

# City of Lompoc, California

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2015/2017 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 15/17 for the Personnel Division amounted to \$1,242,334. Considering departmental overhead charges and other adjustments, the actual total cost of this operation was \$1,456,983. It is this latter amount that must be allocated to the users of the service.

**CITY OF LOMPOC, CALIFORNIA  
FULL COST PLAN FY 15-17  
Schedule .2 - Costs To Be Allocated  
For Department PERSONNEL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,242,334			1,242,334
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
EQUIP USE/DPREC	67		67	
NON DEPARTMENTAL	5,758	57	5,815	
CIVIC CENTER	117,225	4,262	121,487	
PURCHASING/STORES	5,192	470	5,662	
TREASURER/UTILITY BILLING	3,276	123	3,399	
PERSONNEL		7,762	7,762	
FINANCE		16,001	16,001	
CITY CLERK		15,351	15,351	
ECONOMIC DEVELOPMENT		4,524	4,524	
CITY ADMINISTRATION		4,498	4,498	
CITY COUNCIL		30,083	30,083	
Total Allocated Additions:	<u>131,518</u>	<u>83,131</u>	<u>214,649</u>	214,649
SAFETY	0			
Total Departmental Cost Adjustments:	<u>0</u>			0
Total To Be Allocated:	<u><u>1,373,852</u></u>	<u><u>83,131</u></u>		<u><u>1,456,983</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 15-17**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PERSONNEL**

	Total	General & Admin	GEN RES MGMT	RECRUITMENT	RISK MGMT
<b>Wages &amp; Benefits</b>					
SALARIES & BENEFITS	1,055,992	63,360	263,998	390,717	168,959
<b>Other Expense &amp; Cost</b>					
OTHER OP EXPNS	102,056	6,123	25,514	37,761	16,329
TRAINING	84,286	5,057	21,072	31,185	13,486
ADVERTISING	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,242,334	74,540	310,584	459,663	198,774
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
SAFETY	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	1,242,334	74,540	310,584	459,663	198,774
<b>Allocation Step 1</b>					
Inbound- All Others	131,518	7,891	32,880	48,661	21,043
Reallocate Admin Costs		( 82,431)	21,923	32,447	14,031
1st Allocation	1,373,852	0	365,387	540,771	233,848
<b>Allocation Step 2</b>					
Inbound- All Others	83,131	4,988	20,783	30,758	13,301
Reallocate Admin Costs		( 4,988)	1,327	1,963	849
2nd Allocation	83,131	0	22,110	32,721	14,150
<b>Total For 07 PERSONNEL</b>					
Total Allocated	1,456,983	0	387,497	573,492	247,998



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PERSONNEL**

	TRAINING	SAFETY
<b>Wages &amp; Benefits</b>		
SALARIES & BENEFITS	95,039	73,919
<b>Other Expense &amp; Cost</b>		
OTHER OP EXPNS	9,185	7,144
TRAINING	7,586	5,900
ADVERTISING	0	0
*CAPITAL OUTLAY	0	0
<b>Departmental Totals</b>		
Total Expenditures	111,810	86,963
<b>Deductions</b>		
Total Deductions	0	0
<b>Cost Adjustments</b>		
SAFETY	0	0
<b>Functional Cost</b>		
Functional Cost	111,810	86,963
<b>Allocation Step 1</b>		
Inbound- All Others	11,837	9,206
Reallocate Admin Costs	7,892	6,138
1st Allocation	131,539	102,307
<b>Allocation Step 2</b>		
Inbound- All Others	7,482	5,819
Reallocate Admin Costs	478	371
2nd Allocation	7,960	6,190
<b>Total For 07 PERSONNEL</b>		
Total Allocated	139,499	108,497



