Activity Allocations-UTILITY PROJECT | 14.4.1 | 154 |
| Schedule .5 - Allocation Summary. | 14.5 | 155 |
| CITY ATTORNEY | | |
| Narrative | 15.1 | 156 |
| Schedule .2 - Detail Costs To Be Allocated. | 15.2 | 157 |
| Schedule .3 - Costs To Be Allocated By Activity. | 15.3 | 158 |
| Schedule .4 - Detail Activity Allocations-LEGAL SERVICE | 15.4.1 | 159 |
| Schedule .4 - Detail Activity Allocations-RISK MGMT | 15.4.2 | 160 |
| Schedule .5 - Allocation Summary. | 15.5 | 161 |
| CITY CLERK | | |
| Narrative | 16.1 | 162 |
| Schedule .2 - Detail Costs To Be Allocated. | 16.2 | 163 |
| Schedule .3 - Costs To Be Allocated By Activity. | 16.3 | 164 |
| Schedule .4 - Detail Activity Allocations-COUNCIL SUPPORT | 16.4.1 | 166 |
| Schedule .4 - Detail Activity Allocations-RECORDS STORAGE | 16.4.2 | 168 |
| Schedule .4 - Detail Activity Allocations-AWARDS | 16.4.3 | 169 |
| Schedule .5 - Allocation Summary. | 16.5 | 170 |
| ECONOMIC DEVELOPMENT | | |
| Narrative | 17.1 | 172 |
| Schedule .2 - Detail Costs To Be Allocated. | 17.2 | 173 |
| Schedule .3 - Costs To Be Allocated By Activity. | 17.3 | 174 |
| Schedule .4 - Detail Activity Allocations-GENERAL CITY ADMIN | 17.4.1 | 175 |
| Schedule .4 - Detail Activity Allocations-UTILITY SPT | 17.4.2 | 178 |
| Schedule .4 - Detail Activity Allocations-CITY COUNCIL | 17.4.3 | 179 |
| Schedule .5 - Allocation Summary. | 17.5 | 180 |
| PUBLIC INFORMATION / COMMUNITY RELATIONS | | |
| Narrative | 18.1 | 182 |
| Schedule .2 - Detail Costs To Be Allocated. | 18.2 | 183 |
| Schedule .3 - Costs To Be Allocated By Activity. | 18.3 | 184 |
| Schedule .4 - Detail Activity Allocations-General City Admin | 18.4.1 | 185 |
| Schedule .4 - Detail Activity Allocations-Utility Support | 18.4.2 | 188 |
| Schedule .4 - Detail Activity Allocations-City Council | 18.4.3 | 189 |
| Schedule .5 - Allocation Summary. | 18.5 | 190 |

Table of Contents

| | Detail | Page # |
|---|---------------|---------------|
| CITY ADMINISTRATION | | |
| Narrative | 19.1 | 192 |
| Schedule .2 - Detail Costs To Be Allocated. | 19.2 | 193 |
| Schedule .3 - Costs To Be Allocated By Activity. | 19.3 | 194 |
| Schedule .4 - Detail Activity Allocations-GEN'L CITY ADM. | 19.4.1 | 195 |
| Schedule .4 - Detail Activity Allocations-UTILITY SPT | 19.4.2 | 198 |
| Schedule .4 - Detail Activity Allocations-CITY COUNCIL | 19.4.3 | 199 |
| Schedule .5 - Allocation Summary. | 19.5 | 200 |
| CITY COUNCIL | Detail | Page # |
| Narrative | 20.1 | 202 |
| Schedule .2 - Detail Costs To Be Allocated. | 20.2 | 203 |
| Schedule .3 - Costs To Be Allocated By Activity. | 20.3 | 204 |
| Schedule .4 - Detail Activity Allocations-CNSL A | 20.4.1 | 205 |
| Schedule .4 - Detail Activity Allocations-CNSL B | 20.4.2 | 208 |
| Schedule .5 - Allocation Summary. | 20.5 | 210 |
| DISPATCH | Detail | Page # |
| Narrative | 21.1 | 212 |
| Schedule .2 - Detail Costs To Be Allocated. | 21.2 | 213 |
| Schedule .3 - Costs To Be Allocated By Activity. | 21.3 | 214 |
| Schedule .4 - Detail Activity Allocations-DISPATCH | 21.4.1 | 215 |
| Schedule .5 - Allocation Summary. | 21.5 | 216 |

**CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Allocated Costs By Department**

Lompoc 21-23 CAP Final
2021 Version 1.0091-2
Detail

| Central Service Departments | POLICE/JAIL | FIRE | PLANNING | BLDG INSP | ENGINEER | GIS MAP | STR MAINT |
|-----------------------------|-------------|-----------|----------|-----------|----------|---------|-----------|
| BUILDING USE | 196,197 | 29,984 | 0 | 0 | 0 | 0 | 0 |
| EQUIP USE/DPREC | 117,115 | 24,196 | 165 | 149 | 3,580 | 0 | 14,016 |
| NON DEPARTMENTAL | 198,996 | 91,200 | 11,256 | 8,550 | 18,037 | 1,276 | 36,649 |
| BUILD/FACIL MAINT | 542,978 | 123,307 | 0 | 0 | 0 | 0 | 0 |
| CIVIC CENTER | 0 | 0 | 104,251 | 54,139 | 184,815 | 33,192 | 19,819 |
| CORP YARD | 37,799 | 0 | 0 | 0 | 0 | 0 | 189,041 |
| ADMIN SVC - COPY | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PURCHASING/STORES | 54,160 | 37,021 | 8,227 | 5,485 | 1,371 | 2,057 | 18,511 |
| TREASURER/UTILITY | 18,136 | 7,610 | 11,721 | 6,047 | 6,672 | 49 | 2,346 |
| PERSONNEL | 378,222 | 171,512 | 8,077 | 10,194 | 21,439 | 565 | 77,306 |
| EMPLOYEE SAFETY & RISK | 0 | 0 | 0 | 0 | 0 | 0 | 34,908 |
| INFORMATION SYSTEMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FINANCE | 231,983 | 102,072 | 21,840 | 15,819 | 28,960 | 7,345 | 60,196 |
| UTILITY ACCOUNTING | 0 | 0 | 0 | 0 | 0 | 0 | 143,604 |
| CITY ATTORNEY | 107,726 | 67,329 | 134,658 | 67,329 | 67,329 | 0 | 0 |
| CITY CLERK | 15,753 | 18,904 | 39,382 | 0 | 33,081 | 0 | 6,301 |
| ECONOMIC DEVELOPMENT | 11,529 | 5,670 | 812 | 624 | 1,353 | 56 | 2,740 |
| PUBLIC INFORMATION / | 12,298 | 6,050 | 867 | 665 | 1,443 | 61 | 2,924 |
| CITY ADMINISTRATION | 85,064 | 41,833 | 5,996 | 4,602 | 9,984 | 418 | 20,220 |
| CITY COUNCIL | 109,093 | 70,394 | 65,124 | 4,623 | 59,672 | 420 | 29,769 |
| DISPATCH | 1,794,189 | 1,056,700 | 0 | 0 | 0 | 0 | 0 |
| Total Allocated | 3,911,238 | 1,853,782 | 412,376 | 178,226 | 437,736 | 45,439 | 658,350 |
| Roll Forward | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cost With Roll Forward | 3,911,238 | 1,853,782 | 412,376 | 178,226 | 437,736 | 45,439 | 658,350 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 3,911,238 | 1,853,782 | 412,376 | 178,226 | 437,736 | 45,439 | 658,350 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Allocated Costs By Department

Lompoc 21-23 CAP Final
2021 Version 1.0091-2
Detail

| Central Service Departments | TREE TRIM | 17000 RECREATION | 61 RECREATION | RIV PK CAMP | SWIM POOL | MUSEUM | PARKS |
|-----------------------------|-----------|------------------|---------------|-------------|-----------|--------|---------|
| BUILDING USE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EQUIP USE/DPREC | 5,382 | 0 | 0 | 0 | 0 | 0 | 30,903 |
| NON DEPARTMENTAL | 29,398 | 15,787 | 5,328 | 5,800 | 0 | 0 | 25,220 |
| BUILD/FACIL MAINT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CIVIC CENTER | 16,757 | 1,773 | 0 | 0 | 0 | 0 | 2,256 |
| CORP YARD | 85,577 | 0 | 0 | 0 | 0 | 0 | 89,810 |
| ADMIN SVC - COPY | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PURCHASING/STORES | 6,171 | 4,113 | 15,083 | 686 | 0 | 0 | 26,738 |
| TREASURER/UTILITY | 1,861 | 9,251 | 162 | 364 | 0 | 0 | 1,498 |
| PERSONNEL | 53,313 | 15,933 | 1,878 | 4,226 | 0 | 0 | 58,401 |
| EMPLOYEE SAFETY & RISK | 24,640 | 0 | 0 | 0 | 0 | 0 | 0 |
| INFORMATION SYSTEMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FINANCE | 51,044 | 29,745 | 34,042 | 10,858 | 0 | 0 | 59,492 |
| UTILITY ACCOUNTING | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CITY ATTORNEY | 0 | 33,664 | 0 | 0 | 0 | 0 | 33,664 |
| CITY CLERK | 0 | 6,301 | 0 | 0 | 0 | 0 | 1,576 |
| ECONOMIC DEVELOPMENT | 2,174 | 1,147 | 189 | 425 | 0 | 0 | 1,751 |
| PUBLIC INFORMATION / | 2,319 | 1,224 | 202 | 454 | 0 | 0 | 1,867 |
| CITY ADMINISTRATION | 16,037 | 8,464 | 1,394 | 3,137 | 0 | 0 | 12,913 |
| CITY COUNCIL | 16,110 | 17,958 | 1,401 | 3,152 | 0 | 0 | 15,336 |
| DISPATCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allocated | 310,783 | 145,360 | 59,679 | 29,102 | 0 | 0 | 361,425 |
| Roll Forward | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cost With Roll Forward | 310,783 | 145,360 | 59,679 | 29,102 | 0 | 0 | 361,425 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 310,783 | 145,360 | 59,679 | 29,102 | 0 | 0 | 361,425 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Allocated Costs By Department

Lompoc 21-23 CAP Final
2021 Version 1.0091-2
Detail

| Central Service Departments | R.D.A. | TRANSIT | WATER UTILITY | ELECT UTILITY | WASTEWATER | SOLID WASTE | LOMPOC LIB |
|-----------------------------|--------|---------|---------------|---------------|------------|-------------|------------|
| BUILDING USE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EQUIP USE/DPREC | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NON DEPARTMENTAL | 3,623 | 6,889 | 83,519 | 69,995 | 71,727 | 96,119 | 24,453 |
| BUILD/FACIL MAINT | 0 | 0 | 0 | 0 | 0 | 0 | 89,000 |
| CIVIC CENTER | 12,568 | 30,454 | 50,917 | 125,842 | 25,619 | 17,885 | 0 |
| CORP YARD | 0 | 79,605 | 30,239 | 198,219 | 0 | 9,722 | 0 |
| ADMIN SVC - COPY | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PURCHASING/STORES | 0 | 21,938 | 265,810 | 856,407 | 192,768 | 52,789 | 34,278 |
| TREASURER/UTILITY | 77 | 5,872 | 1,285,417 | 1,284,501 | 1,284,690 | 1,286,334 | 4,212 |
| PERSONNEL | 902 | 4,172 | 173,872 | 159,245 | 155,303 | 135,413 | 45,398 |
| EMPLOYEE SAFETY & RISK | 0 | 0 | 47,228 | 36,961 | 47,228 | 59,545 | 0 |
| INFORMATION SYSTEMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FINANCE | 27,663 | 27,463 | 290,356 | 277,104 | 268,182 | 260,510 | 57,193 |
| UTILITY ACCOUNTING | 0 | 47,868 | 319,121 | 366,989 | 366,989 | 319,121 | 0 |
| CITY ATTORNEY | 0 | 0 | 201,984 | 134,658 | 134,658 | 67,329 | 40,397 |
| CITY CLERK | 11,027 | 23,630 | 83,449 | 91,325 | 78,722 | 80,298 | 4,726 |
| ECONOMIC DEVELOPMENT | 91 | 419 | 38,279 | 60,996 | 34,458 | 36,377 | 1,701 |
| PUBLIC INFORMATION / | 97 | 448 | 40,806 | 65,019 | 36,730 | 38,779 | 1,815 |
| CITY ADMINISTRATION | 669 | 3,096 | 281,583 | 448,581 | 253,461 | 267,629 | 12,550 |
| CITY COUNCIL | 17,220 | 38,569 | 53,119 | 57,010 | 39,737 | 56,334 | 19,701 |
| DISPATCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allocated | 73,937 | 290,423 | 3,245,699 | 4,232,852 | 2,990,272 | 2,784,184 | 335,424 |
| Roll Forward | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cost With Roll Forward | 73,937 | 290,423 | 3,245,699 | 4,232,852 | 2,990,272 | 2,784,184 | 335,424 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 73,937 | 290,423 | 3,245,699 | 4,232,852 | 2,990,272 | 2,784,184 | 335,424 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Allocated Costs By Department

Lompoc 21-23 CAP Final
 2021 Version 1.0091-2
 Detail

| Central Service Departments | VILLAGE LIB | BUELLTON LIB | OTHER PROG | METER READING | EQUIP MAINT | CDBG | COMM.SVCS. OFFICER |
|-------------------------------|---------------|--------------|------------|----------------|----------------|---------------|--------------------|
| BUILDING USE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EQUIP USE/DPREC | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NON DEPARTMENTAL | 2,078 | 0 | 0 | 11,633 | 35,488 | 5,154 | 2,671 |
| BUILD/FACIL MAINT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CIVIC CENTER | 0 | 0 | 0 | 35,287 | 9,829 | 21,591 | 0 |
| CORP YARD | 0 | 0 | 0 | 0 | 161,583 | 0 | 0 |
| ADMIN SVC - COPY | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PURCHASING/STORES | 3,428 | 0 | 0 | 0 | 104,202 | 5,485 | 0 |
| TREASURER/UTILITY | 81 | 0 | 0 | 729 | 2,045 | 234 | 162 |
| PERSONNEL | 939 | 0 | 0 | 19,243 | 23,747 | 2,724 | 1,878 |
| EMPLOYEE SAFETY & RISK | 0 | 0 | 0 | 8,213 | 0 | 0 | 0 |
| INFORMATION SYSTEMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FINANCE | 10,732 | 0 | 0 | 21,284 | 138,530 | 22,410 | 5,660 |
| UTILITY ACCOUNTING | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CITY ATTORNEY | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CITY CLERK | 0 | 0 | 0 | 0 | 3,150 | 9,451 | 0 |
| ECONOMIC DEVELOPMENT | 95 | 0 | 0 | 851 | 2,389 | 274 | 189 |
| PUBLIC INFORMATION / | 101 | 0 | 0 | 907 | 2,549 | 293 | 202 |
| CITY ADMINISTRATION | 697 | 0 | 0 | 6,275 | 17,626 | 2,022 | 1,394 |
| CITY COUNCIL | 701 | 0 | 0 | 6,304 | 22,436 | 16,215 | 1,401 |
| DISPATCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allocated | 18,852 | 0 | 0 | 110,726 | 523,574 | 85,853 | 13,557 |
| Roll Forward | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cost With Roll Forward | 18,852 | 0 | 0 | 110,726 | 523,574 | 85,853 | 13,557 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 18,852 | 0 | 0 | 110,726 | 523,574 | 85,853 | 13,557 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Allocated Costs By Department

Lompoc 21-23 CAP Final
2021 Version 1.0091-2
Detail

| Central Service Departments | AIRPORT | ALL OTHER | LIABILITY INSURANCE | WORKERS COMP INS | MACHINE ROOM | INVESTMENTS | COMM PROJECTS |
|-------------------------------|---------------|---------------|---------------------|------------------|---------------|----------------|---------------|
| BUILDING USE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EQUIP USE/DPREC | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NON DEPARTMENTAL | 3,509 | 0 | 163 | 593 | 2,379 | 0 | 0 |
| BUILD/FACIL MAINT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CIVIC CENTER | 7,896 | 0 | 0 | 0 | 0 | 0 | 0 |
| CORP YARD | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADMIN SVC - COPY | 0 | 0 | 0 | 0 | 3,405 | 0 | 0 |
| PURCHASING/STORES | 8,913 | 0 | 3,428 | 0 | 0 | 0 | 0 |
| TREASURER/UTILITY | 8,426 | 0 | 0 | 0 | 162 | 373,087 | 0 |
| PERSONNEL | 1,823 | 0 | 0 | 0 | 1,878 | 0 | 0 |
| EMPLOYEE SAFETY & RISK | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| INFORMATION SYSTEMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FINANCE | 18,888 | 0 | 1,738 | 6,323 | 2,543 | 0 | 1,237 |
| UTILITY ACCOUNTING | 15,956 | 0 | 0 | 0 | 0 | 0 | 0 |
| CITY ATTORNEY | 26,932 | 67,329 | 188,750 | 125,832 | 0 | 0 | 0 |
| CITY CLERK | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ECONOMIC DEVELOPMENT | 183 | 0 | 0 | 0 | 189 | 0 | 0 |
| PUBLIC INFORMATION / | 196 | 0 | 0 | 0 | 202 | 0 | 0 |
| CITY ADMINISTRATION | 1,353 | 0 | 0 | 0 | 1,394 | 0 | 0 |
| CITY COUNCIL | 1,359 | 0 | 0 | 0 | 1,401 | 0 | 0 |
| DISPATCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allocated | 95,434 | 67,329 | 194,079 | 132,748 | 13,553 | 373,087 | 1,237 |
| Roll Forward | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cost With Roll Forward | 95,434 | 67,329 | 194,079 | 132,748 | 13,553 | 373,087 | 1,237 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 95,434 | 67,329 | 194,079 | 132,748 | 13,553 | 373,087 | 1,237 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Allocated Costs By Department

Lompoc 21-23 CAP Final
 2021 Version 1.0091-2
 Detail

| Central Service Departments | TRANSPORTATION MANAGEMENT | LOMPOC COMMUNITY CENTER | WI-FI | PEG | PRK MAINT & POOL ASSESS DIST | AQUATIC CENTER | CODE ENFORCEMENT |
|-----------------------------|------------------------------|----------------------------|--------|--------|---------------------------------|----------------|------------------|
| BUILDING USE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EQUIP USE/DPREC | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NON DEPARTMENTAL | 0 | 515 | 2,084 | 5,689 | 2,655 | 7,096 | 2,634 |
| BUILD/FACIL MAINT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CIVIC CENTER | 0 | 0 | 8,700 | 1,612 | 0 | 0 | 26,908 |
| CORP YARD | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADMIN SVC - COPY | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PURCHASING/STORES | 0 | 2,057 | 10,969 | 4,113 | 0 | 13,026 | 0 |
| TREASURER/UTILITY | 0 | 0 | 62 | 294 | 162 | 324 | 162 |
| PERSONNEL | 0 | 0 | 8,701 | 3,421 | 1,878 | 3,757 | 1,878 |
| EMPLOYEE SAFETY & RISK | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| INFORMATION SYSTEMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FINANCE | 0 | 9,234 | 13,546 | 19,102 | 5,479 | 29,990 | 5,253 |
| UTILITY ACCOUNTING | 0 | 0 | 15,956 | 0 | 0 | 0 | 0 |
| CITY ATTORNEY | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CITY CLERK | 0 | 0 | 1,576 | 0 | 0 | 7,877 | 0 |
| ECONOMIC DEVELOPMENT | 0 | 0 | 72 | 344 | 189 | 378 | 189 |
| PUBLIC INFORMATION / | 0 | 0 | 76 | 367 | 202 | 403 | 202 |
| CITY ADMINISTRATION | 0 | 0 | 530 | 2,538 | 1,394 | 2,789 | 1,394 |
| CITY COUNCIL | 0 | 0 | 2,897 | 2,550 | 1,401 | 14,622 | 1,401 |
| DISPATCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allocated | 0 | 11,806 | 65,169 | 40,030 | 13,360 | 80,262 | 40,021 |
| Roll Forward | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cost With Roll Forward | 0 | 11,806 | 65,169 | 40,030 | 13,360 | 80,262 | 40,021 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 0 | 11,806 | 65,169 | 40,030 | 13,360 | 80,262 | 40,021 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Allocated Costs By Department

Lompoc 21-23 CAP Final
 2021 Version 1.0091-2
 Detail

| Central Service Departments | COMMUNICATIONS | HOUSING TRUST | CHARLOTTE'S WEB | SubTotal | Direct Billed | Unallocated | Total |
|-------------------------------|----------------|---------------|-----------------|-------------------|---------------|----------------|-------------------|
| BUILDING USE | 0 | 0 | 0 | 226,181 | 0 | 0 | 226,181 |
| EQUIP USE/DPREC | 38,480 | 0 | 0 | 233,986 | 0 | 0 | 233,986 |
| NON DEPARTMENTAL | 34,303 | 1,546 | 2,379 | 926,391 | 0 | 0 | 926,391 |
| BUILD/FACIL MAINT | 0 | 0 | 0 | 755,285 | 0 | 0 | 755,285 |
| CIVIC CENTER | 214,785 | 21,752 | 0 | 1,028,647 | 0 | 0 | 1,028,647 |
| CORP YARD | 0 | 0 | 0 | 881,595 | 0 | 0 | 881,595 |
| ADMIN SVC - COPY | 0 | 0 | 0 | 3,405 | 0 | 0 | 3,405 |
| PURCHASING/STORES | 23,309 | 0 | 0 | 1,782,543 | 0 | 0 | 1,782,543 |
| TREASURER/UTILITY | 1,983 | 105 | 162 | 5,605,000 | 0 | 0 | 5,605,000 |
| PERSONNEL | 50,988 | 1,221 | 1,878 | 1,601,325 | 0 | 0 | 1,601,325 |
| EMPLOYEE SAFETY & RISK | 0 | 0 | 0 | 258,723 | 0 | 0 | 258,723 |
| INFORMATION SYSTEMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FINANCE | 86,927 | 1,654 | 2,543 | 2,264,940 | 0 | 0 | 2,264,940 |
| UTILITY ACCOUNTING | 0 | 0 | 0 | 1,595,604 | 0 | 0 | 1,595,604 |
| CITY ATTORNEY | 0 | 0 | 0 | 1,499,568 | 0 | 0 | 1,499,568 |
| CITY CLERK | 1,576 | 0 | 0 | 518,105 | 0 | 0 | 518,105 |
| ECONOMIC DEVELOPMENT | 2,317 | 123 | 189 | 208,762 | 0 | 0 | 208,762 |
| PUBLIC INFORMATION / | 2,472 | 131 | 202 | 222,573 | 0 | 0 | 222,573 |
| CITY ADMINISTRATION | 17,096 | 907 | 1,394 | 1,536,434 | 0 | 0 | 1,536,434 |
| CITY COUNCIL | 19,539 | 910 | 1,401 | 769,280 | 0 | 118,250 | 887,530 |
| DISPATCH | 0 | 0 | 0 | 2,850,889 | 0 | 0 | 2,850,889 |
| Total Allocated | 493,775 | 28,349 | 10,148 | 24,769,236 | 0 | 118,250 | 24,887,486 |
| Roll Forward | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cost With Roll Forward | 493,775 | 28,349 | 10,148 | 24,769,236 | 0 | 118,250 | 24,887,486 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 493,775 | 28,349 | 10,148 | 24,769,236 | 0 | 118,250 | 24,887,486 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Summary Of Allocated Costs

Lompoc 21-23 CAP Final
2021 Version 1.0091-2
Detail

| Department | Total Expenditures | Cost Adjustments | Total Allocated |
|--|--------------------|------------------|-----------------|
| BUILDING USE | 230,174 | 564,862 | |
| EQUIP USE/DPREC | 0 | 294,938 | |
| NON DEPARTMENTAL | 1,839,429 | (665,273) | |
| BUILD/FACIL MAINT | 1,494,309 | 1,781,338 | |
| CIVIC CENTER | 0 | 0 | |
| CORP YARD | 0 | 0 | |
| ADMIN SVC - COPY | 0 | 0 | |
| PURCHASING/STORES | 1,347,094 | 0 | |
| TREASURER/UTILITY BILLING | 5,196,954 | 0 | |
| PERSONNEL | 1,554,188 | 0 | |
| EMPLOYEE SAFETY & RISK OFFICER | 234,479 | 0 | |
| INFORMATION SYSTEMS | 0 | 0 | |
| FINANCE | 2,223,543 | 0 | |
| UTILITY ACCOUNTING | 1,468,033 | 0 | |
| CITY ATTORNEY | 1,547,298 | 0 | |
| CITY CLERK | 549,622 | 0 | |
| ECONOMIC DEVELOPMENT | 230,881 | 0 | |
| PUBLIC INFORMATION / COMMUNITY RELATIONS | 264,535 | 0 | |
| CITY ADMINISTRATION | 1,759,554 | 0 | |
| CITY COUNCIL | 363,614 | 0 | |
| DISPATCH | 2,607,914 | 0 | |
| POLICE/JAIL | | | 3,911,238 |
| FIRE | | | 1,853,782 |
| PLANNING | | | 412,376 |
| BLDG INSP | | | 178,226 |
| ENGINEER | | | 437,736 |
| GIS MAP | | | 45,439 |
| STR MAINT | | | 658,350 |
| TREE TRIM | | | 310,783 |
| 17000 RECREATION | | | 145,360 |
| 61 RECREATION | | | 59,679 |
| RIV PK CAMP | | | 29,102 |
| SWIM POOL | | | 0 |
| MUSEUM | | | 0 |
| PARKS | | | 361,425 |
| R.D.A. | | | 73,937 |
| TRANSIT | | | 290,423 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Summary Of Allocated Costs

Lompoc 21-23 CAP Final
2021 Version 1.0091-2
Detail

| Department | Total Expenditures | Cost Adjustments | Total Allocated | |
|------------------------------|--------------------|------------------|-----------------|----------------|
| WATER UTILITY | | | 3,245,699 | |
| ELECT UTILITY | | | 4,232,852 | |
| WASTEWATER | | | 2,990,272 | |
| SOLID WASTE | | | 2,784,184 | |
| LOMPOC LIB | | | 335,424 | |
| VILLAGE LIB | | | 18,852 | |
| BUELLTON LIB | | | 0 | |
| OTHER PROG | | | 0 | |
| METER READING | | | 110,726 | |
| EQUIP MAINT | | | 523,574 | |
| CDBG | | | 85,853 | |
| COMM.SVCS. OFFICER | | | 13,557 | |
| AIRPORT | | | 95,434 | |
| ALL OTHER | | | 67,329 | |
| LIABILITY INSURANCE | | | 194,079 | |
| WORKERS COMP INS | | | 132,748 | |
| MACHINE ROOM | | | 13,553 | |
| INVESTMENTS | | | 373,087 | |
| COMM PROJECTS | | | 1,237 | |
| TRANSPORTATION MANAGEMENT | | | 0 | |
| LOMPOC COMMUNITY CENTER | | | 11,806 | |
| WI-FI | | | 65,169 | |
| PEG | | | 40,030 | |
| PRK MAINT & POOL ASSESS DIST | | | 13,360 | |
| AQUATIC CENTER | | | 80,262 | |
| CODE ENFORCEMENT | | | 40,021 | |
| COMMUNICATIONS | | | 493,775 | |
| HOUSING TRUST | | | 28,349 | |
| CHARLOTTE'S WEB | | | 10,148 | |
| Direct Billed Total | | | 0 | |
| Unallocated Total | | | 118,250 | |
| Totals | 22,911,621 | 1,975,865 | 24,887,486 | Deviation 0 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule E - Summary of Allocation Basis

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Department | Allocation Basis: | Allocation Source: |
|--------------------------|---|---------------------------------|
| BUILDING USE | | |
| 1.4.1 CITY HALL | DIRECT ALLOCATION-CIVIC CNTR | COST PLAN |
| 1.4.2 OTHER BLDGS | BUILDING DEPRECIATION | FIXED ASSET REPORT FY 17-18 |
| 1.4.3 CORP YARD | DIRECT ALLOCATION - CORP YARD | COST PLAN |
| 1.4.4 CITY HALL/GD MT | DIRECT ALLOCATION-CIVIC CNTR | COST PLAN |
| EQUIP USE/DPREC | | |
| 2.4.1 GEN FIXD ASSETS | ANNUAL DEPREC. CHARGE | FIXED ASSET REPORT |
| NON DEPARTMENTAL | | |
| 3.4.1 EXTERNAL AUDIT | EXPENSE TRANSACTIONS/PROGRAM(UTILITIES @2X) | FINANCE |
| 3.4.2 GENERAL DPT SPT | PROGRAM PERSONNEL | 2019-21 |
| 3.4.3 GENERAL LIAB. A | PROGRAM PERSONNEL | 2019-21 |
| 3.4.4 GENERAL LIAB. B | GEN'L FD DEPT EXP | 2019-21 |
| 3.4.5 PROPERTY INS. | COST PER BUILDING (DEPREC) | FIXED ASSET REPORT |
| BUILD/FACIL MAINT | | |
| 4.4.1 MAINT SERV | LEVEL OF SUPPORT-MAINTENANCE | BUILDING MAINTENANCE |
| 4.4.2 CUSTOD SERV | LEVEL OF SUPPORT-MAINTENANCE | LEVEL OF SUPPORT-MAINTENANCE |
| 4.4.3 MAINT-CIV CTR | DIRECT ALLOCATION-CIVIC CNTR | COST PLAN |
| 4.4.4 MAINT CORP YD | DIRECT ALLOCATION-CORP YARD | COST PLAN |
| 4.4.5 MAINT- OTHER | DIRECT COST OF MAINTENANCE/BLDG | BUILDING MAINTENANCE |
| CIVIC CENTER | | |
| 5.4.1 CITY HALL | SQUARE FOOTAGE - CITY HALL | CITY HALL BLUEPRINT - JUNE 2019 |
| CORP YARD | | |
| 6.4.1 CORP YARD | SQUARE FOOTAGE - CORP YARD | CORP YARD BLUEPRINT JUNE 2019 |
| ADMIN SVC - COPY | | |
| 7.4.1 MACHINE ROOM | DIRECT ALLOCATION-LEVEL OF SERVICE | MACHINE ROOM |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule E - Summary of Allocation Basis

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Department | Allocation Basis: | Allocation Source: |
|---|--|---------------------|
| PURCHASING/STORES | | |
| 8.4.1 ELECTRIC | DIRECT ALLOCATION - ELECTRIC | PURCHASING |
| 8.4.2 WATER | DIRECT ALLOCATION - WATER | PURCHASING |
| 8.4.3 WASTE-WATER | DIRECT ALLOCATION - WASTEWATER | PURCHASING |
| 8.4.4 GENERAL CITY | PURCHASE ORDERS/PROGRAM | PURCHASING |
| TREASURER/UTILITY BILLING | | |
| 9.4.1 ACCTS REC. | LEVEL OF SUPPORT | TREASURER |
| 9.4.2 UTIL BILLING | DIRECT ALLOCATION-UTILITIES BILLING | COST PLAN |
| 9.4.3 INVESTMENTS | DIRECT ALLOCATION-INTEREST INCOME / FUND | BUDGET |
| 9.4.4 SWITCHBOARD | PROGRAM PERSONNEL | 2019-21 |
| PERSONNEL | | |
| 10.4.1 GEN RES MGMT | PROGRAM PERSONNEL | 2019-21 |
| 10.4.2 RECRUITMENT | NBR. RECRUITMENTS/PROGRAM | PERSONNEL |
| 10.4.3 RISK MGMT | WORKERS COMP CLAIMS-5 YEARS EXP. | WORKERS COMP REPORT |
| 10.4.4 TRAINING | PROGRAM PERSONNEL | 2019-21 |
| 10.4.5 SAFETY | PROGRAM PERSONNEL | 2019-21 |
| EMPLOYEE SAFETY & RISK OFFICER | | |
| 11.4.1 OUTSIDE WORKERS | PROGRAM PERSONNEL - OUTSIDE WORKERS | 2019-21 |
| INFORMATION SYSTEMS | | |
| 12.4.1 DP OPERATE | UNITS | DATA PROCESSING |
| 12.4.2 SYSTEMS/PROGRAM | LEVEL OF SUPPORT - SYSTEMS | DATA PROCESSING |
| 12.4.3 UTILITY PROGRAM | DIRECT ALLOCATION-LEVEL OF SUPPORT- IT SUPPORT | DATA PROCESSING |
| 12.4.4 PHONES | PROGRAM PERSONNEL | 2019-21 |
| 12.4.5 GIS | LEVEL OF SUPPORT | DATA PROCESSING |
| 12.4.6 WASTEWATER TREA | DIRECT ALLOCATION - WASTEWATER | PURCHASING |
| FINANCE | | |
| 13.4.1 PAYROLL/BUDGET | PROGRAM PERSONNEL | 2019-21 |
| 13.4.2 ACCTG SERVICES | EXPENSE TRANSACTIONS/PROGRAM(UTILITIES @2X) | FINANCE |
| 13.4.3 RISK MGMT | PROGRAM PERSONNEL | 2019-21 |
| 13.4.4 UTILITY PROJ. | DIRECT ALLOCATION -LEVEL OF SUPPORT-UTILITIES | FINANCE |
| 13.4.5 SPECIAL STUDIES | PROGRAM PERSONNEL | 2019-21 |
| 13.4.6 FIXED ASSET | ANNUAL DEPREC. CHARGE | FIXED ASSET REPORT |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule E - Summary of Allocation Basis

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Department | Allocation Basis: | Allocation Source: |
|---|------------------------------------|-------------------------|
| UTILITY ACCOUNTING | | |
| 14.4.1 UTILITY PROJECT | LEVEL OF SUPPORT | UTILITY ACCOUNTING |
| CITY ATTORNEY | | |
| 15.4.1 LEGAL SERVICE | PERCENT SUPPORT PER DEPARTMENT | CITY ATTORNEY |
| 15.4.2 RISK MGMT | LEVEL OF SUPPORT | RISK MANAGEMENT |
| CITY CLERK | | |
| 16.4.1 COUNCIL SUPPORT | AGENDA ITEMS PER ORIG PROGRAM | CITY CLERK |
| 16.4.2 RECORDS STORAGE | LEVEL OF SUPPORT | CITY CLERK |
| 16.4.3 AWARDS | PROGRAM PERSONNEL | 2019-21 |
| ECONOMIC DEVELOPMENT | | |
| 17.4.1 GENERAL CITY ADMIN | PROGRAM PERSONNEL | 2019-21 |
| 17.4.2 UTILITY SPT | DIRECT ALLOCATION TO UTILITY FUNDS | COST PLAN |
| 17.4.3 CITY COUNCIL | DIRECT ALLOCATION - CITY COUNCIL | COST PLAN |
| PUBLIC INFORMATION / COMMUNITY RELATIONS | | |
| 18.4.1 General City Admin | PROGRAM PERSONNEL | 2019-21 |
| 18.4.2 Utility Support | DIRECT ALLOCATION TO UTILITY FUNDS | COST PLAN |
| 18.4.3 City Council | DIRECT ALLOCATION - CITY COUNCIL | COST PLAN |
| CITY ADMINISTRATION | | |
| 19.4.1 GEN'L CITY ADM. | PROGRAM PERSONNEL | 2019-21 |
| 19.4.2 UTILITY SPT | DIRECT ALLOCATION TO UTILITY FUNDS | COST PLAN |
| 19.4.3 CITY COUNCIL | DIRECT ALLOCATION - CITY COUNCIL | COST PLAN |
| CITY COUNCIL | | |
| 20.4.1 CNSL A | PROGRAM PERSONNEL | 2019-21 |
| 20.4.2 CNSL B | AGENDA ITEMS PER ORIG PROGRAM | CITY CLERK |
| DISPATCH | | |
| 21.4.1 DISPATCH | SAFETY PATROL | Salary Schedule 2019-21 |



City of Lompoc
Building Use
Nature and Extent of Services

This plan department has been created to allocate depreciation charges on the City's primary buildings to the appropriate department. Depreciation costs were derived from the Fixed Asset report, which details the original cost, additions, useful life and annual depreciation.

"City Hall" depreciation was allocated to the plan department Civic Center for subsequent distribution.

"Other Buildings" allocates depreciation to Police, Jail, Fire and Recreation based on specific depreciation cost per department.

