

**City of Lompoc,
California**

2017/2019 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 17/19 for the Personnel Division amounted to \$1,371,370. Considering departmental overhead charges and other adjustments, the actual total cost of this operation was \$1,590,813. It is this latter amount that must be allocated to the users of the service.

**CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .2 - Costs To Be Allocated
For Department PERSONNEL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,371,370			1,371,370
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
EQUIP USE/DPREC	84		84	
NON DEPARTMENTAL	5,048	65	5,113	
CIVIC CENTER	122,397	4,756	127,153	
PURCHASING/STORES	6,333	594	6,927	
TREASURER/UTILITY BILLING	683	24	707	
PERSONNEL		7,378	7,378	
FINANCE		16,805	16,805	
CITY CLERK		15,516	15,516	
ECONOMIC DEVELOPMENT		3,945	3,945	
PUBLIC INFORMATION / COMMUNITY		1,071	1,071	
CITY ADMINISTRATION		4,066	4,066	
CITY COUNCIL		30,678	30,678	
Total Allocated Additions:	<u>134,545</u>	<u>84,898</u>	<u>219,443</u>	219,443
SAFETY	0			
Total Departmental Cost Adjustments:	<u>0</u>			0
Total To Be Allocated:	<u><u>1,505,915</u></u>	<u><u>84,898</u></u>		<u><u>1,590,813</u></u>



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 17-19
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

	Total	General & Admin	GEN RES MGMT	RECRUITMENT	RISK MGMT
Wages & Benefits					
SALARIES & BENEFITS	1,069,472	28,099	242,502	509,336	131,250
Other Expense & Cost					
OTHER OP EXPNS	215,605	5,670	48,878	102,692	26,455
TRAINING	86,293	2,270	19,563	41,101	10,588
ADVERTISING	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
Departmental Totals					
Total Expenditures	1,371,370	36,039	310,943	653,129	168,293
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
SAFETY	0	0	0	0	0
Functional Cost					
Functional Cost	1,371,370	36,039	310,943	653,129	168,293
Allocation Step 1					
Inbound- All Others	134,545	3,535	30,508	64,077	16,512
Reallocate Admin Costs		(39,574)	9,215	19,356	4,988
1st Allocation	1,505,915	0	350,666	736,562	189,793
Allocation Step 2					
Inbound- All Others	84,898	2,231	19,251	40,431	10,419
Reallocate Admin Costs		(2,231)	520	1,091	281
2nd Allocation	84,898	0	19,771	41,522	10,700
Total For 07 PERSONNEL					
Total Allocated	1,590,813	0	370,437	778,084	200,493



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

	TRAINING	SAFETY
Wages & Benefits		
SALARIES & BENEFITS	81,573	76,712
Other Expense & Cost		
OTHER OP EXPNS	16,451	15,459
TRAINING	6,584	6,187
ADVERTISING	0	0
*CAPITAL OUTLAY	0	0
Departmental Totals		
Total Expenditures	104,608	98,358
Deductions		
Total Deductions	0	0
Cost Adjustments		
SAFETY	0	0
Functional Cost		
Functional Cost	104,608	98,358
Allocation Step 1		
Inbound- All Others	10,262	9,651
Reallocate Admin Costs	3,100	2,915
1st Allocation	117,970	110,924
Allocation Step 2		
Inbound- All Others	6,476	6,090
Reallocate Admin Costs	175	164
2nd Allocation	6,651	6,254
Total For 07 PERSONNEL		
Total Allocated	124,621	117,178



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 392.76 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 \$370,437. The cost to the Wastewater Utility is \$23,684 (6.3627% of the total). 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 17-19
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - GEN RES MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BUILDING USE	1.00	0.2546	893		893		893
BUILD/FACIL MAINT	10.20	2.5970	9,107		9,107		9,107
PURCHASING/STORES	5.55	1.4131	4,955		4,955		4,955
TREASURER/UTILITY BILLING	10.95	2.7880	9,776		9,776		9,776
PERSONNEL	5.00	1.2730	4,464		4,464		4,464
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2546	893		893	55	948
FINANCE	7.85	1.9987	7,009		7,009	431	7,440
UTILITY ACCOUNTING	3.75	0.9548	3,348		3,348	206	3,554
CITY ATTORNEY	1.00	0.2546	893		893	55	948
CITY CLERK	2.00	0.5092	1,786		1,786	110	1,896
ECONOMIC DEVELOPMENT	2.65	0.6747	2,366		2,366	146	2,512
PUBLIC INFORMATION / COMMUNITY	1.00	0.2546	893		893	55	948
CITY ADMINISTRATION	2.80	0.7129	2,500		2,500	154	2,654
CITY COUNCIL	5.30	1.3494	4,732		4,732	291	5,023
POLICE/JAIL	60.00	15.2764	53,567		53,567	3,296	56,863
DISPATCH	9.00	2.2915	8,035		8,035	494	8,529
FIRE	29.30	7.4600	26,160		26,160	1,609	27,769
PLANNING	5.05	1.2858	4,509		4,509	277	4,786
BLDG INSP	2.70	0.6874	2,411		2,411	148	2,559
ENGINEER	7.16	1.8230	6,393		6,393	393	6,786
GIS MAP	2.85	0.7256	2,545		2,545	156	2,701
STR MAINT	18.50	4.7103	16,517		16,517	1,016	17,533
TREE TRIM	11.50	2.9280	10,267		10,267	631	10,898
17000 RECREATION	7.55	1.9223	6,741		6,741	415	7,156
61 RECREATION	1.00	0.2546	893		893	55	948
RIV PK CAMP	2.25	0.5729	2,009		2,009	124	2,133



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - GEN RES MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS	9.26	2.3577	8,268		8,268	508	8,776
R.D.A.	0.50	0.1273	446		446	27	473
TRANSIT	2.22	0.5652	1,982		1,982	122	2,104
WATER UTILITY	29.98	7.6332	26,767		26,767	1,646	28,413
ELECT UTILITY	23.32	5.9375	20,821		20,821	1,281	22,102
WASTEWATER	24.99	6.3627	22,312		22,312	1,372	23,684
SOLID WASTE	33.15	8.4403	29,597		29,597	1,820	31,417
LOMPOC LIB	9.00	2.2915	8,035		8,035	494	8,529
VILLAGE LIB	0.50	0.1273	446		446	27	473
METER READING	4.50	1.1457	4,018		4,018	247	4,265
EQUIP MAINT	12.64	3.2183	11,285		11,285	694	11,979
CDBG	2.60	0.6620	2,321		2,321	143	2,464
COMM.SVCS. OFFICER	1.00	0.2546	893		893	55	948
AIRPORT	0.97	0.2470	866		866	53	919
MACHINE ROOM	1.00	0.2546	893		893	55	948
WI-FI	0.63	0.1604	562		562	35	597
PEG	1.83	0.4659	1,634		1,634	100	1,734
PRK MAINT & POOL ASSESS DIST	1.00	0.2546	893		893	55	948
AQUATIC CENTER	2.00	0.5092	1,786		1,786	110	1,896
CODE ENFORCEMENT	2.00	0.5092	1,786		1,786	110	1,896
COMMUNICATIONS	10.46	2.6632	9,339		9,339	574	9,913
HOUSING TRUST	1.30	0.3310	1,161		1,161	71	1,232
CHARLOTTE'S WEB	1.00	0.2546	893		893	55	948
SubTotal	392.76	100.0000	350,666		350,666	19,771	370,437
Total	392.76	100.0000	350,666		350,666	19,771	370,437



**CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL**

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2017-19

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 17-19
Schedule .5 - Allocation Summary
For Department PERSONNEL**

Receiving Department	Total	GEN RES MGMT	RECRUITMENT	RISK MGMT	TRAINING	SAFETY
BUILDING USE	1,475	893	0	0	300	282
BUILD/FACIL MAINT	35,762	9,107	17,129	3,581	3,064	2,881
PURCHASING/STORES	20,257	4,955	10,278	1,790	1,667	1,567
TREASURER/UTILITY	29,861	9,776	13,703	0	3,289	3,093
PERSONNEL	7,378	4,464	0	0	1,502	1,412
EMPLOYEE SAFETY & RISK	1,565	948	0	0	318	299
FINANCE	30,448	7,440	18,152	0	2,503	2,353
UTILITY ACCOUNTING	9,504	3,554	3,631	0	1,195	1,124
CITY ATTORNEY	1,565	948	0	0	318	299
CITY CLERK	10,395	1,896	7,261	0	638	600
ECONOMIC DEVELOPMENT	4,151	2,512	0	0	845	794
PUBLIC INFORMATION /	1,565	948	0	0	318	299
CITY ADMINISTRATION	11,648	2,654	7,261	0	893	840
CITY COUNCIL	8,302	5,023	0	0	1,690	1,589
POLICE/JAIL	328,710	56,863	177,889	56,831	19,136	17,991
DISPATCH	14,096	8,529	0	0	2,869	2,698
FIRE	149,757	27,769	94,391	9,471	9,342	8,784
PLANNING	7,910	4,786	0	0	1,610	1,514
BLDG INSP	7,861	2,559	3,631	0	861	810
ENGINEER	18,476	6,786	7,261	0	2,283	2,146
GIS MAP	4,465	2,701	0	0	909	855
STR MAINT	73,176	17,533	29,043	15,155	5,899	5,546
TREE TRIM	44,533	10,898	0	26,521	3,666	3,448
17000 RECREATION	15,615	7,156	0	3,789	2,407	2,263
61 RECREATION	1,565	948	0	0	318	299
RIV PK CAMP	3,525	2,133	0	0	718	674
PARKS	51,125	8,776	29,043	7,578	2,952	2,776
R.D.A.	782	473	0	0	159	150
TRANSIT	3,478	2,104	0	0	708	666
WATER UTILITY	153,034	28,413	87,130	18,944	9,559	8,988
ELECT UTILITY	138,971	22,102	83,499	18,944	7,435	6,991
WASTEWATER	137,324	23,684	94,391	3,789	7,968	7,492
SOLID WASTE	112,855	31,417	36,304	24,627	10,569	9,938
LOMPOC LIB	39,667	8,529	21,782	3,789	2,869	2,698



**CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department PERSONNEL**

Receiving Department	Total	GEN RES MGMT	RECRUITMENT	RISK MGMT	TRAINING	SAFETY
VILLAGE LIB	782	473	0	0	159	150
METER READING	16,364	4,265	3,631	5,684	1,435	1,349
EQUIP MAINT	19,799	11,979	0	0	4,030	3,790
CDBG	4,072	2,464	0	0	829	779
COMM.SVCS. OFFICER	1,565	948	0	0	318	299
AIRPORT	1,519	919	0	0	309	291
MACHINE ROOM	1,565	948	0	0	318	299
WI-FI	8,248	597	7,261	0	201	189
PEG	2,867	1,734	0	0	584	549
PRK MAINT & POOL	1,565	948	0	0	318	299
AQUATIC CENTER	3,134	1,896	0	0	638	600
CODE ENFORCEMENT	3,134	1,896	0	0	638	600
COMMUNICATIONS	41,797	9,913	25,413	0	3,335	3,136
HOUSING TRUST	2,036	1,232	0	0	414	390
CHARLOTTE'S WEB	1,565	948	0	0	318	299
Direct Billed	0	0	0	0	0	0
Total	1,590,813	370,437	778,084	200,493	124,621	117,178



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 17-19
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	127,747	564,862	
EQUIP USE/DPREC	0	294,938	
NON DEPARTMENTAL	932,387	(398,831)	
BUILD/FACIL MAINT	1,236,490	1,415,986	
CIVIC CENTER	0	0	
CORP YARD	0	0	
ADMIN SVC - COPY	0	0	
PURCHASING/STORES	1,182,080	0	
TREASURER/UTILITY BILLING	3,812,210	(15,588)	
PERSONNEL	1,371,370	0	
EMPLOYEE SAFETY & RISK OFFICER	234,334	0	
INFORMATION SYSTEMS	0	0	
FINANCE	1,726,430	0	
UTILITY ACCOUNTING	1,185,163	0	
CITY ATTORNEY	1,211,046	0	
CITY CLERK	427,238	0	
ECONOMIC DEVELOPMENT	1,140,248	0	
PUBLIC INFORMATION / COMMUNITY RELATIONS	298,733	0	
CITY ADMINISTRATION	1,034,577	0	
CITY COUNCIL	315,135	0	
DISPATCH	2,303,767	0	
POLICE/JAIL			3,282,510
FIRE			1,602,997
PLANNING			334,783
BLDG INSP			133,531
ENGINEER			357,556
GIS MAP			57,446
STR MAINT			557,212
TREE TRIM			245,961
17000 RECREATION			123,167
61 RECREATION			48,454
RIV PK CAMP			22,281
SWIM POOL			0
MUSEUM			0
PARKS			289,514
R.D.A.			61,468
TRANSIT			235,311



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
WATER UTILITY			2,606,546	
ELECT UTILITY			3,425,432	
WASTEWATER			2,405,635	
SOLID WASTE			2,202,948	
LOMPOC LIB			266,047	
VILLAGE LIB			15,073	
BUELLTON LIB			0	
OTHER PROG			0	
METER READING			90,119	
EQUIP MAINT			418,192	
CDBG			80,150	
COMM.SVCS. OFFICER			10,331	
AIRPORT			74,414	
ALL OTHER			47,765	
LIABILITY INSURANCE			215,443	
WORKERS COMP INS			145,945	
MACHINE ROOM			10,328	
INVESTMENTS			271,065	
COMM PROJECTS			1,053	
TRANSPORTATION MANAGEMENT			0	
LOMPOC COMMUNITY CENTER			9,769	
WI-FI			56,607	
PEG			31,553	
PRK MAINT & POOL ASSESS DIST			10,176	
AQUATIC CENTER			66,025	
CODE ENFORCEMENT			40,414	
COMMUNICATIONS			398,345	
HOUSING TRUST			28,367	
CHARLOTTE'S WEB			7,666	
Direct Billed Total			0	
Unallocated Total			112,723	
Totals	<u>18,538,955</u>	<u>1,861,367</u>	<u>20,400,322</u>	Deviation 0



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
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CITY OF LOMPOC, CALIFORNIA
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Allocated Costs By Department

Central Service Departments	POLICE/JAIL	FIRE	PLANNING	BLDG INSP	ENGINEER	GIS MAP	STR MAINT
BUILDING USE	195,801	29,924	0	0	0	0	0
EQUIP USE/DPREC	117,115	24,196	165	149	3,580	0	14,016
NON DEPARTMENTAL	88,228	38,341	5,159	2,909	6,865	2,895	17,292
BUILD/FACIL MAINT	447,605	91,924	0	0	0	0	0
CIVIC CENTER	0	0	88,176	45,792	156,318	28,074	16,763
CORP YARD	27,950	0	0	0	0	0	139,787
ADMIN SVC - COPY	0	0	0	0	0	0	0
PURCHASING/STORES	49,751	34,007	7,557	5,038	1,259	1,889	17,003
TREASURER/UTILITY	14,621	6,189	8,901	4,476	5,106	403	2,615
PERSONNEL	328,710	149,757	7,910	7,861	18,476	4,465	73,176
EMPLOYEE SAFETY & RISK	0	0	0	0	0	0	34,139
INFORMATION SYSTEMS	0	0	0	0	0	0	0
FINANCE	177,170	77,365	18,226	10,961	22,264	10,663	54,147
UTILITY ACCOUNTING	0	0	0	0	0	0	115,549
CITY ATTORNEY	76,426	47,765	95,532	47,765	47,765	0	0
CITY CLERK	12,311	14,773	30,777	0	25,853	0	4,924
ECONOMIC DEVELOPMENT	47,803	23,344	4,024	2,151	5,704	2,271	14,740
PUBLIC INFORMATION /	13,008	6,351	1,094	586	1,552	618	4,010
CITY ADMINISTRATION	51,060	24,935	4,297	2,298	6,093	2,425	15,744
CITY COUNCIL	101,316	65,515	62,965	3,545	56,721	3,743	33,307
DISPATCH	1,533,635	968,611	0	0	0	0	0
Total Allocated	3,282,510	1,602,997	334,783	133,531	357,556	57,446	557,212
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	3,282,510	1,602,997	334,783	133,531	357,556	57,446	557,212
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,282,510	1,602,997	334,783	133,531	357,556	57,446	557,212



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Allocated Costs By Department

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	11,450	7,526	3,771	2,291	0	0	10,769
BUILD/FACIL MAINT	0	0	0	0	0	0	0
CIVIC CENTER	14,173	1,499	0	0	0	0	1,908
CORP YARD	63,281	0	0	0	0	0	66,411
ADMIN SVC - COPY	0	0	0	0	0	0	0
PURCHASING/STORES	5,668	3,778	13,854	630	0	0	24,561
TREASURER/UTILITY	1,626	7,209	142	318	0	0	1,309
PERSONNEL	44,533	15,615	1,565	3,525	0	0	51,125
EMPLOYEE SAFETY & RISK	24,098	0	0	0	0	0	0
INFORMATION SYSTEMS	0	0	0	0	0	0	0
FINANCE	39,207	25,728	25,944	8,367	0	0	45,736
UTILITY ACCOUNTING	0	0	0	0	0	0	0
CITY ATTORNEY	0	23,883	0	0	0	0	23,883
CITY CLERK	0	4,924	0	0	0	0	1,232
ECONOMIC DEVELOPMENT	9,163	6,015	797	1,792	0	0	7,377
PUBLIC INFORMATION /	2,492	1,637	216	488	0	0	2,007
CITY ADMINISTRATION	9,787	6,425	851	1,915	0	0	7,880
CITY COUNCIL	15,101	18,928	1,314	2,955	0	0	14,413
DISPATCH	0	0	0	0	0	0	0
Total Allocated	245,961	123,167	48,454	22,281	0	0	289,514
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	245,961	123,167	48,454	22,281	0	0	289,514
Adjustments	0	0	0	0	0	0	0
Proposed Costs	245,961	123,167	48,454	22,281	0	0	289,514



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Allocated Costs By Department

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	2,893	3,426	37,933	32,419	32,735	39,631	10,407
BUILD/FACIL MAINT	0	0	0	0	0	0	69,479
CIVIC CENTER	10,631	25,757	43,066	106,438	21,669	15,128	0
CORP YARD	0	58,864	22,361	146,573	0	7,189	0
ADMIN SVC - COPY	0	0	0	0	0	0	0
PURCHASING/STORES	0	20,152	230,241	679,163	177,916	48,491	31,488
TREASURER/UTILITY	70	4,408	946,312	945,372	945,608	946,762	3,320
PERSONNEL	782	3,478	153,034	138,971	137,324	112,855	39,667
EMPLOYEE SAFETY & RISK	0	0	46,188	36,147	46,188	58,238	0
INFORMATION SYSTEMS	0	0	0	0	0	0	0
FINANCE	21,111	21,391	228,386	216,322	210,482	197,807	43,974
UTILITY ACCOUNTING	0	38,516	256,776	295,294	295,292	256,776	0
CITY ATTORNEY	0	0	143,299	95,532	95,532	47,765	28,659
CITY CLERK	8,618	18,466	65,171	71,326	61,477	62,709	3,694
ECONOMIC DEVELOPMENT	399	1,769	164,044	260,670	147,327	153,828	7,170
PUBLIC INFORMATION /	108	481	44,618	70,897	40,072	41,841	1,951
CITY ADMINISTRATION	426	1,890	174,482	277,153	156,691	163,636	7,659
CITY COUNCIL	16,430	36,713	50,635	53,155	37,322	50,292	18,579
DISPATCH	0	0	0	0	0	0	0
Total Allocated	61,468	235,311	2,606,546	3,425,432	2,405,635	2,202,948	266,047
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	61,468	235,311	2,606,546	3,425,432	2,405,635	2,202,948	266,047
Adjustments	0	0	0	0	0	0	0
Proposed Costs	61,468	235,311	2,606,546	3,425,432	2,405,635	2,202,948	266,047



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Allocated Costs By Department

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	1,298	0	0	4,609	15,765	3,833	1,111
BUILD/FACIL MAINT	0	0	0	0	0	0	0
CIVIC CENTER	0	0	0	29,846	8,313	18,262	0
CORP YARD	0	0	0	0	119,483	0	0
ADMIN SVC - COPY	0	0	0	0	0	0	0
PURCHASING/STORES	3,149	0	0	0	95,726	5,038	0
TREASURER/UTILITY	70	0	0	636	1,787	368	142
PERSONNEL	782	0	0	16,364	19,799	4,072	1,565
EMPLOYEE SAFETY & RISK	0	0	0	8,032	0	0	0
INFORMATION SYSTEMS	0	0	0	0	0	0	0
FINANCE	8,184	0	0	16,332	110,185	19,411	4,335
UTILITY ACCOUNTING	0	0	0	0	0	0	0
CITY ATTORNEY	0	0	0	0	0	0	0
CITY CLERK	0	0	0	0	2,462	7,386	0
ECONOMIC DEVELOPMENT	399	0	0	3,586	10,070	2,071	797
PUBLIC INFORMATION /	108	0	0	975	2,740	563	216
CITY ADMINISTRATION	426	0	0	3,830	10,757	2,213	851
CITY COUNCIL	657	0	0	5,909	21,105	16,933	1,314
DISPATCH	0	0	0	0	0	0	0
Total Allocated	15,073	0	0	90,119	418,192	80,150	10,331
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	15,073	0	0	90,119	418,192	80,150	10,331
Adjustments	0	0	0	0	0	0	0
Proposed Costs	15,073	0	0	90,119	418,192	80,150	10,331



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Allocated Costs By Department

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	1,997	0	163	594	818	0	0
BUILD/FACIL MAINT	0	0	0	0	0	0	0
CIVIC CENTER	6,678	0	0	0	0	0	0
CORP YARD	0	0	0	0	0	0	0
ADMIN SVC - COPY	0	0	0	0	2,662	0	0
PURCHASING/STORES	8,187	0	3,149	0	0	0	0
TREASURER/UTILITY	6,278	0	0	0	142	271,065	0
PERSONNEL	1,519	0	0	0	1,565	0	0
EMPLOYEE SAFETY & RISK	0	0	0	0	0	0	0
INFORMATION SYSTEMS	0	0	0	0	0	0	0
FINANCE	14,729	0	1,324	4,813	1,963	0	1,053
UTILITY ACCOUNTING	12,839	0	0	0	0	0	0
CITY ATTORNEY	19,106	47,765	210,807	140,538	0	0	0
CITY CLERK	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	772	0	0	0	797	0	0
PUBLIC INFORMATION /	210	0	0	0	216	0	0
CITY ADMINISTRATION	826	0	0	0	851	0	0
CITY COUNCIL	1,273	0	0	0	1,314	0	0
DISPATCH	0	0	0	0	0	0	0
Total Allocated	74,414	47,765	215,443	145,945	10,328	271,065	1,053
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	74,414	47,765	215,443	145,945	10,328	271,065	1,053
Adjustments	0	0	0	0	0	0	0
Proposed Costs	74,414	47,765	215,443	145,945	10,328	271,065	1,053



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Allocated Costs By Department

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	1,698	2,858	1,093	3,978	1,892
BUILD/FACIL MAINT	0	0	0	0	0	0	0
CIVIC CENTER	0	0	7,359	1,363	0	0	22,759
CORP YARD	0	0	0	0	0	0	0
ADMIN SVC - COPY	0	0	0	0	0	0	0
PURCHASING/STORES	0	1,889	10,076	3,778	0	11,965	0
TREASURER/UTILITY	0	0	89	259	142	283	283
PERSONNEL	0	0	8,248	2,867	1,565	3,134	3,134
EMPLOYEE SAFETY & RISK	0	0	0	0	0	0	0
INFORMATION SYSTEMS	0	0	0	0	0	0	0
FINANCE	0	7,365	10,811	14,613	4,198	22,888	5,991
UTILITY ACCOUNTING	0	0	12,839	0	0	0	0
CITY ATTORNEY	0	0	0	0	0	0	0
CITY CLERK	0	0	1,232	0	0	6,156	0
ECONOMIC DEVELOPMENT	0	0	502	1,458	797	1,593	1,593
PUBLIC INFORMATION /	0	0	137	397	216	434	434
CITY ADMINISTRATION	0	0	536	1,557	851	1,702	1,702
CITY COUNCIL	0	0	3,080	2,403	1,314	13,892	2,626
DISPATCH	0	0	0	0	0	0	0
Total Allocated	0	9,769	56,607	31,553	10,176	66,025	40,414
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	0	9,769	56,607	31,553	10,176	66,025	40,414
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	9,769	56,607	31,553	10,176	66,025	40,414



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Allocated Costs By Department