### Detailed Allocation

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

The first column, "Allocation Units", establishes the distribution base. Units can be any measure of activity and is normally stated as either actual numbers or percentages. By following through to the end of the "Allocation Units" column (second page of schedule) it may be seen that the allocation basis is program personnel and there are 386.01 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 Records Management is \$387,497. The cost to the Wastewater Utility is \$26,229 (6.7330% 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 records 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 15-17**  
**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	0.2591	947		947		947
BUILD/FACIL MAINT	8.95	2.3186	8,472		8,472		8,472
ADMIN SVC - COPY	1.00	0.2591	947		947		947
PURCHASING/STORES	5.55	1.4378	5,253		5,253		5,253
TREASURER/UTILITY BILLING	11.45	2.9662	10,838		10,838		10,838
PERSONNEL	5.00	1.2953	4,733		4,733		4,733
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2591	947		947	63	1,010
FINANCE	7.65	1.9818	7,241		7,241	479	7,720
UTILITY ACCOUNTING	3.55	0.9197	3,360		3,360	222	3,582
CITY ATTORNEY	1.00	0.2591	947		947	63	1,010
CITY CLERK	2.00	0.5181	1,893		1,893	125	2,018
ECONOMIC DEVELOPMENT	2.60	0.6736	2,461		2,461	163	2,624
CITY ADMINISTRATION	3.80	0.9844	3,597		3,597	238	3,835
CITY COUNCIL	5.30	1.3730	5,017		5,017	332	5,349
POLICE/JAIL	58.00	15.0252	54,900		54,900	3,628	58,528
DISPATCH	9.00	2.3315	8,519		8,519	564	9,083
FIRE	29.30	7.5905	27,735		27,735	1,835	29,570
PLANNING	4.05	1.0492	3,834		3,834	254	4,088
BLDG INSP	2.70	0.6995	2,556		2,556	169	2,725
ENGINEER	7.16	1.8549	6,777		6,777	448	7,225
GIS MAP	2.85	0.7383	2,698		2,698	178	2,876
STR MAINT	18.50	4.7926	17,512		17,512	1,159	18,671
TREE TRIM	11.50	2.9792	10,886		10,886	720	11,606
17000 RECREATION	5.55	1.4378	5,253		5,253	348	5,601
61 RECREATION	1.00	0.2591	947		947	63	1,010
RIV PK CAMP	2.25	0.5829	2,130		2,130	141	2,271



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	2.3989	8,765		8,765	580	9,345
R.D.A.	0.50	0.1295	473		473	31	504
TRANSIT	2.22	0.5751	2,101		2,101	139	2,240
WATER UTILITY	30.48	7.8962	28,852		28,852	1,909	30,761
ELECT UTILITY	24.32	6.3004	23,021		23,021	1,523	24,544
WASTEWATER	25.99	6.7330	24,601		24,601	1,628	26,229
SOLID WASTE	31.15	8.0697	29,486		29,486	1,951	31,437
LOMPOC LIB	9.00	2.3315	8,519		8,519	564	9,083
VILLAGE LIB	0.50	0.1295	473		473	31	504
BUELLTON LIB	1.00	0.2591	947		947	63	1,010
METER READING	4.00	1.0362	3,786		3,786	250	4,036
EQUIP MAINT	11.64	3.0155	11,018		11,018	729	11,747
CDBG	2.58	0.6684	2,442		2,442	162	2,604
COMM.SVCS. OFFICER	1.00	0.2591	947		947	63	1,010
AIRPORT	0.97	0.2513	918		918	61	979
WI-FI	0.75	0.1943	710		710	47	757
PEG	1.90	0.4922	1,798		1,798	119	1,917
PRK MAINT & POOL ASSESS DIST	1.00	0.2591	947		947	63	1,010
AQUATIC CENTER	2.00	0.5181	1,893		1,893	125	2,018
CODE ENFORCEMENT	1.28	0.3316	1,212		1,212	80	1,292
COMMUNICATIONS	10.66	2.7616	10,090		10,090	668	10,758
HOUSING TRUST	1.10	0.2850	1,041		1,041	69	1,110
CHARLOTTE'S WEB	1.00	0.2591	947		947	63	1,010
SubTotal	386.01	100.0000	365,387		365,387	22,110	387,497
Total	386.01	100.0000	365,387		365,387	22,110	387,497



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2015-17

### **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 15-17  
Schedule .5 - Allocation Summary  
For Department PERSONNEL**