"Corp Yard" allocates depreciation to the plan department Corp Yard for subsequent distribution.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 230,174 | | | 230,174 |
| NON DEPARTMENTAL | | 2,616 | 2,616 | |
| TREASURER/UTILITY BILLING | | 157 | 157 | |
| PERSONNEL | | 1,768 | 1,768 | |
| FINANCE | | 4,897 | 4,897 | |
| ECONOMIC DEVELOPMENT | | 188 | 188 | |
| PUBLIC INFORMATION / COMMUNITY | | 199 | 199 | |
| CITY ADMINISTRATION | | 1,350 | 1,350 | |
| CITY COUNCIL | | 1,250 | 1,250 | |
| Total Allocated Additions: | | 12,425 | 12,425 | 12,425 |
| CITY HALL USE CHG | 273,856 | | | |
| POLICE BUILDING | 157,338 | | | |
| JAIL | 5,144 | | | |
| FIRE BUILDING | 60,219 | | | |
| CORP YARD | 68,305 | | | |
| Total Departmental Cost Adjustments: | 564,862 | | | 564,862 |
| Total To Be Allocated: | 795,036 | 12,425 | | 807,461 |

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

| | Total | General & Admin | CITY HALL | OTHER BLDGS | CORP YARD |
|----------------------------------|---------|-----------------|-----------|-------------|-----------|
| Wages & Benefits | | | | | |
| SALARIES & BENEFITS | 134,388 | 0 | 0 | 0 | 0 |
| Other Expense & Cost | | | | | |
| OTHER OP EXPENSES | 95,786 | 0 | 0 | 0 | 0 |
| Departmental Totals | | | | | |
| Total Expenditures | 230,174 | 0 | 0 | 0 | 0 |
| Deductions | | | | | |
| Total Deductions | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| CITY HALL USE CHG | 273,856 | 0 | 273,856 | 0 | 0 |
| POLICE BUILDING | 157,338 | 0 | 0 | 157,338 | 0 |
| JAIL | 5,144 | 0 | 0 | 5,144 | 0 |
| FIRE BUILDING | 60,219 | 0 | 0 | 60,219 | 0 |
| CORP YARD | 68,305 | 0 | 0 | 0 | 68,305 |
| Functional Cost | 795,036 | 0 | 273,856 | 222,701 | 68,305 |
| Allocation Step 1 | | | | | |
| 1st Allocation | 795,036 | 0 | 273,856 | 222,701 | 68,305 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 12,425 | 12,425 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (12,425) | 4,281 | 3,480 | 1,067 |
| 2nd Allocation | 12,425 | 0 | 4,281 | 3,480 | 1,067 |
| Total For 44 BUILDING USE | | | | | |
| Total Allocated | 807,461 | 0 | 278,137 | 226,181 | 69,372 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

CITY HALL/GD MT

| | |
|----------------------------------|---------|
| <u>Wages & Benefits</u> | |
| SALARIES & BENEFITS | 134,388 |
| <u>Other Expense & Cost</u> | |
| OTHER OP EXPENSES | 95,786 |
| <u>Departmental Totals</u> | |
| Total Expenditures | 230,174 |
| <u>Deductions</u> | |
| Total Deductions | 0 |
| <u>Cost Adjustments</u> | |
| CITY HALL USE CHG | 0 |
| POLICE BUILDING | 0 |
| JAIL | 0 |
| FIRE BUILDING | 0 |
| CORP YARD | 0 |
| | |
| Functional Cost | 230,174 |
| <u>Allocation Step 1</u> | |
| 1st Allocation | 230,174 |
| <u>Allocation Step 2</u> | |
| Inbound- All Others | 0 |
| Reallocate Admin Costs | 3,597 |
| 2nd Allocation | 3,597 |
| <u>Total For 44 BUILDING USE</u> | |
| Total Allocated | 233,771 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - CITY HALL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| CIVIC CENTER | 100 | 100.0000 | 273,856 | | 273,856 | 4,281 | 278,137 |
| SubTotal | 100 | 100.0000 | 273,856 | | 273,856 | 4,281 | 278,137 |
| Total | 100 | 100.0000 | 273,856 | | 273,856 | 4,281 | 278,137 |

Allocation Basis: DIRECT ALLOCATION-CIVIC CNTR

Allocation Source: COST PLAN



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - OTHER BLDGS

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| POLICE/JAIL | 83,826 | 86.7432 | 193,178 | | 193,178 | 3,019 | 196,197 |
| FIRE | 12,811 | 13.2568 | 29,523 | | 29,523 | 461 | 29,984 |
| SubTotal | 96,637 | 100.0000 | 222,701 | | 222,701 | 3,480 | 226,181 |
| Total | 96,637 | 100.0000 | 222,701 | | 222,701 | 3,480 | 226,181 |

Allocation Basis: BUILDING DEPRECIATION
Allocation Source: FIXED ASSET REPORT FY 17-18



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

Activity - CORP YARD

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| CORP YARD | 100 | 100.0000 | 68,305 | | 68,305 | 1,067 | 69,372 |
| SubTotal | 100 | 100.0000 | 68,305 | | 68,305 | 1,067 | 69,372 |
| Total | 100 | 100.0000 | 68,305 | | 68,305 | 1,067 | 69,372 |

Allocation Basis: DIRECT ALLOCATION - CORP YARD

Allocation Source: COST PLAN



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

Activity - CITY HALL/GD MT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| CIVIC CENTER | 100 | 100.0000 | 230,174 | | 230,174 | 3,597 | 233,771 |
| SubTotal | 100 | 100.0000 | 230,174 | | 230,174 | 3,597 | 233,771 |
| Total | 100 | 100.0000 | 230,174 | | 230,174 | 3,597 | 233,771 |

Allocation Basis: DIRECT ALLOCATION-CIVIC CNTR

Allocation Source: COST PLAN



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department BUILDING USE

| Receiving Department | Total | CITY HALL | OTHER BLDGS | CORP YARD | CITY HALL/GD MT |
|----------------------|----------------|----------------|----------------|---------------|-----------------|
| CIVIC CENTER | 511,908 | 278,137 | 0 | 0 | 233,771 |
| CORP YARD | 69,372 | 0 | 0 | 69,372 | 0 |
| POLICE/JAIL | 196,197 | 0 | 196,197 | 0 | 0 |
| FIRE | 29,984 | 0 | 29,984 | 0 | 0 |
| Direct Billed | 0 | 0 | 0 | 0 | 0 |
| Total | 807,461 | 278,137 | 226,181 | 69,372 | 233,771 |



City of Lompoc
Equipment Use
Nature and Extent of Services

This plan department has been created to distribute equipment depreciation costs to the general fund various departments. The Fixed Asset report provided the specific distribution. Capital outlay costs are deleted from the central service department cost distributions and are replaced with this allocation.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .2 - Costs To Be Allocated
For Department EQUIP USE/DPREC

Lompoc 21-23 CAP Final
 2021 Version 1.0091-2

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|----------------|----------------|
| Expenditures Per Financial Statement: | 0 | | | 0 |
| Total Allocated Additions: | | | <u>0</u> | 0 |
| GEN FIXED ASSETS | 294,938 | | | |
| Total Departmental Cost Adjustments: | <u>294,938</u> | | | <u>294,938</u> |
| Total To Be Allocated: | <u>294,938</u> | <u>0</u> | <u>294,938</u> | <u>294,938</u> |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department EQUIP USE/DPREC

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| | Total | General & Admin | GEN FIXD ASSETS |
|-------------------------------------|---------|-----------------|-----------------|
| Wages & Benefits | | | |
| SALARIES & BENEFITS | 0 | 0 | 0 |
| Departmental Totals | | | |
| Total Expenditures | 0 | 0 | 0 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Cost Adjustments | | | |
| GEN FIXED ASSETS | 294,938 | 0 | 294,938 |
| Functional Cost | 294,938 | 0 | 294,938 |
| Allocation Step 1 | | | |
| 1st Allocation | 294,938 | 0 | 294,938 |
| Allocation Step 2 | | | |
| 2nd Allocation | 0 | 0 | 0 |
| Total For 45 EQUIP USE/DPREC | | | |
| Total Allocated | 294,938 | 0 | 294,938 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department EQUIP USE/DPREC

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - GEN FIXD ASSETS

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUILD/FACIL MAINT | 30,911 | 11.0654 | 32,636 | | 32,636 | | 32,636 |
| PURCHASING/STORES | 20,164 | 7.2182 | 21,289 | | 21,289 | | 21,289 |
| TREASURER/UTILITY BILLING | 5,430 | 1.9438 | 5,733 | | 5,733 | | 5,733 |
| PERSONNEL | 80 | 0.0286 | 84 | | 84 | | 84 |
| FINANCE | 814 | 0.2914 | 859 | | 859 | | 859 |
| CITY ATTORNEY | 111 | 0.0397 | 117 | | 117 | | 117 |
| CITY COUNCIL | 222 | 0.0795 | 234 | | 234 | | 234 |
| POLICE/JAIL | 110,923 | 39.7077 | 117,115 | | 117,115 | | 117,115 |
| FIRE | 22,917 | 8.2037 | 24,196 | | 24,196 | | 24,196 |
| PLANNING | 156 | 0.0558 | 165 | | 165 | | 165 |
| BLDG INSP | 141 | 0.0505 | 149 | | 149 | | 149 |
| ENGINEER | 3,391 | 1.2139 | 3,580 | | 3,580 | | 3,580 |
| STR MAINT | 13,275 | 4.7521 | 14,016 | | 14,016 | | 14,016 |
| TREE TRIM | 5,098 | 1.8250 | 5,382 | | 5,382 | | 5,382 |
| PARKS | 29,270 | 10.4779 | 30,903 | | 30,903 | | 30,903 |
| COMMUNICATIONS | 36,446 | 13.0468 | 38,480 | | 38,480 | | 38,480 |
| SubTotal | 279,349 | 100.0000 | 294,938 | | 294,938 | | 294,938 |
| Total | 279,349 | 100.0000 | 294,938 | | 294,938 | | 294,938 |

Allocation Basis: ANNUAL DEPREC. CHARGE

Allocation Source: FIXED ASSET REPORT



All Monetary Values Are \$ Dollars
 MAXCars © 2021 MAXIMUS, INC.
 Report Output Prepared By CITY OF LOMPOC

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department EQUIP USE/DPREC

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total | GEN FIXD ASSETS |
|----------------------|----------------|-----------------|
| BUILD/FACIL MAINT | 32,636 | 32,636 |
| PURCHASING/STORES | 21,289 | 21,289 |
| TREASURER/UTILITY | 5,733 | 5,733 |
| PERSONNEL | 84 | 84 |
| FINANCE | 859 | 859 |
| CITY ATTORNEY | 117 | 117 |
| CITY COUNCIL | 234 | 234 |
| POLICE/JAIL | 117,115 | 117,115 |
| FIRE | 24,196 | 24,196 |
| PLANNING | 165 | 165 |
| BLDG INSP | 149 | 149 |
| ENGINEER | 3,580 | 3,580 |
| STR MAINT | 14,016 | 14,016 |
| TREE TRIM | 5,382 | 5,382 |
| PARKS | 30,903 | 30,903 |
| COMMUNICATIONS | 38,480 | 38,480 |
| Direct Billed | 0 | 0 |
| Total | 294,938 | 294,938 |



City of Lompoc
Non-Departmental
Nature and Extent of Services

This plan department has been established to distribute various centrally budgeted, common costs.

The “External Audit” of the City’s financial records is distributed based on warrants issued per program. Allocations to the four utilities have been increased twofold to reflect the additional work involved in reviewing those records as opposed to the general City departments.

“General Departmental Support” costs are distributed based on program personnel (not including Council).

“General Liability” is allocated based on a combination of program personnel and budgeted insurance per program.

“Property Insurance” is allocated based on the Fixed Asset report.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .2 - Costs To Be Allocated
For Department NON DEPARTMENTAL

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-------------------------|---------------------|--------------|-------------------------|
| Expenditures Per Financial Statement: | 1,839,429 | | | 1,839,429 |
| SALARIES & BENEFITS | 0 | | | |
| OTHER OP EXPNS | (365,273) | | | |
| CAPITAL OUTLAY | (300,000) | | | |
| Total Deductions: | <u>(665,273)</u> | | | (665,273) |
| NON DEPARTMENTAL | | 385 | 385 | |
| PURCHASING/STORES | | 3,765 | 3,765 | |
| FINANCE | | 3,858 | 3,858 | |
| Total Allocated Additions: | | <u>8,008</u> | <u>8,008</u> | 8,008 |
| FEE STUDY-ADJ | 0 | | | |
| Total Departmental Cost Adjustments: | <u>0</u> | | | 0 |
| Total To Be Allocated: | <u><u>1,174,156</u></u> | <u><u>8,008</u></u> | | <u><u>1,182,164</u></u> |

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department NON DEPARTMENTAL

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

| | Total | General & Admin | EXTERNAL AUDIT | GENERAL DPT SPT | GENERAL LIAB. A |
|--------------------------------------|------------|-----------------|----------------|-----------------|-----------------|
| Wages & Benefits | | | | | |
| *SALARIES & BENEFITS | 0 | 0 | 0 | 0 | 0 |
| Other Expense & Cost | | | | | |
| *OTHER OP EXPNS | 365,273 | 365,273 | 0 | 0 | 0 |
| FEE STUDY | 0 | 0 | 0 | 0 | 0 |
| EXTERNAL AUDIT | 119,400 | 0 | 119,400 | 0 | 0 |
| TRAINING | 207,600 | 0 | 0 | 207,600 | 0 |
| GEN LIAB INSUR | 705,280 | 0 | 0 | 0 | 705,280 |
| PROPERTY INSUR | 141,876 | 0 | 0 | 0 | 0 |
| SUPPLIES | 0 | 0 | 0 | 0 | 0 |
| *CAPITAL OUTLAY | 300,000 | 300,000 | 0 | 0 | 0 |
| Departmental Totals | | | | | |
| Total Expenditures | 1,839,429 | 665,273 | 119,400 | 207,600 | 705,280 |
| Deductions | | | | | |
| Total Deductions | (665,273) | (665,273) | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| FEE STUDY-ADJ | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | | | | | |
| Functional Cost | 1,174,156 | 0 | 119,400 | 207,600 | 705,280 |
| Allocation Step 1 | | | | | |
| 1st Allocation | 1,174,156 | 0 | 119,400 | 207,600 | 705,280 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 8,008 | 8,008 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (8,008) | 814 | 1,416 | 4,810 |
| 2nd Allocation | 8,008 | 0 | 814 | 1,416 | 4,810 |
| Total For 09 NON DEPARTMENTAL | | | | | |
| Total Allocated | 1,182,164 | 0 | 120,214 | 209,016 | 710,090 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department NON DEPARTMENTAL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| | GENERAL LIAB. B | PROPERTY INS. |
|--------------------------------------|-----------------|---------------|
| Wages & Benefits | | |
| *SALARIES & BENEFITS | 0 | 0 |
| Other Expense & Cost | | |
| *OTHER OP EXPNS | 0 | 0 |
| FEE STUDY | 0 | 0 |
| EXTERNAL AUDIT | 0 | 0 |
| TRAINING | 0 | 0 |
| GEN LIAB INSUR | 0 | 0 |
| PROPERTY INSUR | 0 | 141,876 |
| SUPPLIES | 0 | 0 |
| *CAPITAL OUTLAY | 0 | 0 |
| Departmental Totals | | |
| Total Expenditures | 0 | 141,876 |
| Deductions | | |
| Total Deductions | 0 | 0 |
| Cost Adjustments | | |
| FEE STUDY-ADJ | 0 | 0 |
| Functional Cost | | |
| | 0 | 141,876 |
| Allocation Step 1 | | |
| 1st Allocation | 0 | 141,876 |
| Allocation Step 2 | | |
| Inbound- All Others | 0 | 0 |
| Reallocate Admin Costs | 0 | 968 |
| 2nd Allocation | 0 | 968 |
| Total For 09 NON DEPARTMENTAL | | |
| Total Allocated | 0 | 142,844 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department NON DEPARTMENTAL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - EXTERNAL AUDIT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|--------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUILDING USE | 120 | 0.2115 | 253 | | 253 | | 253 |
| NON DEPARTMENTAL | 183 | 0.3226 | 385 | | 385 | | 385 |
| BUILD/FACIL MAINT | 1,258 | 2.2173 | 2,647 | | 2,647 | 18 | 2,665 |
| ADMIN SVC - COPY | 146 | 0.2573 | 307 | | 307 | 2 | 309 |
| PURCHASING/STORES | 1,291 | 2.2755 | 2,717 | | 2,717 | 19 | 2,736 |
| TREASURER/UTILITY BILLING | 826 | 1.4559 | 1,738 | | 1,738 | 12 | 1,750 |
| PERSONNEL | 480 | 0.8460 | 1,010 | | 1,010 | 7 | 1,017 |
| EMPLOYEE SAFETY & RISK OFFICER | 224 | 0.3948 | 471 | | 471 | 3 | 474 |
| FINANCE | 403 | 0.7103 | 848 | | 848 | 6 | 854 |
| UTILITY ACCOUNTING | 236 | 0.4160 | 497 | | 497 | 3 | 500 |
| CITY ATTORNEY | 415 | 0.7315 | 873 | | 873 | 6 | 879 |
| CITY CLERK | 363 | 0.6398 | 764 | | 764 | 5 | 769 |
| CITY ADMINISTRATION | 484 | 0.8531 | 1,019 | | 1,019 | 7 | 1,026 |
| CITY COUNCIL | 384 | 0.6768 | 808 | | 808 | 6 | 814 |
| POLICE/JAIL | 3,044 | 5.3653 | 6,406 | | 6,406 | 44 | 6,450 |
| DISPATCH | 440 | 0.7755 | 926 | | 926 | 6 | 932 |
| FIRE | 1,063 | 1.8736 | 2,237 | | 2,237 | 15 | 2,252 |
| PLANNING | 483 | 0.8513 | 1,016 | | 1,016 | 7 | 1,023 |
| BLDG INSP | 329 | 0.5799 | 692 | | 692 | 5 | 697 |
| ENGINEER | 472 | 0.8319 | 993 | | 993 | 7 | 1,000 |
| GIS MAP | 265 | 0.4671 | 558 | | 558 | 4 | 562 |
| STR MAINT | 1,012 | 1.7837 | 2,130 | | 2,130 | 15 | 2,145 |
| TREE TRIM | 959 | 1.6903 | 2,018 | | 2,018 | 14 | 2,032 |
| 17000 RECREATION | 634 | 1.1175 | 1,334 | | 1,334 | 9 | 1,343 |
| 61 RECREATION | 1,392 | 2.4535 | 2,929 | | 2,929 | 20 | 2,949 |
| RIV PK CAMP | 211 | 0.3719 | 444 | | 444 | 3 | 447 |



All Monetary Values Are \$ Dollars
 MAXCars © 2021 MAXIMUS, INC.
 Report Output Prepared By CITY OF LOMPOC

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department NON DEPARTMENTAL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - EXTERNAL AUDIT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| PARKS | 1,503 | 2.6492 | 3,163 | | 3,163 | 22 | 3,185 |
| R.D.A. | 1,171 | 2.0640 | 2,464 | | 2,464 | 17 | 2,481 |
| TRANSIT | 758 | 1.3360 | 1,595 | | 1,595 | 11 | 1,606 |
| WATER UTILITY | 6,308 | 11.1186 | 13,279 | | 13,279 | 89 | 13,368 |
| ELECT UTILITY | 6,282 | 11.0725 | 13,221 | | 13,221 | 91 | 13,312 |
| WASTEWATER | 5,786 | 10.1983 | 12,177 | | 12,177 | 83 | 12,260 |
| SOLID WASTE | 5,888 | 10.3781 | 12,391 | | 12,391 | 85 | 12,476 |
| LOMPOC LIB | 1,433 | 2.5258 | 3,016 | | 3,016 | 21 | 3,037 |
| VILLAGE LIB | 419 | 0.7385 | 882 | | 882 | 6 | 888 |
| METER READING | 436 | 0.7685 | 918 | | 918 | 6 | 924 |
| EQUIP MAINT | 2,553 | 4.4999 | 5,373 | | 5,373 | 37 | 5,410 |
| CDBG | 804 | 1.4171 | 1,692 | | 1,692 | 12 | 1,704 |
| COMM.SVCS. OFFICER | 138 | 0.2432 | 290 | | 290 | 2 | 292 |
| AIRPORT | 567 | 0.9994 | 1,193 | | 1,193 | 8 | 1,201 |
| LIABILITY INSURANCE | 77 | 0.1357 | 162 | | 162 | 1 | 163 |
| WORKERS COMP INS | 280 | 0.4935 | 589 | | 589 | 4 | 593 |
| LOMPOC COMMUNITY CENTER | 243 | 0.4283 | 511 | | 511 | 4 | 515 |
| WI-FI | 557 | 0.9818 | 1,172 | | 1,172 | 8 | 1,180 |
| PEG | 641 | 1.1298 | 1,349 | | 1,349 | 9 | 1,358 |
| PRK MAINT & POOL ASSESS DIST | 130 | 0.2291 | 274 | | 274 | 2 | 276 |
| AQUATIC CENTER | 1,103 | 1.9441 | 2,321 | | 2,321 | 16 | 2,337 |
| CODE ENFORCEMENT | 120 | 0.2115 | 253 | | 253 | 2 | 255 |
| COMMUNICATIONS | 2,421 | 4.2672 | 5,095 | | 5,095 | 35 | 5,130 |
| SubTotal | 56,735 | 100.0000 | 119,400 | | 119,400 | 814 | 120,214 |
| Total | 56,735 | 100.0000 | 119,400 | | 119,400 | 814 | 120,214 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department NON DEPARTMENTAL

Allocation Basis: EXPENSE TRANSACTIONS/PROGRAM(UTILITIES @2X)

Allocation Source: FINANCE



All Monetary Values Are \$ Dollars
MAXCars © 2021 MAXIMUS, INC.
Report Output Prepared By CITY OF LOMPOC

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department NON DEPARTMENTAL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - GENERAL DPT SPT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|--------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUILDING USE | 1.00 | 0.2589 | 537 | | 537 | | 537 |
| BUILD/FACIL MAINT | 10.20 | 2.6408 | 5,482 | | 5,482 | 37 | 5,519 |
| PURCHASING/STORES | 5.55 | 1.4369 | 2,983 | | 2,983 | 20 | 3,003 |
| TREASURER/UTILITY BILLING | 10.95 | 2.8350 | 5,885 | | 5,885 | 40 | 5,925 |
| PERSONNEL | 5.00 | 1.2945 | 2,687 | | 2,687 | 18 | 2,705 |
| EMPLOYEE SAFETY & RISK OFFICER | 1.00 | 0.2589 | 537 | | 537 | 4 | 541 |
| FINANCE | 8.15 | 2.1100 | 4,380 | | 4,380 | 30 | 4,410 |
| UTILITY ACCOUNTING | 4.45 | 1.1521 | 2,392 | | 2,392 | 16 | 2,408 |
| CITY ATTORNEY | 1.00 | 0.2589 | 537 | | 537 | 4 | 541 |
| CITY CLERK | 2.00 | 0.5178 | 1,075 | | 1,075 | 7 | 1,082 |
| PUBLIC INFORMATION / COMMUNITY | 1.00 | 0.2589 | 537 | | 537 | 4 | 541 |
| CITY ADMINISTRATION | 3.70 | 0.9579 | 1,989 | | 1,989 | 14 | 2,003 |
| CITY COUNCIL | 5.30 | 1.3722 | 2,849 | | 2,849 | 19 | 2,868 |
| POLICE/JAIL | 61.00 | 15.7928 | 32,794 | | 32,794 | 226 | 33,020 |
| DISPATCH | 9.00 | 2.3301 | 4,837 | | 4,837 | 33 | 4,870 |
| FIRE | 30.00 | 7.7670 | 16,124 | | 16,124 | 110 | 16,234 |
| PLANNING | 4.30 | 1.1133 | 2,311 | | 2,311 | 16 | 2,327 |
| BLDG INSP | 3.30 | 0.8544 | 1,774 | | 1,774 | 12 | 1,786 |
| ENGINEER | 7.16 | 1.8537 | 3,848 | | 3,848 | 26 | 3,874 |
| GIS MAP | 0.30 | 0.0777 | 161 | | 161 | 1 | 162 |
| STR MAINT | 14.50 | 3.7540 | 7,793 | | 7,793 | 53 | 7,846 |
| TREE TRIM | 11.50 | 2.9773 | 6,181 | | 6,181 | 42 | 6,223 |
| 17000 RECREATION | 6.07 | 1.5715 | 3,262 | | 3,262 | 22 | 3,284 |
| 61 RECREATION | 1.00 | 0.2589 | 537 | | 537 | 4 | 541 |
| RIV PK CAMP | 2.25 | 0.5825 | 1,209 | | 1,209 | 8 | 1,217 |
| PARKS | 9.26 | 2.3974 | 4,977 | | 4,977 | 34 | 5,011 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department NON DEPARTMENTAL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - GENERAL DPT SPT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| R.D.A. | 0.48 | 0.1243 | 258 | | 258 | 2 | 260 |
| TRANSIT | 2.22 | 0.5748 | 1,193 | | 1,193 | 8 | 1,201 |
| WATER UTILITY | 29.48 | 7.6324 | 15,845 | | 15,845 | 108 | 15,953 |
| ELECT UTILITY | 23.82 | 6.1670 | 12,803 | | 12,803 | 88 | 12,891 |
| WASTEWATER | 24.99 | 6.4699 | 13,432 | | 13,432 | 92 | 13,524 |
| SOLID WASTE | 35.15 | 9.1003 | 18,892 | | 18,892 | 129 | 19,021 |
| LOMPOC LIB | 9.00 | 2.3301 | 4,837 | | 4,837 | 33 | 4,870 |
| VILLAGE LIB | 0.50 | 0.1295 | 269 | | 269 | 2 | 271 |
| METER READING | 4.50 | 1.1650 | 2,419 | | 2,419 | 17 | 2,436 |
| EQUIP MAINT | 12.64 | 3.2725 | 6,794 | | 6,794 | 46 | 6,840 |
| CDBG | 1.45 | 0.3754 | 779 | | 779 | 5 | 784 |
| COMM.SVCS. OFFICER | 1.00 | 0.2589 | 537 | | 537 | 4 | 541 |
| AIRPORT | 0.97 | 0.2511 | 521 | | 521 | 4 | 525 |
| MACHINE ROOM | 1.00 | 0.2589 | 537 | | 537 | 4 | 541 |
| WI-FI | 0.38 | 0.0984 | 204 | | 204 | 1 | 205 |
| PEG | 1.82 | 0.4712 | 978 | | 978 | 7 | 985 |
| PRK MAINT & POOL ASSESS DIST | 1.00 | 0.2589 | 537 | | 537 | 4 | 541 |
| AQUATIC CENTER | 2.00 | 0.5178 | 1,075 | | 1,075 | 7 | 1,082 |
| CODE ENFORCEMENT | 1.00 | 0.2589 | 537 | | 537 | 4 | 541 |
| COMMUNICATIONS | 12.26 | 3.1741 | 6,589 | | 6,589 | 45 | 6,634 |
| HOUSING TRUST | 0.65 | 0.1683 | 349 | | 349 | 2 | 351 |
| CHARLOTTE'S WEB | 1.00 | 0.2589 | 537 | | 537 | 4 | 541 |
| SubTotal | 386.25 | 100.0000 | 207,600 | | 207,600 | 1,416 | 209,016 |
| Total | 386.25 | 100.0000 | 207,600 | | 207,600 | 1,416 | 209,016 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department NON DEPARTMENTAL

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2019-21



All Monetary Values Are \$ Dollars
MAXCars © 2021 MAXIMUS, INC.
Report Output Prepared By CITY OF LOMPOC

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department NON DEPARTMENTAL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - GENERAL LIAB. A

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|--------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUILDING USE | 1.00 | 0.2589 | 1,826 | | 1,826 | | 1,826 |
| BUILD/FACIL MAINT | 10.20 | 2.6408 | 18,625 | | 18,625 | 127 | 18,752 |
| PURCHASING/STORES | 5.55 | 1.4369 | 10,134 | | 10,134 | 69 | 10,203 |
| TREASURER/UTILITY BILLING | 10.95 | 2.8350 | 19,994 | | 19,994 | 137 | 20,131 |
| PERSONNEL | 5.00 | 1.2945 | 9,130 | | 9,130 | 62 | 9,192 |
| EMPLOYEE SAFETY & RISK OFFICER | 1.00 | 0.2589 | 1,826 | | 1,826 | 12 | 1,838 |
| FINANCE | 8.15 | 2.1100 | 14,882 | | 14,882 | 102 | 14,984 |
| UTILITY ACCOUNTING | 4.45 | 1.1521 | 8,126 | | 8,126 | 56 | 8,182 |
| CITY ATTORNEY | 1.00 | 0.2589 | 1,826 | | 1,826 | 12 | 1,838 |
| CITY CLERK | 2.00 | 0.5178 | 3,652 | | 3,652 | 25 | 3,677 |
| PUBLIC INFORMATION / COMMUNITY | 1.00 | 0.2589 | 1,826 | | 1,826 | 12 | 1,838 |
| CITY ADMINISTRATION | 3.70 | 0.9579 | 6,756 | | 6,756 | 46 | 6,802 |
| CITY COUNCIL | 5.30 | 1.3722 | 9,678 | | 9,678 | 66 | 9,744 |
| POLICE/JAIL | 61.00 | 15.7928 | 111,380 | | 111,380 | 766 | 112,146 |
| DISPATCH | 9.00 | 2.3301 | 16,434 | | 16,434 | 112 | 16,546 |
| FIRE | 30.00 | 7.7670 | 54,779 | | 54,779 | 375 | 55,154 |
| PLANNING | 4.30 | 1.1133 | 7,852 | | 7,852 | 54 | 7,906 |
| BLDG INSP | 3.30 | 0.8544 | 6,026 | | 6,026 | 41 | 6,067 |
| ENGINEER | 7.16 | 1.8537 | 13,074 | | 13,074 | 89 | 13,163 |
| GIS MAP | 0.30 | 0.0777 | 548 | | 548 | 4 | 552 |
| STR MAINT | 14.50 | 3.7540 | 26,477 | | 26,477 | 181 | 26,658 |
| TREE TRIM | 11.50 | 2.9773 | 20,999 | | 20,999 | 144 | 21,143 |
| 17000 RECREATION | 6.07 | 1.5715 | 11,084 | | 11,084 | 76 | 11,160 |
| 61 RECREATION | 1.00 | 0.2589 | 1,826 | | 1,826 | 12 | 1,838 |
| RIV PK CAMP | 2.25 | 0.5825 | 4,108 | | 4,108 | 28 | 4,136 |
| PARKS | 9.26 | 2.3974 | 16,908 | | 16,908 | 116 | 17,024 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department NON DEPARTMENTAL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - GENERAL LIAB. A

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| R.D.A. | 0.48 | 0.1243 | 876 | | 876 | 6 | 882 |
| TRANSIT | 2.22 | 0.5748 | 4,054 | | 4,054 | 28 | 4,082 |
| WATER UTILITY | 29.48 | 7.6324 | 53,830 | | 53,830 | 368 | 54,198 |
| ELECT UTILITY | 23.82 | 6.1670 | 43,495 | | 43,495 | 297 | 43,792 |
| WASTEWATER | 24.99 | 6.4699 | 45,631 | | 45,631 | 312 | 45,943 |
| SOLID WASTE | 35.15 | 9.1003 | 64,183 | | 64,183 | 439 | 64,622 |
| LOMPOC LIB | 9.00 | 2.3301 | 16,434 | | 16,434 | 112 | 16,546 |
| VILLAGE LIB | 0.50 | 0.1295 | 913 | | 913 | 6 | 919 |
| METER READING | 4.50 | 1.1650 | 8,217 | | 8,217 | 56 | 8,273 |
| EQUIP MAINT | 12.64 | 3.2725 | 23,080 | | 23,080 | 158 | 23,238 |
| CDBG | 1.45 | 0.3754 | 2,648 | | 2,648 | 18 | 2,666 |
| COMM.SVCS. OFFICER | 1.00 | 0.2589 | 1,826 | | 1,826 | 12 | 1,838 |
| AIRPORT | 0.97 | 0.2511 | 1,771 | | 1,771 | 12 | 1,783 |
| MACHINE ROOM | 1.00 | 0.2589 | 1,826 | | 1,826 | 12 | 1,838 |
| WI-FI | 0.38 | 0.0984 | 694 | | 694 | 5 | 699 |
| PEG | 1.82 | 0.4712 | 3,323 | | 3,323 | 23 | 3,346 |
| PRK MAINT & POOL ASSESS DIST | 1.00 | 0.2589 | 1,826 | | 1,826 | 12 | 1,838 |
| AQUATIC CENTER | 2.00 | 0.5178 | 3,652 | | 3,652 | 25 | 3,677 |
| CODE ENFORCEMENT | 1.00 | 0.2589 | 1,826 | | 1,826 | 12 | 1,838 |
| COMMUNICATIONS | 12.26 | 3.1741 | 22,386 | | 22,386 | 153 | 22,539 |
| HOUSING TRUST | 0.65 | 0.1683 | 1,187 | | 1,187 | 8 | 1,195 |
| CHARLOTTE'S WEB | 1.00 | 0.2589 | 1,826 | | 1,826 | 12 | 1,838 |
| SubTotal | 386.25 | 100.0000 | 705,280 | | 705,280 | 4,810 | 710,090 |
| Total | 386.25 | 100.0000 | 705,280 | | 705,280 | 4,810 | 710,090 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department NON DEPARTMENTAL

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2019-21

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department NON DEPARTMENTAL

Activity - GENERAL LIAB. B

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| Activity has no Allocatable Costs | | | | | | | |
| SubTotal | | | | | | | |
| Total | | | | | | | |

Allocation Basis: GEN'L FD DEPT EXP

Allocation Source: 2019-21



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department NON DEPARTMENTAL

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - PROPERTY INS.

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| CIVIC CENTER | 198,856 | 40.5943 | 57,593 | | 57,593 | 393 | 57,986 |
| CORP YARD | 68,305 | 13.9437 | 19,783 | | 19,783 | 135 | 19,918 |
| POLICE/JAIL | 162,482 | 33.1689 | 47,059 | | 47,059 | 321 | 47,380 |
| FIRE | 60,219 | 12.2931 | 17,441 | | 17,441 | 119 | 17,560 |
| SubTotal | 489,862 | 100.0000 | 141,876 | | 141,876 | 968 | 142,844 |
| Total | 489,862 | 100.0000 | 141,876 | | 141,876 | 968 | 142,844 |

Allocation Basis: COST PER BUILDING (DEPREC)

Allocation Source: FIXED ASSET REPORT



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department NON DEPARTMENTAL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total | EXTERNAL AUDIT | GENERAL DPT SPT | GENERAL LIAB. A | GENERAL LIAB. B | PROPERTY INS. |
|------------------------|---------|----------------|-----------------|-----------------|-----------------|---------------|
| BUILDING USE | 2,616 | 253 | 537 | 1,826 | 0 | 0 |
| NON DEPARTMENTAL | 385 | 385 | 0 | 0 | 0 | 0 |
| BUILD/FACIL MAINT | 26,936 | 2,665 | 5,519 | 18,752 | 0 | 0 |
| CIVIC CENTER | 57,986 | 0 | 0 | 0 | 0 | 57,986 |
| CORP YARD | 19,918 | 0 | 0 | 0 | 0 | 19,918 |
| ADMIN SVC - COPY | 309 | 309 | 0 | 0 | 0 | 0 |
| PURCHASING/STORES | 15,942 | 2,736 | 3,003 | 10,203 | 0 | 0 |
| TREASURER/UTILITY | 27,806 | 1,750 | 5,925 | 20,131 | 0 | 0 |
| PERSONNEL | 12,914 | 1,017 | 2,705 | 9,192 | 0 | 0 |
| EMPLOYEE SAFETY & RISK | 2,853 | 474 | 541 | 1,838 | 0 | 0 |
| FINANCE | 20,248 | 854 | 4,410 | 14,984 | 0 | 0 |
| UTILITY ACCOUNTING | 11,090 | 500 | 2,408 | 8,182 | 0 | 0 |
| CITY ATTORNEY | 3,258 | 879 | 541 | 1,838 | 0 | 0 |
| CITY CLERK | 5,528 | 769 | 1,082 | 3,677 | 0 | 0 |
| PUBLIC INFORMATION / | 2,379 | 0 | 541 | 1,838 | 0 | 0 |
| CITY ADMINISTRATION | 9,831 | 1,026 | 2,003 | 6,802 | 0 | 0 |
| CITY COUNCIL | 13,426 | 814 | 2,868 | 9,744 | 0 | 0 |
| POLICE/JAIL | 198,996 | 6,450 | 33,020 | 112,146 | 0 | 47,380 |
| DISPATCH | 22,348 | 932 | 4,870 | 16,546 | 0 | 0 |
| FIRE | 91,200 | 2,252 | 16,234 | 55,154 | 0 | 17,560 |
| PLANNING | 11,256 | 1,023 | 2,327 | 7,906 | 0 | 0 |
| BLDG INSP | 8,550 | 697 | 1,786 | 6,067 | 0 | 0 |
| ENGINEER | 18,037 | 1,000 | 3,874 | 13,163 | 0 | 0 |
| GIS MAP | 1,276 | 562 | 162 | 552 | 0 | 0 |
| STR MAINT | 36,649 | 2,145 | 7,846 | 26,658 | 0 | 0 |
| TREE TRIM | 29,398 | 2,032 | 6,223 | 21,143 | 0 | 0 |
| 17000 RECREATION | 15,787 | 1,343 | 3,284 | 11,160 | 0 | 0 |
| 61 RECREATION | 5,328 | 2,949 | 541 | 1,838 | 0 | 0 |
| RIV PK CAMP | 5,800 | 447 | 1,217 | 4,136 | 0 | 0 |
| PARKS | 25,220 | 3,185 | 5,011 | 17,024 | 0 | 0 |
| R.D.A. | 3,623 | 2,481 | 260 | 882 | 0 | 0 |
| TRANSIT | 6,889 | 1,606 | 1,201 | 4,082 | 0 | 0 |
| WATER UTILITY | 83,519 | 13,368 | 15,953 | 54,198 | 0 | 0 |
| ELECT UTILITY | 69,995 | 13,312 | 12,891 | 43,792 | 0 | 0 |



All Monetary Values Are \$ Dollars
 MAXCars © 2021 MAXIMUS, INC.
 Report Output Prepared By CITY OF LOMPOC

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department NON DEPARTMENTAL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total | EXTERNAL AUDIT | GENERAL DPT SPT | GENERAL LIAB. A | GENERAL LIAB. B | PROPERTY INS. |
|----------------------|------------------|----------------|-----------------|-----------------|-----------------|----------------|
| WASTEWATER | 71,727 | 12,260 | 13,524 | 45,943 | 0 | 0 |
| SOLID WASTE | 96,119 | 12,476 | 19,021 | 64,622 | 0 | 0 |
| LOMPOC LIB | 24,453 | 3,037 | 4,870 | 16,546 | 0 | 0 |
| VILLAGE LIB | 2,078 | 888 | 271 | 919 | 0 | 0 |
| METER READING | 11,633 | 924 | 2,436 | 8,273 | 0 | 0 |
| EQUIP MAINT | 35,488 | 5,410 | 6,840 | 23,238 | 0 | 0 |
| CDBG | 5,154 | 1,704 | 784 | 2,666 | 0 | 0 |
| COMM.SVCS. OFFICER | 2,671 | 292 | 541 | 1,838 | 0 | 0 |
| AIRPORT | 3,509 | 1,201 | 525 | 1,783 | 0 | 0 |
| LIABILITY INSURANCE | 163 | 163 | 0 | 0 | 0 | 0 |
| WORKERS COMP INS | 593 | 593 | 0 | 0 | 0 | 0 |
| MACHINE ROOM | 2,379 | 0 | 541 | 1,838 | 0 | 0 |
| LOMPOC COMMUNITY | 515 | 515 | 0 | 0 | 0 | 0 |
| WI-FI | 2,084 | 1,180 | 205 | 699 | 0 | 0 |
| PEG | 5,689 | 1,358 | 985 | 3,346 | 0 | 0 |
| PRK MAINT & POOL | 2,655 | 276 | 541 | 1,838 | 0 | 0 |
| AQUATIC CENTER | 7,096 | 2,337 | 1,082 | 3,677 | 0 | 0 |
| CODE ENFORCEMENT | 2,634 | 255 | 541 | 1,838 | 0 | 0 |
| COMMUNICATIONS | 34,303 | 5,130 | 6,634 | 22,539 | 0 | 0 |
| HOUSING TRUST | 1,546 | 0 | 351 | 1,195 | 0 | 0 |
| CHARLOTTE'S WEB | 2,379 | 0 | 541 | 1,838 | 0 | 0 |
| Direct Billed | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1,182,164 | 120,214 | 209,016 | 710,090 | 0 | 142,844 |



City of Lompoc
Building/Facility Maintenance
Nature and Extent of Services

This plan department distributes the costs of maintaining the various physical facilities of the City. The current budget contains general maintenance and custodial costs in one budget unit, while specific costs to a particular building are contained in additional budget units.