Central Service Departments	COMMUNICATIONS	HOUSING TRUST	CHARLOTTE'S WEB	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	0	0	0	225,725	0	0	225,725
EQUIP USE/DPREC	38,480	0	0	233,986	0	0	233,986
NON DEPARTMENTAL	13,701	1,065	818	414,746	0	0	414,746
BUILD/FACIL MAINT	0	0	0	609,008	0	0	609,008
CIVIC CENTER	181,667	18,398	0	870,037	0	0	870,037
CORP YARD	0	0	0	651,899	0	0	651,899
ADMIN SVC - COPY	0	0	0	2,662	0	0	2,662
PURCHASING/STORES	21,411	0	0	1,516,814	0	0	1,516,814
TREASURER/UTILITY	1,479	183	142	4,128,115	0	0	4,128,115
PERSONNEL	41,797	2,036	1,565	1,402,841	0	0	1,402,841
EMPLOYEE SAFETY & RISK	0	0	0	253,030	0	0	253,030
INFORMATION SYSTEMS	0	0	0	0	0	0	0
FINANCE	63,087	2,554	1,963	1,771,050	0	0	1,771,050
UTILITY ACCOUNTING	0	0	0	1,283,881	0	0	1,283,881
CITY ATTORNEY	0	0	0	1,192,022	0	0	1,192,022
CITY CLERK	1,232	0	0	404,723	0	0	404,723
ECONOMIC DEVELOPMENT	8,334	1,036	797	894,990	0	0	894,990
PUBLIC INFORMATION /	2,267	282	216	243,438	0	0	243,438
CITY ADMINISTRATION	8,901	1,106	851	952,607	0	0	952,607
CITY COUNCIL	15,989	1,707	1,314	733,779	0	112,723	846,502
DISPATCH	0	0	0	2,502,246	0	0	2,502,246
Total Allocated	398,345	28,367	7,666	20,287,599	0	112,723	20,400,322
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	398,345	28,367	7,666	20,287,599	0	112,723	20,400,322
Adjustments	0	0	0	0	0	0	0
Proposed Costs	398,345	28,367	7,666	20,287,599	0	112,723	20,400,322



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	127,747	564,862	
EQUIP USE/DPREC	0	294,938	
NON DEPARTMENTAL	932,387	(398,831)	
BUILD/FACIL MAINT	1,236,490	1,415,986	
CIVIC CENTER	0	0	
CORP YARD	0	0	
ADMIN SVC - COPY	0	0	
PURCHASING/STORES	1,182,080	0	
TREASURER/UTILITY BILLING	3,812,210	(15,588)	
PERSONNEL	1,371,370	0	
EMPLOYEE SAFETY & RISK OFFICER	234,334	0	
INFORMATION SYSTEMS	0	0	
FINANCE	1,726,430	0	
UTILITY ACCOUNTING	1,185,163	0	
CITY ATTORNEY	1,211,046	0	
CITY CLERK	427,238	0	
ECONOMIC DEVELOPMENT	1,140,248	0	
PUBLIC INFORMATION / COMMUNITY RELATIONS	298,733	0	
CITY ADMINISTRATION	1,034,577	0	
CITY COUNCIL	315,135	0	
DISPATCH	2,303,767	0	
POLICE/JAIL			3,282,510
FIRE			1,602,997
PLANNING			334,783
BLDG INSP			133,531
ENGINEER			357,556
GIS MAP			57,446
STR MAINT			557,212
TREE TRIM			245,961
17000 RECREATION			123,167
61 RECREATION			48,454
RIV PK CAMP			22,281
SWIM POOL			0
MUSEUM			0
PARKS			289,514
R.D.A.			61,468
TRANSIT			235,311



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
WATER UTILITY			2,606,546	
ELECT UTILITY			3,425,432	
WASTEWATER			2,405,635	
SOLID WASTE			2,202,948	
LOMPOC LIB			266,047	
VILLAGE LIB			15,073	
BUELLTON LIB			0	
OTHER PROG			0	
METER READING			90,119	
EQUIP MAINT			418,192	
CDBG			80,150	
COMM.SVCS. OFFICER			10,331	
AIRPORT			74,414	
ALL OTHER			47,765	
LIABILITY INSURANCE			215,443	
WORKERS COMP INS			145,945	
MACHINE ROOM			10,328	
INVESTMENTS			271,065	
COMM PROJECTS			1,053	
TRANSPORTATION MANAGEMENT			0	
LOMPOC COMMUNITY CENTER			9,769	
WI-FI			56,607	
PEG			31,553	
PRK MAINT & POOL ASSESS DIST			10,176	
AQUATIC CENTER			66,025	
CODE ENFORCEMENT			40,414	
COMMUNICATIONS			398,345	
HOUSING TRUST			28,367	
CHARLOTTE'S WEB			7,666	
Direct Billed Total			0	
Unallocated Total			112,723	
Totals	<u>18,538,955</u>	<u>1,861,367</u>	<u>20,400,322</u>	Deviation 0



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule E - Summary of Allocation Basis

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 13-14
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	2017-19
3.4.3 GENERAL LIAB. A	PROGRAM PERSONNEL	2017-19
3.4.4 GENERAL LIAB. B	GEN'L FD DEPT EXP	2013-15
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 2015
CORP YARD		
6.4.1 CORP YARD	SQUARE FOOTAGE - CORP YARD	CORP YARD BLUEPRINT JUNE 2015
ADMIN SVC - COPY		
7.4.1 MACHINE ROOM	DIRECT ALLOCATION-LEVEL OF SERVICE	MACHINE ROOM



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule E - Summary of Allocation Basis

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	2017-19
PERSONNEL		
10.4.1 GEN RES MGMT	PROGRAM PERSONNEL	2017-19
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	2017-19
10.4.5 SAFETY	PROGRAM PERSONNEL	2017-19
EMPLOYEE SAFETY & RISK OFFICER		
11.4.1 OUTSIDE WORKERS	PROGRAM PERSONNEL - OUTSIDE WORKERS	2015-17
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	2017-19
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	2017-19
13.4.2 ACCTG SERVICES	EXPENSE TRANSACTIONS/PROGRAM(UTILITIES @2X)	FINANCE
13.4.3 RISK MGMT	PROGRAM PERSONNEL	2017-19
13.4.4 UTILITY PROJ.	DIRECT ALLOCATION -LEVEL OF SUPPORT-UTILITIES	FINANCE
13.4.5 SPECIAL STUDIES	PROGRAM PERSONNEL	2017-19
13.4.6 FIXED ASSET	ANNUAL DEPREC. CHARGE	FIXED ASSET REPORT



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule E - Summary of Allocation Basis

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	2017-19
ECONOMIC DEVELOPMENT		
17.4.1 GENERAL CITY ADMIN	PROGRAM PERSONNEL	2017-19
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	2017-19
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	2017-19
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	2017-19
20.4.2 CNSL B	AGENDA ITEMS PER ORIG PROGRAM	CITY CLERK
DISPATCH		
21.4.1 DISPATCH	SAFETY PATROL	Salary Schedule 2015-17



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 17-19
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	127,747			127,747
NON DEPARTMENTAL		1,059	1,059	
TREASURER/UTILITY BILLING		137	137	
PERSONNEL		1,475	1,475	
FINANCE		3,745	3,745	
ECONOMIC DEVELOPMENT		789	789	
PUBLIC INFORMATION / COMMUNITY		214	214	
CITY ADMINISTRATION		813	813	
CITY COUNCIL		1,172	1,172	
Total Allocated Additions:		9,404	9,404	9,404
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:	692,609	9,404		702,013



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE

	Total	General & Admin	CITY HALL	OTHER BLDGS	CORP YARD
Wages & Benefits					
SALARIES & BENEFITS	115,757	0	0	0	0
Other Expense & Cost					
OTHER OP EXPENSES	11,990	0	0	0	0
Departmental Totals					
Total Expenditures	127,747	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	692,609	0	273,856	222,701	68,305
Allocation Step 1					
1st Allocation	692,609	0	273,856	222,701	68,305
Allocation Step 2					
Inbound- All Others	9,404	9,404	0	0	0
Reallocate Admin Costs		(9,404)	3,718	3,024	927
2nd Allocation	9,404	0	3,718	3,024	927
Total For 44 BUILDING USE					
Total Allocated	702,013	0	277,574	225,725	69,232



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE

CITY HALL/GD MT

Wages & Benefits	
SALARIES & BENEFITS	115,757
Other Expense & Cost	
OTHER OP EXPENSES	11,990
Departmental Totals	
Total Expenditures	127,747
Deductions	
Total Deductions	0
Cost Adjustments	
CITY HALL USE CHG	0
POLICE BUILDING	0
JAIL	0
FIRE BUILDING	0
CORP YARD	0
Functional Cost	
	127,747
Allocation Step 1	
1st Allocation	127,747
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	1,735
2nd Allocation	1,735
Total For 44 BUILDING USE	
Total Allocated	129,482



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

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	3,718	277,574
SubTotal	100	100.0000	273,856		273,856	3,718	277,574
Total	100	100.0000	273,856		273,856	3,718	277,574

Allocation Basis: DIRECT ALLOCATION-CIVIC CNTR

Allocation Source: COST PLAN



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

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	2,623	195,801
FIRE	12,811	13.2568	29,523		29,523	401	29,924
SubTotal	96,637	100.0000	222,701		222,701	3,024	225,725
Total	96,637	100.0000	222,701		222,701	3,024	225,725

Allocation Basis: BUILDING DEPRECIATION

Allocation Source: FIXED ASSET REPORT FY 13-14



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
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	927	69,232
SubTotal	100	100.0000	68,305		68,305	927	69,232
Total	100	100.0000	68,305		68,305	927	69,232

Allocation Basis: DIRECT ALLOCATION - CORP YARD

Allocation Source: COST PLAN



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
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	127,747		127,747	1,735	129,482
SubTotal	100	100.0000	127,747		127,747	1,735	129,482
Total	100	100.0000	127,747		127,747	1,735	129,482

Allocation Basis: DIRECT ALLOCATION-CIVIC CNTR

Allocation Source: COST PLAN



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	Total	CITY HALL	OTHER BLDGS	CORP YARD	CITY HALL/GD MT
CIVIC CENTER	407,056	277,574	0	0	129,482
CORP YARD	69,232	0	0	69,232	0
POLICE/JAIL	195,801	0	195,801	0	0
FIRE	29,924	0	29,924	0	0
Direct Billed	0	0	0	0	0
Total	702,013	277,574	225,725	69,232	129,482



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 17-19
Schedule .2 - Costs To Be Allocated
For Department EQUIP USE/DPREC

	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>			294,938
Total To Be Allocated:	<u>294,938</u>	<u>0</u>	<u></u>	<u>294,938</u>



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department EQUIP USE/DPREC

	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 17-19
Schedule .4 - Detail Activity Allocations
For Department EQUIP USE/DPREC

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

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department EQUIP USE/DPREC

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 17-19
Schedule .2 - Costs To Be Allocated
For Department NON DEPARTMENTAL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	932,387			932,387
SALARIES & BENEFITS	0			
OTHER OP EXPNS	(398,831)			
Total Deductions:	<u>(398,831)</u>			(398,831)
NON DEPARTMENTAL		383	383	
PURCHASING/STORES		3,454	3,454	
FINANCE		2,929	2,929	
Total Allocated Additions:		<u>6,766</u>	<u>6,766</u>	6,766
FEE STUDY-ADJ	0			
Total Departmental Cost Adjustments:	<u>0</u>			0
Total To Be Allocated:	<u>533,556</u>	<u>6,766</u>	<u>540,322</u>	<u>540,322</u>



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department NON DEPARTMENTAL

	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	398,831	398,831	0	0	0
FEE STUDY	0	0	0	0	0
EXTERNAL AUDIT	118,860	0	118,860	0	0
TRAINING	90,703	0	0	90,703	0
GEN LIAB INSUR	226,800	0	0	0	226,800
PROPERTY INSUR	97,193	0	0	0	0
SUPPLIES	0	0	0	0	0
Departmental Totals					
Total Expenditures	932,387	398,831	118,860	90,703	226,800
Deductions					
Total Deductions	(398,831)	(398,831)	0	0	0
Cost Adjustments					
FEE STUDY-ADJ	0	0	0	0	0
Functional Cost					
Functional Cost	533,556	0	118,860	90,703	226,800
Allocation Step 1					
1st Allocation	533,556	0	118,860	90,703	226,800
Allocation Step 2					
Inbound- All Others	6,766	6,766	0	0	0
Reallocate Admin Costs		(6,766)	1,507	1,150	2,876
2nd Allocation	6,766	0	1,507	1,150	2,876
Total For 09 NON DEPARTMENTAL					
Total Allocated	540,322	0	120,367	91,853	229,676



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department NON DEPARTMENTAL

	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	97,193
SUPPLIES	0	0
Departmental Totals		
Total Expenditures	0	97,193
Deductions		
Total Deductions	0	0
Cost Adjustments		
FEE STUDY-ADJ	0	0
Functional Cost		
	0	97,193
Allocation Step 1		
1st Allocation	0	97,193
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	1,233
2nd Allocation	0	1,233
Total For 09 NON DEPARTMENTAL		
Total Allocated	0	98,426



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department NON DEPARTMENTAL

Activity - EXTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BUILDING USE	120	0.2115	251		251		251
NON DEPARTMENTAL	183	0.3226	383		383		383
BUILD/FACIL MAINT	1,258	2.2173	2,636		2,636	34	2,670
ADMIN SVC - COPY	146	0.2573	306		306	4	310
PURCHASING/STORES	1,291	2.2755	2,705		2,705	34	2,739
TREASURER/UTILITY BILLING	826	1.4559	1,730		1,730	22	1,752
PERSONNEL	480	0.8460	1,006		1,006	13	1,019
EMPLOYEE SAFETY & RISK OFFICER	224	0.3948	469		469	6	475
FINANCE	403	0.7103	844		844	11	855
UTILITY ACCOUNTING	236	0.4160	494		494	6	500
CITY ATTORNEY	415	0.7315	869		869	11	880
CITY CLERK	363	0.6398	760		760	10	770
CITY ADMINISTRATION	484	0.8531	1,014		1,014	13	1,027
CITY COUNCIL	384	0.6768	804		804	10	814
POLICE/JAIL	3,044	5.3653	6,377		6,377	81	6,458
DISPATCH	440	0.7755	922		922	12	934
FIRE	1,063	1.8736	2,227		2,227	28	2,255
PLANNING	483	0.8513	1,012		1,012	13	1,025
BLDG INSP	329	0.5799	689		689	9	698
ENGINEER	472	0.8319	989		989	13	1,002
GIS MAP	265	0.4671	555		555	7	562
STR MAINT	1,012	1.7837	2,120		2,120	27	2,147
TREE TRIM	959	1.6903	2,009		2,009	26	2,035
17000 RECREATION	634	1.1175	1,328		1,328	17	1,345
61 RECREATION	1,392	2.4535	2,916		2,916	37	2,953
RIV PK CAMP	211	0.3719	442		442	6	448



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department NON DEPARTMENTAL

Activity - EXTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS	1,503	2.6492	3,149		3,149	40	3,189
R.D.A.	1,171	2.0640	2,453		2,453	31	2,484
TRANSIT	758	1.3360	1,588		1,588	20	1,608
WATER UTILITY	6,308	11.1186	13,219		13,219	170	13,389
ELECT UTILITY	6,282	11.0725	13,161		13,161	168	13,329
WASTEWATER	5,786	10.1983	12,122		12,122	155	12,277
SOLID WASTE	5,888	10.3781	12,335		12,335	157	12,492
LOMPOC LIB	1,433	2.5258	3,002		3,002	38	3,040
VILLAGE LIB	419	0.7385	878		878	11	889
METER READING	436	0.7685	913		913	12	925
EQUIP MAINT	2,553	4.4999	5,349		5,349	68	5,417
CDBG	804	1.4171	1,684		1,684	21	1,705
COMM.SVCS. OFFICER	138	0.2432	289		289	4	293
AIRPORT	567	0.9994	1,188		1,188	15	1,203
LIABILITY INSURANCE	77	0.1357	161		161	2	163
WORKERS COMP INS	280	0.4935	587		587	7	594
LOMPOC COMMUNITY CENTER	243	0.4283	509		509	6	515
WI-FI	557	0.9818	1,167		1,167	15	1,182
PEG	641	1.1298	1,343		1,343	17	1,360
PRK MAINT & POOL ASSESS DIST	130	0.2291	272		272	3	275
AQUATIC CENTER	1,103	1.9441	2,311		2,311	29	2,340
CODE ENFORCEMENT	120	0.2115	251		251	3	254
COMMUNICATIONS	2,421	4.2672	5,072		5,072	65	5,137
SubTotal	56,735	100.0000	118,860		118,860	1,507	120,367
Total	56,735	100.0000	118,860		118,860	1,507	120,367



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department NON DEPARTMENTAL

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

Allocation Source: FINANCE



All Monetary Values Are \$ Dollars
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CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department NON DEPARTMENTAL

Activity - GENERAL DPT SPT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BUILDING USE	1.00	0.2546	231		231		231
BUILD/FACIL MAINT	10.20	2.5970	2,356		2,356	30	2,386
PURCHASING/STORES	5.55	1.4131	1,282		1,282	16	1,298
TREASURER/UTILITY BILLING	10.95	2.7880	2,529		2,529	32	2,561
PERSONNEL	5.00	1.2730	1,155		1,155	15	1,170
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2546	231		231	3	234
FINANCE	7.85	1.9987	1,813		1,813	23	1,836
UTILITY ACCOUNTING	3.75	0.9548	866		866	11	877
CITY ATTORNEY	1.00	0.2546	231		231	3	234
CITY CLERK	2.00	0.5092	462		462	6	468
ECONOMIC DEVELOPMENT	2.65	0.6747	612		612	8	620
PUBLIC INFORMATION / COMMUNITY	1.00	0.2546	231		231	3	234
CITY ADMINISTRATION	2.80	0.7129	647		647	8	655
CITY COUNCIL	5.30	1.3494	1,224		1,224	16	1,240
POLICE/JAIL	60.00	15.2764	13,855		13,855	177	14,032
DISPATCH	9.00	2.2915	2,078		2,078	26	2,104
FIRE	29.30	7.4600	6,766		6,766	86	6,852
PLANNING	5.05	1.2858	1,166		1,166	15	1,181
BLDG INSP	2.70	0.6874	624		624	8	632
ENGINEER	7.16	1.8230	1,654		1,654	21	1,675
GIS MAP	2.85	0.7256	658		658	8	666
STR MAINT	18.50	4.7103	4,272		4,272	54	4,326
TREE TRIM	11.50	2.9280	2,656		2,656	34	2,690
17000 RECREATION	7.55	1.9223	1,744		1,744	22	1,766
61 RECREATION	1.00	0.2546	231		231	3	234
RIV PK CAMP	2.25	0.5729	520		520	7	527



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department NON DEPARTMENTAL

Activity - GENERAL DPT SPT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS	9.26	2.3577	2,138		2,138	27	2,165
R.D.A.	0.50	0.1273	115		115	1	116
TRANSIT	2.22	0.5652	513		513	7	520
WATER UTILITY	29.98	7.6332	6,924		6,924	88	7,012
ELECT UTILITY	23.32	5.9375	5,385		5,385	68	5,453
WASTEWATER	24.99	6.3627	5,771		5,771	73	5,844
SOLID WASTE	33.15	8.4403	7,656		7,656	97	7,753
LOMPOC LIB	9.00	2.2915	2,078		2,078	26	2,104
VILLAGE LIB	0.50	0.1273	115		115	1	116
METER READING	4.50	1.1457	1,039		1,039	13	1,052
EQUIP MAINT	12.64	3.2183	2,919		2,919	37	2,956
CDBG	2.60	0.6620	600		600	8	608
COMM.SVCS. OFFICER	1.00	0.2546	231		231	3	234
AIRPORT	0.97	0.2470	224		224	3	227
MACHINE ROOM	1.00	0.2546	231		231	3	234
WI-FI	0.63	0.1604	145		145	2	147
PEG	1.83	0.4659	423		423	5	428
PRK MAINT & POOL ASSESS DIST	1.00	0.2546	231		231	3	234
AQUATIC CENTER	2.00	0.5092	462		462	6	468
CODE ENFORCEMENT	2.00	0.5092	462		462	6	468
COMMUNICATIONS	10.46	2.6632	2,416		2,416	31	2,447
HOUSING TRUST	1.30	0.3310	300		300	4	304
CHARLOTTE'S WEB	1.00	0.2546	231		231	3	234
SubTotal	392.76	100.0000	90,703		90,703	1,150	91,853
Total	392.76	100.0000	90,703		90,703	1,150	91,853



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department NON DEPARTMENTAL

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2017-19

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department NON DEPARTMENTAL

Activity - GENERAL LIAB. A

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BUILDING USE	1.00	0.2546	577		577		577
BUILD/FACIL MAINT	10.20	2.5970	5,890		5,890	75	5,965
PURCHASING/STORES	5.55	1.4131	3,205		3,205	41	3,246
TREASURER/UTILITY BILLING	10.95	2.7880	6,323		6,323	80	6,403
PERSONNEL	5.00	1.2730	2,887		2,887	37	2,924
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2546	577		577	7	584
FINANCE	7.85	1.9987	4,533		4,533	58	4,591
UTILITY ACCOUNTING	3.75	0.9548	2,165		2,165	28	2,193
CITY ATTORNEY	1.00	0.2546	577		577	7	584
CITY CLERK	2.00	0.5092	1,155		1,155	15	1,170
ECONOMIC DEVELOPMENT	2.65	0.6747	1,530		1,530	19	1,549
PUBLIC INFORMATION / COMMUNITY	1.00	0.2546	577		577	7	584
CITY ADMINISTRATION	2.80	0.7129	1,617		1,617	21	1,638
CITY COUNCIL	5.30	1.3494	3,060		3,060	39	3,099
POLICE/JAIL	60.00	15.2764	34,650		34,650	441	35,091
DISPATCH	9.00	2.2915	5,197		5,197	66	5,263
FIRE	29.30	7.4600	16,919		16,919	215	17,134
PLANNING	5.05	1.2858	2,916		2,916	37	2,953
BLDG INSP	2.70	0.6874	1,559		1,559	20	1,579
ENGINEER	7.16	1.8230	4,135		4,135	53	4,188
GIS MAP	2.85	0.7256	1,646		1,646	21	1,667
STR MAINT	18.50	4.7103	10,683		10,683	136	10,819
TREE TRIM	11.50	2.9280	6,641		6,641	84	6,725
17000 RECREATION	7.55	1.9223	4,360		4,360	55	4,415
61 RECREATION	1.00	0.2546	577		577	7	584
RIV PK CAMP	2.25	0.5729	1,299		1,299	17	1,316



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department NON DEPARTMENTAL

Activity - GENERAL LIAB. A

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS	9.26	2.3577	5,347		5,347	68	5,415
R.D.A.	0.50	0.1273	289		289	4	293
TRANSIT	2.22	0.5652	1,282		1,282	16	1,298
WATER UTILITY	29.98	7.6332	17,312		17,312	220	17,532
ELECT UTILITY	23.32	5.9375	13,466		13,466	171	13,637
WASTEWATER	24.99	6.3627	14,431		14,431	183	14,614
SOLID WASTE	33.15	8.4403	19,143		19,143	243	19,386
LOMPOC LIB	9.00	2.2915	5,197		5,197	66	5,263
VILLAGE LIB	0.50	0.1273	289		289	4	293
METER READING	4.50	1.1457	2,599		2,599	33	2,632
EQUIP MAINT	12.64	3.2183	7,299		7,299	93	7,392
CDBG	2.60	0.6620	1,501		1,501	19	1,520
COMM.SVCS. OFFICER	1.00	0.2546	577		577	7	584
AIRPORT	0.97	0.2470	560		560	7	567
MACHINE ROOM	1.00	0.2546	577		577	7	584
WI-FI	0.63	0.1604	364		364	5	369
PEG	1.83	0.4659	1,057		1,057	13	1,070
PRK MAINT & POOL ASSESS DIST	1.00	0.2546	577		577	7	584
AQUATIC CENTER	2.00	0.5092	1,155		1,155	15	1,170
CODE ENFORCEMENT	2.00	0.5092	1,155		1,155	15	1,170
COMMUNICATIONS	10.46	2.6632	6,040		6,040	77	6,117
HOUSING TRUST	1.30	0.3310	751		751	10	761
CHARLOTTE'S WEB	1.00	0.2546	577		577	7	584
SubTotal	392.76	100.0000	226,800		226,800	2,876	229,676
Total	392.76	100.0000	226,800		226,800	2,876	229,676



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department NON DEPARTMENTAL

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2017-19



All Monetary Values Are \$ Dollars
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Report Output Prepared By CITY OF LOMPOC

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
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: 2013-15



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department NON DEPARTMENTAL

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	39,455		39,455	500	39,955
CORP YARD	68,305	13.9437	13,552		13,552	172	13,724
POLICE/JAIL	162,482	33.1689	32,238		32,238	409	32,647
FIRE	60,219	12.2931	11,948		11,948	152	12,100
SubTotal	489,862	100.0000	97,193		97,193	1,233	98,426
Total	489,862	100.0000	97,193		97,193	1,233	98,426

Allocation Basis: COST PER BUILDING (DEPREC)