Receiving Department	Total	GEN RES MGMT	RECRUITMENT	RISK MGMT	TRAINING	SAFETY
BUILDING USE	1,553	947	0	0	341	265
BUILD/FACIL MAINT	30,882	8,472	12,576	4,412	3,050	2,372
ADMIN SVC - COPY	1,553	947	0	0	341	265
PURCHASING/STORES	18,367	5,253	7,546	2,206	1,891	1,471
TREASURER/UTILITY	27,836	10,838	10,061	0	3,902	3,035
PERSONNEL	7,762	4,733	0	0	1,704	1,325
EMPLOYEE SAFETY & RISK	1,657	1,010	0	0	364	283
FINANCE	26,043	7,720	13,382	0	2,779	2,162
UTILITY ACCOUNTING	8,551	3,582	2,676	0	1,290	1,003
CITY ATTORNEY	1,657	1,010	0	0	364	283
CITY CLERK	8,662	2,018	5,352	0	727	565
ECONOMIC DEVELOPMENT	4,304	2,624	0	0	945	735
CITY ADMINISTRATION	11,642	3,835	5,352	0	1,381	1,074
CITY COUNCIL	8,772	5,349	0	0	1,925	1,498
POLICE/JAIL	297,436	58,528	131,149	70,305	21,067	16,387
DISPATCH	14,896	9,083	0	0	3,270	2,543
FIRE	129,800	29,570	69,587	11,718	10,645	8,280
PLANNING	6,703	4,088	0	0	1,471	1,144
BLDG INSP	7,145	2,725	2,676	0	981	763
ENGINEER	17,202	7,225	5,352	0	2,601	2,024
GIS MAP	4,716	2,876	0	0	1,035	805
STR MAINT	70,778	18,671	21,411	18,748	6,721	5,227
TREE TRIM	51,843	11,606	0	32,809	4,178	3,250
17000 RECREATION	13,872	5,601	0	4,687	2,016	1,568
61 RECREATION	1,657	1,010	0	0	364	283
RIV PK CAMP	3,724	2,271	0	0	818	635
PARKS	46,110	9,345	21,411	9,374	3,364	2,616
R.D.A.	827	504	0	0	181	142
TRANSIT	3,674	2,240	0	0	807	627
WATER UTILITY	138,115	30,761	64,233	23,435	11,074	8,612
ELECT UTILITY	125,243	24,544	61,557	23,435	8,835	6,872
WASTEWATER	117,290	26,229	69,587	4,687	9,443	7,344
SOLID WASTE	108,785	31,437	26,764	30,465	11,317	8,802
LOMPOC LIB	35,641	9,083	16,058	4,687	3,270	2,543





**CITY OF LOMPOC, CALIFORNIA  
FULL COST PLAN FY 15-17  
Schedule .5 - Allocation Summary  
For Department PERSONNEL**

Receiving Department	Total	GEN RES MGMT	RECRUITMENT	RISK MGMT	TRAINING	SAFETY
VILLAGE LIB	827	504	0	0	181	142
BUELLTON LIB	1,657	1,010	0	0	364	283
METER READING	16,325	4,036	2,676	7,030	1,453	1,130
EQUIP MAINT	19,265	11,747	0	0	4,229	3,289
CDBG	4,270	2,604	0	0	937	729
COMM.SVCS. OFFICER	1,657	1,010	0	0	364	283
AIRPORT	1,606	979	0	0	353	274
WI-FI	6,594	757	5,352	0	273	212
PEG	3,144	1,917	0	0	690	537
PRK MAINT & POOL	1,657	1,010	0	0	364	283
AQUATIC CENTER	3,310	2,018	0	0	727	565
CODE ENFORCEMENT	2,118	1,292	0	0	465	361
COMMUNICATIONS	36,377	10,758	18,734	0	3,873	3,012
HOUSING TRUST	1,821	1,110	0	0	400	311
CHARLOTTE'S WEB	1,657	1,010	0	0	364	283
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>1,456,983</b>	<b>387,497</b>	<b>573,492</b>	<b>247,998</b>	<b>139,499</b>	<b>108,497</b>



### **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 15-17**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	255,252	564,862	
EQUIP USE/DPREC	0	234,459	
NON DEPARTMENTAL	795,330	( 208,873)	
BUILD/FACIL MAINT	1,228,673	1,065,221	
CIVIC CENTER	0	0	
CORP YARD	0	0	
ADMIN SVC - COPY	164,495	0	
PURCHASING/STORES	1,211,742	0	
TREASURER/UTILITY BILLING	3,817,742	( 17,280)	
PERSONNEL	1,242,334	0	
EMPLOYEE SAFETY & RISK OFFICER	212,312	0	
INFORMATION SYSTEMS	0	0	
FINANCE	1,606,431	0	
UTILITY ACCOUNTING	947,234	0	
CITY ATTORNEY	1,316,316	0	
CITY CLERK	424,886	0	
ECONOMIC DEVELOPMENT	1,301,506	0	
CITY ADMINISTRATION	1,133,599	0	
CITY COUNCIL	302,872	0	
DISPATCH	2,039,354	0	
POLICE/JAIL			3,084,680
FIRE			1,402,311
PLANNING			315,282
BLDG INSP			145,734
ENGINEER			348,902
GIS MAP			58,757
STR MAINT			512,938
TREE TRIM			242,055
17000 RECREATION			110,414
61 RECREATION			43,921
RIV PK CAMP			23,445
SWIM POOL			0
MUSEUM			0
PARKS			273,170
R.D.A.			78,382
TRANSIT			208,450
WATER UTILITY			2,422,463