Costs of general maintenance and custodial were apportioned to the respective building/departments based on the level of support for each facility as provided by the Maintenance Director. Direct maintenance costs were allocated per the budget.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .2 - Costs To Be Allocated
For Department BUILD/FACIL MAINT

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,494,309 | | | 1,494,309 |
| CAPITAL OUTLAY | (84,222) | | | |
| Total Deductions: | (84,222) | | | (84,222) |
| EQUIP USE/DPREC | 32,636 | | 32,636 | |
| NON DEPARTMENTAL | 26,754 | 182 | 26,936 | |
| CORP YARD | | 35,258 | 35,258 | |
| PURCHASING/STORES | | 16,943 | 16,943 | |
| TREASURER/UTILITY BILLING | | 1,599 | 1,599 | |
| PERSONNEL | | 41,144 | 41,144 | |
| FINANCE | | 52,181 | 52,181 | |
| CITY CLERK | | 1,534 | 1,534 | |
| ECONOMIC DEVELOPMENT | | 1,913 | 1,913 | |
| PUBLIC INFORMATION / COMMUNITY | | 2,025 | 2,025 | |
| CITY ADMINISTRATION | | 13,773 | 13,773 | |
| CITY COUNCIL | | 14,748 | 14,748 | |
| Total Allocated Additions: | 59,390 | 181,300 | 240,690 | 240,690 |
| MAINT-CORP YARD | 193,217 | | | |
| MAINT-POLICE | 319,237 | | | |
| MAINT-FIRE | 30,600 | | | |
| MAINT-POOL | 509,932 | | | |
| MAINT-MUSEUM | 40,342 | | | |
| MAINT- SR CITIZEN | 23,960 | | | |
| MAINT-CIVIC CENTER | 748,272 | | | |
| MAINT-ART GALLERY | 0 | | | |
| Total Departmental Cost Adjustments: | 1,865,560 | | | 1,865,560 |
| Total To Be Allocated: | 3,335,037 | 181,300 | | 3,516,337 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department BUILD/FACIL MAINT

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

| | Total | General & Admin | MAINT SERV | CUSTOD SERV | MAINT-CIV CTR |
|---------------------------------|-----------|-----------------|------------|-------------|---------------|
| Wages & Benefits | | | | | |
| SALARIES & BENEFITS | 1,002,690 | 0 | 1,002,690 | 0 | 0 |
| Other Expense & Cost | | | | | |
| OTHER OP EXPNS | 407,397 | 0 | 407,397 | 0 | 0 |
| SUPPLIES | 0 | 0 | 0 | 0 | 0 |
| CONTRACTS | 0 | 0 | 0 | 0 | 0 |
| RENT-VEHICLES | 0 | 0 | 0 | 0 | 0 |
| *CAPITAL OUTLAY | 84,222 | 84,222 | 0 | 0 | 0 |
| Departmental Totals | | | | | |
| Total Expenditures | 1,494,309 | 84,222 | 1,410,087 | 0 | 0 |
| Deductions | | | | | |
| Total Deductions | (84,222) | (84,222) | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| MAINT-CORP YARD | 193,217 | 0 | 0 | 0 | 0 |
| MAINT-POLICE | 319,237 | 0 | 0 | 262,637 | 0 |
| MAINT-FIRE | 30,600 | 0 | 0 | 0 | 0 |
| MAINT-POOL | 509,932 | 0 | 509,932 | 0 | 0 |
| MAINT-MUSEUM | 40,342 | 0 | 40,342 | 0 | 0 |
| MAINT- SR CITIZEN | 23,960 | 0 | 23,960 | 0 | 0 |
| MAINT-CIVIC CENTER | 748,272 | 0 | 0 | 428,514 | 319,758 |
| MAINT-ART GALLERY | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 3,275,647 | 0 | 1,984,321 | 691,151 | 319,758 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 59,390 | 0 | 59,390 | 0 | 0 |
| 1st Allocation | 3,335,037 | 0 | 2,043,711 | 691,151 | 319,758 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 181,300 | 0 | 181,300 | 0 | 0 |
| 2nd Allocation | 181,300 | 0 | 181,300 | 0 | 0 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department BUILD/FACIL MAINT

Lompoc 21-23 CAP Final
 2021 Version 1.0091-2

| | Total | General & Admin | MAINT SERV | CUSTOD SERV | MAINT-CIV CTR |
|---------------------------------------|-----------|-----------------|------------|-------------|---------------|
| Total For 08 BUILD/FACIL MAINT | | | | | |
| Total Allocated | 3,516,337 | 0 | 2,225,011 | 691,151 | 319,758 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department BUILD/FACIL MAINT

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| | MAINT CORP YD | MAINT- OTHER |
|---------------------------------|---------------|--------------|
| Wages & Benefits | | |
| SALARIES & BENEFITS | 0 | 0 |
| Other Expense & Cost | | |
| OTHER OP EXPNS | 0 | 0 |
| SUPPLIES | 0 | 0 |
| CONTRACTS | 0 | 0 |
| RENT-VEHICLES | 0 | 0 |
| *CAPITAL OUTLAY | 0 | 0 |
| Departmental Totals | | |
| Total Expenditures | 0 | 0 |
| Deductions | | |
| Total Deductions | 0 | 0 |
| Cost Adjustments | | |
| MAINT-CORP YARD | 193,217 | 0 |
| MAINT-POLICE | 0 | 56,600 |
| MAINT-FIRE | 0 | 30,600 |
| MAINT-POOL | 0 | 0 |
| MAINT-MUSEUM | 0 | 0 |
| MAINT- SR CITIZEN | 0 | 0 |
| MAINT-CIVIC CENTER | 0 | 0 |
| MAINT-ART GALLERY | 0 | 0 |
| | | |
| Functional Cost | 193,217 | 87,200 |
| Allocation Step 1 | | |
| Inbound- All Others | 0 | 0 |
| 1st Allocation | 193,217 | 87,200 |
| Allocation Step 2 | | |
| Inbound- All Others | 0 | 0 |
| 2nd Allocation | 0 | 0 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department BUILD/FACIL MAINT

| | MAINT CORP YD | MAINT- OTHER |
|---------------------------------------|---------------|--------------|
| Total For 08 BUILD/FACIL MAINT | | |
| Total Allocated | 193,217 | 87,200 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department BUILD/FACIL MAINT

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - MAINT SERV

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| CIVIC CENTER | 40 | 40.0000 | 817,485 | | 817,485 | 72,520 | 890,005 |
| CORP YARD | 32 | 32.0000 | 653,988 | | 653,988 | 58,016 | 712,004 |
| POLICE/JAIL | 16 | 16.0000 | 326,994 | | 326,994 | 29,008 | 356,002 |
| DISPATCH | 4 | 4.0000 | 81,748 | | 81,748 | 7,252 | 89,000 |
| FIRE | 4 | 4.0000 | 81,748 | | 81,748 | 7,252 | 89,000 |
| LOMPOC LIB | 4 | 4.0000 | 81,748 | | 81,748 | 7,252 | 89,000 |
| SubTotal | 100 | 100.0000 | 2,043,711 | | 2,043,711 | 181,300 | 2,225,011 |
| Total | 100 | 100.0000 | 2,043,711 | | 2,043,711 | 181,300 | 2,225,011 |

Allocation Basis: LEVEL OF SUPPORT-MAINTENANCE

Allocation Source: BUILDING MAINTENANCE



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department BUILD/FACIL MAINT

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - CUSTOD SERV

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| CIVIC CENTER | 48.40 | 48.4000 | 334,517 | | 334,517 | | 334,517 |
| CORP YARD | 25.80 | 25.8000 | 178,317 | | 178,317 | | 178,317 |
| POLICE/JAIL | 19.40 | 19.4000 | 134,083 | | 134,083 | | 134,083 |
| DISPATCH | 6.40 | 6.4000 | 44,234 | | 44,234 | | 44,234 |
| SubTotal | 100.00 | 100.0000 | 691,151 | | 691,151 | | 691,151 |
| Total | 100.00 | 100.0000 | 691,151 | | 691,151 | | 691,151 |

Allocation Basis: LEVEL OF SUPPORT-MAINTENANCE

Allocation Source: LEVEL OF SUPPORT-MAINTENANCE



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department BUILD/FACIL MAINT

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - MAINT-CIV CTR

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| CIVIC CENTER | 100 | 100.0000 | 319,758 | | 319,758 | | 319,758 |
| SubTotal | 100 | 100.0000 | 319,758 | | 319,758 | | 319,758 |
| Total | 100 | 100.0000 | 319,758 | | 319,758 | | 319,758 |

Allocation Basis: DIRECT ALLOCATION-CIVIC CNTR

Allocation Source: COST PLAN



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department BUILD/FACIL MAINT

Activity - MAINT CORP YD

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| CORP YARD | 100 | 100.0000 | 193,217 | | 193,217 | | 193,217 |
| SubTotal | 100 | 100.0000 | 193,217 | | 193,217 | | 193,217 |
| Total | 100 | 100.0000 | 193,217 | | 193,217 | | 193,217 |

Allocation Basis: DIRECT ALLOCATION-CORP YARD

Allocation Source: COST PLAN



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department BUILD/FACIL MAINT

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - MAINT- OTHER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| POLICE/JAIL | 33,970 | 60.6575 | 52,893 | | 52,893 | | 52,893 |
| FIRE | 22,033 | 39.3425 | 34,307 | | 34,307 | | 34,307 |
| SubTotal | 56,003 | 100.0000 | 87,200 | | 87,200 | | 87,200 |
| Total | 56,003 | 100.0000 | 87,200 | | 87,200 | | 87,200 |

Allocation Basis: DIRECT COST OF MAINTENANCE/BLDG
Allocation Source: BUILDING MAINTENANCE



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department BUILD/FACIL MAINT

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

| Receiving Department | Total | MAINT SERV | CUSTOD SERV | MAINT-CIV CTR | MAINT CORP YD | MAINT- OTHER |
|----------------------|------------------|------------------|----------------|----------------|----------------|---------------|
| CIVIC CENTER | 1,544,280 | 890,005 | 334,517 | 319,758 | 0 | 0 |
| CORP YARD | 1,083,538 | 712,004 | 178,317 | 0 | 193,217 | 0 |
| POLICE/JAIL | 542,978 | 356,002 | 134,083 | 0 | 0 | 52,893 |
| DISPATCH | 133,234 | 89,000 | 44,234 | 0 | 0 | 0 |
| FIRE | 123,307 | 89,000 | 0 | 0 | 0 | 34,307 |
| LOMPOC LIB | 89,000 | 89,000 | 0 | 0 | 0 | 0 |
| Direct Billed | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 3,516,337 | 2,225,011 | 691,151 | 319,758 | 193,217 | 87,200 |



City of Lompoc
Civic Center
Nature and Extent of Services

This plan department allocates all costs associated with the Civic Center to resident departments based on assigned usable square footage.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .2 - Costs To Be Allocated
For Department CIVIC CENTER

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 0 | | | 0 |
| BUILDING USE | 504,030 | 7,878 | 511,908 | |
| NON DEPARTMENTAL | 57,593 | 393 | 57,986 | |
| BUILD/FACIL MAINT | 1,471,760 | 72,520 | 1,544,280 | |
| Total Allocated Additions: | 2,033,383 | 80,791 | 2,114,174 | 2,114,174 |
| Total To Be Allocated: | 2,033,383 | 80,791 | | 2,114,174 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department CIVIC CENTER

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| | Total | General & Admin | CITY HALL |
|----------------------------------|-----------|-----------------|-----------|
| Wages & Benefits | | | |
| SALARIES & BENEFITS | 0 | 0 | 0 |
| Departmental Totals | | | |
| Total Expenditures | 0 | 0 | 0 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | | | |
| Functional Cost | 0 | 0 | 0 |
| Allocation Step 1 | | | |
| Inbound- All Others | 2,033,383 | 0 | 2,033,383 |
| 1st Allocation | 2,033,383 | 0 | 2,033,383 |
| Allocation Step 2 | | | |
| Inbound- All Others | 80,791 | 0 | 80,791 |
| 2nd Allocation | 80,791 | 0 | 80,791 |
| Total For 47 CIVIC CENTER | | | |
| Total Allocated | 2,114,174 | 0 | 2,114,174 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department CIVIC CENTER

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - CITY HALL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|--------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| PURCHASING/STORES | 617 | 4.7024 | 95,617 | | 95,617 | 3,799 | 99,416 |
| TREASURER/UTILITY BILLING | 1,424 | 10.8528 | 220,679 | | 220,679 | 8,770 | 229,449 |
| PERSONNEL | 933 | 7.1107 | 144,589 | | 144,589 | 5,745 | 150,334 |
| EMPLOYEE SAFETY & RISK OFFICER | 82 | 0.6250 | 12,708 | | 12,708 | 505 | 13,213 |
| FINANCE | 967 | 7.3699 | 149,858 | | 149,858 | 5,954 | 155,812 |
| UTILITY ACCOUNTING | 390 | 2.9723 | 60,439 | | 60,439 | 2,401 | 62,840 |
| CITY ATTORNEY | 398 | 3.0333 | 61,679 | | 61,679 | 2,451 | 64,130 |
| CITY CLERK | 521 | 3.9707 | 80,740 | | 80,740 | 3,208 | 83,948 |
| ECONOMIC DEVELOPMENT | 308 | 2.3474 | 47,731 | | 47,731 | 1,896 | 49,627 |
| PUBLIC INFORMATION / COMMUNITY | 152 | 1.1584 | 23,556 | | 23,556 | 936 | 24,492 |
| CITY ADMINISTRATION | 632 | 4.8167 | 97,942 | | 97,942 | 3,891 | 101,833 |
| CITY COUNCIL | 313 | 2.3855 | 48,506 | | 48,506 | 1,927 | 50,433 |
| PLANNING | 647 | 4.9310 | 100,267 | | 100,267 | 3,984 | 104,251 |
| BLDG INSP | 336 | 2.5608 | 52,070 | | 52,070 | 2,069 | 54,139 |
| ENGINEER | 1,147 | 8.7417 | 177,752 | | 177,752 | 7,063 | 184,815 |
| GIS MAP | 206 | 1.5700 | 31,924 | | 31,924 | 1,268 | 33,192 |
| STR MAINT | 123 | 0.9374 | 19,062 | | 19,062 | 757 | 19,819 |
| TREE TRIM | 104 | 0.7926 | 16,117 | | 16,117 | 640 | 16,757 |
| 17000 RECREATION | 11 | 0.0838 | 1,705 | | 1,705 | 68 | 1,773 |
| PARKS | 14 | 0.1067 | 2,170 | | 2,170 | 86 | 2,256 |
| R.D.A. | 78 | 0.5945 | 12,088 | | 12,088 | 480 | 12,568 |
| TRANSIT | 189 | 1.4404 | 29,290 | | 29,290 | 1,164 | 30,454 |
| WATER UTILITY | 316 | 2.4084 | 48,971 | | 48,971 | 1,946 | 50,917 |
| ELECT UTILITY | 781 | 5.9523 | 121,033 | | 121,033 | 4,809 | 125,842 |
| WASTEWATER | 159 | 1.2118 | 24,640 | | 24,640 | 979 | 25,619 |
| SOLID WASTE | 111 | 0.8460 | 17,202 | | 17,202 | 683 | 17,885 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department CIVIC CENTER

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - CITY HALL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| METER READING | 219 | 1.6691 | 33,939 | | 33,939 | 1,348 | 35,287 |
| EQUIP MAINT | 61 | 0.4649 | 9,453 | | 9,453 | 376 | 9,829 |
| CDBG | 134 | 1.0213 | 20,766 | | 20,766 | 825 | 21,591 |
| AIRPORT | 49 | 0.3734 | 7,594 | | 7,594 | 302 | 7,896 |
| WI-FI | 54 | 0.4116 | 8,368 | | 8,368 | 332 | 8,700 |
| PEG | 10 | 0.0762 | 1,550 | | 1,550 | 62 | 1,612 |
| CODE ENFORCEMENT | 167 | 1.2728 | 25,880 | | 25,880 | 1,028 | 26,908 |
| COMMUNICATIONS | 1,333 | 10.1593 | 206,577 | | 206,577 | 8,208 | 214,785 |
| HOUSING TRUST | 135 | 1.0289 | 20,921 | | 20,921 | 831 | 21,752 |
| SubTotal | 13,121 | 100.0000 | 2,033,383 | | 2,033,383 | 80,791 | 2,114,174 |
| Total | 13,121 | 100.0000 | 2,033,383 | | 2,033,383 | 80,791 | 2,114,174 |

Allocation Basis: SQUARE FOOTAGE - CITY HALL
Allocation Source: CITY HALL BLUEPRINT - JUNE 2019

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department CIVIC CENTER

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total | CITY HALL |
|------------------------|---------|-----------|
| PURCHASING/STORES | 99,416 | 99,416 |
| TREASURER/UTILITY | 229,449 | 229,449 |
| PERSONNEL | 150,334 | 150,334 |
| EMPLOYEE SAFETY & RISK | 13,213 | 13,213 |
| FINANCE | 155,812 | 155,812 |
| UTILITY ACCOUNTING | 62,840 | 62,840 |
| CITY ATTORNEY | 64,130 | 64,130 |
| CITY CLERK | 83,948 | 83,948 |
| ECONOMIC DEVELOPMENT | 49,627 | 49,627 |
| PUBLIC INFORMATION / | 24,492 | 24,492 |
| CITY ADMINISTRATION | 101,833 | 101,833 |
| CITY COUNCIL | 50,433 | 50,433 |
| PLANNING | 104,251 | 104,251 |
| BLDG INSP | 54,139 | 54,139 |
| ENGINEER | 184,815 | 184,815 |
| GIS MAP | 33,192 | 33,192 |
| STR MAINT | 19,819 | 19,819 |
| TREE TRIM | 16,757 | 16,757 |
| 17000 RECREATION | 1,773 | 1,773 |
| PARKS | 2,256 | 2,256 |
| R.D.A. | 12,568 | 12,568 |
| TRANSIT | 30,454 | 30,454 |
| WATER UTILITY | 50,917 | 50,917 |
| ELECT UTILITY | 125,842 | 125,842 |
| WASTEWATER | 25,619 | 25,619 |
| SOLID WASTE | 17,885 | 17,885 |
| METER READING | 35,287 | 35,287 |
| EQUIP MAINT | 9,829 | 9,829 |
| CDBG | 21,591 | 21,591 |
| AIRPORT | 7,896 | 7,896 |
| WI-FI | 8,700 | 8,700 |
| PEG | 1,612 | 1,612 |
| CODE ENFORCEMENT | 26,908 | 26,908 |
| COMMUNICATIONS | 214,785 | 214,785 |



All Monetary Values Are \$ Dollars
 MAXCars © 2021 MAXIMUS, INC.
 Report Output Prepared By CITY OF LOMPOC

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department CIVIC CENTER

| Receiving Department | Total | CITY HALL |
|----------------------|-------------------------|-------------------------|
| HOUSING TRUST | 21,752 | 21,752 |
| Direct Billed | 0 | 0 |
| Total | <u><u>2,114,174</u></u> | <u><u>2,114,174</u></u> |



City of Lompoc
Corporate Yard
Nature and Extent of Services

This plan department allocates all costs associated with the Corporate Yard to resident departments based on assigned usable square footage.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .2 - Costs To Be Allocated
For Department CORP YARD

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 0 | | | 0 |
| BUILDING USE | 68,305 | 1,067 | 69,372 | |
| NON DEPARTMENTAL | 19,783 | 135 | 19,918 | |
| BUILD/FACIL MAINT | 1,025,522 | 58,016 | 1,083,538 | |
| Total Allocated Additions: | 1,113,610 | 59,218 | 1,172,828 | 1,172,828 |
| Total To Be Allocated: | 1,113,610 | 59,218 | | 1,172,828 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department CORP YARD

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| | Total | General & Admin | CORP YARD |
|-------------------------------|-----------|-----------------|-----------|
| Wages & Benefits | | | |
| SALARIES & BENEFITS | 0 | 0 | 0 |
| Departmental Totals | | | |
| Total Expenditures | 0 | 0 | 0 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | | | |
| Functional Cost | 0 | 0 | 0 |
| Allocation Step 1 | | | |
| Inbound- All Others | 1,113,610 | 0 | 1,113,610 |
| 1st Allocation | 1,113,610 | 0 | 1,113,610 |
| Allocation Step 2 | | | |
| Inbound- All Others | 59,218 | 0 | 59,218 |
| 2nd Allocation | 59,218 | 0 | 59,218 |
| Total For 48 CORP YARD | | | |
| Total Allocated | 1,172,828 | 0 | 1,172,828 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department CORP YARD

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - CORP YARD

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|----------------------|------------------------|-------------------------|---------------|-------------------------|----------------------|-------------------------|
| BUILD/FACIL MAINT | 2,460 | 3.1661 | 35,258 | | 35,258 | | 35,258 |
| PURCHASING/STORES | 16,930 | 21.7895 | 242,650 | | 242,650 | 13,325 | 255,975 |
| POLICE/JAIL | 2,500 | 3.2176 | 35,831 | | 35,831 | 1,968 | 37,799 |
| STR MAINT | 12,503 | 16.0918 | 179,200 | | 179,200 | 9,841 | 189,041 |
| TREE TRIM | 5,660 | 7.2846 | 81,122 | | 81,122 | 4,455 | 85,577 |
| PARKS | 5,940 | 7.6450 | 85,135 | | 85,135 | 4,675 | 89,810 |
| TRANSIT | 5,265 | 6.7762 | 75,461 | | 75,461 | 4,144 | 79,605 |
| WATER UTILITY | 2,000 | 2.5741 | 28,665 | | 28,665 | 1,574 | 30,239 |
| ELECT UTILITY | 13,110 | 16.8730 | 187,900 | | 187,900 | 10,319 | 198,219 |
| SOLID WASTE | 643 | 0.8276 | 9,216 | | 9,216 | 506 | 9,722 |
| EQUIP MAINT | 10,687 | 13.7545 | 153,172 | | 153,172 | 8,411 | 161,583 |
| SubTotal | <u>77,698</u> | <u>100.0000</u> | <u>1,113,610</u> | | <u>1,113,610</u> | <u>59,218</u> | <u>1,172,828</u> |
| Total | <u><u>77,698</u></u> | <u><u>100.0000</u></u> | <u><u>1,113,610</u></u> | | <u><u>1,113,610</u></u> | <u><u>59,218</u></u> | <u><u>1,172,828</u></u> |

Allocation Basis: SQUARE FOOTAGE - CORP YARD
Allocation Source: CORP YARD BLUEPRINT JUNE 2019

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department CORP YARD

| Receiving Department | Total | CORP YARD |
|----------------------|------------------|------------------|
| BUILD/FACIL MAINT | 35,258 | 35,258 |
| PURCHASING/STORES | 255,975 | 255,975 |
| POLICE/JAIL | 37,799 | 37,799 |
| STR MAINT | 189,041 | 189,041 |
| TREE TRIM | 85,577 | 85,577 |
| PARKS | 89,810 | 89,810 |
| TRANSIT | 79,605 | 79,605 |
| WATER UTILITY | 30,239 | 30,239 |
| ELECT UTILITY | 198,219 | 198,219 |
| SOLID WASTE | 9,722 | 9,722 |
| EQUIP MAINT | 161,583 | 161,583 |
| Direct Billed | 0 | 0 |
| Total | 1,172,828 | 1,172,828 |



City of Lompoc
Administrative Service - Copy
Nature and Extent of Services

This plan department allocates direct and overhead costs directly to the Machine Room.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .2 - Costs To Be Allocated
For Department ADMIN SVC - COPY

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-------|
| Expenditures Per Financial Statement: | 0 | | | 0 |
| NON DEPARTMENTAL | 307 | 2 | 309 | |
| FINANCE | | 3,096 | 3,096 | |
| Total Allocated Additions: | 307 | 3,098 | 3,405 | 3,405 |
| Total To Be Allocated: | 307 | 3,098 | | 3,405 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department ADMIN SVC - COPY

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| | Total | General & Admin | MACHINE ROOM |
|--------------------------------------|-------|-----------------|--------------|
| Wages & Benefits | | | |
| SALARIES & BENEFITS | 0 | 0 | 0 |
| Other Expense & Cost | | | |
| SUPPLIES | 0 | 0 | 0 |
| SERVICES, CONTRACT | 0 | 0 | 0 |
| Departmental Totals | | | |
| Total Expenditures | 0 | 0 | 0 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | | | |
| Functional Cost | 0 | 0 | 0 |
| Allocation Step 1 | | | |
| Inbound- All Others | 307 | 307 | 0 |
| Reallocate Admin Costs | | (307) | 307 |
| 1st Allocation | 307 | 0 | 307 |
| Allocation Step 2 | | | |
| Inbound- All Others | 3,098 | 3,098 | 0 |
| Reallocate Admin Costs | | (3,098) | 3,098 |
| 2nd Allocation | 3,098 | 0 | 3,098 |
| Total For 11 ADMIN SVC - COPY | | | |
| Total Allocated | 3,405 | 0 | 3,405 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department ADMIN SVC - COPY

Lompoc 21-23 CAP Final
 2021 Version 1.0091-2

Activity - MACHINE ROOM

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| MACHINE ROOM | 100 | 100.0000 | 307 | | 307 | 3,098 | 3,405 |
| SubTotal | 100 | 100.0000 | 307 | | 307 | 3,098 | 3,405 |
| Total | 100 | 100.0000 | 307 | | 307 | 3,098 | 3,405 |

Allocation Basis: DIRECT ALLOCATION-LEVEL OF SERVICE

Allocation Source: MACHINE ROOM



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department ADMIN SVC - COPY

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total | MACHINE ROOM |
|----------------------|--------------|--------------|
| MACHINE ROOM | 3,405 | 3,405 |
| Direct Billed | 0 | 0 |
| Total | <u>3,405</u> | <u>3,405</u> |



City of Lompoc
Purchasing/Stores
Nature and Extent of Services

This plan department allocates the costs of the Purchasing and Stores budget units.

The first three plan functions allocate costs directly to the appropriate utility departments based on the level of support per fund by the Purchasing staff. The last function, "General City," allocates general purchasing costs to all City departments based on purchase orders processed per program.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .2 - Costs To Be Allocated
For Department PURCHASING/STORES

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,347,094 | | | 1,347,094 |
| CAPITAL OUTLAY | 0 | | | |
| Total Deductions: | 0 | | | 0 |
| EQUIP USE/DPREC | 21,289 | | 21,289 | |
| NON DEPARTMENTAL | 15,834 | 108 | 15,942 | |
| CIVIC CENTER | 95,617 | 3,799 | 99,416 | |
| CORP YARD | 242,650 | 13,325 | 255,975 | |
| PURCHASING/STORES | | 28,238 | 28,238 | |
| TREASURER/UTILITY BILLING | | 870 | 870 | |
| PERSONNEL | | 23,250 | 23,250 | |
| EMPLOYEE SAFETY & RISK OFFICER | | 3,937 | 3,937 | |
| FINANCE | | 40,990 | 40,990 | |
| CITY CLERK | | 7,669 | 7,669 | |
| ECONOMIC DEVELOPMENT | | 1,041 | 1,041 | |
| PUBLIC INFORMATION / COMMUNITY | | 1,102 | 1,102 | |
| CITY ADMINISTRATION | | 7,494 | 7,494 | |
| CITY COUNCIL | | 16,948 | 16,948 | |
| Total Allocated Additions: | 375,390 | 148,771 | 524,161 | 524,161 |
| Total To Be Allocated: | 1,722,484 | 148,771 | | 1,871,255 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING/STORES

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| | Total | General & Admin | ELECTRIC | WATER | WASTE-WATER |
|---------------------------------------|-----------|-----------------|----------|---------|-------------|
| Wages & Benefits | | | | | |
| SALARIES & BENEFITS | 1,193,330 | 0 | 506,796 | 110,920 | 66,973 |
| Other Expense & Cost | | | | | |
| OTHER OP EXPNS | 113,264 | 0 | 48,103 | 10,534 | 6,354 |
| SUPPLIES | 23,337 | 0 | 9,911 | 2,170 | 1,309 |
| CONTRACTS | 0 | 0 | 0 | 0 | 0 |
| EQUIP RENTAL | 17,163 | 0 | 7,289 | 1,596 | 963 |
| *CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 |
| Departmental Totals | | | | | |
| Total Expenditures | 1,347,094 | 0 | 572,099 | 125,220 | 75,599 |
| Deductions | | | | | |
| Total Deductions | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | | | | | |
| Functional Cost | 1,347,094 | 0 | 572,099 | 125,220 | 75,599 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 375,390 | 375,390 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (375,390) | 159,425 | 34,895 | 21,067 |
| 1st Allocation | 1,722,484 | 0 | 731,524 | 160,115 | 96,666 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 148,771 | 148,771 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (148,771) | 63,182 | 13,829 | 8,349 |
| 2nd Allocation | 148,771 | 0 | 63,182 | 13,829 | 8,349 |
| Total For 16 PURCHASING/STORES | | | | | |
| Total Allocated | 1,871,255 | 0 | 794,706 | 173,944 | 105,015 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING/STORES

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

GENERAL CITY

| | |
|---------------------------------------|---------|
| <u>Wages & Benefits</u> | |
| SALARIES & BENEFITS | 508,641 |
| <u>Other Expense & Cost</u> | |
| OTHER OP EXPNS | 48,273 |
| SUPPLIES | 9,947 |
| CONTRACTS | 0 |
| EQUIP RENTAL | 7,315 |
| *CAPITAL OUTLAY | 0 |
| <u>Departmental Totals</u> | |
| Total Expenditures | 574,176 |
| <u>Deductions</u> | |
| Total Deductions | 0 |
| | |
| Functional Cost | 574,176 |
| <u>Allocation Step 1</u> | |
| Inbound- All Others | 0 |
| Reallocate Admin Costs | 160,003 |
| 1st Allocation | 734,179 |
| <u>Allocation Step 2</u> | |
| Inbound- All Others | 0 |
| Reallocate Admin Costs | 63,411 |
| 2nd Allocation | 63,411 |
| <u>Total For 16 PURCHASING/STORES</u> | |
| Total Allocated | 797,590 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department PURCHASING/STORES

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - ELECTRIC

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ELECT UTILITY | 100 | 100.0000 | 731,524 | | 731,524 | 63,182 | 794,706 |
| SubTotal | 100 | 100.0000 | 731,524 | | 731,524 | 63,182 | 794,706 |
| Total | 100 | 100.0000 | 731,524 | | 731,524 | 63,182 | 794,706 |

Allocation Basis: DIRECT ALLOCATION - ELECTRIC

Allocation Source: PURCHASING



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department PURCHASING/STORES

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - WATER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| WATER UTILITY | 100 | 100.0000 | 160,115 | | 160,115 | 13,829 | 173,944 |
| SubTotal | 100 | 100.0000 | 160,115 | | 160,115 | 13,829 | 173,944 |
| Total | 100 | 100.0000 | 160,115 | | 160,115 | 13,829 | 173,944 |

Allocation Basis: DIRECT ALLOCATION - WATER

Allocation Source: PURCHASING



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department PURCHASING/STORES

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - WASTE-WATER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| WASTEWATER | 100 | 100.0000 | 96,666 | | 96,666 | 8,349 | 105,015 |
| SubTotal | 100 | 100.0000 | 96,666 | | 96,666 | 8,349 | 105,015 |
| Total | 100 | 100.0000 | 96,666 | | 96,666 | 8,349 | 105,015 |

Allocation Basis: DIRECT ALLOCATION - WASTEWATER

Allocation Source: PURCHASING



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department PURCHASING/STORES

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - GENERAL CITY

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| NON DEPARTMENTAL | 6 | 0.5128 | 3,765 | | 3,765 | | 3,765 |
| BUILD/FACIL MAINT | 27 | 2.3077 | 16,943 | | 16,943 | | 16,943 |
| PURCHASING/STORES | 45 | 3.8462 | 28,238 | | 28,238 | | 28,238 |
| TREASURER/UTILITY BILLING | 18 | 1.5385 | 11,295 | | 11,295 | 1,045 | 12,340 |
| PERSONNEL | 11 | 0.9402 | 6,903 | | 6,903 | 639 | 7,542 |
| FINANCE | 3 | 0.2564 | 1,883 | | 1,883 | 174 | 2,057 |
| CITY ATTORNEY | 4 | 0.3419 | 2,510 | | 2,510 | 232 | 2,742 |
| CITY CLERK | 9 | 0.7692 | 5,648 | | 5,648 | 523 | 6,171 |
| CITY ADMINISTRATION | 1 | 0.0855 | 628 | | 628 | 58 | 686 |
| CITY COUNCIL | 1 | 0.0855 | 628 | | 628 | 58 | 686 |
| POLICE/JAIL | 79 | 6.7521 | 49,573 | | 49,573 | 4,587 | 54,160 |
| DISPATCH | 11 | 0.9402 | 6,903 | | 6,903 | 639 | 7,542 |
| FIRE | 54 | 4.6154 | 33,885 | | 33,885 | 3,136 | 37,021 |
| PLANNING | 12 | 1.0256 | 7,530 | | 7,530 | 697 | 8,227 |
| BLDG INSP | 8 | 0.6838 | 5,020 | | 5,020 | 465 | 5,485 |
| ENGINEER | 2 | 0.1709 | 1,255 | | 1,255 | 116 | 1,371 |
| GIS MAP | 3 | 0.2564 | 1,883 | | 1,883 | 174 | 2,057 |
| STR MAINT | 27 | 2.3077 | 16,943 | | 16,943 | 1,568 | 18,511 |
| TREE TRIM | 9 | 0.7692 | 5,648 | | 5,648 | 523 | 6,171 |
| 17000 RECREATION | 6 | 0.5128 | 3,765 | | 3,765 | 348 | 4,113 |
| 61 RECREATION | 22 | 1.8803 | 13,805 | | 13,805 | 1,278 | 15,083 |
| RIV PK CAMP | 1 | 0.0855 | 628 | | 628 | 58 | 686 |
| PARKS | 39 | 3.3333 | 24,473 | | 24,473 | 2,265 | 26,738 |
| TRANSIT | 32 | 2.7350 | 20,080 | | 20,080 | 1,858 | 21,938 |
| WATER UTILITY | 134 | 11.4530 | 84,085 | | 84,085 | 7,781 | 91,866 |
| ELECT UTILITY | 90 | 7.6923 | 56,475 | | 56,475 | 5,226 | 61,701 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department PURCHASING/STORES

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - GENERAL CITY

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| WASTEWATER | 128 | 10.9402 | 80,320 | | 80,320 | 7,433 | 87,753 |
| SOLID WASTE | 77 | 6.5812 | 48,318 | | 48,318 | 4,471 | 52,789 |
| LOMPOC LIB | 50 | 4.2735 | 31,375 | | 31,375 | 2,903 | 34,278 |
| VILLAGE LIB | 5 | 0.4274 | 3,138 | | 3,138 | 290 | 3,428 |
| EQUIP MAINT | 152 | 12.9914 | 95,374 | | 95,374 | 8,828 | 104,202 |
| CDBG | 8 | 0.6838 | 5,020 | | 5,020 | 465 | 5,485 |
| AIRPORT | 13 | 1.1111 | 8,158 | | 8,158 | 755 | 8,913 |
| LIABILITY INSURANCE | 5 | 0.4274 | 3,138 | | 3,138 | 290 | 3,428 |
| LOMPOC COMMUNITY CENTER | 3 | 0.2564 | 1,883 | | 1,883 | 174 | 2,057 |
| WI-FI | 16 | 1.3675 | 10,040 | | 10,040 | 929 | 10,969 |
| PEG | 6 | 0.5128 | 3,765 | | 3,765 | 348 | 4,113 |
| AQUATIC CENTER | 19 | 1.6239 | 11,923 | | 11,923 | 1,103 | 13,026 |
| COMMUNICATIONS | 34 | 2.9060 | 21,335 | | 21,335 | 1,974 | 23,309 |
| SubTotal | 1,170 | 100.0000 | 734,179 | | 734,179 | 63,411 | 797,590 |
| Total | 1,170 | 100.0000 | 734,179 | | 734,179 | 63,411 | 797,590 |

Allocation Basis: PURCHASE ORDERS/PROGRAM

Allocation Source: PURCHASING



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department PURCHASING/STORES

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total | ELECTRIC | WATER | WASTE-WATER | GENERAL CITY |
|----------------------|---------|----------|---------|-------------|--------------|
| NON DEPARTMENTAL | 3,765 | 0 | 0 | 0 | 3,765 |
| BUILD/FACIL MAINT | 16,943 | 0 | 0 | 0 | 16,943 |
| PURCHASING/STORES | 28,238 | 0 | 0 | 0 | 28,238 |
| TREASURER/UTILITY | 12,340 | 0 | 0 | 0 | 12,340 |
| PERSONNEL | 7,542 | 0 | 0 | 0 | 7,542 |
| FINANCE | 2,057 | 0 | 0 | 0 | 2,057 |
| CITY ATTORNEY | 2,742 | 0 | 0 | 0 | 2,742 |
| CITY CLERK | 6,171 | 0 | 0 | 0 | 6,171 |
| CITY ADMINISTRATION | 686 | 0 | 0 | 0 | 686 |
| CITY COUNCIL | 686 | 0 | 0 | 0 | 686 |
| POLICE/JAIL | 54,160 | 0 | 0 | 0 | 54,160 |
| DISPATCH | 7,542 | 0 | 0 | 0 | 7,542 |
| FIRE | 37,021 | 0 | 0 | 0 | 37,021 |
| PLANNING | 8,227 | 0 | 0 | 0 | 8,227 |
| BLDG INSP | 5,485 | 0 | 0 | 0 | 5,485 |
| ENGINEER | 1,371 | 0 | 0 | 0 | 1,371 |
| GIS MAP | 2,057 | 0 | 0 | 0 | 2,057 |
| STR MAINT | 18,511 | 0 | 0 | 0 | 18,511 |
| TREE TRIM | 6,171 | 0 | 0 | 0 | 6,171 |
| 17000 RECREATION | 4,113 | 0 | 0 | 0 | 4,113 |
| 61 RECREATION | 15,083 | 0 | 0 | 0 | 15,083 |
| RIV PK CAMP | 686 | 0 | 0 | 0 | 686 |
| PARKS | 26,738 | 0 | 0 | 0 | 26,738 |
| TRANSIT | 21,938 | 0 | 0 | 0 | 21,938 |
| WATER UTILITY | 265,810 | 0 | 173,944 | 0 | 91,866 |
| ELECT UTILITY | 856,407 | 794,706 | 0 | 0 | 61,701 |
| WASTEWATER | 192,768 | 0 | 0 | 105,015 | 87,753 |
| SOLID WASTE | 52,789 | 0 | 0 | 0 | 52,789 |
| LOMPOC LIB | 34,278 | 0 | 0 | 0 | 34,278 |
| VILLAGE LIB | 3,428 | 0 | 0 | 0 | 3,428 |
| EQUIP MAINT | 104,202 | 0 | 0 | 0 | 104,202 |
| CDBG | 5,485 | 0 | 0 | 0 | 5,485 |
| AIRPORT | 8,913 | 0 | 0 | 0 | 8,913 |
| LIABILITY INSURANCE | 3,428 | 0 | 0 | 0 | 3,428 |



All Monetary Values Are \$ Dollars
 MAXCars © 2021 MAXIMUS, INC.
 Report Output Prepared By CITY OF LOMPOC

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department PURCHASING/STORES

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

| Receiving Department | Total | ELECTRIC | WATER | WASTE-WATER | GENERAL CITY |
|----------------------|------------------|----------------|----------------|----------------|----------------|
| LOMPOC COMMUNITY | 2,057 | 0 | 0 | 0 | 2,057 |
| WI-FI | 10,969 | 0 | 0 | 0 | 10,969 |
| PEG | 4,113 | 0 | 0 | 0 | 4,113 |
| AQUATIC CENTER | 13,026 | 0 | 0 | 0 | 13,026 |
| COMMUNICATIONS | 23,309 | 0 | 0 | 0 | 23,309 |
| Direct Billed | 0 | 0 | 0 | 0 | 0 |
| Total | 1,871,255 | 794,706 | 173,944 | 105,015 | 797,590 |



City of Lompoc
Treasurer/Utility Billing
Nature and Extent of Services

The Treasurer's division provides numerous services to both the City staff and private citizens.