Allocation Source: FIXED ASSET REPORT



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department NON DEPARTMENTAL

Receiving Department	Total	EXTERNAL AUDIT	GENERAL DPT SPT	GENERAL LIAB. A	GENERAL LIAB. B	PROPERTY INS.
BUILDING USE	1,059	251	231	577	0	0
NON DEPARTMENTAL	383	383	0	0	0	0
BUILD/FACIL MAINT	11,021	2,670	2,386	5,965	0	0
CIVIC CENTER	39,955	0	0	0	0	39,955
CORP YARD	13,724	0	0	0	0	13,724
ADMIN SVC - COPY	310	310	0	0	0	0
PURCHASING/STORES	7,283	2,739	1,298	3,246	0	0
TREASURER/UTILITY	10,716	1,752	2,561	6,403	0	0
PERSONNEL	5,113	1,019	1,170	2,924	0	0
EMPLOYEE SAFETY & RISK	1,293	475	234	584	0	0
FINANCE	7,282	855	1,836	4,591	0	0
UTILITY ACCOUNTING	3,570	500	877	2,193	0	0
CITY ATTORNEY	1,698	880	234	584	0	0
CITY CLERK	2,408	770	468	1,170	0	0
ECONOMIC DEVELOPMENT	2,169	0	620	1,549	0	0
PUBLIC INFORMATION /	818	0	234	584	0	0
CITY ADMINISTRATION	3,320	1,027	655	1,638	0	0
CITY COUNCIL	5,153	814	1,240	3,099	0	0
POLICE/JAIL	88,228	6,458	14,032	35,091	0	32,647
DISPATCH	8,301	934	2,104	5,263	0	0
FIRE	38,341	2,255	6,852	17,134	0	12,100
PLANNING	5,159	1,025	1,181	2,953	0	0
BLDG INSP	2,909	698	632	1,579	0	0
ENGINEER	6,865	1,002	1,675	4,188	0	0
GIS MAP	2,895	562	666	1,667	0	0
STR MAINT	17,292	2,147	4,326	10,819	0	0
TREE TRIM	11,450	2,035	2,690	6,725	0	0
17000 RECREATION	7,526	1,345	1,766	4,415	0	0
61 RECREATION	3,771	2,953	234	584	0	0
RIV PK CAMP	2,291	448	527	1,316	0	0
PARKS	10,769	3,189	2,165	5,415	0	0
R.D.A.	2,893	2,484	116	293	0	0
TRANSIT	3,426	1,608	520	1,298	0	0
WATER UTILITY	37,933	13,389	7,012	17,532	0	0



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department NON DEPARTMENTAL

Receiving Department	Total	EXTERNAL AUDIT	GENERAL DPT SPT	GENERAL LIAB. A	GENERAL LIAB. B	PROPERTY INS.
ELECT UTILITY	32,419	13,329	5,453	13,637	0	0
WASTEWATER	32,735	12,277	5,844	14,614	0	0
SOLID WASTE	39,631	12,492	7,753	19,386	0	0
LOMPOC LIB	10,407	3,040	2,104	5,263	0	0
VILLAGE LIB	1,298	889	116	293	0	0
METER READING	4,609	925	1,052	2,632	0	0
EQUIP MAINT	15,765	5,417	2,956	7,392	0	0
CDBG	3,833	1,705	608	1,520	0	0
COMM.SVCS. OFFICER	1,111	293	234	584	0	0
AIRPORT	1,997	1,203	227	567	0	0
LIABILITY INSURANCE	163	163	0	0	0	0
WORKERS COMP INS	594	594	0	0	0	0
MACHINE ROOM	818	0	234	584	0	0
LOMPOC COMMUNITY	515	515	0	0	0	0
WI-FI	1,698	1,182	147	369	0	0
PEG	2,858	1,360	428	1,070	0	0
PRK MAINT & POOL	1,093	275	234	584	0	0
AQUATIC CENTER	3,978	2,340	468	1,170	0	0
CODE ENFORCEMENT	1,892	254	468	1,170	0	0
COMMUNICATIONS	13,701	5,137	2,447	6,117	0	0
HOUSING TRUST	1,065	0	304	761	0	0
CHARLOTTE'S WEB	818	0	234	584	0	0
Direct Billed	0	0	0	0	0	0
Total	540,322	120,367	91,853	229,676	0	98,426



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 17-19
Schedule .2 - Costs To Be Allocated
For Department BUILD/FACIL MAINT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,236,490			1,236,490
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
EQUIP USE/DPREC	32,636		32,636	
NON DEPARTMENTAL	10,882	139	11,021	
CORP YARD		25,874	25,874	
PURCHASING/STORES		15,545	15,545	
TREASURER/UTILITY BILLING		1,392	1,392	
PERSONNEL		35,762	35,762	
FINANCE		40,031	40,031	
CITY CLERK		1,194	1,194	
ECONOMIC DEVELOPMENT		8,048	8,048	
PUBLIC INFORMATION / COMMUNITY		2,186	2,186	
CITY ADMINISTRATION		8,296	8,296	
CITY COUNCIL		13,858	13,858	
Total Allocated Additions:	<u>43,518</u>	<u>152,325</u>	<u>195,843</u>	195,843
MAINT-CORP YARD	48,617			
MAINT-POLICE	307,644			
MAINT-FIRE	14,002			
MAINT-POOL	272,990			
MAINT-MUSEUM	15,269			
MAINT- SR CITIZEN	16,388			
MAINT-CIVIC CENTER	741,076			
MAINT-ART GALLERY	0			
Total Departmental Cost Adjustments:	<u>1,415,986</u>			1,415,986
Total To Be Allocated:	<u><u>2,695,994</u></u>	<u><u>152,325</u></u>		<u><u>2,848,319</u></u>



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department BUILD/FACIL MAINT

	Total	General & Admin	MAINT SERV	CUSTOD SERV	MAINT-CIV CTR
Wages & Benefits					
SALARIES & BENEFITS	936,315	0	936,315	0	0
Other Expense & Cost					
OTHER OP EXPNS	300,175	0	300,175	0	0
SUPPLIES	0	0	0	0	0
CONTRACTS	0	0	0	0	0
RENT-VEHICLES	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
Departmental Totals					
Total Expenditures	1,236,490	0	1,236,490	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
MAINT-CORP YARD	48,617	0	0	0	0
MAINT-POLICE	307,644	0	0	264,596	0
MAINT-FIRE	14,002	0	0	0	0
MAINT-POOL	272,990	0	272,990	0	0
MAINT-MUSEUM	15,269	0	15,269	0	0
MAINT- SR CITIZEN	16,388	0	16,388	0	0
MAINT-CIVIC CENTER	741,076	0	0	431,708	309,368
MAINT-ART GALLERY	0	0	0	0	0
Functional Cost	2,652,476	0	1,541,137	696,304	309,368
Allocation Step 1					
Inbound- All Others	43,518	0	43,518	0	0
1st Allocation	2,695,994	0	1,584,655	696,304	309,368
Allocation Step 2					
Inbound- All Others	152,325	0	152,325	0	0
2nd Allocation	152,325	0	152,325	0	0



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department BUILD/FACIL MAINT

	Total	General & Admin	MAINT SERV	CUSTOD SERV	MAINT-CIV CTR
Total For 08 BUILD/FACIL MAINT					
Total Allocated	2,848,319	0	1,736,980	696,304	309,368



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department BUILD/FACIL MAINT

	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	48,617	0
MAINT-POLICE	0	43,048
MAINT-FIRE	0	14,002
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	48,617	57,050
Allocation Step 1		
Inbound- All Others	0	0
1st Allocation	48,617	57,050
Allocation Step 2		
Inbound- All Others	0	0
2nd Allocation	0	0



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department BUILD/FACIL MAINT

	MAINT CORP YD	MAINT- OTHER
Total For 08 BUILD/FACIL MAINT		
Total Allocated	48,617	57,050



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department BUILD/FACIL MAINT

Activity - MAINT SERV

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIVIC CENTER	40	40.0000	633,862		633,862	60,930	694,792
CORP YARD	32	32.0000	507,090		507,090	48,744	555,834
POLICE/JAIL	16	16.0000	253,545		253,545	24,372	277,917
DISPATCH	4	4.0000	63,386		63,386	6,093	69,479
FIRE	4	4.0000	63,386		63,386	6,093	69,479
LOMPOC LIB	4	4.0000	63,386		63,386	6,093	69,479
SubTotal	100	100.0000	1,584,655		1,584,655	152,325	1,736,980
Total	100	100.0000	1,584,655		1,584,655	152,325	1,736,980

Allocation Basis: LEVEL OF SUPPORT-MAINTENANCE

Allocation Source: BUILDING MAINTENANCE



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department BUILD/FACIL MAINT

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	337,012		337,012		337,012
CORP YARD	25.80	25.8000	179,646		179,646		179,646
POLICE/JAIL	19.40	19.4000	135,083		135,083		135,083
DISPATCH	6.40	6.4000	44,563		44,563		44,563
SubTotal	100.00	100.0000	696,304		696,304		696,304
Total	100.00	100.0000	696,304		696,304		696,304

Allocation Basis: LEVEL OF SUPPORT-MAINTENANCE

Allocation Source: LEVEL OF SUPPORT-MAINTENANCE



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department BUILD/FACIL MAINT

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	309,368		309,368		309,368
SubTotal	100	100.0000	309,368		309,368		309,368
Total	100	100.0000	309,368		309,368		309,368

Allocation Basis: DIRECT ALLOCATION-CIVIC CNTR

Allocation Source: COST PLAN

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
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	48,617		48,617		48,617
SubTotal	100	100.0000	48,617		48,617		48,617
Total	100	100.0000	48,617		48,617		48,617

Allocation Basis: DIRECT ALLOCATION-CORP YARD

Allocation Source: COST PLAN

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department BUILD/FACIL MAINT

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	34,605		34,605		34,605
FIRE	22,033	39.3425	22,445		22,445		22,445
SubTotal	56,003	100.0000	57,050		57,050		57,050
Total	56,003	100.0000	57,050		57,050		57,050

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



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department BUILD/FACIL MAINT

Receiving Department	Total	MAINT SERV	CUSTOD SERV	MAINT-CIV CTR	MAINT CORP YD	MAINT- OTHER
CIVIC CENTER	1,341,172	694,792	337,012	309,368	0	0
CORP YARD	784,097	555,834	179,646	0	48,617	0
POLICE/JAIL	447,605	277,917	135,083	0	0	34,605
DISPATCH	114,042	69,479	44,563	0	0	0
FIRE	91,924	69,479	0	0	0	22,445
LOMPOC LIB	69,479	69,479	0	0	0	0
Direct Billed	0	0	0	0	0	0
Total	2,848,319	1,736,980	696,304	309,368	48,617	57,050



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 17-19
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	401,603	5,453	407,056	
NON DEPARTMENTAL	39,455	500	39,955	
BUILD/FACIL MAINT	1,280,242	60,930	1,341,172	
Total Allocated Additions:	<u>1,721,300</u>	<u>66,883</u>	<u>1,788,183</u>	1,788,183
Total To Be Allocated:	<u><u>1,721,300</u></u>	<u><u>66,883</u></u>		<u><u>1,788,183</u></u>



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department CIVIC CENTER

	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	0	0	0
Allocation Step 1			
Inbound- All Others	1,721,300	0	1,721,300
1st Allocation	1,721,300	0	1,721,300
Allocation Step 2			
Inbound- All Others	66,883	0	66,883
2nd Allocation	66,883	0	66,883
Total For 47 CIVIC CENTER			
Total Allocated	1,788,183	0	1,788,183



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department CIVIC CENTER

Activity - CITY HALL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PURCHASING/STORES	617	4.7024	80,942		80,942	3,145	84,087
TREASURER/UTILITY BILLING	1,424	10.8528	186,812		186,812	7,259	194,071
PERSONNEL	933	7.1107	122,397		122,397	4,756	127,153
EMPLOYEE SAFETY & RISK OFFICER	82	0.6250	10,757		10,757	418	11,175
FINANCE	967	7.3699	126,857		126,857	4,929	131,786
UTILITY ACCOUNTING	390	2.9723	51,163		51,163	1,988	53,151
CITY ATTORNEY	398	3.0333	52,212		52,212	2,029	54,241
CITY CLERK	521	3.9707	68,348		68,348	2,656	71,004
ECONOMIC DEVELOPMENT	308	2.3474	40,405		40,405	1,570	41,975
PUBLIC INFORMATION / COMMUNITY	152	1.1584	19,940		19,940	775	20,715
CITY ADMINISTRATION	632	4.8167	82,910		82,910	3,222	86,132
CITY COUNCIL	313	2.3855	41,061		41,061	1,595	42,656
PLANNING	647	4.9310	84,878		84,878	3,298	88,176
BLDG INSP	336	2.5608	44,079		44,079	1,713	45,792
ENGINEER	1,147	8.7417	150,471		150,471	5,847	156,318
GIS MAP	206	1.5700	27,024		27,024	1,050	28,074
STR MAINT	123	0.9374	16,136		16,136	627	16,763
TREE TRIM	104	0.7926	13,643		13,643	530	14,173
17000 RECREATION	11	0.0838	1,443		1,443	56	1,499
PARKS	14	0.1067	1,837		1,837	71	1,908
R.D.A.	78	0.5945	10,233		10,233	398	10,631
TRANSIT	189	1.4404	24,794		24,794	963	25,757
WATER UTILITY	316	2.4084	41,455		41,455	1,611	43,066
ELECT UTILITY	781	5.9523	102,457		102,457	3,981	106,438
WASTEWATER	159	1.2118	20,859		20,859	810	21,669
SOLID WASTE	111	0.8460	14,562		14,562	566	15,128



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department CIVIC CENTER

Activity - CITY HALL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
METER READING	219	1.6691	28,730		28,730	1,116	29,846
EQUIP MAINT	61	0.4649	8,002		8,002	311	8,313
CDBG	134	1.0213	17,579		17,579	683	18,262
AIRPORT	49	0.3734	6,428		6,428	250	6,678
WI-FI	54	0.4116	7,084		7,084	275	7,359
PEG	10	0.0762	1,312		1,312	51	1,363
CODE ENFORCEMENT	167	1.2728	21,908		21,908	851	22,759
COMMUNICATIONS	1,333	10.1593	174,872		174,872	6,795	181,667
HOUSING TRUST	135	1.0289	17,710		17,710	688	18,398
SubTotal	13,121	100.0000	1,721,300		1,721,300	66,883	1,788,183
Total	13,121	100.0000	1,721,300		1,721,300	66,883	1,788,183

Allocation Basis: SQUARE FOOTAGE - CITY HALL
 Allocation Source: CITY HALL BLUEPRINT - JUNE 2015



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department CIVIC CENTER

Receiving Department	Total	CITY HALL
PURCHASING/STORES	84,087	84,087
TREASURER/UTILITY	194,071	194,071
PERSONNEL	127,153	127,153
EMPLOYEE SAFETY & RISK	11,175	11,175
FINANCE	131,786	131,786
UTILITY ACCOUNTING	53,151	53,151
CITY ATTORNEY	54,241	54,241
CITY CLERK	71,004	71,004
ECONOMIC DEVELOPMENT	41,975	41,975
PUBLIC INFORMATION /	20,715	20,715
CITY ADMINISTRATION	86,132	86,132
CITY COUNCIL	42,656	42,656
PLANNING	88,176	88,176
BLDG INSP	45,792	45,792
ENGINEER	156,318	156,318
GIS MAP	28,074	28,074
STR MAINT	16,763	16,763
TREE TRIM	14,173	14,173
17000 RECREATION	1,499	1,499
PARKS	1,908	1,908
R.D.A.	10,631	10,631
TRANSIT	25,757	25,757
WATER UTILITY	43,066	43,066
ELECT UTILITY	106,438	106,438
WASTEWATER	21,669	21,669
SOLID WASTE	15,128	15,128
METER READING	29,846	29,846
EQUIP MAINT	8,313	8,313
CDBG	18,262	18,262
AIRPORT	6,678	6,678
WI-FI	7,359	7,359
PEG	1,363	1,363
CODE ENFORCEMENT	22,759	22,759
COMMUNICATIONS	181,667	181,667



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department CIVIC CENTER

Receiving Department	Total	CITY HALL
HOUSING TRUST	18,398	18,398
Direct Billed	0	0
Total	<u>1,788,183</u>	<u>1,788,183</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 17-19
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	927	69,232	
NON DEPARTMENTAL	13,552	172	13,724	
BUILD/FACIL MAINT	735,353	48,744	784,097	
Total Allocated Additions:	<u>817,210</u>	<u>49,843</u>	<u>867,053</u>	867,053
Total To Be Allocated:	<u><u>817,210</u></u>	<u><u>49,843</u></u>		<u><u>867,053</u></u>



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department CORP YARD

	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	0	0	0
Allocation Step 1			
Inbound- All Others	817,210	0	817,210
1st Allocation	817,210	0	817,210
Allocation Step 2			
Inbound- All Others	49,843	0	49,843
2nd Allocation	49,843	0	49,843
Total For 48 CORP YARD			
Total Allocated	867,053	0	867,053



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department CORP YARD

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	25,874		25,874		25,874
PURCHASING/STORES	16,930	21.7895	178,065		178,065	11,215	189,280
POLICE/JAIL	2,500	3.2176	26,294		26,294	1,656	27,950
STR MAINT	12,503	16.0918	131,504		131,504	8,283	139,787
TREE TRIM	5,660	7.2846	59,531		59,531	3,750	63,281
PARKS	5,940	7.6450	62,476		62,476	3,935	66,411
TRANSIT	5,265	6.7762	55,376		55,376	3,488	58,864
WATER UTILITY	2,000	2.5741	21,036		21,036	1,325	22,361
ELECT UTILITY	13,110	16.8730	137,888		137,888	8,685	146,573
SOLID WASTE	643	0.8276	6,763		6,763	426	7,189
EQUIP MAINT	10,687	13.7545	112,403		112,403	7,080	119,483
SubTotal	<u>77,698</u>	<u>100.0000</u>	<u>817,210</u>		<u>817,210</u>	<u>49,843</u>	<u>867,053</u>
Total	<u><u>77,698</u></u>	<u><u>100.0000</u></u>	<u><u>817,210</u></u>		<u><u>817,210</u></u>	<u><u>49,843</u></u>	<u><u>867,053</u></u>

Allocation Basis: SQUARE FOOTAGE - CORP YARD
 Allocation Source: CORP YARD BLUEPRINT JUNE 2015



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department CORP YARD

Receiving Department	Total	CORP YARD
BUILD/FACIL MAINT	25,874	25,874
PURCHASING/STORES	189,280	189,280
POLICE/JAIL	27,950	27,950
STR MAINT	139,787	139,787
TREE TRIM	63,281	63,281
PARKS	66,411	66,411
TRANSIT	58,864	58,864
WATER UTILITY	22,361	22,361
ELECT UTILITY	146,573	146,573
SOLID WASTE	7,189	7,189
EQUIP MAINT	119,483	119,483
Direct Billed	0	0
Total	867,053	867,053



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 17-19
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	306	4	310	
FINANCE		2,352	2,352	
Total Allocated Additions:	<u>306</u>	<u>2,356</u>	<u>2,662</u>	<u>2,662</u>
Total To Be Allocated:	<u><u>306</u></u>	<u><u>2,356</u></u>		<u><u>2,662</u></u>



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department ADMIN SVC - COPY

	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	306	306	0
Reallocate Admin Costs		(306)	306
1st Allocation	306	0	306
Allocation Step 2			
Inbound- All Others	2,356	2,356	0
Reallocate Admin Costs		(2,356)	2,356
2nd Allocation	2,356	0	2,356
Total For 11 ADMIN SVC - COPY			
Total Allocated	2,662	0	2,662



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department ADMIN SVC - COPY

Activity - MACHINE ROOM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MACHINE ROOM	100	100.0000	306		306	2,356	2,662
SubTotal	100	100.0000	306		306	2,356	2,662
Total	100	100.0000	306		306	2,356	2,662

Allocation Basis: DIRECT ALLOCATION-LEVEL OF SERVICE

Allocation Source: MACHINE ROOM



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department ADMIN SVC - COPY

Receiving Department	Total	MACHINE ROOM
MACHINE ROOM	2,662	2,662
Direct Billed	0	0
Total	<u>2,662</u>	<u>2,662</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 17-19
Schedule .2 - Costs To Be Allocated
For Department PURCHASING/STORES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,182,080			1,182,080
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
EQUIP USE/DPREC	21,289		21,289	
NON DEPARTMENTAL	7,192	91	7,283	
CIVIC CENTER	80,942	3,145	84,087	
CORP YARD	178,065	11,215	189,280	
PURCHASING/STORES		25,908	25,908	
TREASURER/UTILITY BILLING		758	758	
PERSONNEL		20,257	20,257	
EMPLOYEE SAFETY & RISK OFFICER		3,875	3,875	
FINANCE		31,331	31,331	
CITY CLERK		5,968	5,968	
ECONOMIC DEVELOPMENT		4,379	4,379	
PUBLIC INFORMATION / COMMUNITY		1,189	1,189	
CITY ADMINISTRATION		4,514	4,514	
CITY COUNCIL		16,048	16,048	
Total Allocated Additions:	<u>287,488</u>	<u>128,678</u>	416,166	416,166
Total To Be Allocated:	<u><u>1,469,568</u></u>	<u><u>128,678</u></u>		<u><u>1,598,246</u></u>



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING/STORES

	Total	General & Admin	ELECTRIC	WATER	WASTE-WATER
Wages & Benefits					
SALARIES & BENEFITS	972,185	0	378,642	88,712	59,188
Other Expense & Cost					
OTHER OP EXPNS	132,583	0	51,641	12,105	8,074
SUPPLIES	25,963	0	10,113	2,370	1,581
CONTRACTS	0	0	0	0	0
EQUIP RENTAL	51,349	0	20,000	4,688	3,127
*CAPITAL OUTLAY	0	0	0	0	0
Departmental Totals					
Total Expenditures	1,182,080	0	460,396	107,875	71,970
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,182,080	0	460,396	107,875	71,970
Allocation Step 1					
Inbound- All Others	287,488	287,488	0	0	0
Reallocate Admin Costs		(287,488)	111,971	26,236	17,503
1st Allocation	1,469,568	0	572,367	134,111	89,473
Allocation Step 2					
Inbound- All Others	128,678	128,678	0	0	0
Reallocate Admin Costs		(128,678)	50,118	11,743	7,834
2nd Allocation	128,678	0	50,118	11,743	7,834
Total For 16 PURCHASING/STORES					
Total Allocated	1,598,246	0	622,485	145,854	97,307



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING/STORES

GENERAL CITY

Wages & Benefits	
SALARIES & BENEFITS	445,643
Other Expense & Cost	
OTHER OP EXPNS	60,763
SUPPLIES	11,899
CONTRACTS	0
EQUIP RENTAL	23,534
*CAPITAL OUTLAY	0
Departmental Totals	
Total Expenditures	541,839
Deductions	
Total Deductions	0
Functional Cost	
Functional Cost	541,839
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	131,778
1st Allocation	673,617
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	58,983
2nd Allocation	58,983
Total For 16 PURCHASING/STORES	
Total Allocated	732,600



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department PURCHASING/STORES

Activity - ELECTRIC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ELECT UTILITY	100	100.0000	572,367		572,367	50,118	622,485
SubTotal	100	100.0000	572,367		572,367	50,118	622,485
Total	100	100.0000	572,367		572,367	50,118	622,485

Allocation Basis: DIRECT ALLOCATION - ELECTRIC

Allocation Source: PURCHASING

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department PURCHASING/STORES

Activity - WATER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WATER UTILITY	100	100.0000	134,111		134,111	11,743	145,854
SubTotal	100	100.0000	134,111		134,111	11,743	145,854
Total	100	100.0000	134,111		134,111	11,743	145,854

Allocation Basis: DIRECT ALLOCATION - WATER

Allocation Source: PURCHASING

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department PURCHASING/STORES

Activity - WASTE-WATER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WASTEWATER	100	100.0000	89,473		89,473	7,834	97,307
SubTotal	100	100.0000	89,473		89,473	7,834	97,307
Total	100	100.0000	89,473		89,473	7,834	97,307

Allocation Basis: DIRECT ALLOCATION - WASTEWATER

Allocation Source: PURCHASING



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department PURCHASING/STORES

Activity - GENERAL CITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NON DEPARTMENTAL	6	0.5128	3,454		3,454		3,454
BUILD/FACIL MAINT	27	2.3077	15,545		15,545		15,545
PURCHASING/STORES	45	3.8462	25,908		25,908		25,908
TREASURER/UTILITY BILLING	18	1.5385	10,363		10,363	972	11,335
PERSONNEL	11	0.9402	6,333		6,333	594	6,927
FINANCE	3	0.2564	1,727		1,727	162	1,889
CITY ATTORNEY	4	0.3419	2,303		2,303	216	2,519
CITY CLERK	9	0.7692	5,182		5,182	486	5,668
CITY ADMINISTRATION	1	0.0855	576		576	54	630
CITY COUNCIL	1	0.0855	576		576	54	630
POLICE/JAIL	79	6.7521	45,484		45,484	4,267	49,751
DISPATCH	11	0.9402	6,333		6,333	594	6,927
FIRE	54	4.6154	31,090		31,090	2,917	34,007
PLANNING	12	1.0256	6,909		6,909	648	7,557
BLDG INSP	8	0.6838	4,606		4,606	432	5,038
ENGINEER	2	0.1709	1,151		1,151	108	1,259
GIS MAP	3	0.2564	1,727		1,727	162	1,889
STR MAINT	27	2.3077	15,545		15,545	1,458	17,003
TREE TRIM	9	0.7692	5,182		5,182	486	5,668
17000 RECREATION	6	0.5128	3,454		3,454	324	3,778
61 RECREATION	22	1.8803	12,666		12,666	1,188	13,854
RIV PK CAMP	1	0.0855	576		576	54	630
PARKS	39	3.3333	22,454		22,454	2,107	24,561
TRANSIT	32	2.7350	18,424		18,424	1,728	20,152
WATER UTILITY	134	11.4530	77,149		77,149	7,238	84,387
ELECT UTILITY	90	7.6923	51,817		51,817	4,861	56,678