All Monetary Values Are \$ Dollars

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**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
ELECT UTILITY			3,288,054	
WASTEWATER			2,198,213	
SOLID WASTE			2,031,885	
LOMPOC LIB			249,699	
VILLAGE LIB			14,055	
BUPELLTON LIB			20,237	
OTHER PROG			0	
METER READING			78,196	
EQUIP MAINT			369,685	
CDBG			97,994	
COMM.SVCS. OFFICER			10,844	
AIRPORT			68,380	
ALL OTHER			51,433	
LIABILITY INSURANCE			231,852	
WORKERS COMP INS			156,811	
MACHINE ROOM			253,766	
INVESTMENTS			479,916	
COMM PROJECTS			850	
TRANSPORTATION MANAGEMENT			0	
LOMPOC COMMUNITY CENTER			8,328	
WI-FI			52,668	
PEG			32,851	
PRK MAINT & POOL ASSESS DIST			10,704	
AQUATIC CENTER			62,875	
CODE ENFORCEMENT			28,001	
COMMUNICATIONS			426,190	
HOUSING TRUST			25,445	
CHARLOTTE'S WEB			8,454	
Direct Billed Total			0	
Unallocated Total			110,177	
Totals	<u>18,000,078</u>	<u>1,638,389</u>	<u>19,638,467</u>	Deviation 0



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**FULL COST PLAN FY 15-17**  
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**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Allocated Costs By Department**

Central Service Departments	POLICE/JAIL	FIRE	PLANNING	BLDG INSP	ENGINEER	GIS MAP	STR MAINT
BUILDING USE	195,514	29,880	0	0	0	0	0
EQUIP USE/DPREC	93,100	19,234	131	118	2,846	0	11,142
NON DEPARTMENTAL	97,204	43,521	4,893	3,275	7,909	3,297	20,033
BUILD/FACIL MAINT	387,058	85,182	0	0	0	0	0
CIVIC CENTER	0	0	72,788	56,251	145,055	28,126	14,062
CORP YARD	24,131	0	0	0	0	0	120,688
ADMIN SVC - COPY	0	0	0	0	0	0	0
PURCHASING/STORES	40,667	27,797	6,177	4,118	1,030	1,544	13,899
TREASURER/UTILITY	43,357	21,232	7,990	4,453	7,486	1,938	12,579
PERSONNEL	297,436	129,800	6,703	7,145	17,202	4,716	70,778
EMPLOYEE SAFETY & RISK	0	0	0	0	0	0	31,193
INFORMATION SYSTEMS	0	0	0	0	0	0	0
FINANCE	167,424	75,684	15,459	10,414	21,524	10,136	52,572
UTILITY ACCOUNTING	0	0	0	0	0	0	93,894
CITY ATTORNEY	82,292	51,433	102,865	51,433	51,433	0	0
CITY CLERK	12,168	14,602	30,420	0	25,553	0	4,867
ECONOMIC DEVELOPMENT	52,906	26,726	3,694	2,463	6,531	2,600	16,875
CITY ADMINISTRATION	54,479	27,523	3,805	2,536	6,726	2,677	17,378
CITY COUNCIL	97,797	64,707	60,357	3,528	55,607	3,723	32,978
DISPATCH	1,439,147	784,990	0	0	0	0	0
Total Allocated	3,084,680	1,402,311	315,282	145,734	348,902	58,757	512,938
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	3,084,680	1,402,311	315,282	145,734	348,902	58,757	512,938
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,084,680	1,402,311	315,282	145,734	348,902	58,757	512,938