"Accounts Receivable" allocates to many City departments based on the level of processing services per activity/program.

"Utility Billing" costs are allocated proportionately to the four utility funds.

"Investments" relates to the sound investing of the City's idle cash; costs are allocated based on interest income per fund.

"Switchboard" allocates costs of the central receptionist to all departments, except police and fire, based on program personnel.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .2 - Costs To Be Allocated
For Department TREASURER/UTILITY BILLING

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-------------------------|-----------------------|----------------|-------------------------|
| Expenditures Per Financial Statement: | 5,196,954 | | | 5,196,954 |
| CAPITAL OUTLAY | 0 | | | |
| Total Deductions: | <u>0</u> | | | 0 |
| EQUIP USE/DPREC | 5,733 | | 5,733 | |
| NON DEPARTMENTAL | 27,617 | 189 | 27,806 | |
| CIVIC CENTER | 220,679 | 8,770 | 229,449 | |
| PURCHASING/STORES | 11,295 | 1,045 | 12,340 | |
| TREASURER/UTILITY BILLING | | 1,717 | 1,717 | |
| PERSONNEL | | 34,426 | 34,426 | |
| FINANCE | | 43,485 | 43,485 | |
| CITY ATTORNEY | | 39,577 | 39,577 | |
| ECONOMIC DEVELOPMENT | | 2,054 | 2,054 | |
| PUBLIC INFORMATION / COMMUNITY | | 2,174 | 2,174 | |
| CITY ADMINISTRATION | | 14,786 | 14,786 | |
| CITY COUNCIL | | 13,682 | 13,682 | |
| Total Allocated Additions: | <u>265,324</u> | <u>161,905</u> | <u>427,229</u> | 427,229 |
| CAPITAL OUTLAY ADJ. | 0 | | | |
| Total Departmental Cost Adjustments: | <u>0</u> | | | 0 |
| Total To Be Allocated: | <u><u>5,462,278</u></u> | <u><u>161,905</u></u> | | <u><u>5,624,183</u></u> |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department TREASURER/UTILITY BILLING

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

| | Total | General & Admin | ACCTS REC. | UTIL BILLING | INVESTMENTS |
|---|-----------|-----------------|------------|--------------|-------------|
| Wages & Benefits | | | | | |
| SALARIES & BENEFITS | 1,843,780 | 162,549 | 82,362 | 1,468,717 | 111,486 |
| Other Expense & Cost | | | | | |
| GEN OP EXP | 3,353,174 | 295,750 | 149,887 | 2,670,803 | 202,867 |
| *CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 |
| Departmental Totals | | | | | |
| Total Expenditures | 5,196,954 | 458,299 | 232,249 | 4,139,520 | 314,353 |
| Deductions | | | | | |
| Total Deductions | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| CAPITAL OUTLAY ADJ. | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | | | | | |
| Functional Cost | 5,196,954 | 458,299 | 232,249 | 4,139,520 | 314,353 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 265,324 | 23,391 | 11,852 | 211,352 | 16,043 |
| Reallocate Admin Costs | | (481,690) | 23,608 | 420,788 | 31,954 |
| 1st Allocation | 5,462,278 | 0 | 267,709 | 4,771,660 | 362,350 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 161,905 | 14,274 | 7,232 | 128,970 | 9,790 |
| Reallocate Admin Costs | | (14,274) | 700 | 12,469 | 947 |
| 2nd Allocation | 161,905 | 0 | 7,932 | 141,439 | 10,737 |
| Total For 05 TREASURER/UTILITY BILLING | | | | | |
| Total Allocated | 5,624,183 | 0 | 275,641 | 4,913,099 | 373,087 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department TREASURER/UTILITY BILLING

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

SWITCHBOARD

| | |
|---|--------|
| <u>Wages & Benefits</u> | |
| SALARIES & BENEFITS | 18,666 |
| <u>Other Expense & Cost</u> | |
| GEN OP EXP | 33,867 |
| *CAPITAL OUTLAY | 0 |
| <u>Departmental Totals</u> | |
| Total Expenditures | 52,533 |
| <u>Deductions</u> | |
| Total Deductions | 0 |
| <u>Cost Adjustments</u> | |
| CAPITAL OUTLAY ADJ. | 0 |
| | |
| Functional Cost | 52,533 |
| <u>Allocation Step 1</u> | |
| Inbound- All Others | 2,686 |
| Reallocate Admin Costs | 5,340 |
| 1st Allocation | 60,559 |
| <u>Allocation Step 2</u> | |
| Inbound- All Others | 1,639 |
| Reallocate Admin Costs | 158 |
| 2nd Allocation | 1,797 |
| <u>Total For 05 TREASURER/UTILITY BILLING</u> | |
| Total Allocated | 62,356 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department TREASURER/UTILITY BILLING

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - ACCTS REC.

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| CITY CLERK | 3 | 3.0000 | 8,031 | | 8,031 | 238 | 8,269 |
| POLICE/JAIL | 3 | 3.0000 | 8,031 | | 8,031 | 238 | 8,269 |
| FIRE | 1 | 1.0000 | 2,677 | | 2,677 | 79 | 2,756 |
| PLANNING | 4 | 4.0000 | 10,708 | | 10,708 | 317 | 11,025 |
| BLDG INSP | 2 | 2.0000 | 5,354 | | 5,354 | 159 | 5,513 |
| ENGINEER | 2 | 2.0000 | 5,354 | | 5,354 | 159 | 5,513 |
| 17000 RECREATION | 3 | 3.0000 | 8,031 | | 8,031 | 238 | 8,269 |
| TRANSIT | 2 | 2.0000 | 5,354 | | 5,354 | 159 | 5,513 |
| WATER UTILITY | 19 | 19.0000 | 50,866 | | 50,866 | 1,507 | 52,373 |
| ELECT UTILITY | 19 | 19.0000 | 50,865 | | 50,865 | 1,507 | 52,372 |
| WASTEWATER | 19 | 19.0000 | 50,865 | | 50,865 | 1,507 | 52,372 |
| SOLID WASTE | 19 | 19.0000 | 50,865 | | 50,865 | 1,507 | 52,372 |
| LOMPOC LIB | 1 | 1.0000 | 2,677 | | 2,677 | 79 | 2,756 |
| AIRPORT | 3 | 3.0000 | 8,031 | | 8,031 | 238 | 8,269 |
| SubTotal | 100 | 100.0000 | 267,709 | | 267,709 | 7,932 | 275,641 |
| Total | 100 | 100.0000 | 267,709 | | 267,709 | 7,932 | 275,641 |

Allocation Basis: LEVEL OF SUPPORT

Allocation Source: TREASURER



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department TREASURER/UTILITY BILLING

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - UTIL BILLING

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| WATER UTILITY | 25 | 25.0000 | 1,192,915 | | 1,192,915 | 35,359 | 1,228,274 |
| ELECT UTILITY | 25 | 25.0000 | 1,192,915 | | 1,192,915 | 35,360 | 1,228,275 |
| WASTEWATER | 25 | 25.0000 | 1,192,915 | | 1,192,915 | 35,360 | 1,228,275 |
| SOLID WASTE | 25 | 25.0000 | 1,192,915 | | 1,192,915 | 35,360 | 1,228,275 |
| SubTotal | 100 | 100.0000 | 4,771,660 | | 4,771,660 | 141,439 | 4,913,099 |
| Total | 100 | 100.0000 | 4,771,660 | | 4,771,660 | 141,439 | 4,913,099 |

Allocation Basis: DIRECT ALLOCATION-UTILITIES BILLING

Allocation Source: COST PLAN



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department TREASURER/UTILITY BILLING

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - INVESTMENTS

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| INVESTMENTS | 100 | 100.0000 | 362,350 | | 362,350 | 10,737 | 373,087 |
| SubTotal | 100 | 100.0000 | 362,350 | | 362,350 | 10,737 | 373,087 |
| Total | 100 | 100.0000 | 362,350 | | 362,350 | 10,737 | 373,087 |

Allocation Basis: DIRECT ALLOCATION-INTEREST INCOME / FUND

Allocation Source: BUDGET



CITY OF LOMPOC, CALIFORNIA

FULL COST PLAN FY 21-23

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Schedule .4 - Detail Activity Allocations
For Department TREASURER/UTILITY BILLING

Activity - SWITCHBOARD

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|--------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUILDING USE | 1.00 | 0.2589 | 157 | | 157 | | 157 |
| BUILD/FACIL MAINT | 10.20 | 2.6408 | 1,599 | | 1,599 | | 1,599 |
| PURCHASING/STORES | 5.55 | 1.4369 | 870 | | 870 | | 870 |
| TREASURER/UTILITY BILLING | 10.95 | 2.8350 | 1,717 | | 1,717 | | 1,717 |
| PERSONNEL | 5.00 | 1.2945 | 784 | | 784 | 25 | 809 |
| EMPLOYEE SAFETY & RISK OFFICER | 1.00 | 0.2589 | 157 | | 157 | 5 | 162 |
| FINANCE | 8.15 | 2.1100 | 1,278 | | 1,278 | 41 | 1,319 |
| UTILITY ACCOUNTING | 4.45 | 1.1521 | 698 | | 698 | 22 | 720 |
| CITY ATTORNEY | 1.00 | 0.2589 | 157 | | 157 | 5 | 162 |
| CITY CLERK | 2.00 | 0.5178 | 314 | | 314 | 10 | 324 |
| PUBLIC INFORMATION / COMMUNITY | 1.00 | 0.2589 | 157 | | 157 | 5 | 162 |
| CITY ADMINISTRATION | 3.70 | 0.9579 | 580 | | 580 | 19 | 599 |
| CITY COUNCIL | 5.30 | 1.3722 | 831 | | 831 | 27 | 858 |
| POLICE/JAIL | 61.00 | 15.7928 | 9,561 | | 9,561 | 306 | 9,867 |
| DISPATCH | 9.00 | 2.3301 | 1,411 | | 1,411 | 45 | 1,456 |
| FIRE | 30.00 | 7.7670 | 4,704 | | 4,704 | 150 | 4,854 |
| PLANNING | 4.30 | 1.1133 | 674 | | 674 | 22 | 696 |
| BLDG INSP | 3.30 | 0.8544 | 517 | | 517 | 17 | 534 |
| ENGINEER | 7.16 | 1.8537 | 1,123 | | 1,123 | 36 | 1,159 |
| GIS MAP | 0.30 | 0.0777 | 47 | | 47 | 2 | 49 |
| STR MAINT | 14.50 | 3.7540 | 2,273 | | 2,273 | 73 | 2,346 |
| TREE TRIM | 11.50 | 2.9773 | 1,803 | | 1,803 | 58 | 1,861 |
| 17000 RECREATION | 6.07 | 1.5715 | 952 | | 952 | 30 | 982 |
| 61 RECREATION | 1.00 | 0.2589 | 157 | | 157 | 5 | 162 |
| RIV PK CAMP | 2.25 | 0.5825 | 353 | | 353 | 11 | 364 |
| PARKS | 9.26 | 2.3974 | 1,452 | | 1,452 | 46 | 1,498 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department TREASURER/UTILITY BILLING

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - SWITCHBOARD

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| R.D.A. | 0.48 | 0.1243 | 75 | | 75 | 2 | 77 |
| TRANSIT | 2.22 | 0.5748 | 348 | | 348 | 11 | 359 |
| WATER UTILITY | 29.48 | 7.6324 | 4,622 | | 4,622 | 148 | 4,770 |
| ELECT UTILITY | 23.82 | 6.1670 | 3,735 | | 3,735 | 119 | 3,854 |
| WASTEWATER | 24.99 | 6.4699 | 3,918 | | 3,918 | 125 | 4,043 |
| SOLID WASTE | 35.15 | 9.1003 | 5,511 | | 5,511 | 176 | 5,687 |
| LOMPOC LIB | 9.00 | 2.3301 | 1,411 | | 1,411 | 45 | 1,456 |
| VILLAGE LIB | 0.50 | 0.1295 | 78 | | 78 | 3 | 81 |
| METER READING | 4.50 | 1.1650 | 706 | | 706 | 23 | 729 |
| EQUIP MAINT | 12.64 | 3.2725 | 1,982 | | 1,982 | 63 | 2,045 |
| CDBG | 1.45 | 0.3754 | 227 | | 227 | 7 | 234 |
| COMM.SVCS. OFFICER | 1.00 | 0.2589 | 157 | | 157 | 5 | 162 |
| AIRPORT | 0.97 | 0.2511 | 152 | | 152 | 5 | 157 |
| MACHINE ROOM | 1.00 | 0.2589 | 157 | | 157 | 5 | 162 |
| WI-FI | 0.38 | 0.0984 | 60 | | 60 | 2 | 62 |
| PEG | 1.82 | 0.4712 | 285 | | 285 | 9 | 294 |
| PRK MAINT & POOL ASSESS DIST | 1.00 | 0.2589 | 157 | | 157 | 5 | 162 |
| AQUATIC CENTER | 2.00 | 0.5178 | 314 | | 314 | 10 | 324 |
| CODE ENFORCEMENT | 1.00 | 0.2589 | 157 | | 157 | 5 | 162 |
| COMMUNICATIONS | 12.26 | 3.1741 | 1,922 | | 1,922 | 61 | 1,983 |
| HOUSING TRUST | 0.65 | 0.1683 | 102 | | 102 | 3 | 105 |
| CHARLOTTE'S WEB | 1.00 | 0.2589 | 157 | | 157 | 5 | 162 |
| SubTotal | 386.25 | 100.0000 | 60,559 | | 60,559 | 1,797 | 62,356 |
| Total | 386.25 | 100.0000 | 60,559 | | 60,559 | 1,797 | 62,356 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department TREASURER/UTILITY BILLING

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2019-21

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department TREASURER/UTILITY BILLING

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total | ACCTS REC. | UTIL BILLING | INVESTMENTS | SWITCHBOARD |
|------------------------|-----------|------------|--------------|-------------|-------------|
| BUILDING USE | 157 | 0 | 0 | 0 | 157 |
| BUILD/FACIL MAINT | 1,599 | 0 | 0 | 0 | 1,599 |
| PURCHASING/STORES | 870 | 0 | 0 | 0 | 870 |
| TREASURER/UTILITY | 1,717 | 0 | 0 | 0 | 1,717 |
| PERSONNEL | 809 | 0 | 0 | 0 | 809 |
| EMPLOYEE SAFETY & RISK | 162 | 0 | 0 | 0 | 162 |
| FINANCE | 1,319 | 0 | 0 | 0 | 1,319 |
| UTILITY ACCOUNTING | 720 | 0 | 0 | 0 | 720 |
| CITY ATTORNEY | 162 | 0 | 0 | 0 | 162 |
| CITY CLERK | 8,593 | 8,269 | 0 | 0 | 324 |
| PUBLIC INFORMATION / | 162 | 0 | 0 | 0 | 162 |
| CITY ADMINISTRATION | 599 | 0 | 0 | 0 | 599 |
| CITY COUNCIL | 858 | 0 | 0 | 0 | 858 |
| POLICE/JAIL | 18,136 | 8,269 | 0 | 0 | 9,867 |
| DISPATCH | 1,456 | 0 | 0 | 0 | 1,456 |
| FIRE | 7,610 | 2,756 | 0 | 0 | 4,854 |
| PLANNING | 11,721 | 11,025 | 0 | 0 | 696 |
| BLDG INSP | 6,047 | 5,513 | 0 | 0 | 534 |
| ENGINEER | 6,672 | 5,513 | 0 | 0 | 1,159 |
| GIS MAP | 49 | 0 | 0 | 0 | 49 |
| STR MAINT | 2,346 | 0 | 0 | 0 | 2,346 |
| TREE TRIM | 1,861 | 0 | 0 | 0 | 1,861 |
| 17000 RECREATION | 9,251 | 8,269 | 0 | 0 | 982 |
| 61 RECREATION | 162 | 0 | 0 | 0 | 162 |
| RIV PK CAMP | 364 | 0 | 0 | 0 | 364 |
| PARKS | 1,498 | 0 | 0 | 0 | 1,498 |
| R.D.A. | 77 | 0 | 0 | 0 | 77 |
| TRANSIT | 5,872 | 5,513 | 0 | 0 | 359 |
| WATER UTILITY | 1,285,417 | 52,373 | 1,228,274 | 0 | 4,770 |
| ELECT UTILITY | 1,284,501 | 52,372 | 1,228,275 | 0 | 3,854 |
| WASTEWATER | 1,284,690 | 52,372 | 1,228,275 | 0 | 4,043 |
| SOLID WASTE | 1,286,334 | 52,372 | 1,228,275 | 0 | 5,687 |
| LOMPOC LIB | 4,212 | 2,756 | 0 | 0 | 1,456 |
| VILLAGE LIB | 81 | 0 | 0 | 0 | 81 |



All Monetary Values Are \$ Dollars
 MAXCars © 2021 MAXIMUS, INC.
 Report Output Prepared By CITY OF LOMPOC

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department TREASURER/UTILITY BILLING

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total | ACCTS REC. | UTIL BILLING | INVESTMENTS | SWITCHBOARD |
|----------------------|------------------|----------------|------------------|----------------|---------------|
| METER READING | 729 | 0 | 0 | 0 | 729 |
| EQUIP MAINT | 2,045 | 0 | 0 | 0 | 2,045 |
| CDBG | 234 | 0 | 0 | 0 | 234 |
| COMM.SVCS. OFFICER | 162 | 0 | 0 | 0 | 162 |
| AIRPORT | 8,426 | 8,269 | 0 | 0 | 157 |
| MACHINE ROOM | 162 | 0 | 0 | 0 | 162 |
| INVESTMENTS | 373,087 | 0 | 0 | 373,087 | 0 |
| WI-FI | 62 | 0 | 0 | 0 | 62 |
| PEG | 294 | 0 | 0 | 0 | 294 |
| PRK MAINT & POOL | 162 | 0 | 0 | 0 | 162 |
| AQUATIC CENTER | 324 | 0 | 0 | 0 | 324 |
| CODE ENFORCEMENT | 162 | 0 | 0 | 0 | 162 |
| COMMUNICATIONS | 1,983 | 0 | 0 | 0 | 1,983 |
| HOUSING TRUST | 105 | 0 | 0 | 0 | 105 |
| CHARLOTTE'S WEB | 162 | 0 | 0 | 0 | 162 |
| Direct Billed | 0 | 0 | 0 | 0 | 0 |
| Total | 5,624,183 | 275,641 | 4,913,099 | 373,087 | 62,356 |



City of Lompoc
Personnel
Nature and Extent of Services

The Personnel Division provides central recruiting, risk management and general records management for all City employees and departments.

“General Records Management” is allocated based on program personnel.

“Recruitment” is allocated based on the number of recruitments per program.

“Risk Management” is allocated based on workers’ compensation claims for the past five years.

“Training” is based on program personnel, with the police allocations being reduced 90% and the fire allocation being reduced 75% as less training is proportionately provided these departments.

“Safety Program” is allocated based on program personnel.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .2 - Costs To Be Allocated
For Department PERSONNEL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,554,188 | | | 1,554,188 |
| CAPITAL OUTLAY | 0 | | | |
| Total Deductions: | 0 | | | 0 |
| EQUIP USE/DPREC | 84 | | 84 | |
| NON DEPARTMENTAL | 12,827 | 87 | 12,914 | |
| CIVIC CENTER | 144,589 | 5,745 | 150,334 | |
| PURCHASING/STORES | 6,903 | 639 | 7,542 | |
| TREASURER/UTILITY BILLING | 784 | 25 | 809 | |
| PERSONNEL | | 8,842 | 8,842 | |
| FINANCE | | 21,955 | 21,955 | |
| CITY CLERK | | 19,939 | 19,939 | |
| ECONOMIC DEVELOPMENT | | 938 | 938 | |
| PUBLIC INFORMATION / COMMUNITY | | 993 | 993 | |
| CITY ADMINISTRATION | | 6,752 | 6,752 | |
| CITY COUNCIL | | 32,282 | 32,282 | |
| Total Allocated Additions: | 165,187 | 98,197 | 263,384 | 263,384 |
| SAFETY | 0 | | | |
| Total Departmental Cost Adjustments: | 0 | | | 0 |
| Total To Be Allocated: | 1,719,375 | 98,197 | | 1,817,572 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

| | Total | General & Admin | GEN RES MGMT | RECRUITMENT | RISK MGMT |
|---------------------------------|-----------|-----------------|--------------|-------------|-----------|
| Wages & Benefits | | | | | |
| SALARIES & BENEFITS | 1,288,394 | 33,787 | 309,335 | 590,724 | 165,458 |
| Other Expense & Cost | | | | | |
| OTHER OP EXPNS | 183,394 | 4,805 | 44,033 | 84,104 | 23,548 |
| TRAINING | 82,400 | 2,159 | 19,784 | 37,789 | 10,580 |
| ADVERTISING | 0 | 0 | 0 | 0 | 0 |
| *CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 |
| Departmental Totals | | | | | |
| Total Expenditures | 1,554,188 | 40,751 | 373,152 | 712,617 | 199,586 |
| Deductions | | | | | |
| Total Deductions | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| SAFETY | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | | | | | |
| Functional Cost | 1,554,188 | 40,751 | 373,152 | 712,617 | 199,586 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 165,187 | 4,332 | 39,660 | 75,738 | 21,214 |
| Reallocate Admin Costs | | (45,083) | 11,116 | 21,228 | 5,945 |
| 1st Allocation | 1,719,375 | 0 | 423,928 | 809,583 | 226,745 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 98,197 | 2,575 | 23,576 | 45,023 | 12,611 |
| Reallocate Admin Costs | | (2,575) | 635 | 1,211 | 340 |
| 2nd Allocation | 98,197 | 0 | 24,211 | 46,234 | 12,951 |
| Total For 07 PERSONNEL | | | | | |
| Total Allocated | 1,817,572 | 0 | 448,139 | 855,817 | 239,696 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| | TRAINING | SAFETY |
|---------------------------------|----------|---------|
| Wages & Benefits | | |
| SALARIES & BENEFITS | 98,207 | 90,883 |
| Other Expense & Cost | | |
| OTHER OP EXPNS | 13,975 | 12,929 |
| TRAINING | 6,279 | 5,809 |
| ADVERTISING | 0 | 0 |
| *CAPITAL OUTLAY | 0 | 0 |
| Departmental Totals | | |
| Total Expenditures | 118,461 | 109,621 |
| Deductions | | |
| Total Deductions | 0 | 0 |
| Cost Adjustments | | |
| SAFETY | 0 | 0 |
| Functional Cost | | |
| Functional Cost | 118,461 | 109,621 |
| Allocation Step 1 | | |
| Inbound- All Others | 12,591 | 11,652 |
| Reallocate Admin Costs | 3,529 | 3,265 |
| 1st Allocation | 134,581 | 124,538 |
| Allocation Step 2 | | |
| Inbound- All Others | 7,485 | 6,927 |
| Reallocate Admin Costs | 202 | 187 |
| 2nd Allocation | 7,687 | 7,114 |
| Total For 07 PERSONNEL | | |
| Total Allocated | 142,268 | 131,652 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - GEN RES MGMT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|--------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUILDING USE | 1.00 | 0.2589 | 1,098 | | 1,098 | | 1,098 |
| BUILD/FACIL MAINT | 10.20 | 2.6408 | 11,195 | | 11,195 | | 11,195 |
| PURCHASING/STORES | 5.55 | 1.4369 | 6,091 | | 6,091 | | 6,091 |
| TREASURER/UTILITY BILLING | 10.95 | 2.8350 | 12,018 | | 12,018 | | 12,018 |
| PERSONNEL | 5.00 | 1.2945 | 5,488 | | 5,488 | | 5,488 |
| EMPLOYEE SAFETY & RISK OFFICER | 1.00 | 0.2589 | 1,098 | | 1,098 | 68 | 1,166 |
| FINANCE | 8.15 | 2.1100 | 8,945 | | 8,945 | 558 | 9,503 |
| UTILITY ACCOUNTING | 4.45 | 1.1521 | 4,884 | | 4,884 | 305 | 5,189 |
| CITY ATTORNEY | 1.00 | 0.2589 | 1,098 | | 1,098 | 68 | 1,166 |
| CITY CLERK | 2.00 | 0.5178 | 2,195 | | 2,195 | 137 | 2,332 |
| PUBLIC INFORMATION / COMMUNITY | 1.00 | 0.2589 | 1,098 | | 1,098 | 68 | 1,166 |
| CITY ADMINISTRATION | 3.70 | 0.9579 | 4,061 | | 4,061 | 253 | 4,314 |
| CITY COUNCIL | 5.30 | 1.3722 | 5,817 | | 5,817 | 363 | 6,180 |
| POLICE/JAIL | 61.00 | 15.7928 | 66,947 | | 66,947 | 4,182 | 71,129 |
| DISPATCH | 9.00 | 2.3301 | 9,878 | | 9,878 | 616 | 10,494 |
| FIRE | 30.00 | 7.7670 | 32,926 | | 32,926 | 2,054 | 34,980 |
| PLANNING | 4.30 | 1.1133 | 4,719 | | 4,719 | 294 | 5,013 |
| BLDG INSP | 3.30 | 0.8544 | 3,622 | | 3,622 | 226 | 3,848 |
| ENGINEER | 7.16 | 1.8537 | 7,858 | | 7,858 | 490 | 8,348 |
| GIS MAP | 0.30 | 0.0777 | 329 | | 329 | 21 | 350 |
| STR MAINT | 14.50 | 3.7540 | 15,914 | | 15,914 | 993 | 16,907 |
| TREE TRIM | 11.50 | 2.9773 | 12,622 | | 12,622 | 788 | 13,410 |
| 17000 RECREATION | 6.07 | 1.5715 | 6,662 | | 6,662 | 416 | 7,078 |
| 61 RECREATION | 1.00 | 0.2589 | 1,098 | | 1,098 | 68 | 1,166 |
| RIV PK CAMP | 2.25 | 0.5825 | 2,469 | | 2,469 | 154 | 2,623 |
| PARKS | 9.26 | 2.3974 | 10,163 | | 10,163 | 634 | 10,797 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - GEN RES MGMT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| R.D.A. | 0.48 | 0.1243 | 527 | | 527 | 33 | 560 |
| TRANSIT | 2.22 | 0.5748 | 2,437 | | 2,437 | 152 | 2,589 |
| WATER UTILITY | 29.48 | 7.6324 | 32,356 | | 32,356 | 2,019 | 34,375 |
| ELECT UTILITY | 23.82 | 6.1670 | 26,144 | | 26,144 | 1,631 | 27,775 |
| WASTEWATER | 24.99 | 6.4699 | 27,428 | | 27,428 | 1,711 | 29,139 |
| SOLID WASTE | 35.15 | 9.1003 | 38,579 | | 38,579 | 2,407 | 40,986 |
| LOMPOC LIB | 9.00 | 2.3301 | 9,878 | | 9,878 | 616 | 10,494 |
| VILLAGE LIB | 0.50 | 0.1295 | 549 | | 549 | 34 | 583 |
| METER READING | 4.50 | 1.1650 | 4,939 | | 4,939 | 308 | 5,247 |
| EQUIP MAINT | 12.64 | 3.2725 | 13,873 | | 13,873 | 866 | 14,739 |
| CDBG | 1.45 | 0.3754 | 1,591 | | 1,591 | 99 | 1,690 |
| COMM.SVCS. OFFICER | 1.00 | 0.2589 | 1,098 | | 1,098 | 68 | 1,166 |
| AIRPORT | 0.97 | 0.2511 | 1,065 | | 1,065 | 66 | 1,131 |
| MACHINE ROOM | 1.00 | 0.2589 | 1,098 | | 1,098 | 68 | 1,166 |
| WI-FI | 0.38 | 0.0984 | 417 | | 417 | 26 | 443 |
| PEG | 1.82 | 0.4712 | 1,998 | | 1,998 | 125 | 2,123 |
| PRK MAINT & POOL ASSESS DIST | 1.00 | 0.2589 | 1,098 | | 1,098 | 68 | 1,166 |
| AQUATIC CENTER | 2.00 | 0.5178 | 2,195 | | 2,195 | 137 | 2,332 |
| CODE ENFORCEMENT | 1.00 | 0.2589 | 1,098 | | 1,098 | 68 | 1,166 |
| COMMUNICATIONS | 12.26 | 3.1741 | 13,456 | | 13,456 | 840 | 14,296 |
| HOUSING TRUST | 0.65 | 0.1683 | 713 | | 713 | 45 | 758 |
| CHARLOTTE'S WEB | 1.00 | 0.2589 | 1,098 | | 1,098 | 68 | 1,166 |
| SubTotal | 386.25 | 100.0000 | 423,928 | | 423,928 | 24,211 | 448,139 |
| Total | 386.25 | 100.0000 | 423,928 | | 423,928 | 24,211 | 448,139 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2019-21

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - RECRUITMENT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUILD/FACIL MAINT | 5 | 2.3256 | 18,828 | | 18,828 | | 18,828 |
| PURCHASING/STORES | 3 | 1.3953 | 11,297 | | 11,297 | | 11,297 |
| TREASURER/UTILITY BILLING | 4 | 1.8605 | 15,062 | | 15,062 | | 15,062 |
| FINANCE | 5 | 2.3256 | 18,828 | | 18,828 | 1,139 | 19,967 |
| UTILITY ACCOUNTING | 1 | 0.4651 | 3,766 | | 3,766 | 228 | 3,994 |
| CITY CLERK | 2 | 0.9302 | 7,531 | | 7,531 | 456 | 7,987 |
| CITY ADMINISTRATION | 2 | 0.9302 | 7,531 | | 7,531 | 456 | 7,987 |
| POLICE/JAIL | 49 | 22.7909 | 184,506 | | 184,506 | 11,156 | 195,662 |
| FIRE | 26 | 12.0930 | 97,903 | | 97,903 | 5,922 | 103,825 |
| BLDG INSP | 1 | 0.4651 | 3,766 | | 3,766 | 228 | 3,994 |
| ENGINEER | 2 | 0.9302 | 7,531 | | 7,531 | 456 | 7,987 |
| STR MAINT | 8 | 3.7209 | 30,124 | | 30,124 | 1,822 | 31,946 |
| PARKS | 8 | 3.7209 | 30,124 | | 30,124 | 1,822 | 31,946 |
| WATER UTILITY | 24 | 11.1628 | 90,372 | | 90,372 | 5,466 | 95,838 |
| ELECT UTILITY | 23 | 10.6977 | 86,607 | | 86,607 | 5,238 | 91,845 |
| WASTEWATER | 26 | 12.0930 | 97,903 | | 97,903 | 5,922 | 103,825 |
| SOLID WASTE | 10 | 4.6512 | 37,655 | | 37,655 | 2,278 | 39,933 |
| LOMPOC LIB | 6 | 2.7907 | 22,593 | | 22,593 | 1,367 | 23,960 |
| METER READING | 1 | 0.4651 | 3,766 | | 3,766 | 228 | 3,994 |
| WI-FI | 2 | 0.9302 | 7,531 | | 7,531 | 456 | 7,987 |
| COMMUNICATIONS | 7 | 3.2558 | 26,359 | | 26,359 | 1,594 | 27,953 |
| SubTotal | 215 | 100.0000 | 809,583 | | 809,583 | 46,234 | 855,817 |
| Total | 215 | 100.0000 | 809,583 | | 809,583 | 46,234 | 855,817 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Allocation Basis: NBR. RECRUITMENTS/PROGRAM

Allocation Source: PERSONNEL

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - RISK MGMT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUILD/FACIL MAINT | 2.00 | 1.8868 | 4,278 | | 4,278 | | 4,278 |
| PURCHASING/STORES | 1.00 | 0.9434 | 2,139 | | 2,139 | | 2,139 |
| POLICE/JAIL | 30.00 | 28.3017 | 64,175 | | 64,175 | 3,774 | 67,949 |
| FIRE | 5.00 | 4.7170 | 10,696 | | 10,696 | 629 | 11,325 |
| STR MAINT | 8.00 | 7.5472 | 17,113 | | 17,113 | 1,006 | 18,119 |
| TREE TRIM | 14.00 | 13.2075 | 29,947 | | 29,947 | 1,760 | 31,707 |
| 17000 RECREATION | 2.00 | 1.8868 | 4,278 | | 4,278 | 251 | 4,529 |
| PARKS | 4.00 | 3.7736 | 8,556 | | 8,556 | 503 | 9,059 |
| WATER UTILITY | 10.00 | 9.4340 | 21,391 | | 21,391 | 1,257 | 22,648 |
| ELECT UTILITY | 10.00 | 9.4340 | 21,391 | | 21,391 | 1,257 | 22,648 |
| WASTEWATER | 2.00 | 1.8868 | 4,278 | | 4,278 | 251 | 4,529 |
| SOLID WASTE | 13.00 | 12.2642 | 27,808 | | 27,808 | 1,635 | 29,443 |
| LOMPOC LIB | 2.00 | 1.8868 | 4,278 | | 4,278 | 251 | 4,529 |
| METER READING | 3.00 | 2.8302 | 6,417 | | 6,417 | 377 | 6,794 |
| SubTotal | 106.00 | 100.0000 | 226,745 | | 226,745 | 12,951 | 239,696 |
| Total | 106.00 | 100.0000 | 226,745 | | 226,745 | 12,951 | 239,696 |

Allocation Basis: WORKERS COMP CLAIMS-5 YEARS EXP.