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department PURCHASING/STORES

Activity - GENERAL CITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WASTEWATER	128	10.9402	73,695		73,695	6,914	80,609
SOLID WASTE	77	6.5812	44,332		44,332	4,159	48,491
LOMPOC LIB	50	4.2735	28,787		28,787	2,701	31,488
VILLAGE LIB	5	0.4274	2,879		2,879	270	3,149
EQUIP MAINT	152	12.9914	87,513		87,513	8,213	95,726
CDBG	8	0.6838	4,606		4,606	432	5,038
AIRPORT	13	1.1111	7,485		7,485	702	8,187
LIABILITY INSURANCE	5	0.4274	2,879		2,879	270	3,149
LOMPOC COMMUNITY CENTER	3	0.2564	1,727		1,727	162	1,889
WI-FI	16	1.3675	9,212		9,212	864	10,076
PEG	6	0.5128	3,454		3,454	324	3,778
AQUATIC CENTER	19	1.6239	10,939		10,939	1,026	11,965
COMMUNICATIONS	34	2.9060	19,575		19,575	1,836	21,411
SubTotal	1,170	100.0000	673,617		673,617	58,983	732,600
Total	1,170	100.0000	673,617		673,617	58,983	732,600

Allocation Basis: PURCHASE ORDERS/PROGRAM

Allocation Source: PURCHASING



**CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department PURCHASING/STORES**

Receiving Department	Total	ELECTRIC	WATER	WASTE-WATER	GENERAL CITY
NON DEPARTMENTAL	3,454	0	0	0	3,454
BUILD/FACIL MAINT	15,545	0	0	0	15,545
PURCHASING/STORES	25,908	0	0	0	25,908
TREASURER/UTILITY	11,335	0	0	0	11,335
PERSONNEL	6,927	0	0	0	6,927
FINANCE	1,889	0	0	0	1,889
CITY ATTORNEY	2,519	0	0	0	2,519
CITY CLERK	5,668	0	0	0	5,668
CITY ADMINISTRATION	630	0	0	0	630
CITY COUNCIL	630	0	0	0	630
POLICE/JAIL	49,751	0	0	0	49,751
DISPATCH	6,927	0	0	0	6,927
FIRE	34,007	0	0	0	34,007
PLANNING	7,557	0	0	0	7,557
BLDG INSP	5,038	0	0	0	5,038
ENGINEER	1,259	0	0	0	1,259
GIS MAP	1,889	0	0	0	1,889
STR MAINT	17,003	0	0	0	17,003
TREE TRIM	5,668	0	0	0	5,668
17000 RECREATION	3,778	0	0	0	3,778
61 RECREATION	13,854	0	0	0	13,854
RIV PK CAMP	630	0	0	0	630
PARKS	24,561	0	0	0	24,561
TRANSIT	20,152	0	0	0	20,152
WATER UTILITY	230,241	0	145,854	0	84,387
ELECT UTILITY	679,163	622,485	0	0	56,678
WASTEWATER	177,916	0	0	97,307	80,609
SOLID WASTE	48,491	0	0	0	48,491
LOMPOC LIB	31,488	0	0	0	31,488
VILLAGE LIB	3,149	0	0	0	3,149
EQUIP MAINT	95,726	0	0	0	95,726
CDBG	5,038	0	0	0	5,038
AIRPORT	8,187	0	0	0	8,187
LIABILITY INSURANCE	3,149	0	0	0	3,149



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department PURCHASING/STORES

Receiving Department	Total	ELECTRIC	WATER	WASTE-WATER	GENERAL CITY
LOMPOC COMMUNITY	1,889	0	0	0	1,889
WI-FI	10,076	0	0	0	10,076
PEG	3,778	0	0	0	3,778
AQUATIC CENTER	11,965	0	0	0	11,965
COMMUNICATIONS	21,411	0	0	0	21,411
Direct Billed	0	0	0	0	0
Total	1,598,246	622,485	145,854	97,307	732,600



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 17-19
Schedule .2 - Costs To Be Allocated
For Department TREASURER/UTILITY BILLING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,812,210			3,812,210
CAPITAL OUTLAY	(15,588)			
Total Deductions:	(15,588)			(15,588)
EQUIP USE/DPREC	5,733		5,733	
NON DEPARTMENTAL	10,582	134	10,716	
CIVIC CENTER	186,812	7,259	194,071	
PURCHASING/STORES	10,363	972	11,335	
TREASURER/UTILITY BILLING		1,495	1,495	
PERSONNEL		29,861	29,861	
FINANCE		33,328	33,328	
CITY ATTORNEY		28,006	28,006	
ECONOMIC DEVELOPMENT		8,640	8,640	
PUBLIC INFORMATION / COMMUNITY		2,346	2,346	
CITY ADMINISTRATION		8,906	8,906	
CITY COUNCIL		12,828	12,828	
Total Allocated Additions:	213,490	133,775	347,265	347,265
CAPITAL OUTLAY ADJ.	0			
Total Departmental Cost Adjustments:	0			0
Total To Be Allocated:	4,010,112	133,775	4,143,887	4,143,887



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department TREASURER/UTILITY BILLING

	Total	General & Admin	ACCTS REC.	UTIL BILLING	INVESTMENTS
Wages & Benefits					
SALARIES & BENEFITS	1,548,808	137,723	69,712	1,230,246	92,300
Other Expense & Cost					
GEN OP EXP	2,247,814	199,831	101,152	1,785,438	133,970
*CAPITAL OUTLAY	15,588	15,588	0	0	0
Departmental Totals					
Total Expenditures	3,812,210	353,142	170,864	3,015,684	226,270
Deductions					
Total Deductions	(15,588)	(15,588)	0	0	0
Cost Adjustments					
CAPITAL OUTLAY ADJ.	0	0	0	0	0
Functional Cost					
Functional Cost	3,796,622	337,554	170,864	3,015,684	226,270
Allocation Step 1					
Inbound- All Others	213,490	18,984	9,609	169,579	12,723
Reallocate Admin Costs		(356,538)	17,612	310,837	23,322
1st Allocation	4,010,112	0	198,085	3,496,100	262,315
Allocation Step 2					
Inbound- All Others	133,775	11,896	6,021	106,260	7,972
Reallocate Admin Costs		(11,896)	588	10,371	778
2nd Allocation	133,775	0	6,609	116,631	8,750
Total For 05 TREASURER/UTILITY BILLING					
Total Allocated	4,143,887	0	204,694	3,612,731	271,065



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department TREASURER/UTILITY BILLING

SWITCHBOARD

Wages & Benefits	
SALARIES & BENEFITS	18,827
Other Expense & Cost	
GEN OP EXP	27,423
*CAPITAL OUTLAY	0
Departmental Totals	
Total Expenditures	46,250
Deductions	
Total Deductions	0
Cost Adjustments	
CAPITAL OUTLAY ADJ.	0
Functional Cost	
Functional Cost	46,250
Allocation Step 1	
Inbound- All Others	2,595
Reallocate Admin Costs	4,767
1st Allocation	53,612
Allocation Step 2	
Inbound- All Others	1,626
Reallocate Admin Costs	159
2nd Allocation	1,785
Total For 05 TREASURER/UTILITY BILLING	
Total Allocated	55,397



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department TREASURER/UTILITY BILLING

Activity - ACCTS REC.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY CLERK	3	3.0000	5,943		5,943	198	6,141
POLICE/JAIL	3	3.0000	5,943		5,943	198	6,141
FIRE	1	1.0000	1,981		1,981	66	2,047
PLANNING	4	4.0000	7,923		7,923	264	8,187
BLDG INSP	2	2.0000	3,962		3,962	132	4,094
ENGINEER	2	2.0000	3,962		3,962	132	4,094
17000 RECREATION	3	3.0000	5,943		5,943	198	6,141
TRANSIT	2	2.0000	3,962		3,962	132	4,094
WATER UTILITY	19	19.0000	37,634		37,634	1,257	38,891
ELECT UTILITY	19	19.0000	37,636		37,636	1,256	38,892
WASTEWATER	19	19.0000	37,636		37,636	1,256	38,892
SOLID WASTE	19	19.0000	37,636		37,636	1,256	38,892
LOMPOC LIB	1	1.0000	1,981		1,981	66	2,047
AIRPORT	3	3.0000	5,943		5,943	198	6,141
SubTotal	100	100.0000	198,085		198,085	6,609	204,694
Total	100	100.0000	198,085		198,085	6,609	204,694

Allocation Basis: LEVEL OF SUPPORT

Allocation Source: TREASURER



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department TREASURER/UTILITY BILLING

Activity - UTIL BILLING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WATER UTILITY	25	25.0000	874,025		874,025	29,157	903,182
ELECT UTILITY	25	25.0000	874,025		874,025	29,158	903,183
WASTEWATER	25	25.0000	874,025		874,025	29,158	903,183
SOLID WASTE	25	25.0000	874,025		874,025	29,158	903,183
SubTotal	100	100.0000	3,496,100		3,496,100	116,631	3,612,731
Total	100	100.0000	3,496,100		3,496,100	116,631	3,612,731

Allocation Basis: DIRECT ALLOCATION-UTILITIES BILLING

Allocation Source: COST PLAN



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department TREASURER/UTILITY BILLING

Activity - INVESTMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INVESTMENTS	100	100.0000	262,315		262,315	8,750	271,065
SubTotal	100	100.0000	262,315		262,315	8,750	271,065
Total	100	100.0000	262,315		262,315	8,750	271,065

Allocation Basis: DIRECT ALLOCATION-INTEREST INCOME / FUND

Allocation Source: BUDGET



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
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	0.2546	137		137		137
BUILD/FACIL MAINT	10.20	2.5970	1,392		1,392		1,392
PURCHASING/STORES	5.55	1.4131	758		758		758
TREASURER/UTILITY BILLING	10.95	2.7880	1,495		1,495		1,495
PERSONNEL	5.00	1.2730	683		683	24	707
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2546	137		137	5	142
FINANCE	7.85	1.9987	1,072		1,072	38	1,110
UTILITY ACCOUNTING	3.75	0.9548	512		512	18	530
CITY ATTORNEY	1.00	0.2546	137		137	5	142
CITY CLERK	2.00	0.5092	273		273	10	283
ECONOMIC DEVELOPMENT	2.65	0.6747	362		362	13	375
PUBLIC INFORMATION / COMMUNITY	1.00	0.2546	137		137	5	142
CITY ADMINISTRATION	2.80	0.7129	382		382	14	396
CITY COUNCIL	5.30	1.3494	723		723	26	749
POLICE/JAIL	60.00	15.2764	8,186		8,186	294	8,480
DISPATCH	9.00	2.2915	1,229		1,229	44	1,273
FIRE	29.30	7.4600	3,999		3,999	143	4,142
PLANNING	5.05	1.2858	689		689	25	714
BLDG INSP	2.70	0.6874	369		369	13	382
ENGINEER	7.16	1.8230	977		977	35	1,012
GIS MAP	2.85	0.7256	389		389	14	403
STR MAINT	18.50	4.7103	2,525		2,525	90	2,615
TREE TRIM	11.50	2.9280	1,570		1,570	56	1,626
17000 RECREATION	7.55	1.9223	1,031		1,031	37	1,068
61 RECREATION	1.00	0.2546	137		137	5	142
RIV PK CAMP	2.25	0.5729	307		307	11	318



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
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
PARKS	9.26	2.3577	1,264		1,264	45	1,309
R.D.A.	0.50	0.1273	68		68	2	70
TRANSIT	2.22	0.5652	303		303	11	314
WATER UTILITY	29.98	7.6332	4,092		4,092	147	4,239
ELECT UTILITY	23.32	5.9375	3,183		3,183	114	3,297
WASTEWATER	24.99	6.3627	3,411		3,411	122	3,533
SOLID WASTE	33.15	8.4403	4,525		4,525	162	4,687
LOMPOC LIB	9.00	2.2915	1,229		1,229	44	1,273
VILLAGE LIB	0.50	0.1273	68		68	2	70
METER READING	4.50	1.1457	614		614	22	636
EQUIP MAINT	12.64	3.2183	1,725		1,725	62	1,787
CDBG	2.60	0.6620	355		355	13	368
COMM.SVCS. OFFICER	1.00	0.2546	137		137	5	142
AIRPORT	0.97	0.2470	132		132	5	137
MACHINE ROOM	1.00	0.2546	137		137	5	142
WI-FI	0.63	0.1604	86		86	3	89
PEG	1.83	0.4659	250		250	9	259
PRK MAINT & POOL ASSESS DIST	1.00	0.2546	137		137	5	142
AQUATIC CENTER	2.00	0.5092	273		273	10	283
CODE ENFORCEMENT	2.00	0.5092	273		273	10	283
COMMUNICATIONS	10.46	2.6632	1,428		1,428	51	1,479
HOUSING TRUST	1.30	0.3310	177		177	6	183
CHARLOTTE'S WEB	1.00	0.2546	137		137	5	142
SubTotal	392.76	100.0000	53,612		53,612	1,785	55,397
Total	392.76	100.0000	53,612		53,612	1,785	55,397



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department TREASURER/UTILITY BILLING

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2017-19

CITY OF LOMPOC, CALIFORNIA

FULL COST PLAN FY 17-19

Schedule .5 - Allocation Summary

For Department TREASURER/UTILITY BILLING

Receiving Department	Total	ACCTS REC.	UTIL BILLING	INVESTMENTS	SWITCHBOARD
BUILDING USE	137	0	0	0	137
BUILD/FACIL MAINT	1,392	0	0	0	1,392
PURCHASING/STORES	758	0	0	0	758
TREASURER/UTILITY	1,495	0	0	0	1,495
PERSONNEL	707	0	0	0	707
EMPLOYEE SAFETY & RISK	142	0	0	0	142
FINANCE	1,110	0	0	0	1,110
UTILITY ACCOUNTING	530	0	0	0	530
CITY ATTORNEY	142	0	0	0	142
CITY CLERK	6,424	6,141	0	0	283
ECONOMIC DEVELOPMENT	375	0	0	0	375
PUBLIC INFORMATION /	142	0	0	0	142
CITY ADMINISTRATION	396	0	0	0	396
CITY COUNCIL	749	0	0	0	749
POLICE/JAIL	14,621	6,141	0	0	8,480
DISPATCH	1,273	0	0	0	1,273
FIRE	6,189	2,047	0	0	4,142
PLANNING	8,901	8,187	0	0	714
BLDG INSP	4,476	4,094	0	0	382
ENGINEER	5,106	4,094	0	0	1,012
GIS MAP	403	0	0	0	403
STR MAINT	2,615	0	0	0	2,615
TREE TRIM	1,626	0	0	0	1,626
17000 RECREATION	7,209	6,141	0	0	1,068
61 RECREATION	142	0	0	0	142
RIV PK CAMP	318	0	0	0	318
PARKS	1,309	0	0	0	1,309
R.D.A.	70	0	0	0	70
TRANSIT	4,408	4,094	0	0	314
WATER UTILITY	946,312	38,891	903,182	0	4,239
ELECT UTILITY	945,372	38,892	903,183	0	3,297
WASTEWATER	945,608	38,892	903,183	0	3,533
SOLID WASTE	946,762	38,892	903,183	0	4,687
LOMPOC LIB	3,320	2,047	0	0	1,273



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department TREASURER/UTILITY BILLING

Receiving Department	Total	ACCTS REC.	UTIL BILLING	INVESTMENTS	SWITCHBOARD
VILLAGE LIB	70	0	0	0	70
METER READING	636	0	0	0	636
EQUIP MAINT	1,787	0	0	0	1,787
CDBG	368	0	0	0	368
COMM.SVCS. OFFICER	142	0	0	0	142
AIRPORT	6,278	6,141	0	0	137
MACHINE ROOM	142	0	0	0	142
INVESTMENTS	271,065	0	0	271,065	0
WI-FI	89	0	0	0	89
PEG	259	0	0	0	259
PRK MAINT & POOL	142	0	0	0	142
AQUATIC CENTER	283	0	0	0	283
CODE ENFORCEMENT	283	0	0	0	283
COMMUNICATIONS	1,479	0	0	0	1,479
HOUSING TRUST	183	0	0	0	183
CHARLOTTE'S WEB	142	0	0	0	142
Direct Billed	0	0	0	0	0
Total	4,143,887	204,694	3,612,731	271,065	55,397



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 17-19
Schedule .2 - Costs To Be Allocated
For Department PERSONNEL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,371,370			1,371,370
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
EQUIP USE/DPREC	84		84	
NON DEPARTMENTAL	5,048	65	5,113	
CIVIC CENTER	122,397	4,756	127,153	
PURCHASING/STORES	6,333	594	6,927	
TREASURER/UTILITY BILLING	683	24	707	
PERSONNEL		7,378	7,378	
FINANCE		16,805	16,805	
CITY CLERK		15,516	15,516	
ECONOMIC DEVELOPMENT		3,945	3,945	
PUBLIC INFORMATION / COMMUNITY		1,071	1,071	
CITY ADMINISTRATION		4,066	4,066	
CITY COUNCIL		30,678	30,678	
Total Allocated Additions:	<u>134,545</u>	<u>84,898</u>	<u>219,443</u>	219,443
SAFETY	0			
Total Departmental Cost Adjustments:	<u>0</u>			0
Total To Be Allocated:	<u><u>1,505,915</u></u>	<u><u>84,898</u></u>		<u><u>1,590,813</u></u>



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

	Total	General & Admin	GEN RES MGMT	RECRUITMENT	RISK MGMT
Wages & Benefits					
SALARIES & BENEFITS	1,069,472	28,099	242,502	509,336	131,250
Other Expense & Cost					
OTHER OP EXPNS	215,605	5,670	48,878	102,692	26,455
TRAINING	86,293	2,270	19,563	41,101	10,588
ADVERTISING	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
Departmental Totals					
Total Expenditures	1,371,370	36,039	310,943	653,129	168,293
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
SAFETY	0	0	0	0	0
Functional Cost					
Functional Cost	1,371,370	36,039	310,943	653,129	168,293
Allocation Step 1					
Inbound- All Others	134,545	3,535	30,508	64,077	16,512
Reallocate Admin Costs		(39,574)	9,215	19,356	4,988
1st Allocation	1,505,915	0	350,666	736,562	189,793
Allocation Step 2					
Inbound- All Others	84,898	2,231	19,251	40,431	10,419
Reallocate Admin Costs		(2,231)	520	1,091	281
2nd Allocation	84,898	0	19,771	41,522	10,700
Total For 07 PERSONNEL					
Total Allocated	1,590,813	0	370,437	778,084	200,493



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

	TRAINING	SAFETY
Wages & Benefits		
SALARIES & BENEFITS	81,573	76,712
Other Expense & Cost		
OTHER OP EXPNS	16,451	15,459
TRAINING	6,584	6,187
ADVERTISING	0	0
*CAPITAL OUTLAY	0	0
Departmental Totals		
Total Expenditures	104,608	98,358
Deductions		
Total Deductions	0	0
Cost Adjustments		
SAFETY	0	0
Functional Cost		
Functional Cost	104,608	98,358
Allocation Step 1		
Inbound- All Others	10,262	9,651
Reallocate Admin Costs	3,100	2,915
1st Allocation	117,970	110,924
Allocation Step 2		
Inbound- All Others	6,476	6,090
Reallocate Admin Costs	175	164
2nd Allocation	6,651	6,254
Total For 07 PERSONNEL		
Total Allocated	124,621	117,178



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - GEN RES MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BUILDING USE	1.00	0.2546	893		893		893
BUILD/FACIL MAINT	10.20	2.5970	9,107		9,107		9,107
PURCHASING/STORES	5.55	1.4131	4,955		4,955		4,955
TREASURER/UTILITY BILLING	10.95	2.7880	9,776		9,776		9,776
PERSONNEL	5.00	1.2730	4,464		4,464		4,464
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2546	893		893	55	948
FINANCE	7.85	1.9987	7,009		7,009	431	7,440
UTILITY ACCOUNTING	3.75	0.9548	3,348		3,348	206	3,554
CITY ATTORNEY	1.00	0.2546	893		893	55	948
CITY CLERK	2.00	0.5092	1,786		1,786	110	1,896
ECONOMIC DEVELOPMENT	2.65	0.6747	2,366		2,366	146	2,512
PUBLIC INFORMATION / COMMUNITY	1.00	0.2546	893		893	55	948
CITY ADMINISTRATION	2.80	0.7129	2,500		2,500	154	2,654
CITY COUNCIL	5.30	1.3494	4,732		4,732	291	5,023
POLICE/JAIL	60.00	15.2764	53,567		53,567	3,296	56,863
DISPATCH	9.00	2.2915	8,035		8,035	494	8,529
FIRE	29.30	7.4600	26,160		26,160	1,609	27,769
PLANNING	5.05	1.2858	4,509		4,509	277	4,786
BLDG INSP	2.70	0.6874	2,411		2,411	148	2,559
ENGINEER	7.16	1.8230	6,393		6,393	393	6,786
GIS MAP	2.85	0.7256	2,545		2,545	156	2,701
STR MAINT	18.50	4.7103	16,517		16,517	1,016	17,533
TREE TRIM	11.50	2.9280	10,267		10,267	631	10,898
17000 RECREATION	7.55	1.9223	6,741		6,741	415	7,156
61 RECREATION	1.00	0.2546	893		893	55	948
RIV PK CAMP	2.25	0.5729	2,009		2,009	124	2,133



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - GEN RES MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS	9.26	2.3577	8,268		8,268	508	8,776
R.D.A.	0.50	0.1273	446		446	27	473
TRANSIT	2.22	0.5652	1,982		1,982	122	2,104
WATER UTILITY	29.98	7.6332	26,767		26,767	1,646	28,413
ELECT UTILITY	23.32	5.9375	20,821		20,821	1,281	22,102
WASTEWATER	24.99	6.3627	22,312		22,312	1,372	23,684
SOLID WASTE	33.15	8.4403	29,597		29,597	1,820	31,417
LOMPOC LIB	9.00	2.2915	8,035		8,035	494	8,529
VILLAGE LIB	0.50	0.1273	446		446	27	473
METER READING	4.50	1.1457	4,018		4,018	247	4,265
EQUIP MAINT	12.64	3.2183	11,285		11,285	694	11,979
CDBG	2.60	0.6620	2,321		2,321	143	2,464
COMM.SVCS. OFFICER	1.00	0.2546	893		893	55	948
AIRPORT	0.97	0.2470	866		866	53	919
MACHINE ROOM	1.00	0.2546	893		893	55	948
WI-FI	0.63	0.1604	562		562	35	597
PEG	1.83	0.4659	1,634		1,634	100	1,734
PRK MAINT & POOL ASSESS DIST	1.00	0.2546	893		893	55	948
AQUATIC CENTER	2.00	0.5092	1,786		1,786	110	1,896
CODE ENFORCEMENT	2.00	0.5092	1,786		1,786	110	1,896
COMMUNICATIONS	10.46	2.6632	9,339		9,339	574	9,913
HOUSING TRUST	1.30	0.3310	1,161		1,161	71	1,232
CHARLOTTE'S WEB	1.00	0.2546	893		893	55	948
SubTotal	392.76	100.0000	350,666		350,666	19,771	370,437
Total	392.76	100.0000	350,666		350,666	19,771	370,437



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2017-19

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - RECRUITMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BUILD/FACIL MAINT	5	2.3256	17,129		17,129		17,129
PURCHASING/STORES	3	1.3953	10,278		10,278		10,278
TREASURER/UTILITY BILLING	4	1.8605	13,703		13,703		13,703
FINANCE	5	2.3256	17,129		17,129	1,023	18,152
UTILITY ACCOUNTING	1	0.4651	3,426		3,426	205	3,631
CITY CLERK	2	0.9302	6,852		6,852	409	7,261
CITY ADMINISTRATION	2	0.9302	6,852		6,852	409	7,261
POLICE/JAIL	49	22.7909	167,866		167,866	10,023	177,889
FIRE	26	12.0930	89,073		89,073	5,318	94,391
BLDG INSP	1	0.4651	3,426		3,426	205	3,631
ENGINEER	2	0.9302	6,852		6,852	409	7,261
STR MAINT	8	3.7209	27,407		27,407	1,636	29,043
PARKS	8	3.7209	27,407		27,407	1,636	29,043
WATER UTILITY	24	11.1628	82,221		82,221	4,909	87,130
ELECT UTILITY	23	10.6977	78,795		78,795	4,704	83,499
WASTEWATER	26	12.0930	89,073		89,073	5,318	94,391
SOLID WASTE	10	4.6512	34,259		34,259	2,045	36,304
LOMPOC LIB	6	2.7907	20,555		20,555	1,227	21,782
METER READING	1	0.4651	3,426		3,426	205	3,631
WI-FI	2	0.9302	6,852		6,852	409	7,261
COMMUNICATIONS	7	3.2558	23,981		23,981	1,432	25,413
SubTotal	215	100.0000	736,562		736,562	41,522	778,084
Total	215	100.0000	736,562		736,562	41,522	778,084



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Allocation Basis: NBR. RECRUITMENTS/PROGRAM

Allocation Source: PERSONNEL



All Monetary Values Are \$ Dollars
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CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

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	3,581		3,581		3,581
PURCHASING/STORES	1.00	0.9434	1,790		1,790		1,790
POLICE/JAIL	30.00	28.3017	53,715		53,715	3,116	56,831
FIRE	5.00	4.7170	8,952		8,952	519	9,471
STR MAINT	8.00	7.5472	14,324		14,324	831	15,155
TREE TRIM	14.00	13.2075	25,067		25,067	1,454	26,521
17000 RECREATION	2.00	1.8868	3,581		3,581	208	3,789
PARKS	4.00	3.7736	7,162		7,162	416	7,578
WATER UTILITY	10.00	9.4340	17,905		17,905	1,039	18,944
ELECT UTILITY	10.00	9.4340	17,905		17,905	1,039	18,944
WASTEWATER	2.00	1.8868	3,581		3,581	208	3,789
SOLID WASTE	13.00	12.2642	23,277		23,277	1,350	24,627
LOMPOC LIB	2.00	1.8868	3,581		3,581	208	3,789
METER READING	3.00	2.8302	5,372		5,372	312	5,684
SubTotal	106.00	100.0000	189,793		189,793	10,700	200,493
Total	106.00	100.0000	189,793		189,793	10,700	200,493

Allocation Basis: WORKERS COMP CLAIMS-5 YEARS EXP.