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	4,279	0	0	0	0	0	24,566
NON DEPARTMENTAL	13,092	6,651	3,674	2,607	0	0	11,959
BUILD/FACIL MAINT	0	0	0	0	0	0	0
CIVIC CENTER	9,766	1,432	0	0	0	0	5,599
CORP YARD	54,635	0	0	0	0	0	57,337
ADMIN SVC - COPY	0	0	0	0	0	0	0
PURCHASING/STORES	4,633	3,089	11,325	515	0	0	20,076
TREASURER/UTILITY	7,820	7,700	680	1,529	0	0	6,296
PERSONNEL	51,843	13,872	1,657	3,724	0	0	46,110
EMPLOYEE SAFETY & RISK	22,018	0	0	0	0	0	0
INFORMATION SYSTEMS	0	0	0	0	0	0	0
FINANCE	37,653	20,751	23,427	7,965	0	0	42,850
UTILITY ACCOUNTING	0	0	0	0	0	0	0
CITY ATTORNEY	0	25,716	0	0	0	0	25,716
CITY CLERK	0	4,867	0	0	0	0	1,217
ECONOMIC DEVELOPMENT	10,490	5,063	912	2,053	0	0	8,446
CITY ADMINISTRATION	10,803	5,213	940	2,113	0	0	8,699
CITY COUNCIL	15,023	16,060	1,306	2,939	0	0	14,299
DISPATCH	0	0	0	0	0	0	0
Total Allocated	242,055	110,414	43,921	23,445	0	0	273,170
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	242,055	110,414	43,921	23,445	0	0	273,170
Adjustments	0	0	0	0	0	0	0
Proposed Costs	242,055	110,414	43,921	23,445	0	0	273,170



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	2,757	3,636	42,001	35,931	36,601	41,839	11,569
BUILD/FACIL MAINT	0	0	0	0	0	0	58,567
CIVIC CENTER	29,949	20,834	43,100	99,741	20,703	14,453	0
CORP YARD	0	50,821	19,305	126,547	0	6,207	0
ADMIN SVC - COPY	0	0	0	0	0	0	0
PURCHASING/STORES	0	16,472	204,783	740,437	141,337	39,637	25,738
TREASURER/UTILITY	340	4,127	863,682	859,487	860,623	864,131	7,428
PERSONNEL	827	3,674	138,115	125,243	117,290	108,785	35,641
EMPLOYEE SAFETY & RISK	0	0	42,202	33,028	42,202	53,212	0
INFORMATION SYSTEMS	0	0	0	0	0	0	0
FINANCE	18,994	19,289	215,256	203,832	199,039	186,218	41,219
UTILITY ACCOUNTING	0	31,298	208,655	239,954	239,954	208,655	0
CITY ATTORNEY	0	0	154,294	102,865	102,865	51,433	30,859
CITY CLERK	8,518	18,252	64,425	70,509	60,775	61,992	3,651
ECONOMIC DEVELOPMENT	456	2,025	185,541	294,639	167,105	171,812	8,209
CITY ADMINISTRATION	470	2,085	190,274	302,045	171,362	176,210	8,454
CITY COUNCIL	16,071	35,937	50,830	53,796	38,357	47,301	18,364
DISPATCH	0	0	0	0	0	0	0
Total Allocated	78,382	208,450	2,422,463	3,288,054	2,198,213	2,031,885	249,699
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	78,382	208,450	2,422,463	3,288,054	2,198,213	2,031,885	249,699
Adjustments	0	0	0	0	0	0	0
Proposed Costs	78,382	208,450	2,422,463	3,288,054	2,198,213	2,031,885	249,699



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	1,300	1,776	0	4,754	16,318	4,078	1,244
BUILD/FACIL MAINT	0	0	0	0	0	0	0
CIVIC CENTER	0	0	0	19,792	5,338	37,241	0
CORP YARD	0	0	0	0	103,158	0	0
ADMIN SVC - COPY	0	0	0	0	0	0	0
PURCHASING/STORES	2,574	4,633	0	0	78,245	4,118	0
TREASURER/UTILITY	340	680	0	2,720	7,914	1,755	680
PERSONNEL	827	1,657	0	16,325	19,265	4,270	1,657
EMPLOYEE SAFETY & RISK	0	0	0	7,339	0	0	0
INFORMATION SYSTEMS	0	0	0	0	0	0	0
FINANCE	7,434	8,333	0	14,634	95,850	17,869	4,105
UTILITY ACCOUNTING	0	0	0	0	0	0	0
CITY ATTORNEY	0	0	0	0	0	0	0
CITY CLERK	0	0	0	0	2,434	7,301	0
ECONOMIC DEVELOPMENT	456	912	0	3,649	10,618	2,353	912
CITY ADMINISTRATION	470	940	0	3,758	10,934	2,423	940
CITY COUNCIL	654	1,306	0	5,225	19,611	16,586	1,306
DISPATCH	0	0	0	0	0	0	0
Total Allocated	14,055	20,237	0	78,196	369,685	97,994	10,844
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	14,055	20,237	0	78,196	369,685	97,994	10,844
Adjustments	0	0	0	0	0	0	0
Proposed Costs	14,055	20,237	0	78,196	369,685	97,994	10,844