Allocation Source: WORKERS COMP REPORT



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - TRAINING

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|--------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUILDING USE | 1.00 | 0.2589 | 348 | | 348 | | 348 |
| BUILD/FACIL MAINT | 10.20 | 2.6408 | 3,554 | | 3,554 | | 3,554 |
| PURCHASING/STORES | 5.55 | 1.4369 | 1,934 | | 1,934 | | 1,934 |
| TREASURER/UTILITY BILLING | 10.95 | 2.8350 | 3,815 | | 3,815 | | 3,815 |
| PERSONNEL | 5.00 | 1.2945 | 1,742 | | 1,742 | | 1,742 |
| EMPLOYEE SAFETY & RISK OFFICER | 1.00 | 0.2589 | 348 | | 348 | 22 | 370 |
| FINANCE | 8.15 | 2.1100 | 2,840 | | 2,840 | 177 | 3,017 |
| UTILITY ACCOUNTING | 4.45 | 1.1521 | 1,551 | | 1,551 | 97 | 1,648 |
| CITY ATTORNEY | 1.00 | 0.2589 | 348 | | 348 | 22 | 370 |
| CITY CLERK | 2.00 | 0.5178 | 697 | | 697 | 43 | 740 |
| PUBLIC INFORMATION / COMMUNITY | 1.00 | 0.2589 | 348 | | 348 | 22 | 370 |
| CITY ADMINISTRATION | 3.70 | 0.9579 | 1,289 | | 1,289 | 80 | 1,369 |
| CITY COUNCIL | 5.30 | 1.3722 | 1,847 | | 1,847 | 115 | 1,962 |
| POLICE/JAIL | 61.00 | 15.7928 | 21,258 | | 21,258 | 1,325 | 22,583 |
| DISPATCH | 9.00 | 2.3301 | 3,136 | | 3,136 | 196 | 3,332 |
| FIRE | 30.00 | 7.7670 | 10,453 | | 10,453 | 652 | 11,105 |
| PLANNING | 4.30 | 1.1133 | 1,498 | | 1,498 | 93 | 1,591 |
| BLDG INSP | 3.30 | 0.8544 | 1,150 | | 1,150 | 72 | 1,222 |
| ENGINEER | 7.16 | 1.8537 | 2,495 | | 2,495 | 156 | 2,651 |
| GIS MAP | 0.30 | 0.0777 | 105 | | 105 | 7 | 112 |
| STR MAINT | 14.50 | 3.7540 | 5,052 | | 5,052 | 315 | 5,367 |
| TREE TRIM | 11.50 | 2.9773 | 4,007 | | 4,007 | 250 | 4,257 |
| 17000 RECREATION | 6.07 | 1.5715 | 2,115 | | 2,115 | 132 | 2,247 |
| 61 RECREATION | 1.00 | 0.2589 | 348 | | 348 | 22 | 370 |
| RIV PK CAMP | 2.25 | 0.5825 | 784 | | 784 | 49 | 833 |
| PARKS | 9.26 | 2.3974 | 3,226 | | 3,226 | 201 | 3,427 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - TRAINING

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| R.D.A. | 0.48 | 0.1243 | 167 | | 167 | 10 | 177 |
| TRANSIT | 2.22 | 0.5748 | 774 | | 774 | 48 | 822 |
| WATER UTILITY | 29.48 | 7.6324 | 10,272 | | 10,272 | 641 | 10,913 |
| ELECT UTILITY | 23.82 | 6.1670 | 8,300 | | 8,300 | 518 | 8,818 |
| WASTEWATER | 24.99 | 6.4699 | 8,707 | | 8,707 | 543 | 9,250 |
| SOLID WASTE | 35.15 | 9.1003 | 12,247 | | 12,247 | 764 | 13,011 |
| LOMPOC LIB | 9.00 | 2.3301 | 3,136 | | 3,136 | 196 | 3,332 |
| VILLAGE LIB | 0.50 | 0.1295 | 174 | | 174 | 11 | 185 |
| METER READING | 4.50 | 1.1650 | 1,568 | | 1,568 | 98 | 1,666 |
| EQUIP MAINT | 12.64 | 3.2725 | 4,404 | | 4,404 | 275 | 4,679 |
| CDBG | 1.45 | 0.3754 | 505 | | 505 | 32 | 537 |
| COMM.SVCS. OFFICER | 1.00 | 0.2589 | 348 | | 348 | 22 | 370 |
| AIRPORT | 0.97 | 0.2511 | 338 | | 338 | 21 | 359 |
| MACHINE ROOM | 1.00 | 0.2589 | 348 | | 348 | 22 | 370 |
| WI-FI | 0.38 | 0.0984 | 132 | | 132 | 8 | 140 |
| PEG | 1.82 | 0.4712 | 634 | | 634 | 40 | 674 |
| PRK MAINT & POOL ASSESS DIST | 1.00 | 0.2589 | 348 | | 348 | 22 | 370 |
| AQUATIC CENTER | 2.00 | 0.5178 | 697 | | 697 | 43 | 740 |
| CODE ENFORCEMENT | 1.00 | 0.2589 | 348 | | 348 | 22 | 370 |
| COMMUNICATIONS | 12.26 | 3.1741 | 4,272 | | 4,272 | 267 | 4,539 |
| HOUSING TRUST | 0.65 | 0.1683 | 226 | | 226 | 14 | 240 |
| CHARLOTTE'S WEB | 1.00 | 0.2589 | 348 | | 348 | 22 | 370 |
| SubTotal | 386.25 | 100.0000 | 134,581 | | 134,581 | 7,687 | 142,268 |
| Total | 386.25 | 100.0000 | 134,581 | | 134,581 | 7,687 | 142,268 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2019-21

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - SAFETY

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|--------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUILDING USE | 1.00 | 0.2589 | 322 | | 322 | | 322 |
| BUILD/FACIL MAINT | 10.20 | 2.6408 | 3,289 | | 3,289 | | 3,289 |
| PURCHASING/STORES | 5.55 | 1.4369 | 1,789 | | 1,789 | | 1,789 |
| TREASURER/UTILITY BILLING | 10.95 | 2.8350 | 3,531 | | 3,531 | | 3,531 |
| PERSONNEL | 5.00 | 1.2945 | 1,612 | | 1,612 | | 1,612 |
| EMPLOYEE SAFETY & RISK OFFICER | 1.00 | 0.2589 | 322 | | 322 | 20 | 342 |
| FINANCE | 8.15 | 2.1100 | 2,628 | | 2,628 | 164 | 2,792 |
| UTILITY ACCOUNTING | 4.45 | 1.1521 | 1,435 | | 1,435 | 90 | 1,525 |
| CITY ATTORNEY | 1.00 | 0.2589 | 322 | | 322 | 20 | 342 |
| CITY CLERK | 2.00 | 0.5178 | 645 | | 645 | 40 | 685 |
| PUBLIC INFORMATION / COMMUNITY | 1.00 | 0.2589 | 322 | | 322 | 20 | 342 |
| CITY ADMINISTRATION | 3.70 | 0.9579 | 1,193 | | 1,193 | 74 | 1,267 |
| CITY COUNCIL | 5.30 | 1.3722 | 1,709 | | 1,709 | 107 | 1,816 |
| POLICE/JAIL | 61.00 | 15.7928 | 19,671 | | 19,671 | 1,228 | 20,899 |
| DISPATCH | 9.00 | 2.3301 | 2,902 | | 2,902 | 181 | 3,083 |
| FIRE | 30.00 | 7.7670 | 9,673 | | 9,673 | 604 | 10,277 |
| PLANNING | 4.30 | 1.1133 | 1,386 | | 1,386 | 87 | 1,473 |
| BLDG INSP | 3.30 | 0.8544 | 1,064 | | 1,064 | 66 | 1,130 |
| ENGINEER | 7.16 | 1.8537 | 2,309 | | 2,309 | 144 | 2,453 |
| GIS MAP | 0.30 | 0.0777 | 97 | | 97 | 6 | 103 |
| STR MAINT | 14.50 | 3.7540 | 4,675 | | 4,675 | 292 | 4,967 |
| TREE TRIM | 11.50 | 2.9773 | 3,708 | | 3,708 | 231 | 3,939 |
| 17000 RECREATION | 6.07 | 1.5715 | 1,957 | | 1,957 | 122 | 2,079 |
| 61 RECREATION | 1.00 | 0.2589 | 322 | | 322 | 20 | 342 |
| RIV PK CAMP | 2.25 | 0.5825 | 725 | | 725 | 45 | 770 |
| PARKS | 9.26 | 2.3974 | 2,986 | | 2,986 | 186 | 3,172 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - SAFETY

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| R.D.A. | 0.48 | 0.1243 | 155 | | 155 | 10 | 165 |
| TRANSIT | 2.22 | 0.5748 | 716 | | 716 | 45 | 761 |
| WATER UTILITY | 29.48 | 7.6324 | 9,505 | | 9,505 | 593 | 10,098 |
| ELECT UTILITY | 23.82 | 6.1670 | 7,680 | | 7,680 | 479 | 8,159 |
| WASTEWATER | 24.99 | 6.4699 | 8,057 | | 8,057 | 503 | 8,560 |
| SOLID WASTE | 35.15 | 9.1003 | 11,333 | | 11,333 | 707 | 12,040 |
| LOMPOC LIB | 9.00 | 2.3301 | 2,902 | | 2,902 | 181 | 3,083 |
| VILLAGE LIB | 0.50 | 0.1295 | 161 | | 161 | 10 | 171 |
| METER READING | 4.50 | 1.1650 | 1,451 | | 1,451 | 91 | 1,542 |
| EQUIP MAINT | 12.64 | 3.2725 | 4,075 | | 4,075 | 254 | 4,329 |
| CDBG | 1.45 | 0.3754 | 468 | | 468 | 29 | 497 |
| COMM.SVCS. OFFICER | 1.00 | 0.2589 | 322 | | 322 | 20 | 342 |
| AIRPORT | 0.97 | 0.2511 | 313 | | 313 | 20 | 333 |
| MACHINE ROOM | 1.00 | 0.2589 | 322 | | 322 | 20 | 342 |
| WI-FI | 0.38 | 0.0984 | 123 | | 123 | 8 | 131 |
| PEG | 1.82 | 0.4712 | 587 | | 587 | 37 | 624 |
| PRK MAINT & POOL ASSESS DIST | 1.00 | 0.2589 | 322 | | 322 | 20 | 342 |
| AQUATIC CENTER | 2.00 | 0.5178 | 645 | | 645 | 40 | 685 |
| CODE ENFORCEMENT | 1.00 | 0.2589 | 322 | | 322 | 20 | 342 |
| COMMUNICATIONS | 12.26 | 3.1741 | 3,953 | | 3,953 | 247 | 4,200 |
| HOUSING TRUST | 0.65 | 0.1683 | 210 | | 210 | 13 | 223 |
| CHARLOTTE'S WEB | 1.00 | 0.2589 | 322 | | 322 | 20 | 342 |
| SubTotal | 386.25 | 100.0000 | 124,538 | | 124,538 | 7,114 | 131,652 |
| Total | 386.25 | 100.0000 | 124,538 | | 124,538 | 7,114 | 131,652 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2019-21



All Monetary Values Are \$ Dollars
MAXCars © 2021 MAXIMUS, INC.
Report Output Prepared By CITY OF LOMPOC

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department PERSONNEL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total | GEN RES MGMT | RECRUITMENT | RISK MGMT | TRAINING | SAFETY |
|------------------------|---------|--------------|-------------|-----------|----------|--------|
| BUILDING USE | 1,768 | 1,098 | 0 | 0 | 348 | 322 |
| BUILD/FACIL MAINT | 41,144 | 11,195 | 18,828 | 4,278 | 3,554 | 3,289 |
| PURCHASING/STORES | 23,250 | 6,091 | 11,297 | 2,139 | 1,934 | 1,789 |
| TREASURER/UTILITY | 34,426 | 12,018 | 15,062 | 0 | 3,815 | 3,531 |
| PERSONNEL | 8,842 | 5,488 | 0 | 0 | 1,742 | 1,612 |
| EMPLOYEE SAFETY & RISK | 1,878 | 1,166 | 0 | 0 | 370 | 342 |
| FINANCE | 35,279 | 9,503 | 19,967 | 0 | 3,017 | 2,792 |
| UTILITY ACCOUNTING | 12,356 | 5,189 | 3,994 | 0 | 1,648 | 1,525 |
| CITY ATTORNEY | 1,878 | 1,166 | 0 | 0 | 370 | 342 |
| CITY CLERK | 11,744 | 2,332 | 7,987 | 0 | 740 | 685 |
| PUBLIC INFORMATION / | 1,878 | 1,166 | 0 | 0 | 370 | 342 |
| CITY ADMINISTRATION | 14,937 | 4,314 | 7,987 | 0 | 1,369 | 1,267 |
| CITY COUNCIL | 9,958 | 6,180 | 0 | 0 | 1,962 | 1,816 |
| POLICE/JAIL | 378,222 | 71,129 | 195,662 | 67,949 | 22,583 | 20,899 |
| DISPATCH | 16,909 | 10,494 | 0 | 0 | 3,332 | 3,083 |
| FIRE | 171,512 | 34,980 | 103,825 | 11,325 | 11,105 | 10,277 |
| PLANNING | 8,077 | 5,013 | 0 | 0 | 1,591 | 1,473 |
| BLDG INSP | 10,194 | 3,848 | 3,994 | 0 | 1,222 | 1,130 |
| ENGINEER | 21,439 | 8,348 | 7,987 | 0 | 2,651 | 2,453 |
| GIS MAP | 565 | 350 | 0 | 0 | 112 | 103 |
| STR MAINT | 77,306 | 16,907 | 31,946 | 18,119 | 5,367 | 4,967 |
| TREE TRIM | 53,313 | 13,410 | 0 | 31,707 | 4,257 | 3,939 |
| 17000 RECREATION | 15,933 | 7,078 | 0 | 4,529 | 2,247 | 2,079 |
| 61 RECREATION | 1,878 | 1,166 | 0 | 0 | 370 | 342 |
| RIV PK CAMP | 4,226 | 2,623 | 0 | 0 | 833 | 770 |
| PARKS | 58,401 | 10,797 | 31,946 | 9,059 | 3,427 | 3,172 |
| R.D.A. | 902 | 560 | 0 | 0 | 177 | 165 |
| TRANSIT | 4,172 | 2,589 | 0 | 0 | 822 | 761 |
| WATER UTILITY | 173,872 | 34,375 | 95,838 | 22,648 | 10,913 | 10,098 |
| ELECT UTILITY | 159,245 | 27,775 | 91,845 | 22,648 | 8,818 | 8,159 |
| WASTEWATER | 155,303 | 29,139 | 103,825 | 4,529 | 9,250 | 8,560 |
| SOLID WASTE | 135,413 | 40,986 | 39,933 | 29,443 | 13,011 | 12,040 |
| LOMPOC LIB | 45,398 | 10,494 | 23,960 | 4,529 | 3,332 | 3,083 |
| VILLAGE LIB | 939 | 583 | 0 | 0 | 185 | 171 |



All Monetary Values Are \$ Dollars
 MAXCars © 2021 MAXIMUS, INC.
 Report Output Prepared By CITY OF LOMPOC

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department PERSONNEL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total | GEN RES MGMT | RECRUITMENT | RISK MGMT | TRAINING | SAFETY |
|----------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| METER READING | 19,243 | 5,247 | 3,994 | 6,794 | 1,666 | 1,542 |
| EQUIP MAINT | 23,747 | 14,739 | 0 | 0 | 4,679 | 4,329 |
| CDBG | 2,724 | 1,690 | 0 | 0 | 537 | 497 |
| COMM.SVCS. OFFICER | 1,878 | 1,166 | 0 | 0 | 370 | 342 |
| AIRPORT | 1,823 | 1,131 | 0 | 0 | 359 | 333 |
| MACHINE ROOM | 1,878 | 1,166 | 0 | 0 | 370 | 342 |
| WI-FI | 8,701 | 443 | 7,987 | 0 | 140 | 131 |
| PEG | 3,421 | 2,123 | 0 | 0 | 674 | 624 |
| PRK MAINT & POOL | 1,878 | 1,166 | 0 | 0 | 370 | 342 |
| AQUATIC CENTER | 3,757 | 2,332 | 0 | 0 | 740 | 685 |
| CODE ENFORCEMENT | 1,878 | 1,166 | 0 | 0 | 370 | 342 |
| COMMUNICATIONS | 50,988 | 14,296 | 27,953 | 0 | 4,539 | 4,200 |
| HOUSING TRUST | 1,221 | 758 | 0 | 0 | 240 | 223 |
| CHARLOTTE'S WEB | 1,878 | 1,166 | 0 | 0 | 370 | 342 |
| Direct Billed | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1,817,572 | 448,139 | 855,817 | 239,696 | 142,268 | 131,652 |



City of Lompoc
Employee Safety and Risk Officer
Nature and Extent of Services

This plan department allocates the costs of the Employee Safety and Risk Officer to all City departments based on program personnel working in the field.

CITY OF LOMPOC, CALIFORNIA

FULL COST PLAN FY 21-23

Schedule .2 - Costs To Be Allocated

For Department EMPLOYEE SAFETY & RISK OFFICER

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 234,479 | | | 234,479 |
| NON DEPARTMENTAL | 2,834 | 19 | 2,853 | |
| CIVIC CENTER | 12,708 | 505 | 13,213 | |
| TREASURER/UTILITY BILLING | 157 | 5 | 162 | |
| PERSONNEL | 1,768 | 110 | 1,878 | |
| FINANCE | | 7,088 | 7,088 | |
| ECONOMIC DEVELOPMENT | | 188 | 188 | |
| PUBLIC INFORMATION / COMMUNITY | | 199 | 199 | |
| CITY ADMINISTRATION | | 1,350 | 1,350 | |
| CITY COUNCIL | | 1,250 | 1,250 | |
| Total Allocated Additions: | 17,467 | 10,714 | 28,181 | 28,181 |
| Total To Be Allocated: | 251,946 | 10,714 | | 262,660 |



CITY OF LOMPOC, CALIFORNIA

FULL COST PLAN FY 21-23

Schedule .3 - Costs Allocated By Activity
For Department EMPLOYEE SAFETY & RISK OFFICER

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| | Total | General & Admin | OUTSIDE WORKERS |
|--|---------|-----------------|-----------------|
| Wages & Benefits | | | |
| SALARIES & BENEFITS | 213,823 | 0 | 213,823 |
| Other Expense & Cost | | | |
| SUPPLIES | 20,656 | 0 | 20,656 |
| Departmental Totals | | | |
| Total Expenditures | 234,479 | 0 | 234,479 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | 234,479 | 0 | 234,479 |
| Allocation Step 1 | | | |
| Inbound- All Others | 17,467 | 17,467 | 0 |
| Reallocate Admin Costs | | (17,467) | 17,467 |
| 1st Allocation | 251,946 | 0 | 251,946 |
| Allocation Step 2 | | | |
| Inbound- All Others | 10,714 | 10,714 | 0 |
| Reallocate Admin Costs | | (10,714) | 10,714 |
| 2nd Allocation | 10,714 | 0 | 10,714 |
| Total For 10 EMPLOYEE SAFETY & RISK | | | |
| Total Allocated | 262,660 | 0 | 262,660 |



CITY OF LOMPOC, CALIFORNIA

FULL COST PLAN FY 21-23

Schedule .4 - Detail Activity Allocations

For Department EMPLOYEE SAFETY & RISK OFFICER

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - OUTSIDE WORKERS

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| PURCHASING/STORES | 2 | 1.5625 | 3,937 | | 3,937 | | 3,937 |
| STR MAINT | 17 | 13.2813 | 33,462 | | 33,462 | 1,446 | 34,908 |
| TREE TRIM | 12 | 9.3750 | 23,620 | | 23,620 | 1,020 | 24,640 |
| WATER UTILITY | 23 | 17.9688 | 45,272 | | 45,272 | 1,956 | 47,228 |
| ELECT UTILITY | 18 | 14.0625 | 35,430 | | 35,430 | 1,531 | 36,961 |
| WASTEWATER | 23 | 17.9688 | 45,272 | | 45,272 | 1,956 | 47,228 |
| SOLID WASTE | 29 | 22.6561 | 57,080 | | 57,080 | 2,465 | 59,545 |
| METER READING | 4 | 3.1250 | 7,873 | | 7,873 | 340 | 8,213 |
| SubTotal | 128 | 100.0000 | 251,946 | | 251,946 | 10,714 | 262,660 |
| Total | 128 | 100.0000 | 251,946 | | 251,946 | 10,714 | 262,660 |

Allocation Basis: PROGRAM PERSONNEL - OUTSIDE WORKERS

Allocation Source: 2019-21



CITY OF LOMPOC, CALIFORNIA

FULL COST PLAN FY 21-23

Schedule .5 - Allocation Summary

For Department EMPLOYEE SAFETY & RISK OFFICER

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total | OUTSIDE WORKERS |
|----------------------|----------------|-----------------|
| PURCHASING/STORES | 3,937 | 3,937 |
| STR MAINT | 34,908 | 34,908 |
| TREE TRIM | 24,640 | 24,640 |
| WATER UTILITY | 47,228 | 47,228 |
| ELECT UTILITY | 36,961 | 36,961 |
| WASTEWATER | 47,228 | 47,228 |
| SOLID WASTE | 59,545 | 59,545 |
| METER READING | 8,213 | 8,213 |
| Direct Billed | 0 | 0 |
| Total | 262,660 | 262,660 |



City of Lompoc
Information Systems
Nature and Extent of Services

This plan department is divided into operations, systems/programming and utility activity, then distributed to user programs based on specific usage per City 'client.'

For 2015-17, the City converted Information Systems to an Internal Service Fund, so there are no longer any expenditures that are allocated through the Cost Allocation plan.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .2 - Costs To Be Allocated
For Department INFORMATION SYSTEMS

Lompoc 21-23 CAP Final
 2021 Version 1.0091-2

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|----------|
| Expenditures Per Financial Statement: | 0 | | | 0 |
| CAPITAL OUTLAY | 0 | | | |
| Total Deductions: | <u>0</u> | | | 0 |
| Total Allocated Additions: | | | <u>0</u> | 0 |
| Total To Be Allocated: | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION SYSTEMS

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| | Total | General & Admin | DP OPERATE | SYSTEMS/PROGRAM | UTILITY PROGRAM |
|---|-------|-----------------|------------|-----------------|-----------------|
| Wages & Benefits | | | | | |
| SALARIES & BENEFITS | 0 | 0 | 0 | 0 | 0 |
| Other Expense & Cost | | | | | |
| OTHER OP EXPNS | 0 | 0 | 0 | 0 | 0 |
| EQUIP MAINT | 0 | 0 | 0 | 0 | 0 |
| SUPPLIES | 0 | 0 | 0 | 0 | 0 |
| RENTALS | 0 | 0 | 0 | 0 | 0 |
| *CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 |
| Departmental Totals | | | | | |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 |
| Deductions | | | | | |
| Total Deductions | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | | | | | |
| Functional Cost | 0 | 0 | 0 | 0 | 0 |
| Allocation Step 1 | | | | | |
| 1st Allocation | 0 | 0 | 0 | 0 | 0 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 | 0 |
| Total For 14 INFORMATION SYSTEMS | | | | | |
| Total Allocated | 0 | 0 | 0 | 0 | 0 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION SYSTEMS

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| | PHONES | GIS | WASTEWATER TREA |
|---|--------|-----|-----------------|
| Wages & Benefits | | | |
| SALARIES & BENEFITS | 0 | 0 | 0 |
| Other Expense & Cost | | | |
| OTHER OP EXPNS | 0 | 0 | 0 |
| EQUIP MAINT | 0 | 0 | 0 |
| SUPPLIES | 0 | 0 | 0 |
| RENTALS | 0 | 0 | 0 |
| *CAPITAL OUTLAY | 0 | 0 | 0 |
| Departmental Totals | | | |
| Total Expenditures | 0 | 0 | 0 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | | | |
| Functional Cost | 0 | 0 | 0 |
| Allocation Step 1 | | | |
| 1st Allocation | 0 | 0 | 0 |
| Allocation Step 2 | | | |
| 2nd Allocation | 0 | 0 | 0 |
| Total For 14 INFORMATION SYSTEMS | | | |
| Total Allocated | 0 | 0 | 0 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS

Lompoc 21-23 CAP Final
 2021 Version 1.0091-2

Activity - DP OPERATE

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| Activity has no Allocatable Costs | | | | | | | |
| SubTotal | | | | | | | |
| Total | | | | | | | |

Allocation Basis: UNITS

Allocation Source: DATA PROCESSING



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS

Lompoc 21-23 CAP Final
 2021 Version 1.0091-2

Activity - SYSTEMS/PROGRAM

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| Activity has no Allocatable Costs | | | | | | | |
| SubTotal | | | | | | | |
| Total | | | | | | | |

Allocation Basis: LEVEL OF SUPPORT - SYSTEMS

Allocation Source: DATA PROCESSING



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS

Lompoc 21-23 CAP Final
 2021 Version 1.0091-2

Activity - UTILITY PROGRAM

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| Activity has no Allocatable Costs | | | | | | | |
| SubTotal | | | | | | | |
| Total | | | | | | | |

Allocation Basis: DIRECT ALLOCATION-LEVEL OF SUPPORT- IT SUPPORT

Allocation Source: DATA PROCESSING



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS

Lompoc 21-23 CAP Final
 2021 Version 1.0091-2

Activity - PHONES

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| Activity has no Allocatable Costs | | | | | | | |
| SubTotal | | | | | | | |
| Total | | | | | | | |

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2019-21



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS

Lompoc 21-23 CAP Final
 2021 Version 1.0091-2

Activity - GIS

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| Activity has no Allocatable Costs | | | | | | | |
| SubTotal | | | | | | | |
| Total | | | | | | | |

Allocation Basis: LEVEL OF SUPPORT
 Allocation Source: DATA PROCESSING



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS

Lompoc 21-23 CAP Final
 2021 Version 1.0091-2

Activity - WASTEWATER TREA

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| Activity has no Allocatable Costs | | | | | | | |
| SubTotal | | | | | | | |
| Total | | | | | | | |

Allocation Basis: DIRECT ALLOCATION - WASTEWATER

Allocation Source: PURCHASING



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Lompoc 21-23 CAP Final
 2021 Version 1.0091-2

| Receiving Department | Total | DP OPERATE | SYSTEMS/PROGRAM | UTILITY PROGRAM | PHONES | GIS | WASTEWATER TREA |
|----------------------|----------|------------|-----------------|-----------------|----------|----------|-----------------|
| Direct Billed | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



City of Lompoc
Finance
Nature and Extent of Services

The Finance Division provides a wide range of services to all City departments.

“Payroll” services are distributed based on program personnel.

“Accounting Services” are distributed based on warrants processed.

“Risk Management” is allocated based on program personnel.

“Utility Projects” are allocated to the four utility operations equally.

“Special Studies” are Citywide in nature and costs are allocated to all departments based on program personnel.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .2 - Costs To Be Allocated
For Department FINANCE

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-------------------------|-----------------------|----------------|-------------------------|
| Expenditures Per Financial Statement: | 2,223,543 | | | 2,223,543 |
| CAPITAL ASSETS | 0 | | | |
| Total Deductions: | <u>0</u> | | | 0 |
| EQUIP USE/DPREC | 859 | | 859 | |
| NON DEPARTMENTAL | 20,110 | 138 | 20,248 | |
| CIVIC CENTER | 149,858 | 5,954 | 155,812 | |
| PURCHASING/STORES | 1,883 | 174 | 2,057 | |
| TREASURER/UTILITY BILLING | 1,278 | 41 | 1,319 | |
| PERSONNEL | 33,241 | 2,038 | 35,279 | |
| FINANCE | | 27,813 | 27,813 | |
| CITY ATTORNEY | | 52,770 | 52,770 | |
| CITY CLERK | | 19,939 | 19,939 | |
| ECONOMIC DEVELOPMENT | | 1,528 | 1,528 | |
| PUBLIC INFORMATION / COMMUNITY | | 1,618 | 1,618 | |
| CITY ADMINISTRATION | | 11,005 | 11,005 | |
| CITY COUNCIL | | 36,217 | 36,217 | |
| Total Allocated Additions: | <u>207,229</u> | <u>159,235</u> | <u>366,464</u> | <u>366,464</u> |
| Total To Be Allocated: | <u><u>2,430,772</u></u> | <u><u>159,235</u></u> | | <u><u>2,590,007</u></u> |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

| | Total | General & Admin | PAYROLL/BUDGET | ACCTG SERVICES | RISK MGMT |
|---------------------------------|-----------|-----------------|----------------|----------------|-----------|
| Wages & Benefits | | | | | |
| SALARIES & BENEFITS | 2,028,167 | 0 | 503,077 | 997,448 | 64,371 |
| Other Expense & Cost | | | | | |
| OTHER OP EXPNS | 117,663 | 0 | 29,180 | 57,879 | 3,730 |
| SUPPLIES | 77,713 | 0 | 19,273 | 38,227 | 2,464 |
| *CAPITAL ASSETS | 0 | 0 | 0 | 0 | 0 |
| Departmental Totals | | | | | |
| Total Expenditures | 2,223,543 | 0 | 551,530 | 1,093,554 | 70,565 |
| Deductions | | | | | |
| Total Deductions | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | | | | | |
| Functional Cost | 2,223,543 | 0 | 551,530 | 1,093,554 | 70,565 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 207,229 | 207,229 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (207,229) | 51,401 | 101,918 | 6,576 |
| 1st Allocation | 2,430,772 | 0 | 602,931 | 1,195,472 | 77,141 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 159,235 | 159,235 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (159,235) | 39,497 | 78,312 | 5,053 |
| 2nd Allocation | 159,235 | 0 | 39,497 | 78,312 | 5,053 |
| Total For 12 FINANCE | | | | | |
| Total Allocated | 2,590,007 | 0 | 642,428 | 1,273,784 | 82,194 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

Lompoc 21-23 CAP Final
2021

Version 1.0091-2

| | UTILITY PROJ. | SPECIAL STUDIES | FIXED ASSET |
|---------------------------------|---------------|-----------------|-------------|
| Wages & Benefits | | | |
| SALARIES & BENEFITS | 94,733 | 195,641 | 172,897 |
| Other Expense & Cost | | | |
| OTHER OP EXPNS | 5,495 | 11,354 | 10,025 |
| SUPPLIES | 3,629 | 7,499 | 6,621 |
| *CAPITAL ASSETS | 0 | 0 | 0 |
| Departmental Totals | | | |
| Total Expenditures | 103,857 | 214,494 | 189,543 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | | | |
| Functional Cost | 103,857 | 214,494 | 189,543 |
| Allocation Step 1 | | | |
| Inbound- All Others | 0 | 0 | 0 |
| Reallocate Admin Costs | 9,679 | 19,990 | 17,665 |
| 1st Allocation | 113,536 | 234,484 | 207,208 |
| Allocation Step 2 | | | |
| Inbound- All Others | 0 | 0 | 0 |
| Reallocate Admin Costs | 7,438 | 15,361 | 13,574 |
| 2nd Allocation | 7,438 | 15,361 | 13,574 |
| Total For 12 FINANCE | | | |
| Total Allocated | 120,974 | 249,845 | 220,782 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - PAYROLL/BUDGET

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|--------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUILDING USE | 1.00 | 0.2589 | 1,561 | | 1,561 | | 1,561 |
| BUILD/FACIL MAINT | 10.20 | 2.6408 | 15,922 | | 15,922 | | 15,922 |
| PURCHASING/STORES | 5.55 | 1.4369 | 8,663 | | 8,663 | | 8,663 |
| TREASURER/UTILITY BILLING | 10.95 | 2.8350 | 17,093 | | 17,093 | | 17,093 |
| PERSONNEL | 5.00 | 1.2945 | 7,805 | | 7,805 | | 7,805 |
| EMPLOYEE SAFETY & RISK OFFICER | 1.00 | 0.2589 | 1,561 | | 1,561 | | 1,561 |
| FINANCE | 8.15 | 2.1100 | 12,722 | | 12,722 | | 12,722 |
| UTILITY ACCOUNTING | 4.45 | 1.1521 | 6,946 | | 6,946 | 510 | 7,456 |
| CITY ATTORNEY | 1.00 | 0.2589 | 1,561 | | 1,561 | 115 | 1,676 |
| CITY CLERK | 2.00 | 0.5178 | 3,122 | | 3,122 | 229 | 3,351 |
| PUBLIC INFORMATION / COMMUNITY | 1.00 | 0.2589 | 1,561 | | 1,561 | 115 | 1,676 |
| CITY ADMINISTRATION | 3.70 | 0.9579 | 5,776 | | 5,776 | 424 | 6,200 |
| CITY COUNCIL | 5.30 | 1.3722 | 8,273 | | 8,273 | 608 | 8,881 |
| POLICE/JAIL | 61.00 | 15.7928 | 95,222 | | 95,222 | 6,994 | 102,216 |
| DISPATCH | 9.00 | 2.3301 | 14,049 | | 14,049 | 1,032 | 15,081 |
| FIRE | 30.00 | 7.7670 | 46,830 | | 46,830 | 3,441 | 50,271 |
| PLANNING | 4.30 | 1.1133 | 6,712 | | 6,712 | 493 | 7,205 |
| BLDG INSP | 3.30 | 0.8544 | 5,151 | | 5,151 | 378 | 5,529 |
| ENGINEER | 7.16 | 1.8537 | 11,177 | | 11,177 | 821 | 11,998 |
| GIS MAP | 0.30 | 0.0777 | 468 | | 468 | 34 | 502 |
| STR MAINT | 14.50 | 3.7540 | 22,634 | | 22,634 | 1,663 | 24,297 |
| TREE TRIM | 11.50 | 2.9773 | 17,951 | | 17,951 | 1,319 | 19,270 |
| 17000 RECREATION | 6.07 | 1.5715 | 9,475 | | 9,475 | 696 | 10,171 |
| 61 RECREATION | 1.00 | 0.2589 | 1,561 | | 1,561 | 115 | 1,676 |
| RIV PK CAMP | 2.25 | 0.5825 | 3,512 | | 3,512 | 258 | 3,770 |
| PARKS | 9.26 | 2.3974 | 14,455 | | 14,455 | 1,062 | 15,517 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - PAYROLL/BUDGET

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| R.D.A. | 0.48 | 0.1243 | 749 | | 749 | 55 | 804 |
| TRANSIT | 2.22 | 0.5748 | 3,465 | | 3,465 | 255 | 3,720 |
| WATER UTILITY | 29.48 | 7.6324 | 46,018 | | 46,018 | 3,381 | 49,399 |
| ELECT UTILITY | 23.82 | 6.1670 | 37,183 | | 37,183 | 2,732 | 39,915 |
| WASTEWATER | 24.99 | 6.4699 | 39,009 | | 39,009 | 2,866 | 41,875 |
| SOLID WASTE | 35.15 | 9.1003 | 54,869 | | 54,869 | 4,031 | 58,900 |
| LOMPOC LIB | 9.00 | 2.3301 | 14,049 | | 14,049 | 1,032 | 15,081 |
| VILLAGE LIB | 0.50 | 0.1295 | 780 | | 780 | 57 | 837 |
| METER READING | 4.50 | 1.1650 | 7,024 | | 7,024 | 516 | 7,540 |
| EQUIP MAINT | 12.64 | 3.2725 | 19,731 | | 19,731 | 1,450 | 21,181 |
| CDBG | 1.45 | 0.3754 | 2,263 | | 2,263 | 166 | 2,429 |
| COMM.SVCS. OFFICER | 1.00 | 0.2589 | 1,561 | | 1,561 | 115 | 1,676 |
| AIRPORT | 0.97 | 0.2511 | 1,514 | | 1,514 | 111 | 1,625 |
| MACHINE ROOM | 1.00 | 0.2589 | 1,561 | | 1,561 | 115 | 1,676 |
| WI-FI | 0.38 | 0.0984 | 593 | | 593 | 44 | 637 |
| PEG | 1.82 | 0.4712 | 2,841 | | 2,841 | 209 | 3,050 |
| PRK MAINT & POOL ASSESS DIST | 1.00 | 0.2589 | 1,561 | | 1,561 | 115 | 1,676 |
| AQUATIC CENTER | 2.00 | 0.5178 | 3,122 | | 3,122 | 229 | 3,351 |
| CODE ENFORCEMENT | 1.00 | 0.2589 | 1,561 | | 1,561 | 115 | 1,676 |
| COMMUNICATIONS | 12.26 | 3.1741 | 19,138 | | 19,138 | 1,406 | 20,544 |
| HOUSING TRUST | 0.65 | 0.1683 | 1,015 | | 1,015 | 75 | 1,090 |
| CHARLOTTE'S WEB | 1.00 | 0.2589 | 1,561 | | 1,561 | 115 | 1,676 |
| SubTotal | 386.25 | 100.0000 | 602,931 | | 602,931 | 39,497 | 642,428 |
| Total | 386.25 | 100.0000 | 602,931 | | 602,931 | 39,497 | 642,428 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2019-21