Allocation Source: WORKERS COMP REPORT



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BUILDING USE	1.00	0.2546	300		300		300
BUILD/FACIL MAINT	10.20	2.5970	3,064		3,064		3,064
PURCHASING/STORES	5.55	1.4131	1,667		1,667		1,667
TREASURER/UTILITY BILLING	10.95	2.7880	3,289		3,289		3,289
PERSONNEL	5.00	1.2730	1,502		1,502		1,502
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2546	300		300	18	318
FINANCE	7.85	1.9987	2,358		2,358	145	2,503
UTILITY ACCOUNTING	3.75	0.9548	1,126		1,126	69	1,195
CITY ATTORNEY	1.00	0.2546	300		300	18	318
CITY CLERK	2.00	0.5092	601		601	37	638
ECONOMIC DEVELOPMENT	2.65	0.6747	796		796	49	845
PUBLIC INFORMATION / COMMUNITY	1.00	0.2546	300		300	18	318
CITY ADMINISTRATION	2.80	0.7129	841		841	52	893
CITY COUNCIL	5.30	1.3494	1,592		1,592	98	1,690
POLICE/JAIL	60.00	15.2764	18,023		18,023	1,113	19,136
DISPATCH	9.00	2.2915	2,703		2,703	166	2,869
FIRE	29.30	7.4600	8,801		8,801	541	9,342
PLANNING	5.05	1.2858	1,517		1,517	93	1,610
BLDG INSP	2.70	0.6874	811		811	50	861
ENGINEER	7.16	1.8230	2,151		2,151	132	2,283
GIS MAP	2.85	0.7256	856		856	53	909
STR MAINT	18.50	4.7103	5,557		5,557	342	5,899
TREE TRIM	11.50	2.9280	3,454		3,454	212	3,666
17000 RECREATION	7.55	1.9223	2,268		2,268	139	2,407
61 RECREATION	1.00	0.2546	300		300	18	318
RIV PK CAMP	2.25	0.5729	676		676	42	718



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS	9.26	2.3577	2,781		2,781	171	2,952
R.D.A.	0.50	0.1273	150		150	9	159
TRANSIT	2.22	0.5652	667		667	41	708
WATER UTILITY	29.98	7.6332	9,005		9,005	554	9,559
ELECT UTILITY	23.32	5.9375	7,004		7,004	431	7,435
WASTEWATER	24.99	6.3627	7,506		7,506	462	7,968
SOLID WASTE	33.15	8.4403	9,957		9,957	612	10,569
LOMPOC LIB	9.00	2.2915	2,703		2,703	166	2,869
VILLAGE LIB	0.50	0.1273	150		150	9	159
METER READING	4.50	1.1457	1,352		1,352	83	1,435
EQUIP MAINT	12.64	3.2183	3,797		3,797	233	4,030
CDBG	2.60	0.6620	781		781	48	829
COMM.SVCS. OFFICER	1.00	0.2546	300		300	18	318
AIRPORT	0.97	0.2470	291		291	18	309
MACHINE ROOM	1.00	0.2546	300		300	18	318
WI-FI	0.63	0.1604	189		189	12	201
PEG	1.83	0.4659	550		550	34	584
PRK MAINT & POOL ASSESS DIST	1.00	0.2546	300		300	18	318
AQUATIC CENTER	2.00	0.5092	601		601	37	638
CODE ENFORCEMENT	2.00	0.5092	601		601	37	638
COMMUNICATIONS	10.46	2.6632	3,142		3,142	193	3,335
HOUSING TRUST	1.30	0.3310	390		390	24	414
CHARLOTTE'S WEB	1.00	0.2546	300		300	18	318
SubTotal	392.76	100.0000	117,970		117,970	6,651	124,621
Total	392.76	100.0000	117,970		117,970	6,651	124,621



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2017-19

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - SAFETY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BUILDING USE	1.00	0.2546	282		282		282
BUILD/FACIL MAINT	10.20	2.5970	2,881		2,881		2,881
PURCHASING/STORES	5.55	1.4131	1,567		1,567		1,567
TREASURER/UTILITY BILLING	10.95	2.7880	3,093		3,093		3,093
PERSONNEL	5.00	1.2730	1,412		1,412		1,412
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2546	282		282	17	299
FINANCE	7.85	1.9987	2,217		2,217	136	2,353
UTILITY ACCOUNTING	3.75	0.9548	1,059		1,059	65	1,124
CITY ATTORNEY	1.00	0.2546	282		282	17	299
CITY CLERK	2.00	0.5092	565		565	35	600
ECONOMIC DEVELOPMENT	2.65	0.6747	748		748	46	794
PUBLIC INFORMATION / COMMUNITY	1.00	0.2546	282		282	17	299
CITY ADMINISTRATION	2.80	0.7129	791		791	49	840
CITY COUNCIL	5.30	1.3494	1,497		1,497	92	1,589
POLICE/JAIL	60.00	15.2764	16,949		16,949	1,042	17,991
DISPATCH	9.00	2.2915	2,542		2,542	156	2,698
FIRE	29.30	7.4600	8,275		8,275	509	8,784
PLANNING	5.05	1.2858	1,426		1,426	88	1,514
BLDG INSP	2.70	0.6874	763		763	47	810
ENGINEER	7.16	1.8230	2,022		2,022	124	2,146
GIS MAP	2.85	0.7256	805		805	50	855
STR MAINT	18.50	4.7103	5,225		5,225	321	5,546
TREE TRIM	11.50	2.9280	3,248		3,248	200	3,448
17000 RECREATION	7.55	1.9223	2,132		2,132	131	2,263
61 RECREATION	1.00	0.2546	282		282	17	299
RIV PK CAMP	2.25	0.5729	635		635	39	674



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - SAFETY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS	9.26	2.3577	2,615		2,615	161	2,776
R.D.A.	0.50	0.1273	141		141	9	150
TRANSIT	2.22	0.5652	627		627	39	666
WATER UTILITY	29.98	7.6332	8,467		8,467	521	8,988
ELECT UTILITY	23.32	5.9375	6,586		6,586	405	6,991
WASTEWATER	24.99	6.3627	7,058		7,058	434	7,492
SOLID WASTE	33.15	8.4403	9,362		9,362	576	9,938
LOMPOC LIB	9.00	2.2915	2,542		2,542	156	2,698
VILLAGE LIB	0.50	0.1273	141		141	9	150
METER READING	4.50	1.1457	1,271		1,271	78	1,349
EQUIP MAINT	12.64	3.2183	3,570		3,570	220	3,790
CDBG	2.60	0.6620	734		734	45	779
COMM.SVCS. OFFICER	1.00	0.2546	282		282	17	299
AIRPORT	0.97	0.2470	274		274	17	291
MACHINE ROOM	1.00	0.2546	282		282	17	299
WI-FI	0.63	0.1604	178		178	11	189
PEG	1.83	0.4659	517		517	32	549
PRK MAINT & POOL ASSESS DIST	1.00	0.2546	282		282	17	299
AQUATIC CENTER	2.00	0.5092	565		565	35	600
CODE ENFORCEMENT	2.00	0.5092	565		565	35	600
COMMUNICATIONS	10.46	2.6632	2,954		2,954	182	3,136
HOUSING TRUST	1.30	0.3310	367		367	23	390
CHARLOTTE'S WEB	1.00	0.2546	282		282	17	299
SubTotal	392.76	100.0000	110,924		110,924	6,254	117,178
Total	392.76	100.0000	110,924		110,924	6,254	117,178



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2017-19

**CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department PERSONNEL**

Receiving Department	Total	GEN RES MGMT	RECRUITMENT	RISK MGMT	TRAINING	SAFETY
BUILDING USE	1,475	893	0	0	300	282
BUILD/FACIL MAINT	35,762	9,107	17,129	3,581	3,064	2,881
PURCHASING/STORES	20,257	4,955	10,278	1,790	1,667	1,567
TREASURER/UTILITY	29,861	9,776	13,703	0	3,289	3,093
PERSONNEL	7,378	4,464	0	0	1,502	1,412
EMPLOYEE SAFETY & RISK	1,565	948	0	0	318	299
FINANCE	30,448	7,440	18,152	0	2,503	2,353
UTILITY ACCOUNTING	9,504	3,554	3,631	0	1,195	1,124
CITY ATTORNEY	1,565	948	0	0	318	299
CITY CLERK	10,395	1,896	7,261	0	638	600
ECONOMIC DEVELOPMENT	4,151	2,512	0	0	845	794
PUBLIC INFORMATION /	1,565	948	0	0	318	299
CITY ADMINISTRATION	11,648	2,654	7,261	0	893	840
CITY COUNCIL	8,302	5,023	0	0	1,690	1,589
POLICE/JAIL	328,710	56,863	177,889	56,831	19,136	17,991
DISPATCH	14,096	8,529	0	0	2,869	2,698
FIRE	149,757	27,769	94,391	9,471	9,342	8,784
PLANNING	7,910	4,786	0	0	1,610	1,514
BLDG INSP	7,861	2,559	3,631	0	861	810
ENGINEER	18,476	6,786	7,261	0	2,283	2,146
GIS MAP	4,465	2,701	0	0	909	855
STR MAINT	73,176	17,533	29,043	15,155	5,899	5,546
TREE TRIM	44,533	10,898	0	26,521	3,666	3,448
17000 RECREATION	15,615	7,156	0	3,789	2,407	2,263
61 RECREATION	1,565	948	0	0	318	299
RIV PK CAMP	3,525	2,133	0	0	718	674
PARKS	51,125	8,776	29,043	7,578	2,952	2,776
R.D.A.	782	473	0	0	159	150
TRANSIT	3,478	2,104	0	0	708	666
WATER UTILITY	153,034	28,413	87,130	18,944	9,559	8,988
ELECT UTILITY	138,971	22,102	83,499	18,944	7,435	6,991
WASTEWATER	137,324	23,684	94,391	3,789	7,968	7,492
SOLID WASTE	112,855	31,417	36,304	24,627	10,569	9,938
LOMPOC LIB	39,667	8,529	21,782	3,789	2,869	2,698



**CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department PERSONNEL**

Receiving Department	Total	GEN RES MGMT	RECRUITMENT	RISK MGMT	TRAINING	SAFETY
VILLAGE LIB	782	473	0	0	159	150
METER READING	16,364	4,265	3,631	5,684	1,435	1,349
EQUIP MAINT	19,799	11,979	0	0	4,030	3,790
CDBG	4,072	2,464	0	0	829	779
COMM.SVCS. OFFICER	1,565	948	0	0	318	299
AIRPORT	1,519	919	0	0	309	291
MACHINE ROOM	1,565	948	0	0	318	299
WI-FI	8,248	597	7,261	0	201	189
PEG	2,867	1,734	0	0	584	549
PRK MAINT & POOL	1,565	948	0	0	318	299
AQUATIC CENTER	3,134	1,896	0	0	638	600
CODE ENFORCEMENT	3,134	1,896	0	0	638	600
COMMUNICATIONS	41,797	9,913	25,413	0	3,335	3,136
HOUSING TRUST	2,036	1,232	0	0	414	390
CHARLOTTE'S WEB	1,565	948	0	0	318	299
Direct Billed	0	0	0	0	0	0
Total	1,590,813	370,437	778,084	200,493	124,621	117,178



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 17-19

Schedule .2 - Costs To Be Allocated

For Department EMPLOYEE SAFETY & RISK OFFICER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	234,334			234,334
NON DEPARTMENTAL	1,277	16	1,293	
CIVIC CENTER	10,757	418	11,175	
TREASURER/UTILITY BILLING	137	5	142	
PERSONNEL	1,475	90	1,565	
FINANCE		5,408	5,408	
ECONOMIC DEVELOPMENT		789	789	
PUBLIC INFORMATION / COMMUNITY		214	214	
CITY ADMINISTRATION		813	813	
CITY COUNCIL		1,172	1,172	
Total Allocated Additions:	13,646	8,925	22,571	22,571
Total To Be Allocated:	247,980	8,925		256,905



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19

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

	Total	General & Admin	OUTSIDE WORKERS
Wages & Benefits			
SALARIES & BENEFITS	195,408	0	195,408
Other Expense & Cost			
SUPPLIES	38,926	0	38,926
Departmental Totals			
Total Expenditures	234,334	0	234,334
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	234,334	0	234,334
Allocation Step 1			
Inbound- All Others	13,646	13,646	0
Reallocate Admin Costs		(13,646)	13,646
1st Allocation	247,980	0	247,980
Allocation Step 2			
Inbound- All Others	8,925	8,925	0
Reallocate Admin Costs		(8,925)	8,925
2nd Allocation	8,925	0	8,925
Total For 10 EMPLOYEE SAFETY & RISK			
Total Allocated	256,905	0	256,905



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19

Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE SAFETY & RISK OFFICER

Activity - OUTSIDE WORKERS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PURCHASING/STORES	2	1.5625	3,875		3,875		3,875
STR MAINT	17	13.2813	32,935		32,935	1,204	34,139
TREE TRIM	12	9.3750	23,248		23,248	850	24,098
WATER UTILITY	23	17.9688	44,559		44,559	1,629	46,188
ELECT UTILITY	18	14.0625	34,872		34,872	1,275	36,147
WASTEWATER	23	17.9688	44,559		44,559	1,629	46,188
SOLID WASTE	29	22.6561	56,183		56,183	2,055	58,238
METER READING	4	3.1250	7,749		7,749	283	8,032
SubTotal	128	100.0000	247,980		247,980	8,925	256,905
Total	128	100.0000	247,980		247,980	8,925	256,905

Allocation Basis: PROGRAM PERSONNEL - OUTSIDE WORKERS

Allocation Source: 2015-17



CITY OF LOMPOC, CALIFORNIA

FULL COST PLAN FY 17-19

Schedule .5 - Allocation Summary

For Department EMPLOYEE SAFETY & RISK OFFICER

Receiving Department	Total	OUTSIDE WORKERS
PURCHASING/STORES	3,875	3,875
STR MAINT	34,139	34,139
TREE TRIM	24,098	24,098
WATER UTILITY	46,188	46,188
ELECT UTILITY	36,147	36,147
WASTEWATER	46,188	46,188
SOLID WASTE	58,238	58,238
METER READING	8,032	8,032
Direct Billed	0	0
Total	256,905	256,905



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 17-19
Schedule .2 - Costs To Be Allocated
For Department INFORMATION SYSTEMS

	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 17-19
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION SYSTEMS

	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 17-19
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION SYSTEMS

	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 17-19
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS

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 17-19
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS

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 17-19
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS

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 17-19
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS

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: 2017-19



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS

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 17-19
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS

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 17-19
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

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 17-19
Schedule .2 - Costs To Be Allocated
For Department FINANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,726,430			1,726,430
CAPITAL ASSETS	0			
Total Deductions:	<u>0</u>			0
EQUIP USE/DPREC	859		859	
NON DEPARTMENTAL	7,190	92	7,282	
CIVIC CENTER	126,857	4,929	131,786	
PURCHASING/STORES	1,727	162	1,889	
TREASURER/UTILITY BILLING	1,072	38	1,110	
PERSONNEL	28,713	1,735	30,448	
FINANCE		20,794	20,794	
CITY ATTORNEY		37,342	37,342	
CITY CLERK		15,516	15,516	
ECONOMIC DEVELOPMENT		6,194	6,194	
PUBLIC INFORMATION / COMMUNITY		1,682	1,682	
CITY ADMINISTRATION		6,384	6,384	
CITY COUNCIL		34,016	34,016	
Total Allocated Additions:	<u>166,418</u>	<u>128,884</u>	<u>295,302</u>	<u>295,302</u>
Total To Be Allocated:	<u><u>1,892,848</u></u>	<u><u>128,884</u></u>		<u><u>2,021,732</u></u>



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	Total	General & Admin	PAYROLL/BUDGET	ACCTG SERVICES	RISK MGMT
Wages & Benefits					
SALARIES & BENEFITS	1,538,777	0	366,135	737,777	60,697
Other Expense & Cost					
OTHER OP EXPNS	125,999	0	29,975	60,418	4,964
SUPPLIES	61,654	0	14,667	29,563	2,429
*CAPITAL ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	1,726,430	0	410,777	827,758	68,090
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,726,430	0	410,777	827,758	68,090
Allocation Step 1					
Inbound- All Others	166,418	166,418	0	0	0
Reallocate Admin Costs		(166,418)	39,597	79,790	6,564
1st Allocation	1,892,848	0	450,374	907,548	74,654
Allocation Step 2					
Inbound- All Others	128,884	128,884	0	0	0
Reallocate Admin Costs		(128,884)	30,666	61,795	5,083
2nd Allocation	128,884	0	30,666	61,795	5,083
Total For 12 FINANCE					
Total Allocated	2,021,732	0	481,040	969,343	79,737



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	UTILITY PROJ.	SPECIAL STUDIES	FIXED ASSET
Wages & Benefits			
SALARIES & BENEFITS	75,240	155,959	142,969
Other Expense & Cost			
OTHER OP EXPNS	6,161	12,776	11,705
SUPPLIES	3,015	6,252	5,728
*CAPITAL ASSETS	0	0	0
Departmental Totals			
Total Expenditures	84,416	174,987	160,402
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	84,416	174,987	160,402
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	8,137	16,868	15,462
1st Allocation	92,553	191,855	175,864
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	6,302	13,063	11,975
2nd Allocation	6,302	13,063	11,975
Total For 12 FINANCE			
Total Allocated	98,855	204,918	187,839



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - PAYROLL/BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BUILDING USE	1.00	0.2546	1,147		1,147		1,147
BUILD/FACIL MAINT	10.20	2.5970	11,696		11,696		11,696
PURCHASING/STORES	5.55	1.4131	6,364		6,364		6,364
TREASURER/UTILITY BILLING	10.95	2.7880	12,556		12,556		12,556
PERSONNEL	5.00	1.2730	5,733		5,733		5,733
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2546	1,147		1,147		1,147
FINANCE	7.85	1.9987	9,002		9,002		9,002
UTILITY ACCOUNTING	3.75	0.9548	4,300		4,300	327	4,627
CITY ATTORNEY	1.00	0.2546	1,147		1,147	87	1,234
CITY CLERK	2.00	0.5092	2,293		2,293	175	2,468
ECONOMIC DEVELOPMENT	2.65	0.6747	3,039		3,039	231	3,270
PUBLIC INFORMATION / COMMUNITY	1.00	0.2546	1,147		1,147	87	1,234
CITY ADMINISTRATION	2.80	0.7129	3,211		3,211	244	3,455
CITY COUNCIL	5.30	1.3494	6,077		6,077	463	6,540
POLICE/JAIL	60.00	15.2764	68,802		68,802	5,239	74,041
DISPATCH	9.00	2.2915	10,320		10,320	786	11,106
FIRE	29.30	7.4600	33,598		33,598	2,558	36,156
PLANNING	5.05	1.2858	5,791		5,791	441	6,232
BLDG INSP	2.70	0.6874	3,096		3,096	236	3,332
ENGINEER	7.16	1.8230	8,210		8,210	625	8,835
GIS MAP	2.85	0.7256	3,268		3,268	249	3,517
STR MAINT	18.50	4.7103	21,214		21,214	1,615	22,829
TREE TRIM	11.50	2.9280	13,187		13,187	1,004	14,191
17000 RECREATION	7.55	1.9223	8,658		8,658	659	9,317
61 RECREATION	1.00	0.2546	1,147		1,147	87	1,234
RIV PK CAMP	2.25	0.5729	2,580		2,580	196	2,776



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - PAYROLL/BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS	9.26	2.3577	10,618		10,618	809	11,427
R.D.A.	0.50	0.1273	573		573	44	617
TRANSIT	2.22	0.5652	2,546		2,546	194	2,740
WATER UTILITY	29.98	7.6332	34,378		34,378	2,618	36,996
ELECT UTILITY	23.32	5.9375	26,741		26,741	2,036	28,777
WASTEWATER	24.99	6.3627	28,656		28,656	2,182	30,838
SOLID WASTE	33.15	8.4403	38,013		38,013	2,895	40,908
LOMPOC LIB	9.00	2.2915	10,320		10,320	786	11,106
VILLAGE LIB	0.50	0.1273	573		573	44	617
METER READING	4.50	1.1457	5,160		5,160	393	5,553
EQUIP MAINT	12.64	3.2183	14,494		14,494	1,104	15,598
CDBG	2.60	0.6620	2,981		2,981	227	3,208
COMM.SVCS. OFFICER	1.00	0.2546	1,147		1,147	87	1,234
AIRPORT	0.97	0.2470	1,112		1,112	85	1,197
MACHINE ROOM	1.00	0.2546	1,147		1,147	87	1,234
WI-FI	0.63	0.1604	722		722	55	777
PEG	1.83	0.4659	2,098		2,098	160	2,258
PRK MAINT & POOL ASSESS DIST	1.00	0.2546	1,147		1,147	87	1,234
AQUATIC CENTER	2.00	0.5092	2,293		2,293	175	2,468
CODE ENFORCEMENT	2.00	0.5092	2,293		2,293	175	2,468
COMMUNICATIONS	10.46	2.6632	11,994		11,994	913	12,907
HOUSING TRUST	1.30	0.3310	1,491		1,491	114	1,605
CHARLOTTE'S WEB	1.00	0.2546	1,147		1,147	87	1,234
SubTotal	392.76	100.0000	450,374		450,374	30,666	481,040
Total	392.76	100.0000	450,374		450,374	30,666	481,040



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2017-19

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - ACCTG SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BUILDING USE	120	0.2115	1,920		1,920		1,920
NON DEPARTMENTAL	183	0.3226	2,927		2,927		2,927
BUILD/FACIL MAINT	1,258	2.2173	20,123		20,123		20,123
ADMIN SVC - COPY	146	0.2573	2,335		2,335		2,335
PURCHASING/STORES	1,291	2.2755	20,651		20,651		20,651
TREASURER/UTILITY BILLING	826	1.4559	13,213		13,213		13,213
PERSONNEL	480	0.8460	7,678		7,678		7,678
EMPLOYEE SAFETY & RISK OFFICER	224	0.3948	3,583		3,583		3,583
FINANCE	403	0.7103	6,446		6,446		6,446
UTILITY ACCOUNTING	236	0.4160	3,775		3,775	282	4,057
CITY ATTORNEY	415	0.7315	6,638		6,638	495	7,133
CITY CLERK	363	0.6398	5,807		5,807	433	6,240
CITY ADMINISTRATION	484	0.8531	7,742		7,742	577	8,319
CITY COUNCIL	384	0.6768	6,143		6,143	458	6,601
POLICE/JAIL	3,044	5.3653	48,693		48,693	3,631	52,324
DISPATCH	440	0.7755	7,038		7,038	525	7,563
FIRE	1,063	1.8736	17,004		17,004	1,268	18,272
PLANNING	483	0.8513	7,726		7,726	576	8,302
BLDG INSP	329	0.5799	5,263		5,263	392	5,655
ENGINEER	472	0.8319	7,550		7,550	563	8,113
GIS MAP	265	0.4671	4,239		4,239	316	4,555
STR MAINT	1,012	1.7837	16,188		16,188	1,207	17,395
TREE TRIM	959	1.6903	15,340		15,340	1,144	16,484
17000 RECREATION	634	1.1175	10,142		10,142	756	10,898
61 RECREATION	1,392	2.4535	22,267		22,267	1,660	23,927
RIV PK CAMP	211	0.3719	3,375		3,375	252	3,627