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	2,047	0	149	542	0	0	0
BUILD/FACIL MAINT	0	0	0	0	0	0	0
CIVIC CENTER	6,250	0	0	0	0	0	0
CORP YARD	0	0	0	0	0	0	0
ADMIN SVC - COPY	0	0	0	0	253,766	0	0
PURCHASING/STORES	6,692	0	2,574	0	0	0	0
TREASURER/UTILITY	4,586	0	0	0	0	479,916	0
PERSONNEL	1,606	0	0	0	0	0	0
EMPLOYEE SAFETY & RISK	0	0	0	0	0	0	0
INFORMATION SYSTEMS	0	0	0	0	0	0	0
FINANCE	13,129	0	1,183	4,305	0	0	850
UTILITY ACCOUNTING	10,433	0	0	0	0	0	0
CITY ATTORNEY	20,573	51,433	227,946	151,964	0	0	0
CITY CLERK	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	885	0	0	0	0	0	0
CITY ADMINISTRATION	912	0	0	0	0	0	0
CITY COUNCIL	1,267	0	0	0	0	0	0
DISPATCH	0	0	0	0	0	0	0
Total Allocated	68,380	51,433	231,852	156,811	253,766	479,916	850
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	68,380	51,433	231,852	156,811	253,766	479,916	850
Adjustments	0	0	0	0	0	0	0
Proposed Costs	68,380	51,433	231,852	156,811	253,766	479,916	850



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	471	1,812	3,099	1,227	4,091	1,482
BUILD/FACIL MAINT	0	0	0	0	0	0	0
CIVIC CENTER	0	0	9,245	2,604	0	0	15,105
CORP YARD	0	0	0	0	0	0	0
ADMIN SVC - COPY	0	0	0	0	0	0	0
PURCHASING/STORES	0	1,544	8,236	3,089	0	9,780	0
TREASURER/UTILITY	0	0	509	1,292	680	1,360	871
PERSONNEL	0	0	6,594	3,144	1,657	3,310	2,118
EMPLOYEE SAFETY & RISK	0	0	0	0	0	0	0
INFORMATION SYSTEMS	0	0	0	0	0	0	0
FINANCE	0	6,313	10,050	13,623	3,982	20,922	4,383
UTILITY ACCOUNTING	0	0	10,433	0	0	0	0
CITY ATTORNEY	0	0	0	0	0	0	0
CITY CLERK	0	0	1,217	0	0	6,084	0
ECONOMIC DEVELOPMENT	0	0	685	1,733	912	1,825	1,167
CITY ADMINISTRATION	0	0	705	1,784	940	1,878	1,203
CITY COUNCIL	0	0	3,182	2,483	1,306	13,625	1,672
DISPATCH	0	0	0	0	0	0	0
Total Allocated	0	8,328	52,668	32,851	10,704	62,875	28,001
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	0	8,328	52,668	32,851	10,704	62,875	28,001
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	8,328	52,668	32,851	10,704	62,875	28,001



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Allocated Costs By Department**