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - ACCTG SERVICES

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|--------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUILDING USE | 120 | 0.2115 | 2,529 | | 2,529 | | 2,529 |
| NON DEPARTMENTAL | 183 | 0.3226 | 3,856 | | 3,856 | | 3,856 |
| BUILD/FACIL MAINT | 1,258 | 2.2173 | 26,508 | | 26,508 | | 26,508 |
| ADMIN SVC - COPY | 146 | 0.2573 | 3,076 | | 3,076 | | 3,076 |
| PURCHASING/STORES | 1,291 | 2.2755 | 27,203 | | 27,203 | | 27,203 |
| TREASURER/UTILITY BILLING | 826 | 1.4559 | 17,405 | | 17,405 | | 17,405 |
| PERSONNEL | 480 | 0.8460 | 10,114 | | 10,114 | | 10,114 |
| EMPLOYEE SAFETY & RISK OFFICER | 224 | 0.3948 | 4,720 | | 4,720 | | 4,720 |
| FINANCE | 403 | 0.7103 | 8,492 | | 8,492 | | 8,492 |
| UTILITY ACCOUNTING | 236 | 0.4160 | 4,973 | | 4,973 | 357 | 5,330 |
| CITY ATTORNEY | 415 | 0.7315 | 8,745 | | 8,745 | 627 | 9,372 |
| CITY CLERK | 363 | 0.6398 | 7,649 | | 7,649 | 549 | 8,198 |
| CITY ADMINISTRATION | 484 | 0.8531 | 10,198 | | 10,198 | 732 | 10,930 |
| CITY COUNCIL | 384 | 0.6768 | 8,091 | | 8,091 | 580 | 8,671 |
| POLICE/JAIL | 3,044 | 5.3653 | 64,141 | | 64,141 | 4,602 | 68,743 |
| DISPATCH | 440 | 0.7755 | 9,271 | | 9,271 | 665 | 9,936 |
| FIRE | 1,063 | 1.8736 | 22,399 | | 22,399 | 1,607 | 24,006 |
| PLANNING | 483 | 0.8513 | 10,177 | | 10,177 | 730 | 10,907 |
| BLDG INSP | 329 | 0.5799 | 6,932 | | 6,932 | 497 | 7,429 |
| ENGINEER | 472 | 0.8319 | 9,946 | | 9,946 | 714 | 10,660 |
| GIS MAP | 265 | 0.4671 | 5,584 | | 5,584 | 401 | 5,985 |
| STR MAINT | 1,012 | 1.7837 | 21,324 | | 21,324 | 1,530 | 22,854 |
| TREE TRIM | 959 | 1.6903 | 20,207 | | 20,207 | 1,450 | 21,657 |
| 17000 RECREATION | 634 | 1.1175 | 13,359 | | 13,359 | 958 | 14,317 |
| 61 RECREATION | 1,392 | 2.4535 | 29,331 | | 29,331 | 2,104 | 31,435 |
| RIV PK CAMP | 211 | 0.3719 | 4,446 | | 4,446 | 319 | 4,765 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - ACCTG SERVICES

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| PARKS | 1,503 | 2.6492 | 31,670 | | 31,670 | 2,272 | 33,942 |
| R.D.A. | 1,171 | 2.0640 | 24,674 | | 24,674 | 1,770 | 26,444 |
| TRANSIT | 758 | 1.3360 | 15,972 | | 15,972 | 1,146 | 17,118 |
| WATER UTILITY | 6,308 | 11.1186 | 132,916 | | 132,916 | 9,538 | 142,454 |
| ELECT UTILITY | 6,282 | 11.0725 | 132,369 | | 132,369 | 9,496 | 141,865 |
| WASTEWATER | 5,786 | 10.1983 | 121,918 | | 121,918 | 8,747 | 130,665 |
| SOLID WASTE | 5,888 | 10.3781 | 124,067 | | 124,067 | 8,901 | 132,968 |
| LOMPOC LIB | 1,433 | 2.5258 | 30,195 | | 30,195 | 2,166 | 32,361 |
| VILLAGE LIB | 419 | 0.7385 | 8,829 | | 8,829 | 633 | 9,462 |
| METER READING | 436 | 0.7685 | 9,187 | | 9,187 | 659 | 9,846 |
| EQUIP MAINT | 2,553 | 4.4999 | 53,795 | | 53,795 | 3,859 | 57,654 |
| CDBG | 804 | 1.4171 | 16,941 | | 16,941 | 1,215 | 18,156 |
| COMM.SVCS. OFFICER | 138 | 0.2432 | 2,908 | | 2,908 | 209 | 3,117 |
| AIRPORT | 567 | 0.9994 | 11,947 | | 11,947 | 857 | 12,804 |
| LIABILITY INSURANCE | 77 | 0.1357 | 1,622 | | 1,622 | 116 | 1,738 |
| WORKERS COMP INS | 280 | 0.4935 | 5,900 | | 5,900 | 423 | 6,323 |
| LOMPOC COMMUNITY CENTER | 243 | 0.4283 | 5,120 | | 5,120 | 367 | 5,487 |
| WI-FI | 557 | 0.9818 | 11,737 | | 11,737 | 842 | 12,579 |
| PEG | 641 | 1.1298 | 13,507 | | 13,507 | 969 | 14,476 |
| PRK MAINT & POOL ASSESS DIST | 130 | 0.2291 | 2,739 | | 2,739 | 197 | 2,936 |
| AQUATIC CENTER | 1,103 | 1.9441 | 23,241 | | 23,241 | 1,667 | 24,908 |
| CODE ENFORCEMENT | 120 | 0.2115 | 2,529 | | 2,529 | 181 | 2,710 |
| COMMUNICATIONS | 2,421 | 4.2672 | 51,013 | | 51,013 | 3,660 | 54,673 |
| SubTotal | 56,735 | 100.0000 | 1,195,472 | | 1,195,472 | 78,312 | 1,273,784 |
| Total | 56,735 | 100.0000 | 1,195,472 | | 1,195,472 | 78,312 | 1,273,784 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Allocation Basis: EXPENSE TRANSACTIONS/PROGRAM(UTILITIES @2X)

Allocation Source: FINANCE



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - RISK MGMT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|--------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUILDING USE | 1.00 | 0.2589 | 200 | | 200 | | 200 |
| BUILD/FACIL MAINT | 10.20 | 2.6408 | 2,037 | | 2,037 | | 2,037 |
| PURCHASING/STORES | 5.55 | 1.4369 | 1,108 | | 1,108 | | 1,108 |
| TREASURER/UTILITY BILLING | 10.95 | 2.8350 | 2,187 | | 2,187 | | 2,187 |
| PERSONNEL | 5.00 | 1.2945 | 999 | | 999 | | 999 |
| EMPLOYEE SAFETY & RISK OFFICER | 1.00 | 0.2589 | 200 | | 200 | | 200 |
| FINANCE | 8.15 | 2.1100 | 1,628 | | 1,628 | | 1,628 |
| UTILITY ACCOUNTING | 4.45 | 1.1521 | 889 | | 889 | 65 | 954 |
| CITY ATTORNEY | 1.00 | 0.2589 | 200 | | 200 | 15 | 215 |
| CITY CLERK | 2.00 | 0.5178 | 399 | | 399 | 29 | 428 |
| PUBLIC INFORMATION / COMMUNITY | 1.00 | 0.2589 | 200 | | 200 | 15 | 215 |
| CITY ADMINISTRATION | 3.70 | 0.9579 | 739 | | 739 | 54 | 793 |
| CITY COUNCIL | 5.30 | 1.3722 | 1,059 | | 1,059 | 78 | 1,137 |
| POLICE/JAIL | 61.00 | 15.7928 | 12,180 | | 12,180 | 893 | 13,073 |
| DISPATCH | 9.00 | 2.3301 | 1,797 | | 1,797 | 132 | 1,929 |
| FIRE | 30.00 | 7.7670 | 5,992 | | 5,992 | 440 | 6,432 |
| PLANNING | 4.30 | 1.1133 | 859 | | 859 | 63 | 922 |
| BLDG INSP | 3.30 | 0.8544 | 659 | | 659 | 48 | 707 |
| ENGINEER | 7.16 | 1.8537 | 1,430 | | 1,430 | 105 | 1,535 |
| GIS MAP | 0.30 | 0.0777 | 60 | | 60 | 4 | 64 |
| STR MAINT | 14.50 | 3.7540 | 2,896 | | 2,896 | 213 | 3,109 |
| TREE TRIM | 11.50 | 2.9773 | 2,297 | | 2,297 | 169 | 2,466 |
| 17000 RECREATION | 6.07 | 1.5715 | 1,212 | | 1,212 | 89 | 1,301 |
| 61 RECREATION | 1.00 | 0.2589 | 200 | | 200 | 15 | 215 |
| RIV PK CAMP | 2.25 | 0.5825 | 449 | | 449 | 33 | 482 |
| PARKS | 9.26 | 2.3974 | 1,849 | | 1,849 | 136 | 1,985 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - RISK MGMT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| R.D.A. | 0.48 | 0.1243 | 96 | | 96 | 7 | 103 |
| TRANSIT | 2.22 | 0.5748 | 443 | | 443 | 33 | 476 |
| WATER UTILITY | 29.48 | 7.6324 | 5,888 | | 5,888 | 433 | 6,321 |
| ELECT UTILITY | 23.82 | 6.1670 | 4,757 | | 4,757 | 349 | 5,106 |
| WASTEWATER | 24.99 | 6.4699 | 4,991 | | 4,991 | 367 | 5,358 |
| SOLID WASTE | 35.15 | 9.1003 | 7,020 | | 7,020 | 516 | 7,536 |
| LOMPOC LIB | 9.00 | 2.3301 | 1,797 | | 1,797 | 132 | 1,929 |
| VILLAGE LIB | 0.50 | 0.1295 | 100 | | 100 | 7 | 107 |
| METER READING | 4.50 | 1.1650 | 899 | | 899 | 66 | 965 |
| EQUIP MAINT | 12.64 | 3.2725 | 2,524 | | 2,524 | 185 | 2,709 |
| CDBG | 1.45 | 0.3754 | 290 | | 290 | 21 | 311 |
| COMM.SVCS. OFFICER | 1.00 | 0.2589 | 200 | | 200 | 15 | 215 |
| AIRPORT | 0.97 | 0.2511 | 194 | | 194 | 14 | 208 |
| MACHINE ROOM | 1.00 | 0.2589 | 200 | | 200 | 15 | 215 |
| WI-FI | 0.38 | 0.0984 | 76 | | 76 | 6 | 82 |
| PEG | 1.82 | 0.4712 | 363 | | 363 | 27 | 390 |
| PRK MAINT & POOL ASSESS DIST | 1.00 | 0.2589 | 200 | | 200 | 15 | 215 |
| AQUATIC CENTER | 2.00 | 0.5178 | 399 | | 399 | 29 | 428 |
| CODE ENFORCEMENT | 1.00 | 0.2589 | 200 | | 200 | 15 | 215 |
| COMMUNICATIONS | 12.26 | 3.1741 | 2,449 | | 2,449 | 180 | 2,629 |
| HOUSING TRUST | 0.65 | 0.1683 | 130 | | 130 | 10 | 140 |
| CHARLOTTE'S WEB | 1.00 | 0.2589 | 200 | | 200 | 15 | 215 |
| SubTotal | 386.25 | 100.0000 | 77,141 | | 77,141 | 5,053 | 82,194 |
| Total | 386.25 | 100.0000 | 77,141 | | 77,141 | 5,053 | 82,194 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2019-21

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - UTILITY PROJ.

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| WATER UTILITY | 25 | 25.0000 | 28,384 | | 28,384 | 1,858 | 30,242 |
| ELECT UTILITY | 25 | 25.0000 | 28,384 | | 28,384 | 1,860 | 30,244 |
| WASTEWATER | 25 | 25.0000 | 28,384 | | 28,384 | 1,860 | 30,244 |
| SOLID WASTE | 25 | 25.0000 | 28,384 | | 28,384 | 1,860 | 30,244 |
| SubTotal | 100 | 100.0000 | 113,536 | | 113,536 | 7,438 | 120,974 |
| Total | 100 | 100.0000 | 113,536 | | 113,536 | 7,438 | 120,974 |

Allocation Basis: DIRECT ALLOCATION -LEVEL OF SUPPORT-UTILITIES

Allocation Source: FINANCE



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - SPECIAL STUDIES

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|--------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUILDING USE | 1.00 | 0.2589 | 607 | | 607 | | 607 |
| BUILD/FACIL MAINT | 10.20 | 2.6408 | 6,192 | | 6,192 | | 6,192 |
| PURCHASING/STORES | 5.55 | 1.4369 | 3,369 | | 3,369 | | 3,369 |
| TREASURER/UTILITY BILLING | 10.95 | 2.8350 | 6,648 | | 6,648 | | 6,648 |
| PERSONNEL | 5.00 | 1.2945 | 3,035 | | 3,035 | | 3,035 |
| EMPLOYEE SAFETY & RISK OFFICER | 1.00 | 0.2589 | 607 | | 607 | | 607 |
| FINANCE | 8.15 | 2.1100 | 4,948 | | 4,948 | | 4,948 |
| UTILITY ACCOUNTING | 4.45 | 1.1521 | 2,701 | | 2,701 | 198 | 2,899 |
| CITY ATTORNEY | 1.00 | 0.2589 | 607 | | 607 | 45 | 652 |
| CITY CLERK | 2.00 | 0.5178 | 1,214 | | 1,214 | 89 | 1,303 |
| PUBLIC INFORMATION / COMMUNITY | 1.00 | 0.2589 | 607 | | 607 | 45 | 652 |
| CITY ADMINISTRATION | 3.70 | 0.9579 | 2,246 | | 2,246 | 165 | 2,411 |
| CITY COUNCIL | 5.30 | 1.3722 | 3,218 | | 3,218 | 236 | 3,454 |
| POLICE/JAIL | 61.00 | 15.7928 | 37,031 | | 37,031 | 2,720 | 39,751 |
| DISPATCH | 9.00 | 2.3301 | 5,464 | | 5,464 | 401 | 5,865 |
| FIRE | 30.00 | 7.7670 | 18,212 | | 18,212 | 1,338 | 19,550 |
| PLANNING | 4.30 | 1.1133 | 2,610 | | 2,610 | 192 | 2,802 |
| BLDG INSP | 3.30 | 0.8544 | 2,003 | | 2,003 | 147 | 2,150 |
| ENGINEER | 7.16 | 1.8537 | 4,347 | | 4,347 | 319 | 4,666 |
| GIS MAP | 0.30 | 0.0777 | 182 | | 182 | 13 | 195 |
| STR MAINT | 14.50 | 3.7540 | 8,803 | | 8,803 | 647 | 9,450 |
| TREE TRIM | 11.50 | 2.9773 | 6,981 | | 6,981 | 513 | 7,494 |
| 17000 RECREATION | 6.07 | 1.5715 | 3,685 | | 3,685 | 271 | 3,956 |
| 61 RECREATION | 1.00 | 0.2589 | 607 | | 607 | 45 | 652 |
| RIV PK CAMP | 2.25 | 0.5825 | 1,366 | | 1,366 | 100 | 1,466 |
| PARKS | 9.26 | 2.3974 | 5,622 | | 5,622 | 413 | 6,035 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - SPECIAL STUDIES

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| R.D.A. | 0.48 | 0.1243 | 291 | | 291 | 21 | 312 |
| TRANSIT | 2.22 | 0.5748 | 1,348 | | 1,348 | 99 | 1,447 |
| WATER UTILITY | 29.48 | 7.6324 | 17,897 | | 17,897 | 1,315 | 19,212 |
| ELECT UTILITY | 23.82 | 6.1670 | 14,461 | | 14,461 | 1,062 | 15,523 |
| WASTEWATER | 24.99 | 6.4699 | 15,171 | | 15,171 | 1,115 | 16,286 |
| SOLID WASTE | 35.15 | 9.1003 | 21,339 | | 21,339 | 1,568 | 22,907 |
| LOMPOC LIB | 9.00 | 2.3301 | 5,464 | | 5,464 | 401 | 5,865 |
| VILLAGE LIB | 0.50 | 0.1295 | 304 | | 304 | 22 | 326 |
| METER READING | 4.50 | 1.1650 | 2,732 | | 2,732 | 201 | 2,933 |
| EQUIP MAINT | 12.64 | 3.2725 | 7,673 | | 7,673 | 564 | 8,237 |
| CDBG | 1.45 | 0.3754 | 880 | | 880 | 65 | 945 |
| COMM.SVCS. OFFICER | 1.00 | 0.2589 | 607 | | 607 | 45 | 652 |
| AIRPORT | 0.97 | 0.2511 | 589 | | 589 | 43 | 632 |
| MACHINE ROOM | 1.00 | 0.2589 | 607 | | 607 | 45 | 652 |
| WI-FI | 0.38 | 0.0984 | 231 | | 231 | 17 | 248 |
| PEG | 1.82 | 0.4712 | 1,105 | | 1,105 | 81 | 1,186 |
| PRK MAINT & POOL ASSESS DIST | 1.00 | 0.2589 | 607 | | 607 | 45 | 652 |
| AQUATIC CENTER | 2.00 | 0.5178 | 1,214 | | 1,214 | 89 | 1,303 |
| CODE ENFORCEMENT | 1.00 | 0.2589 | 607 | | 607 | 45 | 652 |
| COMMUNICATIONS | 12.26 | 3.1741 | 7,443 | | 7,443 | 547 | 7,990 |
| HOUSING TRUST | 0.65 | 0.1683 | 395 | | 395 | 29 | 424 |
| CHARLOTTE'S WEB | 1.00 | 0.2589 | 607 | | 607 | 45 | 652 |
| SubTotal | 386.25 | 100.0000 | 234,484 | | 234,484 | 15,361 | 249,845 |
| Total | 386.25 | 100.0000 | 234,484 | | 234,484 | 15,361 | 249,845 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2019-21

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - FIXED ASSET

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| NON DEPARTMENTAL | 89 | 0.0012 | 2 | | 2 | | 2 |
| BUILD/FACIL MAINT | 54,226 | 0.7343 | 1,522 | | 1,522 | | 1,522 |
| ADMIN SVC - COPY | 713 | 0.0097 | 20 | | 20 | | 20 |
| PURCHASING/STORES | 23,076 | 0.3125 | 647 | | 647 | | 647 |
| TREASURER/UTILITY BILLING | 5,430 | 0.0735 | 152 | | 152 | | 152 |
| PERSONNEL | 80 | 0.0011 | 2 | | 2 | | 2 |
| FINANCE | 814 | 0.0110 | 23 | | 23 | | 23 |
| UTILITY ACCOUNTING | 989 | 0.0134 | 28 | | 28 | 2 | 30 |
| CITY ATTORNEY | 111 | 0.0015 | 3 | | 3 | | 3 |
| CITY COUNCIL | 222 | 0.0030 | 6 | | 6 | | 6 |
| POLICE/JAIL | 274,060 | 3.7112 | 7,690 | | 7,690 | 510 | 8,200 |
| FIRE | 60,604 | 0.8207 | 1,700 | | 1,700 | 113 | 1,813 |
| PLANNING | 156 | 0.0021 | 4 | | 4 | | 4 |
| BLDG INSP | 141 | 0.0019 | 4 | | 4 | | 4 |
| ENGINEER | 3,391 | 0.0459 | 95 | | 95 | 6 | 101 |
| GIS MAP | 20,047 | 0.2715 | 562 | | 562 | 37 | 599 |
| STR MAINT | 16,242 | 0.2199 | 456 | | 456 | 30 | 486 |
| TREE TRIM | 5,245 | 0.0710 | 147 | | 147 | 10 | 157 |
| 61 RECREATION | 2,127 | 0.0288 | 60 | | 60 | 4 | 64 |
| RIV PK CAMP | 12,558 | 0.1701 | 352 | | 352 | 23 | 375 |
| PARKS | 67,304 | 0.9114 | 1,888 | | 1,888 | 125 | 2,013 |
| TRANSIT | 157,182 | 2.1285 | 4,410 | | 4,410 | 292 | 4,702 |
| WATER UTILITY | 1,428,155 | 19.3393 | 40,073 | | 40,073 | 2,655 | 42,728 |
| ELECT UTILITY | 1,485,743 | 20.1191 | 41,688 | | 41,688 | 2,763 | 44,451 |
| WASTEWATER | 1,462,440 | 19.8035 | 41,035 | | 41,035 | 2,719 | 43,754 |
| SOLID WASTE | 265,908 | 3.6008 | 7,461 | | 7,461 | 494 | 7,955 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - FIXED ASSET

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| LOMPOC LIB | 65,395 | 0.8855 | 1,835 | | 1,835 | 122 | 1,957 |
| EQUIP MAINT | 1,629,273 | 22.0627 | 45,718 | | 45,718 | 3,031 | 48,749 |
| CDBG | 19,025 | 0.2576 | 534 | | 534 | 35 | 569 |
| AIRPORT | 120,947 | 1.6378 | 3,394 | | 3,394 | 225 | 3,619 |
| COMM PROJECTS | 41,348 | 0.5599 | 1,160 | | 1,160 | 77 | 1,237 |
| LOMPOC COMMUNITY CENTER | 125,253 | 1.6961 | 3,514 | | 3,514 | 233 | 3,747 |
| COMMUNICATIONS | 36,446 | 0.4935 | 1,023 | | 1,023 | 68 | 1,091 |
| SubTotal | 7,384,740 | 100.0000 | 207,208 | | 207,208 | 13,574 | 220,782 |
| Total | 7,384,740 | 100.0000 | 207,208 | | 207,208 | 13,574 | 220,782 |

Allocation Basis: ANNUAL DEPREC. CHARGE

Allocation Source: FIXED ASSET REPORT



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department FINANCE

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

| Receiving Department | Total | PAYROLL/BUDGET | ACCTG SERVICES | RISK MGMT | UTILITY PROJ. | SPECIAL STUDIES | FIXED ASSET |
|------------------------|---------|----------------|----------------|-----------|---------------|-----------------|-------------|
| BUILDING USE | 4,897 | 1,561 | 2,529 | 200 | 0 | 607 | 0 |
| NON DEPARTMENTAL | 3,858 | 0 | 3,856 | 0 | 0 | 0 | 2 |
| BUILD/FACIL MAINT | 52,181 | 15,922 | 26,508 | 2,037 | 0 | 6,192 | 1,522 |
| ADMIN SVC - COPY | 3,096 | 0 | 3,076 | 0 | 0 | 0 | 20 |
| PURCHASING/STORES | 40,990 | 8,663 | 27,203 | 1,108 | 0 | 3,369 | 647 |
| TREASURER/UTILITY | 43,485 | 17,093 | 17,405 | 2,187 | 0 | 6,648 | 152 |
| PERSONNEL | 21,955 | 7,805 | 10,114 | 999 | 0 | 3,035 | 2 |
| EMPLOYEE SAFETY & RISK | 7,088 | 1,561 | 4,720 | 200 | 0 | 607 | 0 |
| FINANCE | 27,813 | 12,722 | 8,492 | 1,628 | 0 | 4,948 | 23 |
| UTILITY ACCOUNTING | 16,669 | 7,456 | 5,330 | 954 | 0 | 2,899 | 30 |
| CITY ATTORNEY | 11,918 | 1,676 | 9,372 | 215 | 0 | 652 | 3 |
| CITY CLERK | 13,280 | 3,351 | 8,198 | 428 | 0 | 1,303 | 0 |
| PUBLIC INFORMATION / | 2,543 | 1,676 | 0 | 215 | 0 | 652 | 0 |
| CITY ADMINISTRATION | 20,334 | 6,200 | 10,930 | 793 | 0 | 2,411 | 0 |
| CITY COUNCIL | 22,149 | 8,881 | 8,671 | 1,137 | 0 | 3,454 | 6 |
| POLICE/JAIL | 231,983 | 102,216 | 68,743 | 13,073 | 0 | 39,751 | 8,200 |
| DISPATCH | 32,811 | 15,081 | 9,936 | 1,929 | 0 | 5,865 | 0 |
| FIRE | 102,072 | 50,271 | 24,006 | 6,432 | 0 | 19,550 | 1,813 |
| PLANNING | 21,840 | 7,205 | 10,907 | 922 | 0 | 2,802 | 4 |
| BLDG INSP | 15,819 | 5,529 | 7,429 | 707 | 0 | 2,150 | 4 |
| ENGINEER | 28,960 | 11,998 | 10,660 | 1,535 | 0 | 4,666 | 101 |
| GIS MAP | 7,345 | 502 | 5,985 | 64 | 0 | 195 | 599 |
| STR MAINT | 60,196 | 24,297 | 22,854 | 3,109 | 0 | 9,450 | 486 |
| TREE TRIM | 51,044 | 19,270 | 21,657 | 2,466 | 0 | 7,494 | 157 |
| 17000 RECREATION | 29,745 | 10,171 | 14,317 | 1,301 | 0 | 3,956 | 0 |
| 61 RECREATION | 34,042 | 1,676 | 31,435 | 215 | 0 | 652 | 64 |
| RIV PK CAMP | 10,858 | 3,770 | 4,765 | 482 | 0 | 1,466 | 375 |
| PARKS | 59,492 | 15,517 | 33,942 | 1,985 | 0 | 6,035 | 2,013 |
| R.D.A. | 27,663 | 804 | 26,444 | 103 | 0 | 312 | 0 |
| TRANSIT | 27,463 | 3,720 | 17,118 | 476 | 0 | 1,447 | 4,702 |
| WATER UTILITY | 290,356 | 49,399 | 142,454 | 6,321 | 30,242 | 19,212 | 42,728 |
| ELECT UTILITY | 277,104 | 39,915 | 141,865 | 5,106 | 30,244 | 15,523 | 44,451 |
| WASTEWATER | 268,182 | 41,875 | 130,665 | 5,358 | 30,244 | 16,286 | 43,754 |
| SOLID WASTE | 260,510 | 58,900 | 132,968 | 7,536 | 30,244 | 22,907 | 7,955 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department FINANCE

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total | PAYROLL/BUDGET | ACCTG SERVICES | RISK MGMT | UTILITY PROJ. | SPECIAL STUDIES | FIXED ASSET |
|----------------------|------------------|----------------|------------------|---------------|----------------|-----------------|----------------|
| LOMPOC LIB | 57,193 | 15,081 | 32,361 | 1,929 | 0 | 5,865 | 1,957 |
| VILLAGE LIB | 10,732 | 837 | 9,462 | 107 | 0 | 326 | 0 |
| METER READING | 21,284 | 7,540 | 9,846 | 965 | 0 | 2,933 | 0 |
| EQUIP MAINT | 138,530 | 21,181 | 57,654 | 2,709 | 0 | 8,237 | 48,749 |
| CDBG | 22,410 | 2,429 | 18,156 | 311 | 0 | 945 | 569 |
| COMM.SVCS. OFFICER | 5,660 | 1,676 | 3,117 | 215 | 0 | 652 | 0 |
| AIRPORT | 18,888 | 1,625 | 12,804 | 208 | 0 | 632 | 3,619 |
| LIABILITY INSURANCE | 1,738 | 0 | 1,738 | 0 | 0 | 0 | 0 |
| WORKERS COMP INS | 6,323 | 0 | 6,323 | 0 | 0 | 0 | 0 |
| MACHINE ROOM | 2,543 | 1,676 | 0 | 215 | 0 | 652 | 0 |
| COMM PROJECTS | 1,237 | 0 | 0 | 0 | 0 | 0 | 1,237 |
| LOMPOC COMMUNITY | 9,234 | 0 | 5,487 | 0 | 0 | 0 | 3,747 |
| WI-FI | 13,546 | 637 | 12,579 | 82 | 0 | 248 | 0 |
| PEG | 19,102 | 3,050 | 14,476 | 390 | 0 | 1,186 | 0 |
| PRK MAINT & POOL | 5,479 | 1,676 | 2,936 | 215 | 0 | 652 | 0 |
| AQUATIC CENTER | 29,990 | 3,351 | 24,908 | 428 | 0 | 1,303 | 0 |
| CODE ENFORCEMENT | 5,253 | 1,676 | 2,710 | 215 | 0 | 652 | 0 |
| COMMUNICATIONS | 86,927 | 20,544 | 54,673 | 2,629 | 0 | 7,990 | 1,091 |
| HOUSING TRUST | 1,654 | 1,090 | 0 | 140 | 0 | 424 | 0 |
| CHARLOTTE'S WEB | 2,543 | 1,676 | 0 | 215 | 0 | 652 | 0 |
| Direct Billed | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 2,590,007 | 642,428 | 1,273,784 | 82,194 | 120,974 | 249,845 | 220,782 |



City of Lompoc
Utility Accounting
Nature and Extent of Services

The Utility Accounting program directly supports only enterprise funds and street operations. Costs are allocated based on the level of support provided, as estimated by the Management Services Director.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .2 - Costs To Be Allocated
For Department UTILITY ACCOUNTING

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-------------------------|----------------------|----------------|-------------------------|
| Expenditures Per Financial Statement: | 1,468,033 | | | 1,468,033 |
| FIXED ASSETS | 0 | | | |
| Total Deductions: | <u>0</u> | | | 0 |
| NON DEPARTMENTAL | 11,015 | 75 | 11,090 | |
| CIVIC CENTER | 60,439 | 2,401 | 62,840 | |
| TREASURER/UTILITY BILLING | 698 | 22 | 720 | |
| PERSONNEL | 11,636 | 720 | 12,356 | |
| FINANCE | 15,537 | 1,132 | 16,669 | |
| CITY CLERK | | 4,601 | 4,601 | |
| ECONOMIC DEVELOPMENT | | 835 | 835 | |
| PUBLIC INFORMATION / COMMUNITY | | 883 | 883 | |
| CITY ADMINISTRATION | | 6,009 | 6,009 | |
| CITY COUNCIL | | 11,568 | 11,568 | |
| Total Allocated Additions: | <u>99,325</u> | <u>28,246</u> | <u>127,571</u> | 127,571 |
| Total To Be Allocated: | <u><u>1,567,358</u></u> | <u><u>28,246</u></u> | | <u><u>1,595,604</u></u> |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department UTILITY ACCOUNTING

Lompoc 21-23 CAP Final
2021

Version 1.0091-2

| | Total | General & Admin | UTILITY PROJECT |
|--|-----------|-----------------|-----------------|
| Wages & Benefits | | | |
| SALARIES & BENEFITS | 1,317,972 | 0 | 1,317,972 |
| Other Expense & Cost | | | |
| GENERAL OP EXP | 150,061 | 0 | 150,061 |
| *FIXED ASSETS | 0 | 0 | 0 |
| Departmental Totals | | | |
| Total Expenditures | 1,468,033 | 0 | 1,468,033 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | | | |
| Functional Cost | 1,468,033 | 0 | 1,468,033 |
| Allocation Step 1 | | | |
| Inbound- All Others | 99,325 | 99,325 | 0 |
| Reallocate Admin Costs | | (99,325) | 99,325 |
| 1st Allocation | 1,567,358 | 0 | 1,567,358 |
| Allocation Step 2 | | | |
| Inbound- All Others | 28,246 | 28,246 | 0 |
| Reallocate Admin Costs | | (28,246) | 28,246 |
| 2nd Allocation | 28,246 | 0 | 28,246 |
| Total For 13 UTILITY ACCOUNTING | | | |
| Total Allocated | 1,595,604 | 0 | 1,595,604 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department UTILITY ACCOUNTING

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - UTILITY PROJECT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| STR MAINT | 9 | 9.0000 | 141,062 | | 141,062 | 2,542 | 143,604 |
| TRANSIT | 3 | 3.0000 | 47,021 | | 47,021 | 847 | 47,868 |
| WATER UTILITY | 20 | 20.0000 | 313,472 | | 313,472 | 5,649 | 319,121 |
| ELECT UTILITY | 23 | 23.0000 | 360,491 | | 360,491 | 6,498 | 366,989 |
| WASTEWATER | 23 | 23.0000 | 360,492 | | 360,492 | 6,497 | 366,989 |
| SOLID WASTE | 20 | 20.0000 | 313,472 | | 313,472 | 5,649 | 319,121 |
| AIRPORT | 1 | 1.0000 | 15,674 | | 15,674 | 282 | 15,956 |
| WI-FI | 1 | 1.0000 | 15,674 | | 15,674 | 282 | 15,956 |
| SubTotal | 100 | 100.0000 | 1,567,358 | | 1,567,358 | 28,246 | 1,595,604 |
| Total | 100 | 100.0000 | 1,567,358 | | 1,567,358 | 28,246 | 1,595,604 |

Allocation Basis: LEVEL OF SUPPORT
Allocation Source: UTILITY ACCOUNTING



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department UTILITY ACCOUNTING

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

| Receiving Department | Total | UTILITY PROJECT |
|----------------------|------------------|------------------|
| STR MAINT | 143,604 | 143,604 |
| TRANSIT | 47,868 | 47,868 |
| WATER UTILITY | 319,121 | 319,121 |
| ELECT UTILITY | 366,989 | 366,989 |
| WASTEWATER | 366,989 | 366,989 |
| SOLID WASTE | 319,121 | 319,121 |
| AIRPORT | 15,956 | 15,956 |
| WI-FI | 15,956 | 15,956 |
| Direct Billed | 0 | 0 |
| Total | 1,595,604 | 1,595,604 |



City of Lompoc
Attorney
Nature and Extent of Services

The City Attorney is the legal advisor to the City administration. Costs are allocated to all user departments based on the level of general support provided, as estimated by the City Attorney.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .2 - Costs To Be Allocated
For Department CITY ATTORNEY

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-------------------------|----------------------|----------------|-------------------------|
| Expenditures Per Financial Statement: | 1,547,298 | | | 1,547,298 |
| CAPITAL OUTLAY | 0 | | | |
| Total Deductions: | <u>0</u> | | | 0 |
| EQUIP USE/DPREC | 117 | | 117 | |
| NON DEPARTMENTAL | 3,236 | 22 | 3,258 | |
| CIVIC CENTER | 61,679 | 2,451 | 64,130 | |
| PURCHASING/STORES | 2,510 | 232 | 2,742 | |
| TREASURER/UTILITY BILLING | 157 | 5 | 162 | |
| PERSONNEL | 1,768 | 110 | 1,878 | |
| FINANCE | 11,116 | 802 | 11,918 | |
| CITY CLERK | | 10,736 | 10,736 | |
| ECONOMIC DEVELOPMENT | | 188 | 188 | |
| PUBLIC INFORMATION / COMMUNITY | | 199 | 199 | |
| CITY ADMINISTRATION | | 1,350 | 1,350 | |
| CITY COUNCIL | | 15,268 | 15,268 | |
| Total Allocated Additions: | <u>80,583</u> | <u>31,363</u> | <u>111,946</u> | 111,946 |
| Total To Be Allocated: | <u><u>1,627,881</u></u> | <u><u>31,363</u></u> | | <u><u>1,659,244</u></u> |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY

Lompoc 21-23 CAP Final
2021

Version 1.0091-2

| | Total | General & Admin | LEGAL SERVICE | RISK MGMT |
|-----------------------------------|-----------|-----------------|---------------|-----------|
| Wages & Benefits | | | | |
| SALARIES & BENEFITS | 307,567 | 0 | 249,262 | 58,305 |
| Other Expense & Cost | | | | |
| OTHER OP EXPNS | 1,212,752 | 0 | 982,814 | 229,938 |
| SUPPLIES | 21,271 | 0 | 17,238 | 4,033 |
| TRAVEL/TRAINING | 2,500 | 0 | 2,026 | 474 |
| *CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| VEHICLE RENTAL | 3,208 | 0 | 2,600 | 608 |
| Departmental Totals | | | | |
| Total Expenditures | 1,547,298 | 0 | 1,253,940 | 293,358 |
| Deductions | | | | |
| Total Deductions | 0 | 0 | 0 | 0 |
| Functional Cost | | | | |
| Functional Cost | 1,547,298 | 0 | 1,253,940 | 293,358 |
| Allocation Step 1 | | | | |
| Inbound- All Others | 80,583 | 80,583 | 0 | 0 |
| Reallocate Admin Costs | | (80,583) | 65,305 | 15,278 |
| 1st Allocation | 1,627,881 | 0 | 1,319,245 | 308,636 |
| Allocation Step 2 | | | | |
| Inbound- All Others | 31,363 | 31,363 | 0 | 0 |
| Reallocate Admin Costs | | (31,363) | 25,417 | 5,946 |
| 2nd Allocation | 31,363 | 0 | 25,417 | 5,946 |
| Total For 04 CITY ATTORNEY | | | | |
| Total Allocated | 1,659,244 | 0 | 1,344,662 | 314,582 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department CITY ATTORNEY

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - LEGAL SERVICE

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| TREASURER/UTILITY BILLING | 3.00 | 3.0000 | 39,577 | | 39,577 | | 39,577 |
| FINANCE | 4.00 | 4.0000 | 52,770 | | 52,770 | | 52,770 |
| CITY CLERK | 5.00 | 5.0000 | 65,962 | | 65,962 | 1,367 | 67,329 |
| POLICE/JAIL | 8.00 | 8.0000 | 105,540 | | 105,540 | 2,186 | 107,726 |
| FIRE | 5.00 | 5.0000 | 65,962 | | 65,962 | 1,367 | 67,329 |
| PLANNING | 10.00 | 10.0000 | 131,925 | | 131,925 | 2,733 | 134,658 |
| BLDG INSP | 5.00 | 5.0000 | 65,962 | | 65,962 | 1,367 | 67,329 |
| ENGINEER | 5.00 | 5.0000 | 65,962 | | 65,962 | 1,367 | 67,329 |
| 17000 RECREATION | 2.50 | 2.5000 | 32,981 | | 32,981 | 683 | 33,664 |
| PARKS | 2.50 | 2.5000 | 32,981 | | 32,981 | 683 | 33,664 |
| WATER UTILITY | 15.00 | 15.0000 | 197,887 | | 197,887 | 4,097 | 201,984 |
| ELECT UTILITY | 10.00 | 10.0000 | 131,925 | | 131,925 | 2,733 | 134,658 |
| WASTEWATER | 10.00 | 10.0000 | 131,925 | | 131,925 | 2,733 | 134,658 |
| SOLID WASTE | 5.00 | 5.0000 | 65,962 | | 65,962 | 1,367 | 67,329 |
| LOMPOC LIB | 3.00 | 3.0000 | 39,577 | | 39,577 | 820 | 40,397 |
| AIRPORT | 2.00 | 2.0000 | 26,385 | | 26,385 | 547 | 26,932 |
| ALL OTHER | 5.00 | 5.0000 | 65,962 | | 65,962 | 1,367 | 67,329 |
| SubTotal | 100.00 | 100.0000 | 1,319,245 | | 1,319,245 | 25,417 | 1,344,662 |
| Total | 100.00 | 100.0000 | 1,319,245 | | 1,319,245 | 25,417 | 1,344,662 |

Allocation Basis: PERCENT SUPPORT PER DEPARTMENT

Allocation Source: CITY ATTORNEY



All Monetary Values Are \$ Dollars
 MAXCars © 2021 MAXIMUS, INC.
 Report Output Prepared By CITY OF LOMPOC

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department CITY ATTORNEY

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - RISK MGMT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| LIABILITY INSURANCE | 60 | 60.0000 | 185,182 | | 185,182 | 3,568 | 188,750 |
| WORKERS COMP INS | 40 | 40.0000 | 123,454 | | 123,454 | 2,378 | 125,832 |
| SubTotal | 100 | 100.0000 | 308,636 | | 308,636 | 5,946 | 314,582 |
| Total | 100 | 100.0000 | 308,636 | | 308,636 | 5,946 | 314,582 |

Allocation Basis: LEVEL OF SUPPORT
Allocation Source: RISK MANAGEMENT



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department CITY ATTORNEY

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total | LEGAL SERVICE | RISK MGMT |
|----------------------|------------------|------------------|----------------|
| TREASURER/UTILITY | 39,577 | 39,577 | 0 |
| FINANCE | 52,770 | 52,770 | 0 |
| CITY CLERK | 67,329 | 67,329 | 0 |
| POLICE/JAIL | 107,726 | 107,726 | 0 |
| FIRE | 67,329 | 67,329 | 0 |
| PLANNING | 134,658 | 134,658 | 0 |
| BLDG INSP | 67,329 | 67,329 | 0 |
| ENGINEER | 67,329 | 67,329 | 0 |
| 17000 RECREATION | 33,664 | 33,664 | 0 |
| PARKS | 33,664 | 33,664 | 0 |
| WATER UTILITY | 201,984 | 201,984 | 0 |
| ELECT UTILITY | 134,658 | 134,658 | 0 |
| WASTEWATER | 134,658 | 134,658 | 0 |
| SOLID WASTE | 67,329 | 67,329 | 0 |
| LOMPOC LIB | 40,397 | 40,397 | 0 |
| AIRPORT | 26,932 | 26,932 | 0 |
| ALL OTHER | 67,329 | 67,329 | 0 |
| LIABILITY INSURANCE | 188,750 | 0 | 188,750 |
| WORKERS COMP INS | 125,832 | 0 | 125,832 |
| Direct Billed | 0 | 0 | 0 |
| Total | 1,659,244 | 1,344,662 | 314,582 |



City of Lompoc
City Clerk
Nature and Extent of Services

The City Clerk is the administrative arm of the City Council. In Lompoc, the Clerk's Office also provides records management services.