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - ACCTG SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS	1,503	2.6492	24,042		24,042	1,793	25,835
R.D.A.	1,171	2.0640	18,732		18,732	1,397	20,129
TRANSIT	758	1.3360	12,125		12,125	904	13,029
WATER UTILITY	6,308	11.1186	100,906		100,906	7,525	108,431
ELECT UTILITY	6,282	11.0725	100,489		100,489	7,494	107,983
WASTEWATER	5,786	10.1983	92,554		92,554	6,902	99,456
SOLID WASTE	5,888	10.3781	94,186		94,186	7,024	101,210
LOMPOC LIB	1,433	2.5258	22,923		22,923	1,709	24,632
VILLAGE LIB	419	0.7385	6,702		6,702	500	7,202
METER READING	436	0.7685	6,974		6,974	520	7,494
EQUIP MAINT	2,553	4.4999	40,838		40,838	3,045	43,883
CDBG	804	1.4171	12,861		12,861	959	13,820
COMM.SVCS. OFFICER	138	0.2432	2,207		2,207	165	2,372
AIRPORT	567	0.9994	9,070		9,070	676	9,746
LIABILITY INSURANCE	77	0.1357	1,232		1,232	92	1,324
WORKERS COMP INS	280	0.4935	4,479		4,479	334	4,813
LOMPOC COMMUNITY CENTER	243	0.4283	3,887		3,887	290	4,177
WI-FI	557	0.9818	8,910		8,910	664	9,574
PEG	641	1.1298	10,254		10,254	765	11,019
PRK MAINT & POOL ASSESS DIST	130	0.2291	2,080		2,080	155	2,235
AQUATIC CENTER	1,103	1.9441	17,644		17,644	1,316	18,960
CODE ENFORCEMENT	120	0.2115	1,920		1,920	143	2,063
COMMUNICATIONS	2,421	4.2672	38,727		38,727	2,888	41,615
SubTotal	56,735	100.0000	907,548		907,548	61,795	969,343
Total	56,735	100.0000	907,548		907,548	61,795	969,343



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
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 17-19
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - RISK MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BUILDING USE	1.00	0.2546	190		190		190
BUILD/FACIL MAINT	10.20	2.5970	1,939		1,939		1,939
PURCHASING/STORES	5.55	1.4131	1,055		1,055		1,055
TREASURER/UTILITY BILLING	10.95	2.7880	2,081		2,081		2,081
PERSONNEL	5.00	1.2730	950		950		950
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2546	190		190		190
FINANCE	7.85	1.9987	1,492		1,492		1,492
UTILITY ACCOUNTING	3.75	0.9548	713		713	54	767
CITY ATTORNEY	1.00	0.2546	190		190	14	204
CITY CLERK	2.00	0.5092	380		380	29	409
ECONOMIC DEVELOPMENT	2.65	0.6747	504		504	38	542
PUBLIC INFORMATION / COMMUNITY	1.00	0.2546	190		190	14	204
CITY ADMINISTRATION	2.80	0.7129	532		532	41	573
CITY COUNCIL	5.30	1.3494	1,007		1,007	77	1,084
POLICE/JAIL	60.00	15.2764	11,406		11,406	872	12,278
DISPATCH	9.00	2.2915	1,711		1,711	130	1,841
FIRE	29.30	7.4600	5,569		5,569	424	5,993
PLANNING	5.05	1.2858	960		960	73	1,033
BLDG INSP	2.70	0.6874	513		513	39	552
ENGINEER	7.16	1.8230	1,361		1,361	104	1,465
GIS MAP	2.85	0.7256	542		542	41	583
STR MAINT	18.50	4.7103	3,516		3,516	268	3,784
TREE TRIM	11.50	2.9280	2,186		2,186	166	2,352
17000 RECREATION	7.55	1.9223	1,435		1,435	109	1,544
61 RECREATION	1.00	0.2546	190		190	14	204
RIV PK CAMP	2.25	0.5729	428		428	33	461



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - RISK MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS	9.26	2.3577	1,760		1,760	134	1,894
R.D.A.	0.50	0.1273	95		95	7	102
TRANSIT	2.22	0.5652	422		422	32	454
WATER UTILITY	29.98	7.6332	5,698		5,698	434	6,132
ELECT UTILITY	23.32	5.9375	4,433		4,433	338	4,771
WASTEWATER	24.99	6.3627	4,750		4,750	362	5,112
SOLID WASTE	33.15	8.4403	6,301		6,301	480	6,781
LOMPOC LIB	9.00	2.2915	1,711		1,711	130	1,841
VILLAGE LIB	0.50	0.1273	95		95	7	102
METER READING	4.50	1.1457	855		855	65	920
EQUIP MAINT	12.64	3.2183	2,403		2,403	183	2,586
CDBG	2.60	0.6620	494		494	38	532
COMM.SVCS. OFFICER	1.00	0.2546	190		190	14	204
AIRPORT	0.97	0.2470	184		184	14	198
MACHINE ROOM	1.00	0.2546	190		190	14	204
WI-FI	0.63	0.1604	120		120	9	129
PEG	1.83	0.4659	348		348	26	374
PRK MAINT & POOL ASSESS DIST	1.00	0.2546	190		190	14	204
AQUATIC CENTER	2.00	0.5092	380		380	29	409
CODE ENFORCEMENT	2.00	0.5092	380		380	29	409
COMMUNICATIONS	10.46	2.6632	1,988		1,988	151	2,139
HOUSING TRUST	1.30	0.3310	247		247	19	266
CHARLOTTE'S WEB	1.00	0.2546	190		190	14	204
SubTotal	392.76	100.0000	74,654		74,654	5,083	79,737
Total	392.76	100.0000	74,654		74,654	5,083	79,737



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2017-19

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - UTILITY PROJ.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WATER UTILITY	25	25.0000	23,139		23,139	1,574	24,713
ELECT UTILITY	25	25.0000	23,138		23,138	1,576	24,714
WASTEWATER	25	25.0000	23,138		23,138	1,576	24,714
SOLID WASTE	25	25.0000	23,138		23,138	1,576	24,714
SubTotal	100	100.0000	92,553		92,553	6,302	98,855
Total	100	100.0000	92,553		92,553	6,302	98,855

Allocation Basis: DIRECT ALLOCATION -LEVEL OF SUPPORT-UTILITIES

Allocation Source: FINANCE



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - SPECIAL STUDIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BUILDING USE	1.00	0.2546	488		488		488
BUILD/FACIL MAINT	10.20	2.5970	4,982		4,982		4,982
PURCHASING/STORES	5.55	1.4131	2,711		2,711		2,711
TREASURER/UTILITY BILLING	10.95	2.7880	5,349		5,349		5,349
PERSONNEL	5.00	1.2730	2,442		2,442		2,442
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2546	488		488		488
FINANCE	7.85	1.9987	3,835		3,835		3,835
UTILITY ACCOUNTING	3.75	0.9548	1,832		1,832	139	1,971
CITY ATTORNEY	1.00	0.2546	488		488	37	525
CITY CLERK	2.00	0.5092	977		977	74	1,051
ECONOMIC DEVELOPMENT	2.65	0.6747	1,294		1,294	99	1,393
PUBLIC INFORMATION / COMMUNITY	1.00	0.2546	488		488	37	525
CITY ADMINISTRATION	2.80	0.7129	1,368		1,368	104	1,472
CITY COUNCIL	5.30	1.3494	2,589		2,589	197	2,786
POLICE/JAIL	60.00	15.2764	29,315		29,315	2,235	31,550
DISPATCH	9.00	2.2915	4,396		4,396	335	4,731
FIRE	29.30	7.4600	14,312		14,312	1,090	15,402
PLANNING	5.05	1.2858	2,467		2,467	188	2,655
BLDG INSP	2.70	0.6874	1,319		1,319	100	1,419
ENGINEER	7.16	1.8230	3,498		3,498	266	3,764
GIS MAP	2.85	0.7256	1,392		1,392	106	1,498
STR MAINT	18.50	4.7103	9,037		9,037	688	9,725
TREE TRIM	11.50	2.9280	5,618		5,618	428	6,046
17000 RECREATION	7.55	1.9223	3,688		3,688	281	3,969
61 RECREATION	1.00	0.2546	488		488	37	525
RIV PK CAMP	2.25	0.5729	1,099		1,099	84	1,183



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - SPECIAL STUDIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS	9.26	2.3577	4,523		4,523	344	4,867
R.D.A.	0.50	0.1273	244		244	19	263
TRANSIT	2.22	0.5652	1,084		1,084	83	1,167
WATER UTILITY	29.98	7.6332	14,645		14,645	1,115	15,760
ELECT UTILITY	23.32	5.9375	11,391		11,391	867	12,258
WASTEWATER	24.99	6.3627	12,207		12,207	929	13,136
SOLID WASTE	33.15	8.4403	16,193		16,193	1,233	17,426
LOMPOC LIB	9.00	2.2915	4,396		4,396	335	4,731
VILLAGE LIB	0.50	0.1273	244		244	19	263
METER READING	4.50	1.1457	2,198		2,198	167	2,365
EQUIP MAINT	12.64	3.2183	6,174		6,174	470	6,644
CDBG	2.60	0.6620	1,270		1,270	97	1,367
COMM.SVCS. OFFICER	1.00	0.2546	488		488	37	525
AIRPORT	0.97	0.2470	474		474	36	510
MACHINE ROOM	1.00	0.2546	488		488	37	525
WI-FI	0.63	0.1604	308		308	23	331
PEG	1.83	0.4659	894		894	68	962
PRK MAINT & POOL ASSESS DIST	1.00	0.2546	488		488	37	525
AQUATIC CENTER	2.00	0.5092	977		977	74	1,051
CODE ENFORCEMENT	2.00	0.5092	977		977	74	1,051
COMMUNICATIONS	10.46	2.6632	5,109		5,109	389	5,498
HOUSING TRUST	1.30	0.3310	635		635	48	683
CHARLOTTE'S WEB	1.00	0.2546	488		488	37	525
SubTotal	392.76	100.0000	191,855		191,855	13,063	204,918
Total	392.76	100.0000	191,855		191,855	13,063	204,918



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2017-19

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department FINANCE

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	1,291		1,291		1,291
ADMIN SVC - COPY	713	0.0097	17		17		17
PURCHASING/STORES	23,076	0.3125	550		550		550
TREASURER/UTILITY BILLING	5,430	0.0735	129		129		129
PERSONNEL	80	0.0011	2		2		2
FINANCE	814	0.0110	19		19		19
UTILITY ACCOUNTING	989	0.0134	24		24	2	26
CITY ATTORNEY	111	0.0015	3		3		3
CITY COUNCIL	222	0.0030	5		5		5
POLICE/JAIL	274,060	3.7112	6,527		6,527	450	6,977
FIRE	60,604	0.8207	1,443		1,443	99	1,542
PLANNING	156	0.0021	4		4		4
BLDG INSP	141	0.0019	3		3		3
ENGINEER	3,391	0.0459	81		81	6	87
GIS MAP	20,047	0.2715	477		477	33	510
STR MAINT	16,242	0.2199	387		387	27	414
TREE TRIM	5,245	0.0710	125		125	9	134
61 RECREATION	2,127	0.0288	51		51	3	54
RIV PK CAMP	12,558	0.1701	299		299	21	320
PARKS	67,304	0.9114	1,603		1,603	110	1,713
TRANSIT	157,182	2.1285	3,743		3,743	258	4,001
WATER UTILITY	1,428,155	19.3393	34,011		34,011	2,343	36,354
ELECT UTILITY	1,485,743	20.1191	35,382		35,382	2,437	37,819
WASTEWATER	1,462,440	19.8035	34,827		34,827	2,399	37,226
SOLID WASTE	265,908	3.6008	6,332		6,332	436	6,768



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department FINANCE

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	1,557		1,557	107	1,664
EQUIP MAINT	1,629,273	22.0627	38,801		38,801	2,673	41,474
CDBG	19,025	0.2576	453		453	31	484
AIRPORT	120,947	1.6378	2,880		2,880	198	3,078
COMM PROJECTS	41,348	0.5599	985		985	68	1,053
LOMPOC COMMUNITY CENTER	125,253	1.6961	2,983		2,983	205	3,188
COMMUNICATIONS	36,446	0.4935	868		868	60	928
SubTotal	7,384,740	100.0000	175,864		175,864	11,975	187,839
Total	7,384,740	100.0000	175,864		175,864	11,975	187,839

Allocation Basis: ANNUAL DEPREC. CHARGE

Allocation Source: FIXED ASSET REPORT

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	PAYROLL/BUDGET	ACCTG SERVICES	RISK MGMT	UTILITY PROJ.	SPECIAL STUDIES	FIXED ASSET
BUILDING USE	3,745	1,147	1,920	190	0	488	0
NON DEPARTMENTAL	2,929	0	2,927	0	0	0	2
BUILD/FACIL MAINT	40,031	11,696	20,123	1,939	0	4,982	1,291
ADMIN SVC - COPY	2,352	0	2,335	0	0	0	17
PURCHASING/STORES	31,331	6,364	20,651	1,055	0	2,711	550
TREASURER/UTILITY	33,328	12,556	13,213	2,081	0	5,349	129
PERSONNEL	16,805	5,733	7,678	950	0	2,442	2
EMPLOYEE SAFETY & RISK	5,408	1,147	3,583	190	0	488	0
FINANCE	20,794	9,002	6,446	1,492	0	3,835	19
UTILITY ACCOUNTING	11,448	4,627	4,057	767	0	1,971	26
CITY ATTORNEY	9,099	1,234	7,133	204	0	525	3
CITY CLERK	10,168	2,468	6,240	409	0	1,051	0
ECONOMIC DEVELOPMENT	5,205	3,270	0	542	0	1,393	0
PUBLIC INFORMATION /	1,963	1,234	0	204	0	525	0
CITY ADMINISTRATION	13,819	3,455	8,319	573	0	1,472	0
CITY COUNCIL	17,016	6,540	6,601	1,084	0	2,786	5
POLICE/JAIL	177,170	74,041	52,324	12,278	0	31,550	6,977
DISPATCH	25,241	11,106	7,563	1,841	0	4,731	0
FIRE	77,365	36,156	18,272	5,993	0	15,402	1,542
PLANNING	18,226	6,232	8,302	1,033	0	2,655	4
BLDG INSP	10,961	3,332	5,655	552	0	1,419	3
ENGINEER	22,264	8,835	8,113	1,465	0	3,764	87
GIS MAP	10,663	3,517	4,555	583	0	1,498	510
STR MAINT	54,147	22,829	17,395	3,784	0	9,725	414
TREE TRIM	39,207	14,191	16,484	2,352	0	6,046	134
17000 RECREATION	25,728	9,317	10,898	1,544	0	3,969	0
61 RECREATION	25,944	1,234	23,927	204	0	525	54
RIV PK CAMP	8,367	2,776	3,627	461	0	1,183	320
PARKS	45,736	11,427	25,835	1,894	0	4,867	1,713
R.D.A.	21,111	617	20,129	102	0	263	0
TRANSIT	21,391	2,740	13,029	454	0	1,167	4,001
WATER UTILITY	228,386	36,996	108,431	6,132	24,713	15,760	36,354
ELECT UTILITY	216,322	28,777	107,983	4,771	24,714	12,258	37,819
WASTEWATER	210,482	30,838	99,456	5,112	24,714	13,136	37,226



**CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department FINANCE**

Receiving Department	Total	PAYROLL/BUDGET	ACCTG SERVICES	RISK MGMT	UTILITY PROJ.	SPECIAL STUDIES	FIXED ASSET
SOLID WASTE	197,807	40,908	101,210	6,781	24,714	17,426	6,768
LOMPOC LIB	43,974	11,106	24,632	1,841	0	4,731	1,664
VILLAGE LIB	8,184	617	7,202	102	0	263	0
METER READING	16,332	5,553	7,494	920	0	2,365	0
EQUIP MAINT	110,185	15,598	43,883	2,586	0	6,644	41,474
CDBG	19,411	3,208	13,820	532	0	1,367	484
COMM.SVCS. OFFICER	4,335	1,234	2,372	204	0	525	0
AIRPORT	14,729	1,197	9,746	198	0	510	3,078
LIABILITY INSURANCE	1,324	0	1,324	0	0	0	0
WORKERS COMP INS	4,813	0	4,813	0	0	0	0
MACHINE ROOM	1,963	1,234	0	204	0	525	0
COMM PROJECTS	1,053	0	0	0	0	0	1,053
LOMPOC COMMUNITY	7,365	0	4,177	0	0	0	3,188
WI-FI	10,811	777	9,574	129	0	331	0
PEG	14,613	2,258	11,019	374	0	962	0
PRK MAINT & POOL	4,198	1,234	2,235	204	0	525	0
AQUATIC CENTER	22,888	2,468	18,960	409	0	1,051	0
CODE ENFORCEMENT	5,991	2,468	2,063	409	0	1,051	0
COMMUNICATIONS	63,087	12,907	41,615	2,139	0	5,498	928
HOUSING TRUST	2,554	1,605	0	266	0	683	0
CHARLOTTE'S WEB	1,963	1,234	0	204	0	525	0
Direct Billed	0	0	0	0	0	0	0
Total	2,021,732	481,040	969,343	79,737	98,855	204,918	187,839



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 17-19
Schedule .2 - Costs To Be Allocated
For Department UTILITY ACCOUNTING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,185,163			1,185,163
FIXED ASSETS	0			
Total Deductions:	<u>0</u>			0
NON DEPARTMENTAL	3,525	45	3,570	
CIVIC CENTER	51,163	1,988	53,151	
TREASURER/UTILITY BILLING	512	18	530	
PERSONNEL	8,959	545	9,504	
FINANCE	10,644	804	11,448	
CITY CLERK		3,581	3,581	
ECONOMIC DEVELOPMENT		2,959	2,959	
PUBLIC INFORMATION / COMMUNITY		804	804	
CITY ADMINISTRATION		3,050	3,050	
CITY COUNCIL		10,121	10,121	
Total Allocated Additions:	<u>74,803</u>	<u>23,915</u>	<u>98,718</u>	98,718
Total To Be Allocated:	<u><u>1,259,966</u></u>	<u><u>23,915</u></u>		<u><u>1,283,881</u></u>



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department UTILITY ACCOUNTING

	Total	General & Admin	UTILITY PROJECT
Wages & Benefits			
SALARIES & BENEFITS	997,255	0	997,255
Other Expense & Cost			
GENERAL OP EXP	187,908	0	187,908
*FIXED ASSETS	0	0	0
Departmental Totals			
Total Expenditures	1,185,163	0	1,185,163
Deductions			
Total Deductions	0	0	0
Functional Cost	1,185,163	0	1,185,163
Allocation Step 1			
Inbound- All Others	74,803	74,803	0
Reallocate Admin Costs		(74,803)	74,803
1st Allocation	1,259,966	0	1,259,966
Allocation Step 2			
Inbound- All Others	23,915	23,915	0
Reallocate Admin Costs		(23,915)	23,915
2nd Allocation	23,915	0	23,915
Total For 13 UTILITY ACCOUNTING			
Total Allocated	1,283,881	0	1,283,881



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department UTILITY ACCOUNTING

Activity - UTILITY PROJECT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
STR MAINT	9	9.0000	113,397		113,397	2,152	115,549
TRANSIT	3	3.0000	37,799		37,799	717	38,516
WATER UTILITY	20	20.0000	251,993		251,993	4,783	256,776
ELECT UTILITY	23	23.0000	289,792		289,792	5,502	295,294
WASTEWATER	23	23.0000	289,792		289,792	5,500	295,292
SOLID WASTE	20	20.0000	251,993		251,993	4,783	256,776
AIRPORT	1	1.0000	12,600		12,600	239	12,839
WI-FI	1	1.0000	12,600		12,600	239	12,839
SubTotal	100	100.0000	1,259,966		1,259,966	23,915	1,283,881
Total	100	100.0000	1,259,966		1,259,966	23,915	1,283,881

Allocation Basis: LEVEL OF SUPPORT
 Allocation Source: UTILITY ACCOUNTING



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department UTILITY ACCOUNTING

Receiving Department	Total	UTILITY PROJECT
STR MAINT	115,549	115,549
TRANSIT	38,516	38,516
WATER UTILITY	256,776	256,776
ELECT UTILITY	295,294	295,294
WASTEWATER	295,292	295,292
SOLID WASTE	256,776	256,776
AIRPORT	12,839	12,839
WI-FI	12,839	12,839
Direct Billed	0	0
Total	1,283,881	1,283,881



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 17-19
Schedule .2 - Costs To Be Allocated
For Department CITY ATTORNEY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,211,046			1,211,046
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
EQUIP USE/DPREC	117		117	
NON DEPARTMENTAL	1,677	21	1,698	
CIVIC CENTER	52,212	2,029	54,241	
PURCHASING/STORES	2,303	216	2,519	
TREASURER/UTILITY BILLING	137	5	142	
PERSONNEL	1,475	90	1,565	
FINANCE	8,466	633	9,099	
CITY CLERK		8,355	8,355	
ECONOMIC DEVELOPMENT		789	789	
PUBLIC INFORMATION / COMMUNITY		214	214	
CITY ADMINISTRATION		813	813	
CITY COUNCIL		14,537	14,537	
Total Allocated Additions:	<u>66,387</u>	<u>27,702</u>	<u>94,089</u>	94,089
Total To Be Allocated:	<u><u>1,277,433</u></u>	<u><u>27,702</u></u>		<u><u>1,305,135</u></u>



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY

	Total	General & Admin	LEGAL SERVICE	RISK MGMT
Wages & Benefits				
SALARIES & BENEFITS	207,380	0	151,551	55,829
Other Expense & Cost				
OTHER OP EXPNS	972,434	0	710,655	261,779
SUPPLIES	22,022	0	16,094	5,928
TRAVEL/TRAINING	4,000	0	2,923	1,077
*CAPITAL OUTLAY	0	0	0	0
VEHICLE RENTAL	5,210	0	3,807	1,403
Departmental Totals				
Total Expenditures	1,211,046	0	885,030	326,016
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	1,211,046	0	885,030	326,016
Allocation Step 1				
Inbound- All Others	66,387	66,387	0	0
Reallocate Admin Costs		(66,387)	48,515	17,872
1st Allocation	1,277,433	0	933,545	343,888
Allocation Step 2				
Inbound- All Others	27,702	27,702	0	0
Reallocate Admin Costs		(27,702)	20,245	7,457
2nd Allocation	27,702	0	20,245	7,457
Total For 04 CITY ATTORNEY				
Total Allocated	1,305,135	0	953,790	351,345



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department CITY ATTORNEY

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	28,006		28,006		28,006
FINANCE	4.00	4.0000	37,342		37,342		37,342
CITY CLERK	5.00	5.0000	46,677		46,677	1,088	47,765
POLICE/JAIL	8.00	8.0000	74,684		74,684	1,742	76,426
FIRE	5.00	5.0000	46,677		46,677	1,088	47,765
PLANNING	10.00	10.0000	93,355		93,355	2,177	95,532
BLDG INSP	5.00	5.0000	46,677		46,677	1,088	47,765
ENGINEER	5.00	5.0000	46,677		46,677	1,088	47,765
17000 RECREATION	2.50	2.5000	23,339		23,339	544	23,883
PARKS	2.50	2.5000	23,339		23,339	544	23,883
WATER UTILITY	15.00	15.0000	140,031		140,031	3,268	143,299
ELECT UTILITY	10.00	10.0000	93,355		93,355	2,177	95,532
WASTEWATER	10.00	10.0000	93,355		93,355	2,177	95,532
SOLID WASTE	5.00	5.0000	46,677		46,677	1,088	47,765
LOMPOC LIB	3.00	3.0000	28,006		28,006	653	28,659
AIRPORT	2.00	2.0000	18,671		18,671	435	19,106
ALL OTHER	5.00	5.0000	46,677		46,677	1,088	47,765
SubTotal	100.00	100.0000	933,545		933,545	20,245	953,790
Total	100.00	100.0000	933,545		933,545	20,245	953,790

Allocation Basis: PERCENT SUPPORT PER DEPARTMENT

Allocation Source: CITY ATTORNEY



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department CITY ATTORNEY

Activity - RISK MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LIABILITY INSURANCE	60	60.0000	206,333		206,333	4,474	210,807
WORKERS COMP INS	40	40.0000	137,555		137,555	2,983	140,538
SubTotal	100	100.0000	343,888		343,888	7,457	351,345
Total	100	100.0000	343,888		343,888	7,457	351,345

Allocation Basis: LEVEL OF SUPPORT
 Allocation Source: RISK MANAGEMENT

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department CITY ATTORNEY

Receiving Department	Total	LEGAL SERVICE	RISK MGMT
TREASURER/UTILITY	28,006	28,006	0
FINANCE	37,342	37,342	0
CITY CLERK	47,765	47,765	0
POLICE/JAIL	76,426	76,426	0
FIRE	47,765	47,765	0
PLANNING	95,532	95,532	0
BLDG INSP	47,765	47,765	0
ENGINEER	47,765	47,765	0
17000 RECREATION	23,883	23,883	0
PARKS	23,883	23,883	0
WATER UTILITY	143,299	143,299	0
ELECT UTILITY	95,532	95,532	0
WASTEWATER	95,532	95,532	0
SOLID WASTE	47,765	47,765	0
LOMPOC LIB	28,659	28,659	0
AIRPORT	19,106	19,106	0
ALL OTHER	47,765	47,765	0
LIABILITY INSURANCE	210,807	0	210,807
WORKERS COMP INS	140,538	0	140,538
Direct Billed	0	0	0
Total	1,305,135	953,790	351,345



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 17-19
Schedule .2 - Costs To Be Allocated
For Department CITY CLERK**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	427,238			427,238
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
NON DEPARTMENTAL	2,377	31	2,408	
CIVIC CENTER	68,348	2,656	71,004	
PURCHASING/STORES	5,182	486	5,668	
TREASURER/UTILITY BILLING	6,216	208	6,424	
PERSONNEL	9,804	591	10,395	
FINANCE	9,457	711	10,168	
CITY ATTORNEY	46,677	1,088	47,765	
CITY CLERK		1,194	1,194	
ECONOMIC DEVELOPMENT		1,578	1,578	
PUBLIC INFORMATION / COMMUNITY		429	429	
CITY ADMINISTRATION		1,627	1,627	
CITY COUNCIL		4,252	4,252	
Total Allocated Additions:	<u>148,061</u>	<u>14,851</u>	<u>162,912</u>	162,912
RECORDS STORAGE	0			
Total Departmental Cost Adjustments:	<u>0</u>			0
Total To Be Allocated:	<u><u>575,299</u></u>	<u><u>14,851</u></u>		<u><u>590,150</u></u>



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department CITY CLERK

	Total	General & Admin	COUNCIL SUPPORT	RECORDS STORAGE	AWARDS
Wages & Benefits					
SALARIES & BENEFITS	349,250	0	174,625	174,625	0
Other Expense & Cost					
SUPPLIES	21,460	0	10,730	10,730	0
OTHER OP EXP	31,864	0	15,932	15,932	0
*CAPITAL OUTLAY	0	0	0	0	0
ELECTIONS	19,200	0	9,600	9,600	0
AWARDS	0	0	0	0	0
VEHICLE RENTAL	2,234	0	1,117	1,117	0
TRAVEL	3,230	0	1,615	1,615	0
Departmental Totals					
Total Expenditures	427,238	0	213,619	213,619	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
RECORDS STORAGE	0	0	0	0	0
Functional Cost					
Functional Cost	427,238	0	213,619	213,619	0
Allocation Step 1					
Inbound- All Others	148,061	148,061	0	0	0
Reallocate Admin Costs		(148,061)	74,030	74,031	0
1st Allocation	575,299	0	287,649	287,650	0
Allocation Step 2					
Inbound- All Others	14,851	14,851	0	0	0
Reallocate Admin Costs		(14,851)	7,425	7,426	0
2nd Allocation	14,851	0	7,425	7,426	0



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department CITY CLERK

	Total	General & Admin	COUNCIL SUPPORT	RECORDS STORAGE	AWARDS
Total For 03 CITY CLERK					
Total Allocated	590,150	0	295,074	295,076	0



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department CITY CLERK

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	1,194		1,194		1,194
PURCHASING/STORES	5	2.0747	5,968		5,968		5,968
PERSONNEL	13	5.3942	15,516		15,516		15,516
FINANCE	13	5.3942	15,516		15,516		15,516
UTILITY ACCOUNTING	3	1.2448	3,581		3,581		3,581
CITY ATTORNEY	7	2.9046	8,355		8,355		8,355
CITY CLERK	1	0.4149	1,194		1,194		1,194
CITY ADMINISTRATION	19	7.8838	22,678		22,678	713	23,391
CITY COUNCIL	42	17.4273	50,127		50,127	1,569	51,696
POLICE/JAIL	10	4.1494	11,936		11,936	375	12,311
FIRE	12	4.9793	14,323		14,323	450	14,773
PLANNING	25	10.3734	29,839		29,839	938	30,777
ENGINEER	21	8.7137	25,065		25,065	788	25,853
STR MAINT	4	1.6598	4,774		4,774	150	4,924
17000 RECREATION	4	1.6598	4,774		4,774	150	4,924
PARKS	1	0.4149	1,194		1,194	38	1,232
R.D.A.	7	2.9046	8,355		8,355	263	8,618
TRANSIT	15	6.2241	17,903		17,903	563	18,466
WATER UTILITY	5	2.0747	5,968		5,968	188	6,156
ELECT UTILITY	10	4.1494	11,936		11,936	375	12,311
WASTEWATER	2	0.8299	2,387		2,387	75	2,462
SOLID WASTE	3	1.2448	3,581		3,581	113	3,694
LOMPOC LIB	3	1.2448	3,581		3,581	113	3,694
EQUIP MAINT	2	0.8299	2,387		2,387	75	2,462
CDBG	6	2.4896	7,161		7,161	225	7,386
WI-FI	1	0.4149	1,194		1,194	38	1,232



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department CITY CLERK

Activity - COUNCIL SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AQUATIC CENTER	5	2.0747	5,968		5,968	188	6,156
COMMUNICATIONS	1	0.4149	1,194		1,194	38	1,232
SubTotal	241	100.0000	287,649		287,649	7,425	295,074
Total	241	100.0000	287,649		287,649	7,425	295,074

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



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
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	57,530		57,530	1,486	59,016
WATER UTILITY	20	20.0000	57,530		57,530	1,485	59,015
ELECT UTILITY	20	20.0000	57,530		57,530	1,485	59,015
WASTEWATER	20	20.0000	57,530		57,530	1,485	59,015
SOLID WASTE	20	20.0000	57,530		57,530	1,485	59,015
SubTotal	100	100.0000	287,650		287,650	7,426	295,076
Total	100	100.0000	287,650		287,650	7,426	295,076

Allocation Basis: LEVEL OF SUPPORT

Allocation Source: CITY CLERK



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department CITY CLERK

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: 2017-19



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department CITY CLERK

Receiving Department	Total	COUNCIL SUPPORT	RECORDS STORAGE	AWARDS
BUILD/FACIL MAINT	1,194	1,194	0	0
PURCHASING/STORES	5,968	5,968	0	0
PERSONNEL	15,516	15,516	0	0
FINANCE	15,516	15,516	0	0
UTILITY ACCOUNTING	3,581	3,581	0	0
CITY ATTORNEY	8,355	8,355	0	0
CITY CLERK	1,194	1,194	0	0
CITY ADMINISTRATION	82,407	23,391	59,016	0
CITY COUNCIL	51,696	51,696	0	0
POLICE/JAIL	12,311	12,311	0	0
FIRE	14,773	14,773	0	0
PLANNING	30,777	30,777	0	0
ENGINEER	25,853	25,853	0	0
STR MAINT	4,924	4,924	0	0
17000 RECREATION	4,924	4,924	0	0
PARKS	1,232	1,232	0	0
R.D.A.	8,618	8,618	0	0
TRANSIT	18,466	18,466	0	0
WATER UTILITY	65,171	6,156	59,015	0
ELECT UTILITY	71,326	12,311	59,015	0
WASTEWATER	61,477	2,462	59,015	0
SOLID WASTE	62,709	3,694	59,015	0
LOMPOC LIB	3,694	3,694	0	0
EQUIP MAINT	2,462	2,462	0	0
CDBG	7,386	7,386	0	0
WI-FI	1,232	1,232	0	0
AQUATIC CENTER	6,156	6,156	0	0
COMMUNICATIONS	1,232	1,232	0	0



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department CITY CLERK

Receiving Department	Total	COUNCIL SUPPORT	RECORDS STORAGE	AWARDS
Direct Billed	0	0	0	0
Total	590,150	295,074	295,076	0



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 17-19
Schedule .2 - Costs To Be Allocated
For Department ECONOMIC DEVELOPMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,140,248			1,140,248
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
NON DEPARTMENTAL	2,142	27	2,169	
CIVIC CENTER	40,405	1,570	41,975	
TREASURER/UTILITY BILLING	362	13	375	
PERSONNEL	3,910	241	4,151	
FINANCE	4,837	368	5,205	
ECONOMIC DEVELOPMENT		2,091	2,091	
PUBLIC INFORMATION / COMMUNITY		568	568	
CITY ADMINISTRATION		2,155	2,155	
CITY COUNCIL		3,104	3,104	
Total Allocated Additions:	<u>51,656</u>	<u>10,137</u>	<u>61,793</u>	61,793
Total To Be Allocated:	<u><u>1,191,904</u></u>	<u><u>10,137</u></u>		<u><u>1,202,041</u></u>



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department ECONOMIC DEVELOPMENT

	Total	General & Admin	GENERAL CITY ADMIN	UTILITY SPT	CITY COUNCIL
Wages & Benefits					
SALARIES & BENEFITS	626,596	0	162,915	332,096	131,585
Other Expense & Cost					
GENERAL OPERATING EXPENSES	513,652	0	133,550	272,235	107,867
*CAPITAL OUTLAY	0	0	0	0	0
Departmental Totals					
Total Expenditures	1,140,248	0	296,465	604,331	239,452
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,140,248	0	296,465	604,331	239,452
Allocation Step 1					
Inbound- All Others	51,656	51,656	0	0	0
Reallocate Admin Costs		(51,656)	13,431	27,377	10,848
1st Allocation	1,191,904	0	309,896	631,708	250,300
Allocation Step 2					
Inbound- All Others	10,137	10,137	0	0	0
Reallocate Admin Costs		(10,137)	2,636	5,372	2,129
2nd Allocation	10,137	0	2,636	5,372	2,129
Total For 68 ECONOMIC DEVELOPMENT					
Total Allocated	1,202,041	0	312,532	637,080	252,429



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
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	0.2546	789		789		789
BUILD/FACIL MAINT	10.20	2.5970	8,048		8,048		8,048
PURCHASING/STORES	5.55	1.4131	4,379		4,379		4,379
TREASURER/UTILITY BILLING	10.95	2.7880	8,640		8,640		8,640
PERSONNEL	5.00	1.2730	3,945		3,945		3,945
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2546	789		789		789
FINANCE	7.85	1.9987	6,194		6,194		6,194
UTILITY ACCOUNTING	3.75	0.9548	2,959		2,959		2,959
CITY ATTORNEY	1.00	0.2546	789		789		789
CITY CLERK	2.00	0.5092	1,578		1,578		1,578
ECONOMIC DEVELOPMENT	2.65	0.6747	2,091		2,091		2,091
PUBLIC INFORMATION / COMMUNITY	1.00	0.2546	789		789	8	797
CITY ADMINISTRATION	2.80	0.7129	2,209		2,209	22	2,231
CITY COUNCIL	5.30	1.3494	4,182		4,182	41	4,223
POLICE/JAIL	60.00	15.2764	47,341		47,341	462	47,803
DISPATCH	9.00	2.2915	7,101		7,101	69	7,170
FIRE	29.30	7.4600	23,118		23,118	226	23,344
PLANNING	5.05	1.2858	3,985		3,985	39	4,024
BLDG INSP	2.70	0.6874	2,130		2,130	21	2,151
ENGINEER	7.16	1.8230	5,649		5,649	55	5,704
GIS MAP	2.85	0.7256	2,249		2,249	22	2,271
STR MAINT	18.50	4.7103	14,597		14,597	143	14,740
TREE TRIM	11.50	2.9280	9,074		9,074	89	9,163
17000 RECREATION	7.55	1.9223	5,957		5,957	58	6,015
61 RECREATION	1.00	0.2546	789		789	8	797
RIV PK CAMP	2.25	0.5729	1,775		1,775	17	1,792



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
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
PARKS	9.26	2.3577	7,306		7,306	71	7,377
R.D.A.	0.50	0.1273	395		395	4	399
TRANSIT	2.22	0.5652	1,752		1,752	17	1,769
WATER UTILITY	29.98	7.6332	23,655		23,655	231	23,886
ELECT UTILITY	23.32	5.9375	18,400		18,400	180	18,580
WASTEWATER	24.99	6.3627	19,718		19,718	193	19,911
SOLID WASTE	33.15	8.4403	26,156		26,156	256	26,412
LOMPOC LIB	9.00	2.2915	7,101		7,101	69	7,170
VILLAGE LIB	0.50	0.1273	395		395	4	399
METER READING	4.50	1.1457	3,551		3,551	35	3,586
EQUIP MAINT	12.64	3.2183	9,973		9,973	97	10,070
CDBG	2.60	0.6620	2,051		2,051	20	2,071
COMM.SVCS. OFFICER	1.00	0.2546	789		789	8	797
AIRPORT	0.97	0.2470	765		765	7	772
MACHINE ROOM	1.00	0.2546	789		789	8	797
WI-FI	0.63	0.1604	497		497	5	502
PEG	1.83	0.4659	1,444		1,444	14	1,458
PRK MAINT & POOL ASSESS DIST	1.00	0.2546	789		789	8	797
AQUATIC CENTER	2.00	0.5092	1,578		1,578	15	1,593
CODE ENFORCEMENT	2.00	0.5092	1,578		1,578	15	1,593
COMMUNICATIONS	10.46	2.6632	8,253		8,253	81	8,334
HOUSING TRUST	1.30	0.3310	1,026		1,026	10	1,036
CHARLOTTE'S WEB	1.00	0.2546	789		789	8	797
SubTotal	392.76	100.0000	309,896		309,896	2,636	312,532
Total	392.76	100.0000	309,896		309,896	2,636	312,532



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department ECONOMIC DEVELOPMENT

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2017-19

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department ECONOMIC DEVELOPMENT

Activity - UTILITY SPT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WATER UTILITY	22	22.0000	138,976		138,976	1,182	140,158
ELECT UTILITY	38	38.0000	240,048		240,048	2,042	242,090
WASTEWATER	20	20.0000	126,342		126,342	1,074	127,416
SOLID WASTE	20	20.0000	126,342		126,342	1,074	127,416
SubTotal	100	100.0000	631,708		631,708	5,372	637,080
Total	100	100.0000	631,708		631,708	5,372	637,080

Allocation Basis: DIRECT ALLOCATION TO UTILITY FUNDS

Allocation Source: COST PLAN



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department ECONOMIC DEVELOPMENT

Activity - CITY COUNCIL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY COUNCIL	100	100.0000	250,300		250,300	2,129	252,429
SubTotal	100	100.0000	250,300		250,300	2,129	252,429
Total	100	100.0000	250,300		250,300	2,129	252,429

Allocation Basis: DIRECT ALLOCATION - CITY COUNCIL

Allocation Source: COST PLAN



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department ECONOMIC DEVELOPMENT

Receiving Department	Total GENERAL CITY ADMIN	UTILITY SPT	CITY COUNCIL
BUILDING USE	789	789	0
BUILD/FACIL MAINT	8,048	8,048	0
PURCHASING/STORES	4,379	4,379	0
TREASURER/UTILITY	8,640	8,640	0
PERSONNEL	3,945	3,945	0
EMPLOYEE SAFETY & RISK	789	789	0
FINANCE	6,194	6,194	0
UTILITY ACCOUNTING	2,959	2,959	0
CITY ATTORNEY	789	789	0
CITY CLERK	1,578	1,578	0
ECONOMIC DEVELOPMENT	2,091	2,091	0
PUBLIC INFORMATION /	797	797	0
CITY ADMINISTRATION	2,231	2,231	0
CITY COUNCIL	256,652	4,223	252,429
POLICE/JAIL	47,803	47,803	0
DISPATCH	7,170	7,170	0
FIRE	23,344	23,344	0
PLANNING	4,024	4,024	0
BLDG INSP	2,151	2,151	0
ENGINEER	5,704	5,704	0
GIS MAP	2,271	2,271	0
STR MAINT	14,740	14,740	0
TREE TRIM	9,163	9,163	0
17000 RECREATION	6,015	6,015	0
61 RECREATION	797	797	0
RIV PK CAMP	1,792	1,792	0
PARKS	7,377	7,377	0
R.D.A.	399	399	0
TRANSIT	1,769	1,769	0
WATER UTILITY	164,044	23,886	140,158
ELECT UTILITY	260,670	18,580	242,090
WASTEWATER	147,327	19,911	127,416
SOLID WASTE	153,828	26,412	127,416
LOMPOC LIB	7,170	7,170	0



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department ECONOMIC DEVELOPMENT

Receiving Department	Total	GENERAL CITY ADMIN	UTILITY SPT	CITY COUNCIL
VILLAGE LIB	399	399	0	0
METER READING	3,586	3,586	0	0
EQUIP MAINT	10,070	10,070	0	0
CDBG	2,071	2,071	0	0
COMM.SVCS. OFFICER	797	797	0	0
AIRPORT	772	772	0	0
MACHINE ROOM	797	797	0	0
WI-FI	502	502	0	0
PEG	1,458	1,458	0	0
PRK MAINT & POOL	797	797	0	0
AQUATIC CENTER	1,593	1,593	0	0
CODE ENFORCEMENT	1,593	1,593	0	0
COMMUNICATIONS	8,334	8,334	0	0
HOUSING TRUST	1,036	1,036	0	0
CHARLOTTE'S WEB	797	797	0	0
Direct Billed	0	0	0	0
Total	1,202,041	312,532	637,080	252,429



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 17-19
Schedule .2 - Costs To Be Allocated
For Department PUBLIC INFORMATION / COMMUNITY RELATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	298,733			298,733
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
NON DEPARTMENTAL	808	10	818	
CIVIC CENTER	19,940	775	20,715	
TREASURER/UTILITY BILLING	137	5	142	
PERSONNEL	1,475	90	1,565	
FINANCE	1,825	138	1,963	
ECONOMIC DEVELOPMENT	789	8	797	
PUBLIC INFORMATION / COMMUNITY		214	214	
CITY ADMINISTRATION		813	813	
CITY COUNCIL		1,172	1,172	
Total Allocated Additions:	<u>24,974</u>	<u>3,225</u>	<u>28,199</u>	28,199
Total To Be Allocated:	<u><u>323,707</u></u>	<u><u>3,225</u></u>		<u><u>326,932</u></u>



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19

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	204,680	0	53,217	108,480	42,983
Other Expense & Cost					
GENERAL OP EXP	94,053	0	24,454	49,848	19,751
*CAPITAL OUTLAY	0	0	0	0	0
Departmental Totals					
Total Expenditures	298,733	0	77,671	158,328	62,734
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	298,733	0	77,671	158,328	62,734
Allocation Step 1					
Inbound- All Others	24,974	24,974	0	0	0
Reallocate Admin Costs		(24,974)	6,493	13,236	5,245
1st Allocation	323,707	0	84,164	171,564	67,979
Allocation Step 2					
Inbound- All Others	3,225	3,225	0	0	0
Reallocate Admin Costs		(3,225)	839	1,709	677
2nd Allocation	3,225	0	839	1,709	677
Total For 71 PUBLIC INFORMATION /					
Total Allocated	326,932	0	85,003	173,273	68,656



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19

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	0.2546	214		214		214
BUILD/FACIL MAINT	10.20	2.5970	2,186		2,186		2,186
PURCHASING/STORES	5.55	1.4131	1,189		1,189		1,189
TREASURER/UTILITY BILLING	10.95	2.7880	2,346		2,346		2,346
PERSONNEL	5.00	1.2730	1,071		1,071		1,071
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2546	214		214		214
FINANCE	7.85	1.9987	1,682		1,682		1,682
UTILITY ACCOUNTING	3.75	0.9548	804		804		804
CITY ATTORNEY	1.00	0.2546	214		214		214
CITY CLERK	2.00	0.5092	429		429		429
ECONOMIC DEVELOPMENT	2.65	0.6747	568		568		568
PUBLIC INFORMATION / COMMUNITY	1.00	0.2546	214		214		214
CITY ADMINISTRATION	2.80	0.7129	600		600	7	607
CITY COUNCIL	5.30	1.3494	1,136		1,136	13	1,149
POLICE/JAIL	60.00	15.2764	12,859		12,859	149	13,008
DISPATCH	9.00	2.2915	1,929		1,929	22	1,951
FIRE	29.30	7.4600	6,279		6,279	72	6,351
PLANNING	5.05	1.2858	1,082		1,082	12	1,094
BLDG INSP	2.70	0.6874	579		579	7	586
ENGINEER	7.16	1.8230	1,534		1,534	18	1,552
GIS MAP	2.85	0.7256	611		611	7	618
STR MAINT	18.50	4.7103	3,964		3,964	46	4,010
TREE TRIM	11.50	2.9280	2,464		2,464	28	2,492
17000 RECREATION	7.55	1.9223	1,618		1,618	19	1,637
61 RECREATION	1.00	0.2546	214		214	2	216
RIV PK CAMP	2.25	0.5729	482		482	6	488



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19

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
PARKS	9.26	2.3577	1,984		1,984	23	2,007
R.D.A.	0.50	0.1273	107		107	1	108
TRANSIT	2.22	0.5652	476		476	5	481
WATER UTILITY	29.98	7.6332	6,424		6,424	74	6,498
ELECT UTILITY	23.32	5.9375	4,997		4,997	57	5,054
WASTEWATER	24.99	6.3627	5,355		5,355	62	5,417
SOLID WASTE	33.15	8.4403	7,104		7,104	82	7,186
LOMPOC LIB	9.00	2.2915	1,929		1,929	22	1,951
VILLAGE LIB	0.50	0.1273	107		107	1	108
METER READING	4.50	1.1457	964		964	11	975
EQUIP MAINT	12.64	3.2183	2,709		2,709	31	2,740
CDBG	2.60	0.6620	557		557	6	563
COMM.SVCS. OFFICER	1.00	0.2546	214		214	2	216
AIRPORT	0.97	0.2470	208		208	2	210
MACHINE ROOM	1.00	0.2546	214		214	2	216
WI-FI	0.63	0.1604	135		135	2	137
PEG	1.83	0.4659	392		392	5	397
PRK MAINT & POOL ASSESS DIST	1.00	0.2546	214		214	2	216
AQUATIC CENTER	2.00	0.5092	429		429	5	434
CODE ENFORCEMENT	2.00	0.5092	429		429	5	434
COMMUNICATIONS	10.46	2.6632	2,241		2,241	26	2,267
HOUSING TRUST	1.30	0.3310	279		279	3	282
CHARLOTTE'S WEB	1.00	0.2546	214		214	2	216
SubTotal	392.76	100.0000	84,164		84,164	839	85,003
Total	392.76	100.0000	84,164		84,164	839	85,003



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department PUBLIC INFORMATION / COMMUNITY RELATIONS

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2017-19



All Monetary Values Are \$ Dollars
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CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19

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	37,744		37,744	376	38,120
ELECT UTILITY	38	38.0000	65,194		65,194	649	65,843
WASTEWATER	20	20.0000	34,313		34,313	342	34,655
SOLID WASTE	20	20.0000	34,313		34,313	342	34,655
SubTotal	100	100.0000	171,564		171,564	1,709	173,273
Total	100	100.0000	171,564		171,564	1,709	173,273

Allocation Basis: DIRECT ALLOCATION TO UTILITY FUNDS

Allocation Source: COST PLAN



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19

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	67,979		67,979	677	68,656
SubTotal	100	100.0000	67,979		67,979	677	68,656
Total	100	100.0000	67,979		67,979	677	68,656

Allocation Basis: DIRECT ALLOCATION - CITY COUNCIL

Allocation Source: COST PLAN

**CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19**

Schedule .5 - Allocation Summary

For Department PUBLIC INFORMATION / COMMUNITY RELATIONS

Receiving Department	Total	General City Admin	Utility Support	City Council
BUILDING USE	214	214	0	0
BUILD/FACIL MAINT	2,186	2,186	0	0
PURCHASING/STORES	1,189	1,189	0	0
TREASURER/UTILITY	2,346	2,346	0	0
PERSONNEL	1,071	1,071	0	0
EMPLOYEE SAFETY & RISK	214	214	0	0
FINANCE	1,682	1,682	0	0
UTILITY ACCOUNTING	804	804	0	0
CITY ATTORNEY	214	214	0	0
CITY CLERK	429	429	0	0
ECONOMIC DEVELOPMENT	568	568	0	0
PUBLIC INFORMATION /	214	214	0	0
CITY ADMINISTRATION	607	607	0	0
CITY COUNCIL	69,805	1,149	0	68,656
POLICE/JAIL	13,008	13,008	0	0
DISPATCH	1,951	1,951	0	0
FIRE	6,351	6,351	0	0
PLANNING	1,094	1,094	0	0
BLDG INSP	586	586	0	0
ENGINEER	1,552	1,552	0	0
GIS MAP	618	618	0	0
STR MAINT	4,010	4,010	0	0
TREE TRIM	2,492	2,492	0	0
17000 RECREATION	1,637	1,637	0	0
61 RECREATION	216	216	0	0
RIV PK CAMP	488	488	0	0
PARKS	2,007	2,007	0	0
R.D.A.	108	108	0	0
TRANSIT	481	481	0	0
WATER UTILITY	44,618	6,498	38,120	0
ELECT UTILITY	70,897	5,054	65,843	0
WASTEWATER	40,072	5,417	34,655	0
SOLID WASTE	41,841	7,186	34,655	0
LOMPOC LIB	1,951	1,951	0	0