“Council Support” relates to agenda preparation, minutes translation and general assistance to the City Council. Costs are allocated based on the number of agenda items per originating City department.

“Records Management” relates to document storage for the utility departments and general City. Costs are allocated equally to each utility department and the City Administration budget for subsequent distribution.

“Awards” is allocated based on program personnel.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .2 - Costs To Be Allocated
For Department CITY CLERK

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 549,622 | | | 549,622 |
| CAPITAL OUTLAY | 0 | | | |
| Total Deductions: | 0 | | | 0 |
| NON DEPARTMENTAL | 5,491 | 37 | 5,528 | |
| CIVIC CENTER | 80,740 | 3,208 | 83,948 | |
| PURCHASING/STORES | 5,648 | 523 | 6,171 | |
| TREASURER/UTILITY BILLING | 8,345 | 248 | 8,593 | |
| PERSONNEL | 11,068 | 676 | 11,744 | |
| FINANCE | 12,384 | 896 | 13,280 | |
| CITY ATTORNEY | 65,962 | 1,367 | 67,329 | |
| CITY CLERK | | 1,534 | 1,534 | |
| ECONOMIC DEVELOPMENT | | 375 | 375 | |
| PUBLIC INFORMATION / COMMUNITY | | 397 | 397 | |
| CITY ADMINISTRATION | | 2,701 | 2,701 | |
| CITY COUNCIL | | 4,502 | 4,502 | |
| Total Allocated Additions: | 189,638 | 16,464 | 206,102 | 206,102 |
| RECORDS STORAGE | 0 | | | |
| Total Departmental Cost Adjustments: | 0 | | | 0 |
| Total To Be Allocated: | 739,260 | 16,464 | | 755,724 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department CITY CLERK

Lompoc 21-23 CAP Final
2021

Version 1.0091-2

| | Total | General & Admin | COUNCIL SUPPORT | RECORDS STORAGE | AWARDS |
|---------------------------------|---------|-----------------|-----------------|-----------------|--------|
| Wages & Benefits | | | | | |
| SALARIES & BENEFITS | 447,928 | 0 | 223,964 | 223,964 | 0 |
| Other Expense & Cost | | | | | |
| SUPPLIES | 17,872 | 0 | 8,936 | 8,936 | 0 |
| OTHER OP EXP | 31,566 | 0 | 15,783 | 15,783 | 0 |
| *CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 |
| ELECTIONS | 47,700 | 0 | 23,850 | 23,850 | 0 |
| AWARDS | 0 | 0 | 0 | 0 | 0 |
| VEHICLE RENTAL | 1,376 | 0 | 688 | 688 | 0 |
| TRAVEL | 3,180 | 0 | 1,590 | 1,590 | 0 |
| Departmental Totals | | | | | |
| Total Expenditures | 549,622 | 0 | 274,811 | 274,811 | 0 |
| Deductions | | | | | |
| Total Deductions | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| RECORDS STORAGE | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | | | | | |
| Functional Cost | 549,622 | 0 | 274,811 | 274,811 | 0 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 189,638 | 189,638 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (189,638) | 94,819 | 94,819 | 0 |
| 1st Allocation | 739,260 | 0 | 369,630 | 369,630 | 0 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 16,464 | 16,464 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (16,464) | 8,232 | 8,232 | 0 |
| 2nd Allocation | 16,464 | 0 | 8,232 | 8,232 | 0 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department CITY CLERK

Lompoc 21-23 CAP Final
 2021 Version 1.0091-2

| | Total | General & Admin | COUNCIL SUPPORT | RECORDS STORAGE | AWARDS |
|--------------------------------|---------|-----------------|-----------------|-----------------|--------|
| Total For 03 CITY CLERK | | | | | |
| Total Allocated | 755,724 | 0 | 377,862 | 377,862 | 0 |



All Monetary Values Are \$ Dollars
 MAXCars © 2021 MAXIMUS, INC.
 Report Output Prepared By CITY OF LOMPOC

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department CITY CLERK

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - COUNCIL SUPPORT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUILD/FACIL MAINT | 1 | 0.4149 | 1,534 | | 1,534 | | 1,534 |
| PURCHASING/STORES | 5 | 2.0747 | 7,669 | | 7,669 | | 7,669 |
| PERSONNEL | 13 | 5.3942 | 19,939 | | 19,939 | | 19,939 |
| FINANCE | 13 | 5.3942 | 19,939 | | 19,939 | | 19,939 |
| UTILITY ACCOUNTING | 3 | 1.2448 | 4,601 | | 4,601 | | 4,601 |
| CITY ATTORNEY | 7 | 2.9046 | 10,736 | | 10,736 | | 10,736 |
| CITY CLERK | 1 | 0.4149 | 1,534 | | 1,534 | | 1,534 |
| CITY ADMINISTRATION | 19 | 7.8838 | 29,141 | | 29,141 | 790 | 29,931 |
| CITY COUNCIL | 42 | 17.4273 | 64,417 | | 64,417 | 1,745 | 66,162 |
| POLICE/JAIL | 10 | 4.1494 | 15,337 | | 15,337 | 416 | 15,753 |
| FIRE | 12 | 4.9793 | 18,405 | | 18,405 | 499 | 18,904 |
| PLANNING | 25 | 10.3734 | 38,343 | | 38,343 | 1,039 | 39,382 |
| ENGINEER | 21 | 8.7137 | 32,208 | | 32,208 | 873 | 33,081 |
| STR MAINT | 4 | 1.6598 | 6,135 | | 6,135 | 166 | 6,301 |
| 17000 RECREATION | 4 | 1.6598 | 6,135 | | 6,135 | 166 | 6,301 |
| PARKS | 1 | 0.4149 | 1,534 | | 1,534 | 42 | 1,576 |
| R.D.A. | 7 | 2.9046 | 10,736 | | 10,736 | 291 | 11,027 |
| TRANSIT | 15 | 6.2241 | 23,006 | | 23,006 | 624 | 23,630 |
| WATER UTILITY | 5 | 2.0747 | 7,669 | | 7,669 | 208 | 7,877 |
| ELECT UTILITY | 10 | 4.1494 | 15,337 | | 15,337 | 416 | 15,753 |
| WASTEWATER | 2 | 0.8299 | 3,067 | | 3,067 | 83 | 3,150 |
| SOLID WASTE | 3 | 1.2448 | 4,601 | | 4,601 | 125 | 4,726 |
| LOMPOC LIB | 3 | 1.2448 | 4,601 | | 4,601 | 125 | 4,726 |
| EQUIP MAINT | 2 | 0.8299 | 3,067 | | 3,067 | 83 | 3,150 |
| CDBG | 6 | 2.4896 | 9,202 | | 9,202 | 249 | 9,451 |
| WI-FI | 1 | 0.4149 | 1,534 | | 1,534 | 42 | 1,576 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department CITY CLERK

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - COUNCIL SUPPORT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| AQUATIC CENTER | 5 | 2.0747 | 7,669 | | 7,669 | 208 | 7,877 |
| COMMUNICATIONS | 1 | 0.4149 | 1,534 | | 1,534 | 42 | 1,576 |
| SubTotal | 241 | 100.0000 | 369,630 | | 369,630 | 8,232 | 377,862 |
| Total | 241 | 100.0000 | 369,630 | | 369,630 | 8,232 | 377,862 |

Allocation Basis: AGENDA ITEMS PER ORIG PROGRAM
Allocation Source: CITY CLERK



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department CITY CLERK

Activity - RECORDS STORAGE

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| CITY ADMINISTRATION | 20 | 20.0000 | 73,926 | | 73,926 | 1,648 | 75,574 |
| WATER UTILITY | 20 | 20.0000 | 73,926 | | 73,926 | 1,646 | 75,572 |
| ELECT UTILITY | 20 | 20.0000 | 73,926 | | 73,926 | 1,646 | 75,572 |
| WASTEWATER | 20 | 20.0000 | 73,926 | | 73,926 | 1,646 | 75,572 |
| SOLID WASTE | 20 | 20.0000 | 73,926 | | 73,926 | 1,646 | 75,572 |
| SubTotal | 100 | 100.0000 | 369,630 | | 369,630 | 8,232 | 377,862 |
| Total | 100 | 100.0000 | 369,630 | | 369,630 | 8,232 | 377,862 |

Allocation Basis: LEVEL OF SUPPORT
Allocation Source: CITY CLERK



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department CITY CLERK

Lompoc 21-23 CAP Final
 2021 Version 1.0091-2

Activity - AWARDS

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| Activity has no Allocatable Costs | | | | | | | |
| SubTotal | | | | | | | |
| Total | | | | | | | |

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2019-21



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department CITY CLERK

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total | COUNCIL SUPPORT | RECORDS STORAGE | AWARDS |
|----------------------|---------|-----------------|-----------------|--------|
| BUILD/FACIL MAINT | 1,534 | 1,534 | 0 | 0 |
| PURCHASING/STORES | 7,669 | 7,669 | 0 | 0 |
| PERSONNEL | 19,939 | 19,939 | 0 | 0 |
| FINANCE | 19,939 | 19,939 | 0 | 0 |
| UTILITY ACCOUNTING | 4,601 | 4,601 | 0 | 0 |
| CITY ATTORNEY | 10,736 | 10,736 | 0 | 0 |
| CITY CLERK | 1,534 | 1,534 | 0 | 0 |
| CITY ADMINISTRATION | 105,505 | 29,931 | 75,574 | 0 |
| CITY COUNCIL | 66,162 | 66,162 | 0 | 0 |
| POLICE/JAIL | 15,753 | 15,753 | 0 | 0 |
| FIRE | 18,904 | 18,904 | 0 | 0 |
| PLANNING | 39,382 | 39,382 | 0 | 0 |
| ENGINEER | 33,081 | 33,081 | 0 | 0 |
| STR MAINT | 6,301 | 6,301 | 0 | 0 |
| 17000 RECREATION | 6,301 | 6,301 | 0 | 0 |
| PARKS | 1,576 | 1,576 | 0 | 0 |
| R.D.A. | 11,027 | 11,027 | 0 | 0 |
| TRANSIT | 23,630 | 23,630 | 0 | 0 |
| WATER UTILITY | 83,449 | 7,877 | 75,572 | 0 |
| ELECT UTILITY | 91,325 | 15,753 | 75,572 | 0 |
| WASTEWATER | 78,722 | 3,150 | 75,572 | 0 |
| SOLID WASTE | 80,298 | 4,726 | 75,572 | 0 |
| LOMPOC LIB | 4,726 | 4,726 | 0 | 0 |
| EQUIP MAINT | 3,150 | 3,150 | 0 | 0 |
| CDBG | 9,451 | 9,451 | 0 | 0 |
| WI-FI | 1,576 | 1,576 | 0 | 0 |
| AQUATIC CENTER | 7,877 | 7,877 | 0 | 0 |
| COMMUNICATIONS | 1,576 | 1,576 | 0 | 0 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department CITY CLERK

| Receiving Department | Total | COUNCIL SUPPORT | RECORDS STORAGE | AWARDS |
|----------------------|----------------|-----------------|-----------------|----------|
| Direct Billed | 0 | 0 | 0 | 0 |
| Total | <u>755,724</u> | <u>377,862</u> | <u>377,862</u> | <u>0</u> |



City of Lompoc
Economic Development
Nature and Extent of Services

The primary functions of the Economic Development department are to support business development, community development, and workforce development.

“General City Administration” is distributed based on program personnel.

“Utility Support” relates to the direct involvement of the Economic Development department in the various utility department operations and costs, which are distributed to same based on the level of support provided.

“City Council” costs are directly allocated to that plan department for subsequent distribution.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .2 - Costs To Be Allocated
For Department ECONOMIC DEVELOPMENT

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 230,881 | | | 230,881 |
| CAPITAL OUTLAY | 0 | | | |
| Total Deductions: | 0 | | | 0 |
| CIVIC CENTER | 47,731 | 1,896 | 49,627 | |
| Total Allocated Additions: | 47,731 | 1,896 | 49,627 | 49,627 |
| Total To Be Allocated: | 278,612 | 1,896 | | 280,508 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department ECONOMIC DEVELOPMENT

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

| | Total | General & Admin | GENERAL CITY ADMIN | UTILITY SPT | CITY COUNCIL |
|--|---------|-----------------|--------------------|-------------|--------------|
| Wages & Benefits | | | | | |
| SALARIES & BENEFITS | 14,726 | 0 | 3,829 | 7,805 | 3,092 |
| Other Expense & Cost | | | | | |
| GENERAL OPERATING EXPENSES | 216,155 | 0 | 56,200 | 114,562 | 45,393 |
| *CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 |
| Departmental Totals | | | | | |
| Total Expenditures | 230,881 | 0 | 60,029 | 122,367 | 48,485 |
| Deductions | | | | | |
| Total Deductions | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | | | | | |
| Functional Cost | 230,881 | 0 | 60,029 | 122,367 | 48,485 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 47,731 | 47,731 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (47,731) | 12,410 | 25,297 | 10,024 |
| 1st Allocation | 278,612 | 0 | 72,439 | 147,664 | 58,509 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 1,896 | 1,896 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (1,896) | 493 | 1,005 | 398 |
| 2nd Allocation | 1,896 | 0 | 493 | 1,005 | 398 |
| Total For 68 ECONOMIC DEVELOPMENT | | | | | |
| Total Allocated | 280,508 | 0 | 72,932 | 148,669 | 58,907 |



**CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23**

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

**Schedule .4 - Detail Activity Allocations
For Department ECONOMIC DEVELOPMENT**

Activity - GENERAL CITY ADMIN

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|--------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUILDING USE | 1.00 | 0.2589 | 188 | | 188 | | 188 |
| BUILD/FACIL MAINT | 10.20 | 2.6408 | 1,913 | | 1,913 | | 1,913 |
| PURCHASING/STORES | 5.55 | 1.4369 | 1,041 | | 1,041 | | 1,041 |
| TREASURER/UTILITY BILLING | 10.95 | 2.8350 | 2,054 | | 2,054 | | 2,054 |
| PERSONNEL | 5.00 | 1.2945 | 938 | | 938 | | 938 |
| EMPLOYEE SAFETY & RISK OFFICER | 1.00 | 0.2589 | 188 | | 188 | | 188 |
| FINANCE | 8.15 | 2.1100 | 1,528 | | 1,528 | | 1,528 |
| UTILITY ACCOUNTING | 4.45 | 1.1521 | 835 | | 835 | | 835 |
| CITY ATTORNEY | 1.00 | 0.2589 | 188 | | 188 | | 188 |
| CITY CLERK | 2.00 | 0.5178 | 375 | | 375 | | 375 |
| PUBLIC INFORMATION / COMMUNITY | 1.00 | 0.2589 | 188 | | 188 | 1 | 189 |
| CITY ADMINISTRATION | 3.70 | 0.9579 | 694 | | 694 | 5 | 699 |
| CITY COUNCIL | 5.30 | 1.3722 | 994 | | 994 | 8 | 1,002 |
| POLICE/JAIL | 61.00 | 15.7928 | 11,436 | | 11,436 | 93 | 11,529 |
| DISPATCH | 9.00 | 2.3301 | 1,688 | | 1,688 | 13 | 1,701 |
| FIRE | 30.00 | 7.7670 | 5,626 | | 5,626 | 44 | 5,670 |
| PLANNING | 4.30 | 1.1133 | 806 | | 806 | 6 | 812 |
| BLDG INSP | 3.30 | 0.8544 | 619 | | 619 | 5 | 624 |
| ENGINEER | 7.16 | 1.8537 | 1,343 | | 1,343 | 10 | 1,353 |
| GIS MAP | 0.30 | 0.0777 | 56 | | 56 | | 56 |
| STR MAINT | 14.50 | 3.7540 | 2,719 | | 2,719 | 21 | 2,740 |
| TREE TRIM | 11.50 | 2.9773 | 2,157 | | 2,157 | 17 | 2,174 |
| 17000 RECREATION | 6.07 | 1.5715 | 1,138 | | 1,138 | 9 | 1,147 |
| 61 RECREATION | 1.00 | 0.2589 | 188 | | 188 | 1 | 189 |
| RIV PK CAMP | 2.25 | 0.5825 | 422 | | 422 | 3 | 425 |
| PARKS | 9.26 | 2.3974 | 1,737 | | 1,737 | 14 | 1,751 |



CITY OF LOMPOC, CALIFORNIA

FULL COST PLAN FY 21-23

Schedule .4 - Detail Activity Allocations
For Department ECONOMIC DEVELOPMENT

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - GENERAL CITY ADMIN

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| R.D.A. | 0.48 | 0.1243 | 90 | | 90 | 1 | 91 |
| TRANSIT | 2.22 | 0.5748 | 416 | | 416 | 3 | 419 |
| WATER UTILITY | 29.48 | 7.6324 | 5,529 | | 5,529 | 43 | 5,572 |
| ELECT UTILITY | 23.82 | 6.1670 | 4,467 | | 4,467 | 35 | 4,502 |
| WASTEWATER | 24.99 | 6.4699 | 4,687 | | 4,687 | 37 | 4,724 |
| SOLID WASTE | 35.15 | 9.1003 | 6,592 | | 6,592 | 51 | 6,643 |
| LOMPOC LIB | 9.00 | 2.3301 | 1,688 | | 1,688 | 13 | 1,701 |
| VILLAGE LIB | 0.50 | 0.1295 | 94 | | 94 | 1 | 95 |
| METER READING | 4.50 | 1.1650 | 844 | | 844 | 7 | 851 |
| EQUIP MAINT | 12.64 | 3.2725 | 2,371 | | 2,371 | 18 | 2,389 |
| CDBG | 1.45 | 0.3754 | 272 | | 272 | 2 | 274 |
| COMM.SVCS. OFFICER | 1.00 | 0.2589 | 188 | | 188 | 1 | 189 |
| AIRPORT | 0.97 | 0.2511 | 182 | | 182 | 1 | 183 |
| MACHINE ROOM | 1.00 | 0.2589 | 188 | | 188 | 1 | 189 |
| WI-FI | 0.38 | 0.0984 | 71 | | 71 | 1 | 72 |
| PEG | 1.82 | 0.4712 | 341 | | 341 | 3 | 344 |
| PRK MAINT & POOL ASSESS DIST | 1.00 | 0.2589 | 188 | | 188 | 1 | 189 |
| AQUATIC CENTER | 2.00 | 0.5178 | 375 | | 375 | 3 | 378 |
| CODE ENFORCEMENT | 1.00 | 0.2589 | 188 | | 188 | 1 | 189 |
| COMMUNICATIONS | 12.26 | 3.1741 | 2,299 | | 2,299 | 18 | 2,317 |
| HOUSING TRUST | 0.65 | 0.1683 | 122 | | 122 | 1 | 123 |
| CHARLOTTE'S WEB | 1.00 | 0.2589 | 188 | | 188 | 1 | 189 |
| SubTotal | 386.25 | 100.0000 | 72,439 | | 72,439 | 493 | 72,932 |
| Total | 386.25 | 100.0000 | 72,439 | | 72,439 | 493 | 72,932 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department ECONOMIC DEVELOPMENT

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2019-21

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department ECONOMIC DEVELOPMENT

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - UTILITY SPT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| WATER UTILITY | 22 | 22.0000 | 32,486 | | 32,486 | 221 | 32,707 |
| ELECT UTILITY | 38 | 38.0000 | 56,112 | | 56,112 | 382 | 56,494 |
| WASTEWATER | 20 | 20.0000 | 29,533 | | 29,533 | 201 | 29,734 |
| SOLID WASTE | 20 | 20.0000 | 29,533 | | 29,533 | 201 | 29,734 |
| SubTotal | 100 | 100.0000 | 147,664 | | 147,664 | 1,005 | 148,669 |
| Total | 100 | 100.0000 | 147,664 | | 147,664 | 1,005 | 148,669 |

Allocation Basis: DIRECT ALLOCATION TO UTILITY FUNDS

Allocation Source: COST PLAN



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department ECONOMIC DEVELOPMENT

Lompoc 21-23 CAP Final
 2021 Version 1.0091-2

Activity - CITY COUNCIL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| CITY COUNCIL | 100 | 100.0000 | 58,509 | | 58,509 | 398 | 58,907 |
| SubTotal | 100 | 100.0000 | 58,509 | | 58,509 | 398 | 58,907 |
| Total | 100 | 100.0000 | 58,509 | | 58,509 | 398 | 58,907 |

Allocation Basis: DIRECT ALLOCATION - CITY COUNCIL

Allocation Source: COST PLAN



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department ECONOMIC DEVELOPMENT

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total GENERAL CITY ADMIN | UTILITY SPT | CITY COUNCIL |
|------------------------|--------------------------|-------------|--------------|
| BUILDING USE | 188 | 188 | 0 |
| BUILD/FACIL MAINT | 1,913 | 1,913 | 0 |
| PURCHASING/STORES | 1,041 | 1,041 | 0 |
| TREASURER/UTILITY | 2,054 | 2,054 | 0 |
| PERSONNEL | 938 | 938 | 0 |
| EMPLOYEE SAFETY & RISK | 188 | 188 | 0 |
| FINANCE | 1,528 | 1,528 | 0 |
| UTILITY ACCOUNTING | 835 | 835 | 0 |
| CITY ATTORNEY | 188 | 188 | 0 |
| CITY CLERK | 375 | 375 | 0 |
| PUBLIC INFORMATION / | 189 | 189 | 0 |
| CITY ADMINISTRATION | 699 | 699 | 0 |
| CITY COUNCIL | 59,909 | 1,002 | 58,907 |
| POLICE/JAIL | 11,529 | 11,529 | 0 |
| DISPATCH | 1,701 | 1,701 | 0 |
| FIRE | 5,670 | 5,670 | 0 |
| PLANNING | 812 | 812 | 0 |
| BLDG INSP | 624 | 624 | 0 |
| ENGINEER | 1,353 | 1,353 | 0 |
| GIS MAP | 56 | 56 | 0 |
| STR MAINT | 2,740 | 2,740 | 0 |
| TREE TRIM | 2,174 | 2,174 | 0 |
| 17000 RECREATION | 1,147 | 1,147 | 0 |
| 61 RECREATION | 189 | 189 | 0 |
| RIV PK CAMP | 425 | 425 | 0 |
| PARKS | 1,751 | 1,751 | 0 |
| R.D.A. | 91 | 91 | 0 |
| TRANSIT | 419 | 419 | 0 |
| WATER UTILITY | 38,279 | 5,572 | 32,707 |
| ELECT UTILITY | 60,996 | 4,502 | 56,494 |
| WASTEWATER | 34,458 | 4,724 | 29,734 |
| SOLID WASTE | 36,377 | 6,643 | 29,734 |
| LOMPOC LIB | 1,701 | 1,701 | 0 |
| VILLAGE LIB | 95 | 95 | 0 |



All Monetary Values Are \$ Dollars
 MAXCars © 2021 MAXIMUS, INC.
 Report Output Prepared By CITY OF LOMPOC

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department ECONOMIC DEVELOPMENT

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total | GENERAL CITY ADMIN | UTILITY SPT | CITY COUNCIL |
|----------------------|----------------|--------------------|----------------|---------------|
| METER READING | 851 | 851 | 0 | 0 |
| EQUIP MAINT | 2,389 | 2,389 | 0 | 0 |
| CDBG | 274 | 274 | 0 | 0 |
| COMM.SVCS. OFFICER | 189 | 189 | 0 | 0 |
| AIRPORT | 183 | 183 | 0 | 0 |
| MACHINE ROOM | 189 | 189 | 0 | 0 |
| WI-FI | 72 | 72 | 0 | 0 |
| PEG | 344 | 344 | 0 | 0 |
| PRK MAINT & POOL | 189 | 189 | 0 | 0 |
| AQUATIC CENTER | 378 | 378 | 0 | 0 |
| CODE ENFORCEMENT | 189 | 189 | 0 | 0 |
| COMMUNICATIONS | 2,317 | 2,317 | 0 | 0 |
| HOUSING TRUST | 123 | 123 | 0 | 0 |
| CHARLOTTE'S WEB | 189 | 189 | 0 | 0 |
| Direct Billed | 0 | 0 | 0 | 0 |
| Total | 280,508 | 72,932 | 148,669 | 58,907 |



City of Lompoc
Public Information/Community Relations
Nature and Extent of Services

The primary functions of the Public Information/Community Relations department are to support and help maintain honest and transparent government, while ensuring consistently outstanding public and customer service.

“General City Administration” is distributed based on program personnel.

“Utility Support” relates to the direct involvement of the Administrator in the various utility department operations and costs, which are distributed to same based on the level of support provided.

“City Council” costs are directly allocated to that plan department for subsequent distribution.

**CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23**

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Schedule .2 - Costs To Be Allocated

For Department PUBLIC INFORMATION / COMMUNITY RELATIONS

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-----------------------|---------------------|---------------|-----------------------|
| Expenditures Per Financial Statement: | 264,535 | | | 264,535 |
| CAPITAL OUTLAY | 0 | | | |
| Total Deductions: | <u>0</u> | | | 0 |
| NON DEPARTMENTAL | 2,363 | 16 | 2,379 | |
| CIVIC CENTER | 23,556 | 936 | 24,492 | |
| TREASURER/UTILITY BILLING | 157 | 5 | 162 | |
| PERSONNEL | 1,768 | 110 | 1,878 | |
| FINANCE | 2,368 | 175 | 2,543 | |
| ECONOMIC DEVELOPMENT | 188 | 1 | 189 | |
| PUBLIC INFORMATION / COMMUNITY | | 199 | 199 | |
| CITY ADMINISTRATION | | 1,350 | 1,350 | |
| CITY COUNCIL | | 1,250 | 1,250 | |
| Total Allocated Additions: | <u>30,400</u> | <u>4,042</u> | <u>34,442</u> | 34,442 |
| Total To Be Allocated: | <u><u>294,935</u></u> | <u><u>4,042</u></u> | | <u><u>298,977</u></u> |



CITY OF LOMPOC, CALIFORNIA

FULL COST PLAN FY 21-23

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Schedule .3 - Costs Allocated By Activity

For Department PUBLIC INFORMATION / COMMUNITY RELATIONS

| | Total | General & Admin | General City Admin | Utility Support | City Council |
|--|---------|-----------------|--------------------|-----------------|--------------|
| Wages & Benefits | | | | | |
| SALARIES & BENEFITS | 228,797 | 0 | 59,487 | 121,263 | 48,047 |
| Other Expense & Cost | | | | | |
| GENERAL OP EXP | 35,738 | 0 | 9,292 | 18,941 | 7,505 |
| *CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 |
| Departmental Totals | | | | | |
| Total Expenditures | 264,535 | 0 | 68,779 | 140,204 | 55,552 |
| Deductions | | | | | |
| Total Deductions | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | | | | | |
| Functional Cost | 264,535 | 0 | 68,779 | 140,204 | 55,552 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 30,400 | 30,400 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (30,400) | 7,904 | 16,112 | 6,384 |
| 1st Allocation | 294,935 | 0 | 76,683 | 156,316 | 61,936 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 4,042 | 4,042 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (4,042) | 1,051 | 2,142 | 849 |
| 2nd Allocation | 4,042 | 0 | 1,051 | 2,142 | 849 |
| Total For 71 PUBLIC INFORMATION / | | | | | |
| Total Allocated | 298,977 | 0 | 77,734 | 158,458 | 62,785 |



**CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23**

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Schedule .4 - Detail Activity Allocations

For Department PUBLIC INFORMATION / COMMUNITY RELATIONS

Activity - General City Admin

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|--------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUILDING USE | 1.00 | 0.2589 | 199 | | 199 | | 199 |
| BUILD/FACIL MAINT | 10.20 | 2.6408 | 2,025 | | 2,025 | | 2,025 |
| PURCHASING/STORES | 5.55 | 1.4369 | 1,102 | | 1,102 | | 1,102 |
| TREASURER/UTILITY BILLING | 10.95 | 2.8350 | 2,174 | | 2,174 | | 2,174 |
| PERSONNEL | 5.00 | 1.2945 | 993 | | 993 | | 993 |
| EMPLOYEE SAFETY & RISK OFFICER | 1.00 | 0.2589 | 199 | | 199 | | 199 |
| FINANCE | 8.15 | 2.1100 | 1,618 | | 1,618 | | 1,618 |
| UTILITY ACCOUNTING | 4.45 | 1.1521 | 883 | | 883 | | 883 |
| CITY ATTORNEY | 1.00 | 0.2589 | 199 | | 199 | | 199 |
| CITY CLERK | 2.00 | 0.5178 | 397 | | 397 | | 397 |
| PUBLIC INFORMATION / COMMUNITY | 1.00 | 0.2589 | 199 | | 199 | | 199 |
| CITY ADMINISTRATION | 3.70 | 0.9579 | 735 | | 735 | 12 | 747 |
| CITY COUNCIL | 5.30 | 1.3722 | 1,052 | | 1,052 | 17 | 1,069 |
| POLICE/JAIL | 61.00 | 15.7928 | 12,107 | | 12,107 | 191 | 12,298 |
| DISPATCH | 9.00 | 2.3301 | 1,787 | | 1,787 | 28 | 1,815 |
| FIRE | 30.00 | 7.7670 | 5,956 | | 5,956 | 94 | 6,050 |
| PLANNING | 4.30 | 1.1133 | 854 | | 854 | 13 | 867 |
| BLDG INSP | 3.30 | 0.8544 | 655 | | 655 | 10 | 665 |
| ENGINEER | 7.16 | 1.8537 | 1,421 | | 1,421 | 22 | 1,443 |
| GIS MAP | 0.30 | 0.0777 | 60 | | 60 | 1 | 61 |
| STR MAINT | 14.50 | 3.7540 | 2,879 | | 2,879 | 45 | 2,924 |
| TREE TRIM | 11.50 | 2.9773 | 2,283 | | 2,283 | 36 | 2,319 |
| 17000 RECREATION | 6.07 | 1.5715 | 1,205 | | 1,205 | 19 | 1,224 |
| 61 RECREATION | 1.00 | 0.2589 | 199 | | 199 | 3 | 202 |
| RIV PK CAMP | 2.25 | 0.5825 | 447 | | 447 | 7 | 454 |
| PARKS | 9.26 | 2.3974 | 1,838 | | 1,838 | 29 | 1,867 |



**CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23**

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Schedule .4 - Detail Activity Allocations

For Department PUBLIC INFORMATION / COMMUNITY RELATIONS

Activity - General City Admin

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| R.D.A. | 0.48 | 0.1243 | 95 | | 95 | 2 | 97 |
| TRANSIT | 2.22 | 0.5748 | 441 | | 441 | 7 | 448 |
| WATER UTILITY | 29.48 | 7.6324 | 5,853 | | 5,853 | 92 | 5,945 |
| ELECT UTILITY | 23.82 | 6.1670 | 4,729 | | 4,729 | 75 | 4,804 |
| WASTEWATER | 24.99 | 6.4699 | 4,961 | | 4,961 | 78 | 5,039 |
| SOLID WASTE | 35.15 | 9.1003 | 6,978 | | 6,978 | 110 | 7,088 |
| LOMPOC LIB | 9.00 | 2.3301 | 1,787 | | 1,787 | 28 | 1,815 |
| VILLAGE LIB | 0.50 | 0.1295 | 99 | | 99 | 2 | 101 |
| METER READING | 4.50 | 1.1650 | 893 | | 893 | 14 | 907 |
| EQUIP MAINT | 12.64 | 3.2725 | 2,509 | | 2,509 | 40 | 2,549 |
| CDBG | 1.45 | 0.3754 | 288 | | 288 | 5 | 293 |
| COMM.SVCS. OFFICER | 1.00 | 0.2589 | 199 | | 199 | 3 | 202 |
| AIRPORT | 0.97 | 0.2511 | 193 | | 193 | 3 | 196 |
| MACHINE ROOM | 1.00 | 0.2589 | 199 | | 199 | 3 | 202 |
| WI-FI | 0.38 | 0.0984 | 75 | | 75 | 1 | 76 |
| PEG | 1.82 | 0.4712 | 361 | | 361 | 6 | 367 |
| PRK MAINT & POOL ASSESS DIST | 1.00 | 0.2589 | 199 | | 199 | 3 | 202 |
| AQUATIC CENTER | 2.00 | 0.5178 | 397 | | 397 | 6 | 403 |
| CODE ENFORCEMENT | 1.00 | 0.2589 | 199 | | 199 | 3 | 202 |
| COMMUNICATIONS | 12.26 | 3.1741 | 2,434 | | 2,434 | 38 | 2,472 |
| HOUSING TRUST | 0.65 | 0.1683 | 129 | | 129 | 2 | 131 |
| CHARLOTTE'S WEB | 1.00 | 0.2589 | 199 | | 199 | 3 | 202 |
| SubTotal | 386.25 | 100.0000 | 76,683 | | 76,683 | 1,051 | 77,734 |
| Total | 386.25 | 100.0000 | 76,683 | | 76,683 | 1,051 | 77,734 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department PUBLIC INFORMATION / COMMUNITY RELATIONS

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2019-21



All Monetary Values Are \$ Dollars
MAXCars © 2021 MAXIMUS, INC.
Report Output Prepared By CITY OF LOMPOC

**CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23**

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Schedule .4 - Detail Activity Allocations

For Department PUBLIC INFORMATION / COMMUNITY RELATIONS

Activity - Utility Support

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| WATER UTILITY | 22 | 22.0000 | 34,390 | | 34,390 | 471 | 34,861 |
| ELECT UTILITY | 38 | 38.0000 | 59,400 | | 59,400 | 815 | 60,215 |
| WASTEWATER | 20 | 20.0000 | 31,263 | | 31,263 | 428 | 31,691 |
| SOLID WASTE | 20 | 20.0000 | 31,263 | | 31,263 | 428 | 31,691 |
| SubTotal | 100 | 100.0000 | 156,316 | | 156,316 | 2,142 | 158,458 |
| Total | 100 | 100.0000 | 156,316 | | 156,316 | 2,142 | 158,458 |

Allocation Basis: DIRECT ALLOCATION TO UTILITY FUNDS

Allocation Source: COST PLAN



**CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23**

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

**Schedule .4 - Detail Activity Allocations
For Department PUBLIC INFORMATION / COMMUNITY RELATIONS**

Activity - City Council

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| CITY COUNCIL | 100 | 100.0000 | 61,936 | | 61,936 | 849 | 62,785 |
| SubTotal | 100 | 100.0000 | 61,936 | | 61,936 | 849 | 62,785 |
| Total | 100 | 100.0000 | 61,936 | | 61,936 | 849 | 62,785 |

Allocation Basis: DIRECT ALLOCATION - CITY COUNCIL

Allocation Source: COST PLAN



CITY OF LOMPOC, CALIFORNIA

FULL COST PLAN FY 21-23

Schedule .5 - Allocation Summary

For Department PUBLIC INFORMATION / COMMUNITY RELATIONS

| Receiving Department | Total | General City Admin | Utility Support | City Council |
|------------------------|--------|--------------------|-----------------|--------------|
| BUILDING USE | 199 | 199 | 0 | 0 |
| BUILD/FACIL MAINT | 2,025 | 2,025 | 0 | 0 |
| PURCHASING/STORES | 1,102 | 1,102 | 0 | 0 |
| TREASURER/UTILITY | 2,174 | 2,174 | 0 | 0 |
| PERSONNEL | 993 | 993 | 0 | 0 |
| EMPLOYEE SAFETY & RISK | 199 | 199 | 0 | 0 |
| FINANCE | 1,618 | 1,618 | 0 | 0 |
| UTILITY ACCOUNTING | 883 | 883 | 0 | 0 |
| CITY ATTORNEY | 199 | 199 | 0 | 0 |
| CITY CLERK | 397 | 397 | 0 | 0 |
| PUBLIC INFORMATION / | 199 | 199 | 0 | 0 |
| CITY ADMINISTRATION | 747 | 747 | 0 | 0 |
| CITY COUNCIL | 63,854 | 1,069 | 0 | 62,785 |
| POLICE/JAIL | 12,298 | 12,298 | 0 | 0 |
| DISPATCH | 1,815 | 1,815 | 0 | 0 |
| FIRE | 6,050 | 6,050 | 0 | 0 |
| PLANNING | 867 | 867 | 0 | 0 |
| BLDG INSP | 665 | 665 | 0 | 0 |
| ENGINEER | 1,443 | 1,443 | 0 | 0 |
| GIS MAP | 61 | 61 | 0 | 0 |
| STR MAINT | 2,924 | 2,924 | 0 | 0 |
| TREE TRIM | 2,319 | 2,319 | 0 | 0 |
| 17000 RECREATION | 1,224 | 1,224 | 0 | 0 |
| 61 RECREATION | 202 | 202 | 0 | 0 |
| RIV PK CAMP | 454 | 454 | 0 | 0 |
| PARKS | 1,867 | 1,867 | 0 | 0 |
| R.D.A. | 97 | 97 | 0 | 0 |
| TRANSIT | 448 | 448 | 0 | 0 |
| WATER UTILITY | 40,806 | 5,945 | 34,861 | 0 |
| ELECT UTILITY | 65,019 | 4,804 | 60,215 | 0 |
| WASTEWATER | 36,730 | 5,039 | 31,691 | 0 |
| SOLID WASTE | 38,779 | 7,088 | 31,691 | 0 |
| LOMPOC LIB | 1,815 | 1,815 | 0 | 0 |
| VILLAGE LIB | 101 | 101 | 0 | 0 |



CITY OF LOMPOC, CALIFORNIA

FULL COST PLAN FY 21-23

Schedule .5 - Allocation Summary

For Department PUBLIC INFORMATION / COMMUNITY RELATIONS

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total | General City Admin | Utility Support | City Council |
|----------------------|----------------|--------------------|-----------------|---------------|
| METER READING | 907 | 907 | 0 | 0 |
| EQUIP MAINT | 2,549 | 2,549 | 0 | 0 |
| CDBG | 293 | 293 | 0 | 0 |
| COMM.SVCS. OFFICER | 202 | 202 | 0 | 0 |
| AIRPORT | 196 | 196 | 0 | 0 |
| MACHINE ROOM | 202 | 202 | 0 | 0 |
| WI-FI | 76 | 76 | 0 | 0 |
| PEG | 367 | 367 | 0 | 0 |
| PRK MAINT & POOL | 202 | 202 | 0 | 0 |
| AQUATIC CENTER | 403 | 403 | 0 | 0 |
| CODE ENFORCEMENT | 202 | 202 | 0 | 0 |
| COMMUNICATIONS | 2,472 | 2,472 | 0 | 0 |
| HOUSING TRUST | 131 | 131 | 0 | 0 |
| CHARLOTTE'S WEB | 202 | 202 | 0 | 0 |
| Direct Billed | 0 | 0 | 0 | 0 |
| Total | 298,977 | 77,734 | 158,458 | 62,785 |



City of Lompoc
City Administration
Nature and Extent of Services

The primary functions of the City Administrator are to implement the policy directives of the City Council and coordinate activities of the City administration.