CITY OF LOMPOC, CALIFORNIA

FULL COST PLAN FY 17-19

Schedule .5 - Allocation Summary

For Department PUBLIC INFORMATION / COMMUNITY RELATIONS

Receiving Department	Total	General City Admin	Utility Support	City Council
VILLAGE LIB	108	108	0	0
METER READING	975	975	0	0
EQUIP MAINT	2,740	2,740	0	0
CDBG	563	563	0	0
COMM.SVCS. OFFICER	216	216	0	0
AIRPORT	210	210	0	0
MACHINE ROOM	216	216	0	0
WI-FI	137	137	0	0
PEG	397	397	0	0
PRK MAINT & POOL	216	216	0	0
AQUATIC CENTER	434	434	0	0
CODE ENFORCEMENT	434	434	0	0
COMMUNICATIONS	2,267	2,267	0	0
HOUSING TRUST	282	282	0	0
CHARLOTTE'S WEB	216	216	0	0
Direct Billed	0	0	0	0
Total	326,932	85,003	173,273	68,656



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 17-19
Schedule .2 - Costs To Be Allocated
For Department CITY ADMINISTRATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,034,577			1,034,577
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
NON DEPARTMENTAL	3,278	42	3,320	
CIVIC CENTER	82,910	3,222	86,132	
PURCHASING/STORES	576	54	630	
TREASURER/UTILITY BILLING	382	14	396	
PERSONNEL	10,984	664	11,648	
FINANCE	12,853	966	13,819	
CITY CLERK	80,208	2,199	82,407	
ECONOMIC DEVELOPMENT	2,209	22	2,231	
PUBLIC INFORMATION / COMMUNITY	600	7	607	
CITY ADMINISTRATION		2,277	2,277	
CITY COUNCIL		39,555	39,555	
Total Allocated Additions:	<u>194,000</u>	<u>49,022</u>	<u>243,022</u>	243,022
Total To Be Allocated:	<u><u>1,228,577</u></u>	<u><u>49,022</u></u>		<u><u>1,277,599</u></u>



**CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department CITY ADMINISTRATION**

	Total	General & Admin	GEN'L CITY ADM.	UTILITY SPT	CITY COUNCIL
Wages & Benefits					
SALARIES & BENEFITS	899,310	0	233,821	476,634	188,855
Other Expense & Cost					
SUPPLIES	7,515	0	1,954	3,983	1,578
SERVICES & CONTRACTS	65,438	0	17,014	34,682	13,742
TRAVEL	10,000	0	2,600	5,300	2,100
VEHICLE RENTAL	52,314	0	13,602	27,726	10,986
*CAPITAL OUTLAY	0	0	0	0	0
Departmental Totals					
Total Expenditures	1,034,577	0	268,991	548,325	217,261
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,034,577	0	268,991	548,325	217,261
Allocation Step 1					
Inbound- All Others	194,000	194,000	0	0	0
Reallocate Admin Costs		(194,000)	50,440	102,820	40,740
1st Allocation	1,228,577	0	319,431	651,145	258,001
Allocation Step 2					
Inbound- All Others	49,022	49,022	0	0	0
Reallocate Admin Costs		(49,022)	12,746	25,981	10,295
2nd Allocation	49,022	0	12,746	25,981	10,295
Total For 02 CITY ADMINISTRATION					
Total Allocated	1,277,599	0	332,177	677,126	268,296



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department CITY ADMINISTRATION

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	0.2546	813		813		813
BUILD/FACIL MAINT	10.20	2.5970	8,296		8,296		8,296
PURCHASING/STORES	5.55	1.4131	4,514		4,514		4,514
TREASURER/UTILITY BILLING	10.95	2.7880	8,906		8,906		8,906
PERSONNEL	5.00	1.2730	4,066		4,066		4,066
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2546	813		813		813
FINANCE	7.85	1.9987	6,384		6,384		6,384
UTILITY ACCOUNTING	3.75	0.9548	3,050		3,050		3,050
CITY ATTORNEY	1.00	0.2546	813		813		813
CITY CLERK	2.00	0.5092	1,627		1,627		1,627
ECONOMIC DEVELOPMENT	2.65	0.6747	2,155		2,155		2,155
PUBLIC INFORMATION / COMMUNITY	1.00	0.2546	813		813		813
CITY ADMINISTRATION	2.80	0.7129	2,277		2,277		2,277
CITY COUNCIL	5.30	1.3494	4,310		4,310	200	4,510
POLICE/JAIL	60.00	15.2764	48,799		48,799	2,261	51,060
DISPATCH	9.00	2.2915	7,320		7,320	339	7,659
FIRE	29.30	7.4600	23,830		23,830	1,105	24,935
PLANNING	5.05	1.2858	4,107		4,107	190	4,297
BLDG INSP	2.70	0.6874	2,196		2,196	102	2,298
ENGINEER	7.16	1.8230	5,823		5,823	270	6,093
GIS MAP	2.85	0.7256	2,318		2,318	107	2,425
STR MAINT	18.50	4.7103	15,046		15,046	698	15,744
TREE TRIM	11.50	2.9280	9,353		9,353	434	9,787
17000 RECREATION	7.55	1.9223	6,140		6,140	285	6,425
61 RECREATION	1.00	0.2546	813		813	38	851
RIV PK CAMP	2.25	0.5729	1,830		1,830	85	1,915



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department CITY ADMINISTRATION

Activity - GEN'L CITY ADM.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS	9.26	2.3577	7,531		7,531	349	7,880
R.D.A.	0.50	0.1273	407		407	19	426
TRANSIT	2.22	0.5652	1,806		1,806	84	1,890
WATER UTILITY	29.98	7.6332	24,383		24,383	1,131	25,514
ELECT UTILITY	23.32	5.9375	18,966		18,966	879	19,845
WASTEWATER	24.99	6.3627	20,324		20,324	942	21,266
SOLID WASTE	33.15	8.4403	26,961		26,961	1,250	28,211
LOMPOC LIB	9.00	2.2915	7,320		7,320	339	7,659
VILLAGE LIB	0.50	0.1273	407		407	19	426
METER READING	4.50	1.1457	3,660		3,660	170	3,830
EQUIP MAINT	12.64	3.2183	10,280		10,280	477	10,757
CDBG	2.60	0.6620	2,115		2,115	98	2,213
COMM.SVCS. OFFICER	1.00	0.2546	813		813	38	851
AIRPORT	0.97	0.2470	789		789	37	826
MACHINE ROOM	1.00	0.2546	813		813	38	851
WI-FI	0.63	0.1604	512		512	24	536
PEG	1.83	0.4659	1,488		1,488	69	1,557
PRK MAINT & POOL ASSESS DIST	1.00	0.2546	813		813	38	851
AQUATIC CENTER	2.00	0.5092	1,627		1,627	75	1,702
CODE ENFORCEMENT	2.00	0.5092	1,627		1,627	75	1,702
COMMUNICATIONS	10.46	2.6632	8,507		8,507	394	8,901
HOUSING TRUST	1.30	0.3310	1,057		1,057	49	1,106
CHARLOTTE'S WEB	1.00	0.2546	813		813	38	851
SubTotal	392.76	100.0000	319,431		319,431	12,746	332,177
Total	392.76	100.0000	319,431		319,431	12,746	332,177



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department CITY ADMINISTRATION

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2017-19

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department CITY ADMINISTRATION

Activity - UTILITY SPT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WATER UTILITY	22	22.0000	143,252		143,252	5,716	148,968
ELECT UTILITY	38	38.0000	247,435		247,435	9,873	257,308
WASTEWATER	20	20.0000	130,229		130,229	5,196	135,425
SOLID WASTE	20	20.0000	130,229		130,229	5,196	135,425
SubTotal	100	100.0000	651,145		651,145	25,981	677,126
Total	100	100.0000	651,145		651,145	25,981	677,126

Allocation Basis: DIRECT ALLOCATION TO UTILITY FUNDS

Allocation Source: COST PLAN



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
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	258,001		258,001	10,295	268,296
SubTotal	100	100.0000	258,001		258,001	10,295	268,296
Total	100	100.0000	258,001		258,001	10,295	268,296

Allocation Basis: DIRECT ALLOCATION - CITY COUNCIL

Allocation Source: COST PLAN



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department CITY ADMINISTRATION

Receiving Department	Total	GEN'L CITY ADM.	UTILITY SPT	CITY COUNCIL
BUILDING USE	813	813	0	0
BUILD/FACIL MAINT	8,296	8,296	0	0
PURCHASING/STORES	4,514	4,514	0	0
TREASURER/UTILITY	8,906	8,906	0	0
PERSONNEL	4,066	4,066	0	0
EMPLOYEE SAFETY & RISK	813	813	0	0
FINANCE	6,384	6,384	0	0
UTILITY ACCOUNTING	3,050	3,050	0	0
CITY ATTORNEY	813	813	0	0
CITY CLERK	1,627	1,627	0	0
ECONOMIC DEVELOPMENT	2,155	2,155	0	0
PUBLIC INFORMATION /	813	813	0	0
CITY ADMINISTRATION	2,277	2,277	0	0
CITY COUNCIL	272,806	4,510	0	268,296
POLICE/JAIL	51,060	51,060	0	0
DISPATCH	7,659	7,659	0	0
FIRE	24,935	24,935	0	0
PLANNING	4,297	4,297	0	0
BLDG INSP	2,298	2,298	0	0
ENGINEER	6,093	6,093	0	0
GIS MAP	2,425	2,425	0	0
STR MAINT	15,744	15,744	0	0
TREE TRIM	9,787	9,787	0	0
17000 RECREATION	6,425	6,425	0	0
61 RECREATION	851	851	0	0
RIV PK CAMP	1,915	1,915	0	0
PARKS	7,880	7,880	0	0
R.D.A.	426	426	0	0
TRANSIT	1,890	1,890	0	0
WATER UTILITY	174,482	25,514	148,968	0
ELECT UTILITY	277,153	19,845	257,308	0
WASTEWATER	156,691	21,266	135,425	0
SOLID WASTE	163,636	28,211	135,425	0
LOMPOC LIB	7,659	7,659	0	0



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department CITY ADMINISTRATION

Receiving Department	Total	GEN'L CITY ADM.	UTILITY SPT	CITY COUNCIL
VILLAGE LIB	426	426	0	0
METER READING	3,830	3,830	0	0
EQUIP MAINT	10,757	10,757	0	0
CDBG	2,213	2,213	0	0
COMM.SVCS. OFFICER	851	851	0	0
AIRPORT	826	826	0	0
MACHINE ROOM	851	851	0	0
WI-FI	536	536	0	0
PEG	1,557	1,557	0	0
PRK MAINT & POOL	851	851	0	0
AQUATIC CENTER	1,702	1,702	0	0
CODE ENFORCEMENT	1,702	1,702	0	0
COMMUNICATIONS	8,901	8,901	0	0
HOUSING TRUST	1,106	1,106	0	0
CHARLOTTE'S WEB	851	851	0	0
Direct Billed	0	0	0	0
Total	1,277,599	332,177	677,126	268,296



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 17-19
Schedule .2 - Costs To Be Allocated
For Department CITY COUNCIL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	315,135			315,135
EQUIP USE/DPREC	234		234	
NON DEPARTMENTAL	5,088	65	5,153	
CIVIC CENTER	41,061	1,595	42,656	
PURCHASING/STORES	576	54	630	
TREASURER/UTILITY BILLING	723	26	749	
PERSONNEL	7,821	481	8,302	
FINANCE	15,821	1,195	17,016	
CITY CLERK	50,127	1,569	51,696	
ECONOMIC DEVELOPMENT	254,482	2,170	256,652	
PUBLIC INFORMATION / COMMUNITY	69,115	690	69,805	
CITY ADMINISTRATION	262,311	10,495	272,806	
CITY COUNCIL		86,397	86,397	
Total Allocated Additions:	<u>707,359</u>	<u>104,737</u>	<u>812,096</u>	812,096
Total To Be Allocated:	<u><u>1,022,494</u></u>	<u><u>104,737</u></u>		<u><u>1,127,231</u></u>



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department CITY COUNCIL

	Total	General & Admin	CNSL A	CNSL B	GENERAL GOVT
Wages & Benefits					
SALARIES & BENEFITS	261,511	0	117,680	117,680	26,151
Other Expense & Cost					
OTHER OP EXPNS	7,756	0	3,490	3,490	776
SUPPLIES	3,153	0	1,419	1,419	315
TRAVEL	14,951	0	6,728	6,728	1,495
VEHICLE RENT	27,764	0	12,494	12,494	2,776
Departmental Totals					
Total Expenditures	315,135	0	141,811	141,811	31,513
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	315,135	0	141,811	141,811	31,513
Allocation Step 1					
Inbound- All Others	707,359	0	318,311	318,312	70,736
Unallocated Costs	(102,249)	0	0	0	(102,249)
1st Allocation	920,245	0	460,122	460,123	0
Allocation Step 2					
Inbound- All Others	104,737	0	47,131	47,132	10,474
Unallocated Costs	(10,474)	0	0	0	(10,474)
2nd Allocation	94,263	0	47,131	47,132	0
Total For 01 CITY COUNCIL					
Total Allocated	1,014,508	0	507,253	507,255	0



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department CITY COUNCIL

Activity - CNSL A

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BUILDING USE	1.00	0.2546	1,172		1,172		1,172
BUILD/FACIL MAINT	10.20	2.5970	11,949		11,949		11,949
PURCHASING/STORES	5.55	1.4131	6,502		6,502		6,502
TREASURER/UTILITY BILLING	10.95	2.7880	12,828		12,828		12,828
PERSONNEL	5.00	1.2730	5,858		5,858		5,858
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2546	1,172		1,172		1,172
FINANCE	7.85	1.9987	9,196		9,196		9,196
UTILITY ACCOUNTING	3.75	0.9548	4,393		4,393		4,393
CITY ATTORNEY	1.00	0.2546	1,172		1,172		1,172
CITY CLERK	2.00	0.5092	2,343		2,343		2,343
ECONOMIC DEVELOPMENT	2.65	0.6747	3,104		3,104		3,104
PUBLIC INFORMATION / COMMUNITY	1.00	0.2546	1,172		1,172		1,172
CITY ADMINISTRATION	2.80	0.7129	3,280		3,280		3,280
CITY COUNCIL	5.30	1.3494	6,209		6,209		6,209
POLICE/JAIL	60.00	15.2764	70,285		70,285	8,499	78,784
DISPATCH	9.00	2.2915	10,544		10,544	1,275	11,819
FIRE	29.30	7.4600	34,325		34,325	4,151	38,476
PLANNING	5.05	1.2858	5,916		5,916	715	6,631
BLDG INSP	2.70	0.6874	3,163		3,163	382	3,545
ENGINEER	7.16	1.8230	8,388		8,388	1,014	9,402
GIS MAP	2.85	0.7256	3,339		3,339	404	3,743
STR MAINT	18.50	4.7103	21,673		21,673	2,621	24,294
TREE TRIM	11.50	2.9280	13,472		13,472	1,629	15,101
17000 RECREATION	7.55	1.9223	8,845		8,845	1,070	9,915
61 RECREATION	1.00	0.2546	1,172		1,172	142	1,314
RIV PK CAMP	2.25	0.5729	2,636		2,636	319	2,955



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department CITY COUNCIL

Activity - CNSL A

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS	9.26	2.3577	10,848		10,848	1,312	12,160
R.D.A.	0.50	0.1273	586		586	71	657
TRANSIT	2.22	0.5652	2,601		2,601	314	2,915
WATER UTILITY	29.98	7.6332	35,122		35,122	4,247	39,369
ELECT UTILITY	23.32	5.9375	27,320		27,320	3,303	30,623
WASTEWATER	24.99	6.3627	29,276		29,276	3,540	32,816
SOLID WASTE	33.15	8.4403	38,836		38,836	4,696	43,532
LOMPOC LIB	9.00	2.2915	10,544		10,544	1,275	11,819
VILLAGE LIB	0.50	0.1273	586		586	71	657
METER READING	4.50	1.1457	5,272		5,272	637	5,909
EQUIP MAINT	12.64	3.2183	14,808		14,808	1,791	16,599
CDBG	2.60	0.6620	3,046		3,046	368	3,414
COMM.SVCS. OFFICER	1.00	0.2546	1,172		1,172	142	1,314
AIRPORT	0.97	0.2470	1,136		1,136	137	1,273
MACHINE ROOM	1.00	0.2546	1,172		1,172	142	1,314
WI-FI	0.63	0.1604	738		738	89	827
PEG	1.83	0.4659	2,144		2,144	259	2,403
PRK MAINT & POOL ASSESS DIST	1.00	0.2546	1,172		1,172	142	1,314
AQUATIC CENTER	2.00	0.5092	2,343		2,343	283	2,626
CODE ENFORCEMENT	2.00	0.5092	2,343		2,343	283	2,626
COMMUNICATIONS	10.46	2.6632	12,254		12,254	1,482	13,736
HOUSING TRUST	1.30	0.3310	1,523		1,523	184	1,707
CHARLOTTE'S WEB	1.00	0.2546	1,172		1,172	142	1,314
SubTotal	392.76	100.0000	460,122		460,122	47,131	507,253
Total	392.76	100.0000	460,122		460,122	47,131	507,253



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department CITY COUNCIL

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2017-19

CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
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
BUILD/FACIL MAINT	1	0.4149	1,909		1,909		1,909
PURCHASING/STORES	5	2.0747	9,546		9,546		9,546
PERSONNEL	13	5.3942	24,820		24,820		24,820
FINANCE	13	5.3942	24,820		24,820		24,820
UTILITY ACCOUNTING	3	1.2448	5,728		5,728		5,728
CITY ATTORNEY	7	2.9046	13,365		13,365		13,365
CITY CLERK	1	0.4149	1,909		1,909		1,909
CITY ADMINISTRATION	19	7.8838	36,275		36,275		36,275
CITY COUNCIL	42	17.4273	80,188		80,188		80,188
POLICE/JAIL	10	4.1494	19,092		19,092	3,440	22,532
FIRE	12	4.9793	22,911		22,911	4,128	27,039
PLANNING	25	10.3734	47,731		47,731	8,603	56,334
ENGINEER	21	8.7137	40,094		40,094	7,225	47,319
STR MAINT	4	1.6598	7,637		7,637	1,376	9,013
17000 RECREATION	4	1.6598	7,637		7,637	1,376	9,013
PARKS	1	0.4149	1,909		1,909	344	2,253
R.D.A.	7	2.9046	13,365		13,365	2,408	15,773
TRANSIT	15	6.2241	28,638		28,638	5,160	33,798
WATER UTILITY	5	2.0747	9,546		9,546	1,720	11,266
ELECT UTILITY	10	4.1494	19,092		19,092	3,440	22,532
WASTEWATER	2	0.8299	3,818		3,818	688	4,506
SOLID WASTE	3	1.2448	5,728		5,728	1,032	6,760
LOMPOC LIB	3	1.2448	5,728		5,728	1,032	6,760
EQUIP MAINT	2	0.8299	3,818		3,818	688	4,506
CDBG	6	2.4896	11,455		11,455	2,064	13,519
WI-FI	1	0.4149	1,909		1,909	344	2,253



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
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	9,546		9,546	1,720	11,266
COMMUNICATIONS	1	0.4149	1,909		1,909	344	2,253
SubTotal	241	100.0000	460,123		460,123	47,132	507,255
Total	241	100.0000	460,123		460,123	47,132	507,255

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



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department CITY COUNCIL

Receiving Department	Total	CNSL A	CNSL B
BUILDING USE	1,172	1,172	0
BUILD/FACIL MAINT	13,858	11,949	1,909
PURCHASING/STORES	16,048	6,502	9,546
TREASURER/UTILITY	12,828	12,828	0
PERSONNEL	30,678	5,858	24,820
EMPLOYEE SAFETY & RISK	1,172	1,172	0
FINANCE	34,016	9,196	24,820
UTILITY ACCOUNTING	10,121	4,393	5,728
CITY ATTORNEY	14,537	1,172	13,365
CITY CLERK	4,252	2,343	1,909
ECONOMIC DEVELOPMENT	3,104	3,104	0
PUBLIC INFORMATION /	1,172	1,172	0
CITY ADMINISTRATION	39,555	3,280	36,275
CITY COUNCIL	86,397	6,209	80,188
POLICE/JAIL	101,316	78,784	22,532
DISPATCH	11,819	11,819	0
FIRE	65,515	38,476	27,039
PLANNING	62,965	6,631	56,334
BLDG INSP	3,545	3,545	0
ENGINEER	56,721	9,402	47,319
GIS MAP	3,743	3,743	0
STR MAINT	33,307	24,294	9,013
TREE TRIM	15,101	15,101	0
17000 RECREATION	18,928	9,915	9,013
61 RECREATION	1,314	1,314	0
RIV PK CAMP	2,955	2,955	0
PARKS	14,413	12,160	2,253
R.D.A.	16,430	657	15,773
TRANSIT	36,713	2,915	33,798
WATER UTILITY	50,635	39,369	11,266
ELECT UTILITY	53,155	30,623	22,532
WASTEWATER	37,322	32,816	4,506
SOLID WASTE	50,292	43,532	6,760
LOMPOC LIB	18,579	11,819	6,760



**CITY OF LOMPOC, CALIFORNIA
 FULL COST PLAN FY 17-19
 Schedule .5 - Allocation Summary
 For Department CITY COUNCIL**

Receiving Department	Total	CNSL A	CNSL B
VILLAGE LIB	657	657	0
METER READING	5,909	5,909	0
EQUIP MAINT	21,105	16,599	4,506
CDBG	16,933	3,414	13,519
COMM.SVCS. OFFICER	1,314	1,314	0
AIRPORT	1,273	1,273	0
MACHINE ROOM	1,314	1,314	0
WI-FI	3,080	827	2,253
PEG	2,403	2,403	0
PRK MAINT & POOL	1,314	1,314	0
AQUATIC CENTER	13,892	2,626	11,266
CODE ENFORCEMENT	2,626	2,626	0
COMMUNICATIONS	15,989	13,736	2,253
HOUSING TRUST	1,707	1,707	0
CHARLOTTE'S WEB	1,314	1,314	0
Direct Billed	0	0	0
Total	1,014,508	507,253	507,255



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 17-19
Schedule .2 - Costs To Be Allocated
For Department DISPATCH

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,303,767			2,303,767
NON DEPARTMENTAL	8,197	104	8,301	
BUILD/FACIL MAINT	107,949	6,093	114,042	
PURCHASING/STORES	6,333	594	6,927	
TREASURER/UTILITY BILLING	1,229	44	1,273	
PERSONNEL	13,280	816	14,096	
FINANCE	23,465	1,776	25,241	
ECONOMIC DEVELOPMENT	7,101	69	7,170	
PUBLIC INFORMATION / COMMUNITY	1,929	22	1,951	
CITY ADMINISTRATION	7,320	339	7,659	
CITY COUNCIL	10,544	1,275	11,819	
Total Allocated Additions:	<u>187,347</u>	<u>11,132</u>	<u>198,479</u>	198,479
Total To Be Allocated:	<u><u>2,491,114</u></u>	<u><u>11,132</u></u>		<u><u>2,502,246</u></u>



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .3 - Costs Allocated By Activity
For Department DISPATCH

	Total	General & Admin	DISPATCH
Wages & Benefits			
SALARIES & BENEFITS	1,798,954	0	1,798,954
Other Expense & Cost			
GENERAL OPERATING EXPENSE	504,813	0	504,813
Departmental Totals			
Total Expenditures	2,303,767	0	2,303,767
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	2,303,767	0	2,303,767
Allocation Step 1			
Inbound- All Others	187,347	187,347	0
Reallocate Admin Costs		(187,347)	187,347
1st Allocation	2,491,114	0	2,491,114
Allocation Step 2			
Inbound- All Others	11,132	11,132	0
Reallocate Admin Costs		(11,132)	11,132
2nd Allocation	11,132	0	11,132
Total For 19 DISPATCH			
Total Allocated	2,502,246	0	2,502,246



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .4 - Detail Activity Allocations
For Department DISPATCH

Activity - DISPATCH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE/JAIL	38	61.2903	1,526,812		1,526,812	6,823	1,533,635
FIRE	24	38.7097	964,302		964,302	4,309	968,611
SubTotal	62	100.0000	2,491,114		2,491,114	11,132	2,502,246
Total	62	100.0000	2,491,114		2,491,114	11,132	2,502,246

Allocation Basis: SAFETY PATROL

Allocation Source: Salary Schedule 2015-17



CITY OF LOMPOC, CALIFORNIA
FULL COST PLAN FY 17-19
Schedule .5 - Allocation Summary
For Department DISPATCH

Receiving Department	Total	DISPATCH
POLICE/JAIL	1,533,635	1,533,635
FIRE	968,611	968,611
Direct Billed	0	0
Total	<u>2,502,246</u>	<u>2,502,246</u>