“General City Administration” is distributed based on program personnel.

“Utility Support” relates to the direct involvement of the Administrator in the various utility department operations and costs, which are distributed to same based on the level of support provided.

“City Council” costs are directly allocated to that plan department for subsequent distribution.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .2 - Costs To Be Allocated
For Department CITY ADMINISTRATION

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|-------------------------|----------------------|----------------|-------------------------|
| Expenditures Per Financial Statement: | 1,759,554 | | | 1,759,554 |
| CAPITAL OUTLAY | 0 | | | |
| Total Deductions: | <u>0</u> | | | 0 |
| NON DEPARTMENTAL | 9,764 | 67 | 9,831 | |
| CIVIC CENTER | 97,942 | 3,891 | 101,833 | |
| PURCHASING/STORES | 628 | 58 | 686 | |
| TREASURER/UTILITY BILLING | 580 | 19 | 599 | |
| PERSONNEL | 14,074 | 863 | 14,937 | |
| FINANCE | 18,959 | 1,375 | 20,334 | |
| CITY CLERK | 103,067 | 2,438 | 105,505 | |
| ECONOMIC DEVELOPMENT | 694 | 5 | 699 | |
| PUBLIC INFORMATION / COMMUNITY | 735 | 12 | 747 | |
| CITY ADMINISTRATION | | 4,996 | 4,996 | |
| CITY COUNCIL | | 42,672 | 42,672 | |
| Total Allocated Additions: | <u>246,443</u> | <u>56,396</u> | <u>302,839</u> | 302,839 |
| Total To Be Allocated: | <u><u>2,005,997</u></u> | <u><u>56,396</u></u> | | <u><u>2,062,393</u></u> |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department CITY ADMINISTRATION

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

| | Total | General & Admin | GEN'L CITY ADM. | UTILITY SPT | CITY COUNCIL |
|---|-----------|-----------------|-----------------|-------------|--------------|
| Wages & Benefits | | | | | |
| SALARIES & BENEFITS | 1,402,904 | 0 | 364,755 | 743,539 | 294,610 |
| Other Expense & Cost | | | | | |
| SUPPLIES | 27,269 | 0 | 7,090 | 14,453 | 5,726 |
| SERVICES & CONTRACTS | 269,605 | 0 | 70,097 | 142,891 | 56,617 |
| TRAVEL | 50,000 | 0 | 13,000 | 26,500 | 10,500 |
| VEHICLE RENTAL | 9,776 | 0 | 2,542 | 5,181 | 2,053 |
| *CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 |
| Departmental Totals | | | | | |
| Total Expenditures | 1,759,554 | 0 | 457,484 | 932,564 | 369,506 |
| Deductions | | | | | |
| Total Deductions | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | | | | | |
| Functional Cost | 1,759,554 | 0 | 457,484 | 932,564 | 369,506 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 246,443 | 246,443 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (246,443) | 64,075 | 130,615 | 51,753 |
| 1st Allocation | 2,005,997 | 0 | 521,559 | 1,063,179 | 421,259 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 56,396 | 56,396 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (56,396) | 14,663 | 29,890 | 11,843 |
| 2nd Allocation | 56,396 | 0 | 14,663 | 29,890 | 11,843 |
| Total For 02 CITY ADMINISTRATION | | | | | |
| Total Allocated | 2,062,393 | 0 | 536,222 | 1,093,069 | 433,102 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department CITY ADMINISTRATION

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - GEN'L CITY ADM.

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|--------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUILDING USE | 1.00 | 0.2589 | 1,350 | | 1,350 | | 1,350 |
| BUILD/FACIL MAINT | 10.20 | 2.6408 | 13,773 | | 13,773 | | 13,773 |
| PURCHASING/STORES | 5.55 | 1.4369 | 7,494 | | 7,494 | | 7,494 |
| TREASURER/UTILITY BILLING | 10.95 | 2.8350 | 14,786 | | 14,786 | | 14,786 |
| PERSONNEL | 5.00 | 1.2945 | 6,752 | | 6,752 | | 6,752 |
| EMPLOYEE SAFETY & RISK OFFICER | 1.00 | 0.2589 | 1,350 | | 1,350 | | 1,350 |
| FINANCE | 8.15 | 2.1100 | 11,005 | | 11,005 | | 11,005 |
| UTILITY ACCOUNTING | 4.45 | 1.1521 | 6,009 | | 6,009 | | 6,009 |
| CITY ATTORNEY | 1.00 | 0.2589 | 1,350 | | 1,350 | | 1,350 |
| CITY CLERK | 2.00 | 0.5178 | 2,701 | | 2,701 | | 2,701 |
| PUBLIC INFORMATION / COMMUNITY | 1.00 | 0.2589 | 1,350 | | 1,350 | | 1,350 |
| CITY ADMINISTRATION | 3.70 | 0.9579 | 4,996 | | 4,996 | | 4,996 |
| CITY COUNCIL | 5.30 | 1.3722 | 7,157 | | 7,157 | 234 | 7,391 |
| POLICE/JAIL | 61.00 | 15.7928 | 82,372 | | 82,372 | 2,692 | 85,064 |
| DISPATCH | 9.00 | 2.3301 | 12,153 | | 12,153 | 397 | 12,550 |
| FIRE | 30.00 | 7.7670 | 40,509 | | 40,509 | 1,324 | 41,833 |
| PLANNING | 4.30 | 1.1133 | 5,806 | | 5,806 | 190 | 5,996 |
| BLDG INSP | 3.30 | 0.8544 | 4,456 | | 4,456 | 146 | 4,602 |
| ENGINEER | 7.16 | 1.8537 | 9,668 | | 9,668 | 316 | 9,984 |
| GIS MAP | 0.30 | 0.0777 | 405 | | 405 | 13 | 418 |
| STR MAINT | 14.50 | 3.7540 | 19,580 | | 19,580 | 640 | 20,220 |
| TREE TRIM | 11.50 | 2.9773 | 15,529 | | 15,529 | 508 | 16,037 |
| 17000 RECREATION | 6.07 | 1.5715 | 8,196 | | 8,196 | 268 | 8,464 |
| 61 RECREATION | 1.00 | 0.2589 | 1,350 | | 1,350 | 44 | 1,394 |
| RIV PK CAMP | 2.25 | 0.5825 | 3,038 | | 3,038 | 99 | 3,137 |
| PARKS | 9.26 | 2.3974 | 12,504 | | 12,504 | 409 | 12,913 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department CITY ADMINISTRATION

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - GEN'L CITY ADM.

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| R.D.A. | 0.48 | 0.1243 | 648 | | 648 | 21 | 669 |
| TRANSIT | 2.22 | 0.5748 | 2,998 | | 2,998 | 98 | 3,096 |
| WATER UTILITY | 29.48 | 7.6324 | 39,807 | | 39,807 | 1,301 | 41,108 |
| ELECT UTILITY | 23.82 | 6.1670 | 32,164 | | 32,164 | 1,051 | 33,215 |
| WASTEWATER | 24.99 | 6.4699 | 33,744 | | 33,744 | 1,103 | 34,847 |
| SOLID WASTE | 35.15 | 9.1003 | 47,464 | | 47,464 | 1,551 | 49,015 |
| LOMPOC LIB | 9.00 | 2.3301 | 12,153 | | 12,153 | 397 | 12,550 |
| VILLAGE LIB | 0.50 | 0.1295 | 675 | | 675 | 22 | 697 |
| METER READING | 4.50 | 1.1650 | 6,076 | | 6,076 | 199 | 6,275 |
| EQUIP MAINT | 12.64 | 3.2725 | 17,068 | | 17,068 | 558 | 17,626 |
| CDBG | 1.45 | 0.3754 | 1,958 | | 1,958 | 64 | 2,022 |
| COMM.SVCS. OFFICER | 1.00 | 0.2589 | 1,350 | | 1,350 | 44 | 1,394 |
| AIRPORT | 0.97 | 0.2511 | 1,310 | | 1,310 | 43 | 1,353 |
| MACHINE ROOM | 1.00 | 0.2589 | 1,350 | | 1,350 | 44 | 1,394 |
| WI-FI | 0.38 | 0.0984 | 513 | | 513 | 17 | 530 |
| PEG | 1.82 | 0.4712 | 2,458 | | 2,458 | 80 | 2,538 |
| PRK MAINT & POOL ASSESS DIST | 1.00 | 0.2589 | 1,350 | | 1,350 | 44 | 1,394 |
| AQUATIC CENTER | 2.00 | 0.5178 | 2,701 | | 2,701 | 88 | 2,789 |
| CODE ENFORCEMENT | 1.00 | 0.2589 | 1,350 | | 1,350 | 44 | 1,394 |
| COMMUNICATIONS | 12.26 | 3.1741 | 16,555 | | 16,555 | 541 | 17,096 |
| HOUSING TRUST | 0.65 | 0.1683 | 878 | | 878 | 29 | 907 |
| CHARLOTTE'S WEB | 1.00 | 0.2589 | 1,350 | | 1,350 | 44 | 1,394 |
| SubTotal | 386.25 | 100.0000 | 521,559 | | 521,559 | 14,663 | 536,222 |
| Total | 386.25 | 100.0000 | 521,559 | | 521,559 | 14,663 | 536,222 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department CITY ADMINISTRATION

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2019-21



All Monetary Values Are \$ Dollars
MAXCars © 2021 MAXIMUS, INC.
Report Output Prepared By CITY OF LOMPOC

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department CITY ADMINISTRATION

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - UTILITY SPT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| WATER UTILITY | 22 | 22.0000 | 233,899 | | 233,899 | 6,576 | 240,475 |
| ELECT UTILITY | 38 | 38.0000 | 404,008 | | 404,008 | 11,358 | 415,366 |
| WASTEWATER | 20 | 20.0000 | 212,636 | | 212,636 | 5,978 | 218,614 |
| SOLID WASTE | 20 | 20.0000 | 212,636 | | 212,636 | 5,978 | 218,614 |
| SubTotal | 100 | 100.0000 | 1,063,179 | | 1,063,179 | 29,890 | 1,093,069 |
| Total | 100 | 100.0000 | 1,063,179 | | 1,063,179 | 29,890 | 1,093,069 |

Allocation Basis: DIRECT ALLOCATION TO UTILITY FUNDS

Allocation Source: COST PLAN



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department CITY ADMINISTRATION

Activity - CITY COUNCIL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| CITY COUNCIL | 100 | 100.0000 | 421,259 | | 421,259 | 11,843 | 433,102 |
| SubTotal | 100 | 100.0000 | 421,259 | | 421,259 | 11,843 | 433,102 |
| Total | 100 | 100.0000 | 421,259 | | 421,259 | 11,843 | 433,102 |

Allocation Basis: DIRECT ALLOCATION - CITY COUNCIL

Allocation Source: COST PLAN



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department CITY ADMINISTRATION

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total | GEN'L CITY ADM. | UTILITY SPT | CITY COUNCIL |
|------------------------|---------|-----------------|-------------|--------------|
| BUILDING USE | 1,350 | 1,350 | 0 | 0 |
| BUILD/FACIL MAINT | 13,773 | 13,773 | 0 | 0 |
| PURCHASING/STORES | 7,494 | 7,494 | 0 | 0 |
| TREASURER/UTILITY | 14,786 | 14,786 | 0 | 0 |
| PERSONNEL | 6,752 | 6,752 | 0 | 0 |
| EMPLOYEE SAFETY & RISK | 1,350 | 1,350 | 0 | 0 |
| FINANCE | 11,005 | 11,005 | 0 | 0 |
| UTILITY ACCOUNTING | 6,009 | 6,009 | 0 | 0 |
| CITY ATTORNEY | 1,350 | 1,350 | 0 | 0 |
| CITY CLERK | 2,701 | 2,701 | 0 | 0 |
| PUBLIC INFORMATION / | 1,350 | 1,350 | 0 | 0 |
| CITY ADMINISTRATION | 4,996 | 4,996 | 0 | 0 |
| CITY COUNCIL | 440,493 | 7,391 | 0 | 433,102 |
| POLICE/JAIL | 85,064 | 85,064 | 0 | 0 |
| DISPATCH | 12,550 | 12,550 | 0 | 0 |
| FIRE | 41,833 | 41,833 | 0 | 0 |
| PLANNING | 5,996 | 5,996 | 0 | 0 |
| BLDG INSP | 4,602 | 4,602 | 0 | 0 |
| ENGINEER | 9,984 | 9,984 | 0 | 0 |
| GIS MAP | 418 | 418 | 0 | 0 |
| STR MAINT | 20,220 | 20,220 | 0 | 0 |
| TREE TRIM | 16,037 | 16,037 | 0 | 0 |
| 17000 RECREATION | 8,464 | 8,464 | 0 | 0 |
| 61 RECREATION | 1,394 | 1,394 | 0 | 0 |
| RIV PK CAMP | 3,137 | 3,137 | 0 | 0 |
| PARKS | 12,913 | 12,913 | 0 | 0 |
| R.D.A. | 669 | 669 | 0 | 0 |
| TRANSIT | 3,096 | 3,096 | 0 | 0 |
| WATER UTILITY | 281,583 | 41,108 | 240,475 | 0 |
| ELECT UTILITY | 448,581 | 33,215 | 415,366 | 0 |
| WASTEWATER | 253,461 | 34,847 | 218,614 | 0 |
| SOLID WASTE | 267,629 | 49,015 | 218,614 | 0 |
| LOMPOC LIB | 12,550 | 12,550 | 0 | 0 |
| VILLAGE LIB | 697 | 697 | 0 | 0 |



All Monetary Values Are \$ Dollars
 MAXCars © 2021 MAXIMUS, INC.
 Report Output Prepared By CITY OF LOMPOC

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department CITY ADMINISTRATION

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

| Receiving Department | Total | GEN'L CITY ADM. | UTILITY SPT | CITY COUNCIL |
|----------------------|------------------|-----------------|------------------|----------------|
| METER READING | 6,275 | 6,275 | 0 | 0 |
| EQUIP MAINT | 17,626 | 17,626 | 0 | 0 |
| CDBG | 2,022 | 2,022 | 0 | 0 |
| COMM.SVCS. OFFICER | 1,394 | 1,394 | 0 | 0 |
| AIRPORT | 1,353 | 1,353 | 0 | 0 |
| MACHINE ROOM | 1,394 | 1,394 | 0 | 0 |
| WI-FI | 530 | 530 | 0 | 0 |
| PEG | 2,538 | 2,538 | 0 | 0 |
| PRK MAINT & POOL | 1,394 | 1,394 | 0 | 0 |
| AQUATIC CENTER | 2,789 | 2,789 | 0 | 0 |
| CODE ENFORCEMENT | 1,394 | 1,394 | 0 | 0 |
| COMMUNICATIONS | 17,096 | 17,096 | 0 | 0 |
| HOUSING TRUST | 907 | 907 | 0 | 0 |
| CHARLOTTE'S WEB | 1,394 | 1,394 | 0 | 0 |
| Direct Billed | 0 | 0 | 0 | 0 |
| Total | 2,062,393 | 536,222 | 1,093,069 | 433,102 |



City of Lompoc
City Council
Nature and Extent of Services

The City Council is the policymaking, legislative body of the City. 80% of their total cost has been assigned to their board of directors' function within the municipal corporation and is distributed based on a combination of program personnel and agenda items per originating department.

The cost of general government is not distributed.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .2 - Costs To Be Allocated
For Department CITY COUNCIL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 363,614 | | | 363,614 |
| EQUIP USE/DPREC | 234 | | 234 | |
| NON DEPARTMENTAL | 13,335 | 91 | 13,426 | |
| CIVIC CENTER | 48,506 | 1,927 | 50,433 | |
| PURCHASING/STORES | 628 | 58 | 686 | |
| TREASURER/UTILITY BILLING | 831 | 27 | 858 | |
| PERSONNEL | 9,373 | 585 | 9,958 | |
| FINANCE | 20,647 | 1,502 | 22,149 | |
| CITY CLERK | 64,417 | 1,745 | 66,162 | |
| ECONOMIC DEVELOPMENT | 59,503 | 406 | 59,909 | |
| PUBLIC INFORMATION / COMMUNITY | 62,988 | 866 | 63,854 | |
| CITY ADMINISTRATION | 428,416 | 12,077 | 440,493 | |
| CITY COUNCIL | | 90,727 | 90,727 | |
| Total Allocated Additions: | 708,878 | 110,011 | 818,889 | 818,889 |
| Total To Be Allocated: | 1,072,492 | 110,011 | | 1,182,503 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department CITY COUNCIL

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

| | Total | General & Admin | CNSL A | CNSL B | GENERAL GOVT |
|----------------------------------|------------|-----------------|---------|---------|--------------|
| Wages & Benefits | | | | | |
| SALARIES & BENEFITS | 308,553 | 0 | 138,849 | 138,849 | 30,855 |
| Other Expense & Cost | | | | | |
| OTHER OP EXPNS | 9,076 | 0 | 4,084 | 4,084 | 908 |
| SUPPLIES | 3,149 | 0 | 1,417 | 1,417 | 315 |
| TRAVEL | 15,200 | 0 | 6,840 | 6,840 | 1,520 |
| VEHICLE RENT | 27,636 | 0 | 12,436 | 12,436 | 2,764 |
| Departmental Totals | | | | | |
| Total Expenditures | 363,614 | 0 | 163,626 | 163,626 | 36,362 |
| Deductions | | | | | |
| Total Deductions | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | | | | | |
| Functional Cost | 363,614 | 0 | 163,626 | 163,626 | 36,362 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 708,878 | 0 | 318,995 | 318,996 | 70,887 |
| Unallocated Costs | (107,249) | 0 | 0 | 0 | (107,249) |
| 1st Allocation | 965,243 | 0 | 482,621 | 482,622 | 0 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 110,011 | 0 | 49,505 | 49,505 | 11,001 |
| Unallocated Costs | (11,001) | 0 | 0 | 0 | (11,001) |
| 2nd Allocation | 99,010 | 0 | 49,505 | 49,505 | 0 |
| Total For 01 CITY COUNCIL | | | | | |
| Total Allocated | 1,064,253 | 0 | 532,126 | 532,127 | 0 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department CITY COUNCIL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - CNSL A

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|--------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUILDING USE | 1.00 | 0.2589 | 1,250 | | 1,250 | | 1,250 |
| BUILD/FACIL MAINT | 10.20 | 2.6408 | 12,745 | | 12,745 | | 12,745 |
| PURCHASING/STORES | 5.55 | 1.4369 | 6,935 | | 6,935 | | 6,935 |
| TREASURER/UTILITY BILLING | 10.95 | 2.8350 | 13,682 | | 13,682 | | 13,682 |
| PERSONNEL | 5.00 | 1.2945 | 6,248 | | 6,248 | | 6,248 |
| EMPLOYEE SAFETY & RISK OFFICER | 1.00 | 0.2589 | 1,250 | | 1,250 | | 1,250 |
| FINANCE | 8.15 | 2.1100 | 10,183 | | 10,183 | | 10,183 |
| UTILITY ACCOUNTING | 4.45 | 1.1521 | 5,560 | | 5,560 | | 5,560 |
| CITY ATTORNEY | 1.00 | 0.2589 | 1,250 | | 1,250 | | 1,250 |
| CITY CLERK | 2.00 | 0.5178 | 2,499 | | 2,499 | | 2,499 |
| PUBLIC INFORMATION / COMMUNITY | 1.00 | 0.2589 | 1,250 | | 1,250 | | 1,250 |
| CITY ADMINISTRATION | 3.70 | 0.9579 | 4,623 | | 4,623 | | 4,623 |
| CITY COUNCIL | 5.30 | 1.3722 | 6,622 | | 6,622 | | 6,622 |
| POLICE/JAIL | 61.00 | 15.7928 | 76,216 | | 76,216 | 9,237 | 85,453 |
| DISPATCH | 9.00 | 2.3301 | 11,246 | | 11,246 | 1,363 | 12,609 |
| FIRE | 30.00 | 7.7670 | 37,485 | | 37,485 | 4,542 | 42,027 |
| PLANNING | 4.30 | 1.1133 | 5,373 | | 5,373 | 651 | 6,024 |
| BLDG INSP | 3.30 | 0.8544 | 4,123 | | 4,123 | 500 | 4,623 |
| ENGINEER | 7.16 | 1.8537 | 8,946 | | 8,946 | 1,084 | 10,030 |
| GIS MAP | 0.30 | 0.0777 | 375 | | 375 | 45 | 420 |
| STR MAINT | 14.50 | 3.7540 | 18,118 | | 18,118 | 2,196 | 20,314 |
| TREE TRIM | 11.50 | 2.9773 | 14,369 | | 14,369 | 1,741 | 16,110 |
| 17000 RECREATION | 6.07 | 1.5715 | 7,584 | | 7,584 | 919 | 8,503 |
| 61 RECREATION | 1.00 | 0.2589 | 1,250 | | 1,250 | 151 | 1,401 |
| RIV PK CAMP | 2.25 | 0.5825 | 2,811 | | 2,811 | 341 | 3,152 |
| PARKS | 9.26 | 2.3974 | 11,570 | | 11,570 | 1,402 | 12,972 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department CITY COUNCIL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - CNSL A

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| R.D.A. | 0.48 | 0.1243 | 600 | | 600 | 73 | 673 |
| TRANSIT | 2.22 | 0.5748 | 2,774 | | 2,774 | 336 | 3,110 |
| WATER UTILITY | 29.48 | 7.6324 | 36,835 | | 36,835 | 4,464 | 41,299 |
| ELECT UTILITY | 23.82 | 6.1670 | 29,763 | | 29,763 | 3,607 | 33,370 |
| WASTEWATER | 24.99 | 6.4699 | 31,225 | | 31,225 | 3,784 | 35,009 |
| SOLID WASTE | 35.15 | 9.1003 | 43,920 | | 43,920 | 5,322 | 49,242 |
| LOMPOC LIB | 9.00 | 2.3301 | 11,246 | | 11,246 | 1,363 | 12,609 |
| VILLAGE LIB | 0.50 | 0.1295 | 625 | | 625 | 76 | 701 |
| METER READING | 4.50 | 1.1650 | 5,623 | | 5,623 | 681 | 6,304 |
| EQUIP MAINT | 12.64 | 3.2725 | 15,794 | | 15,794 | 1,914 | 17,708 |
| CDBG | 1.45 | 0.3754 | 1,812 | | 1,812 | 220 | 2,032 |
| COMM.SVCS. OFFICER | 1.00 | 0.2589 | 1,250 | | 1,250 | 151 | 1,401 |
| AIRPORT | 0.97 | 0.2511 | 1,212 | | 1,212 | 147 | 1,359 |
| MACHINE ROOM | 1.00 | 0.2589 | 1,250 | | 1,250 | 151 | 1,401 |
| WI-FI | 0.38 | 0.0984 | 475 | | 475 | 58 | 533 |
| PEG | 1.82 | 0.4712 | 2,274 | | 2,274 | 276 | 2,550 |
| PRK MAINT & POOL ASSESS DIST | 1.00 | 0.2589 | 1,250 | | 1,250 | 151 | 1,401 |
| AQUATIC CENTER | 2.00 | 0.5178 | 2,499 | | 2,499 | 303 | 2,802 |
| CODE ENFORCEMENT | 1.00 | 0.2589 | 1,250 | | 1,250 | 151 | 1,401 |
| COMMUNICATIONS | 12.26 | 3.1741 | 15,319 | | 15,319 | 1,856 | 17,175 |
| HOUSING TRUST | 0.65 | 0.1683 | 812 | | 812 | 98 | 910 |
| CHARLOTTE'S WEB | 1.00 | 0.2589 | 1,250 | | 1,250 | 151 | 1,401 |
| SubTotal | 386.25 | 100.0000 | 482,621 | | 482,621 | 49,505 | 532,126 |
| Total | 386.25 | 100.0000 | 482,621 | | 482,621 | 49,505 | 532,126 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department CITY COUNCIL

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2019-21

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department CITY COUNCIL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

Activity - CNSL B

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUILD/FACIL MAINT | 1 | 0.4149 | 2,003 | | 2,003 | | 2,003 |
| PURCHASING/STORES | 5 | 2.0747 | 10,013 | | 10,013 | | 10,013 |
| PERSONNEL | 13 | 5.3942 | 26,034 | | 26,034 | | 26,034 |
| FINANCE | 13 | 5.3942 | 26,034 | | 26,034 | | 26,034 |
| UTILITY ACCOUNTING | 3 | 1.2448 | 6,008 | | 6,008 | | 6,008 |
| CITY ATTORNEY | 7 | 2.9046 | 14,018 | | 14,018 | | 14,018 |
| CITY CLERK | 1 | 0.4149 | 2,003 | | 2,003 | | 2,003 |
| CITY ADMINISTRATION | 19 | 7.8838 | 38,049 | | 38,049 | | 38,049 |
| CITY COUNCIL | 42 | 17.4273 | 84,105 | | 84,105 | | 84,105 |
| POLICE/JAIL | 10 | 4.1494 | 20,026 | | 20,026 | 3,614 | 23,640 |
| FIRE | 12 | 4.9793 | 24,031 | | 24,031 | 4,336 | 28,367 |
| PLANNING | 25 | 10.3734 | 50,065 | | 50,065 | 9,035 | 59,100 |
| ENGINEER | 21 | 8.7137 | 42,054 | | 42,054 | 7,588 | 49,642 |
| STR MAINT | 4 | 1.6598 | 8,010 | | 8,010 | 1,445 | 9,455 |
| 17000 RECREATION | 4 | 1.6598 | 8,010 | | 8,010 | 1,445 | 9,455 |
| PARKS | 1 | 0.4149 | 2,003 | | 2,003 | 361 | 2,364 |
| R.D.A. | 7 | 2.9046 | 14,018 | | 14,018 | 2,529 | 16,547 |
| TRANSIT | 15 | 6.2241 | 30,039 | | 30,039 | 5,420 | 35,459 |
| WATER UTILITY | 5 | 2.0747 | 10,013 | | 10,013 | 1,807 | 11,820 |
| ELECT UTILITY | 10 | 4.1494 | 20,026 | | 20,026 | 3,614 | 23,640 |
| WASTEWATER | 2 | 0.8299 | 4,005 | | 4,005 | 723 | 4,728 |
| SOLID WASTE | 3 | 1.2448 | 6,008 | | 6,008 | 1,084 | 7,092 |
| LOMPOC LIB | 3 | 1.2448 | 6,008 | | 6,008 | 1,084 | 7,092 |
| EQUIP MAINT | 2 | 0.8299 | 4,005 | | 4,005 | 723 | 4,728 |
| CDBG | 6 | 2.4896 | 12,015 | | 12,015 | 2,168 | 14,183 |
| WI-FI | 1 | 0.4149 | 2,003 | | 2,003 | 361 | 2,364 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department CITY COUNCIL

Activity - CNSL B

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| AQUATIC CENTER | 5 | 2.0747 | 10,013 | | 10,013 | 1,807 | 11,820 |
| COMMUNICATIONS | 1 | 0.4149 | 2,003 | | 2,003 | 361 | 2,364 |
| SubTotal | 241 | 100.0000 | 482,622 | | 482,622 | 49,505 | 532,127 |
| Total | 241 | 100.0000 | 482,622 | | 482,622 | 49,505 | 532,127 |

Allocation Basis: AGENDA ITEMS PER ORIG PROGRAM

Allocation Source: CITY CLERK



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department CITY COUNCIL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total | CNSL A | CNSL B |
|------------------------|---------|--------|--------|
| BUILDING USE | 1,250 | 1,250 | 0 |
| BUILD/FACIL MAINT | 14,748 | 12,745 | 2,003 |
| PURCHASING/STORES | 16,948 | 6,935 | 10,013 |
| TREASURER/UTILITY | 13,682 | 13,682 | 0 |
| PERSONNEL | 32,282 | 6,248 | 26,034 |
| EMPLOYEE SAFETY & RISK | 1,250 | 1,250 | 0 |
| FINANCE | 36,217 | 10,183 | 26,034 |
| UTILITY ACCOUNTING | 11,568 | 5,560 | 6,008 |
| CITY ATTORNEY | 15,268 | 1,250 | 14,018 |
| CITY CLERK | 4,502 | 2,499 | 2,003 |
| PUBLIC INFORMATION / | 1,250 | 1,250 | 0 |
| CITY ADMINISTRATION | 42,672 | 4,623 | 38,049 |
| CITY COUNCIL | 90,727 | 6,622 | 84,105 |
| POLICE/JAIL | 109,093 | 85,453 | 23,640 |
| DISPATCH | 12,609 | 12,609 | 0 |
| FIRE | 70,394 | 42,027 | 28,367 |
| PLANNING | 65,124 | 6,024 | 59,100 |
| BLDG INSP | 4,623 | 4,623 | 0 |
| ENGINEER | 59,672 | 10,030 | 49,642 |
| GIS MAP | 420 | 420 | 0 |
| STR MAINT | 29,769 | 20,314 | 9,455 |
| TREE TRIM | 16,110 | 16,110 | 0 |
| 17000 RECREATION | 17,958 | 8,503 | 9,455 |
| 61 RECREATION | 1,401 | 1,401 | 0 |
| RIV PK CAMP | 3,152 | 3,152 | 0 |
| PARKS | 15,336 | 12,972 | 2,364 |
| R.D.A. | 17,220 | 673 | 16,547 |
| TRANSIT | 38,569 | 3,110 | 35,459 |
| WATER UTILITY | 53,119 | 41,299 | 11,820 |
| ELECT UTILITY | 57,010 | 33,370 | 23,640 |
| WASTEWATER | 39,737 | 35,009 | 4,728 |
| SOLID WASTE | 56,334 | 49,242 | 7,092 |
| LOMPOC LIB | 19,701 | 12,609 | 7,092 |
| VILLAGE LIB | 701 | 701 | 0 |



All Monetary Values Are \$ Dollars
 MAXCars © 2021 MAXIMUS, INC.
 Report Output Prepared By CITY OF LOMPOC

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department CITY COUNCIL

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| Receiving Department | Total | CNSL A | CNSL B |
|----------------------|------------------|----------------|----------------|
| METER READING | 6,304 | 6,304 | 0 |
| EQUIP MAINT | 22,436 | 17,708 | 4,728 |
| CDBG | 16,215 | 2,032 | 14,183 |
| COMM.SVCS. OFFICER | 1,401 | 1,401 | 0 |
| AIRPORT | 1,359 | 1,359 | 0 |
| MACHINE ROOM | 1,401 | 1,401 | 0 |
| WI-FI | 2,897 | 533 | 2,364 |
| PEG | 2,550 | 2,550 | 0 |
| PRK MAINT & POOL | 1,401 | 1,401 | 0 |
| AQUATIC CENTER | 14,622 | 2,802 | 11,820 |
| CODE ENFORCEMENT | 1,401 | 1,401 | 0 |
| COMMUNICATIONS | 19,539 | 17,175 | 2,364 |
| HOUSING TRUST | 910 | 910 | 0 |
| CHARLOTTE'S WEB | 1,401 | 1,401 | 0 |
| Direct Billed | 0 | 0 | 0 |
| Total | 1,064,253 | 532,126 | 532,127 |



City of Lompoc
Dispatch
Nature and Extent of Services

This plan department is distributed to Police and Fire programs based on total users for each department.

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .2 - Costs To Be Allocated
For Department DISPATCH

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 2,607,914 | | | 2,607,914 |
| NON DEPARTMENTAL | 22,197 | 151 | 22,348 | |
| BUILD/FACIL MAINT | 125,982 | 7,252 | 133,234 | |
| PURCHASING/STORES | 6,903 | 639 | 7,542 | |
| TREASURER/UTILITY BILLING | 1,411 | 45 | 1,456 | |
| PERSONNEL | 15,916 | 993 | 16,909 | |
| FINANCE | 30,581 | 2,230 | 32,811 | |
| ECONOMIC DEVELOPMENT | 1,688 | 13 | 1,701 | |
| PUBLIC INFORMATION / COMMUNITY | 1,787 | 28 | 1,815 | |
| CITY ADMINISTRATION | 12,153 | 397 | 12,550 | |
| CITY COUNCIL | 11,246 | 1,363 | 12,609 | |
| Total Allocated Additions: | 229,864 | 13,111 | 242,975 | 242,975 |
| Total To Be Allocated: | 2,837,778 | 13,111 | | 2,850,889 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .3 - Costs Allocated By Activity
For Department DISPATCH

Lompoc 21-23 CAP Final

2021

Version 1.0091-2

| | Total | General & Admin | DISPATCH |
|---------------------------------|-----------|-----------------|-----------|
| Wages & Benefits | | | |
| SALARIES & BENEFITS | 2,216,537 | 0 | 2,216,537 |
| Other Expense & Cost | | | |
| GENERAL OPERATING EXPENSE | 391,377 | 0 | 391,377 |
| Departmental Totals | | | |
| Total Expenditures | 2,607,914 | 0 | 2,607,914 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | | | |
| Functional Cost | 2,607,914 | 0 | 2,607,914 |
| Allocation Step 1 | | | |
| Inbound- All Others | 229,864 | 229,864 | 0 |
| Reallocate Admin Costs | | (229,864) | 229,864 |
| 1st Allocation | 2,837,778 | 0 | 2,837,778 |
| Allocation Step 2 | | | |
| Inbound- All Others | 13,111 | 13,111 | 0 |
| Reallocate Admin Costs | | (13,111) | 13,111 |
| 2nd Allocation | 13,111 | 0 | 13,111 |
| Total For 19 DISPATCH | | | |
| Total Allocated | 2,850,889 | 0 | 2,850,889 |



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .4 - Detail Activity Allocations
For Department DISPATCH

Lompoc 21-23 CAP Final
2021 Version 1.0091-2

Activity - DISPATCH

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| POLICE/JAIL | 40.75 | 62.9344 | 1,785,938 | | 1,785,938 | 8,251 | 1,794,189 |
| FIRE | 24.00 | 37.0656 | 1,051,840 | | 1,051,840 | 4,860 | 1,056,700 |
| SubTotal | 64.75 | 100.0000 | 2,837,778 | | 2,837,778 | 13,111 | 2,850,889 |
| Total | 64.75 | 100.0000 | 2,837,778 | | 2,837,778 | 13,111 | 2,850,889 |

Allocation Basis: SAFETY PATROL
Allocation Source: Salary Schedule 2019-21



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 21-23
Schedule .5 - Allocation Summary
For Department DISPATCH

| Receiving Department | Total | DISPATCH |
|----------------------|------------------|------------------|
| POLICE/JAIL | 1,794,189 | 1,794,189 |
| FIRE | 1,056,700 | 1,056,700 |
| Direct Billed | 0 | 0 |
| Total | 2,850,889 | 2,850,889 |