Central Service Departments	COMMUNICATIONS	HOUSING TRUST	CHARLOTTE'S WEB	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	0	0	0	225,394	0	0	225,394
EQUIP USE/DPREC	30,589	0	0	186,005	0	0	186,005
NON DEPARTMENTAL	15,104	1,075	976	453,994	0	0	453,994
BUILD/FACIL MAINT	0	0	0	530,807	0	0	530,807
CIVIC CENTER	223,184	16,146	0	896,764	0	0	896,764
CORP YARD	0	0	0	562,829	0	0	562,829
ADMIN SVC - COPY	0	0	0	253,766	0	0	253,766
PURCHASING/STORES	17,502	0	0	1,442,261	0	0	1,442,261
TREASURER/UTILITY	7,248	748	680	4,094,857	0	0	4,094,857
PERSONNEL	36,377	1,821	1,657	1,282,846	0	0	1,282,846
EMPLOYEE SAFETY & RISK	0	0	0	231,194	0	0	231,194
INFORMATION SYSTEMS	0	0	0	0	0	0	0
FINANCE	59,104	2,181	1,983	1,659,939	0	0	1,659,939
UTILITY ACCOUNTING	0	0	0	1,043,276	0	0	1,043,276
CITY ATTORNEY	0	0	0	1,285,120	0	0	1,285,120
CITY CLERK	1,217	0	0	400,069	0	0	400,069
ECONOMIC DEVELOPMENT	9,724	1,003	912	1,006,292	0	0	1,006,292
CITY ADMINISTRATION	10,013	1,034	940	1,032,666	0	0	1,032,666
CITY COUNCIL	16,128	1,437	1,306	716,074	0	110,177	826,251
DISPATCH	0	0	0	2,224,137	0	0	2,224,137
Total Allocated	426,190	25,445	8,454	19,528,290	0	110,177	19,638,467
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	426,190	25,445	8,454	19,528,290	0	110,177	19,638,467
Adjustments	0	0	0	0	0	0	0
Proposed Costs	426,190	25,445	8,454	19,528,290	0	110,177	19,638,467





**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	255,252	564,862	
EQUIP USE/DPREC	0	234,459	
NON DEPARTMENTAL	795,330	( 208,873)	
BUILD/FACIL MAINT	1,228,673	1,065,221	
CIVIC CENTER	0	0	
CORP YARD	0	0	
ADMIN SVC - COPY	164,495	0	
PURCHASING/STORES	1,211,742	0	
TREASURER/UTILITY BILLING	3,817,742	( 17,280)	
PERSONNEL	1,242,334	0	
EMPLOYEE SAFETY & RISK OFFICER	212,312	0	
INFORMATION SYSTEMS	0	0	
FINANCE	1,606,431	0	
UTILITY ACCOUNTING	947,234	0	
CITY ATTORNEY	1,316,316	0	
CITY CLERK	424,886	0	
ECONOMIC DEVELOPMENT	1,301,506	0	
CITY ADMINISTRATION	1,133,599	0	
CITY COUNCIL	302,872	0	
DISPATCH	2,039,354	0	
POLICE/JAIL			3,084,680
FIRE			1,402,311
PLANNING			315,282
BLDG INSP			145,734
ENGINEER			348,902
GIS MAP			58,757
STR MAINT			512,938
TREE TRIM			242,055
17000 RECREATION			110,414
61 RECREATION			43,921
RIV PK CAMP			23,445
SWIM POOL			0
MUSEUM			0
PARKS			273,170
R.D.A.			78,382
TRANSIT			208,450
WATER UTILITY			2,422,463

All Monetary Values Are \$ Dollars

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Report Output Prepared By CITY OF LOMPOC



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
ELECT UTILITY			3,288,054	
WASTEWATER			2,198,213	
SOLID WASTE			2,031,885	
LOMPOC LIB			249,699	
VILLAGE LIB			14,055	
BUPELLTON LIB			20,237	
OTHER PROG			0	
METER READING			78,196	
EQUIP MAINT			369,685	
CDBG			97,994	
COMM.SVCS. OFFICER			10,844	
AIRPORT			68,380	
ALL OTHER			51,433	
LIABILITY INSURANCE			231,852	
WORKERS COMP INS			156,811	
MACHINE ROOM			253,766	
INVESTMENTS			479,916	
COMM PROJECTS			850	
TRANSPORTATION MANAGEMENT			0	
LOMPOC COMMUNITY CENTER			8,328	
WI-FI			52,668	
PEG			32,851	
PRK MAINT & POOL ASSESS DIST			10,704	
AQUATIC CENTER			62,875	
CODE ENFORCEMENT			28,001	
COMMUNICATIONS			426,190	
HOUSING TRUST			25,445	
CHARLOTTE'S WEB			8,454	
Direct Billed Total			0	
Unallocated Total			110,177	
Totals	<u>18,000,078</u>	<u>1,638,389</u>	<u>19,638,467</u>	Deviation 0



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>BUILDING USE</b>		
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
<b>EQUIP USE/DPREC</b>		
2.4.1 GEN FIXD ASSETS	ANNUAL DEPREC. CHARGE	FIXED ASSET REPORT
<b>NON DEPARTMENTAL</b>		
3.4.1 EXTERNAL AUDIT	EXPENSE TRANSACTIONS/PROGRAM(UTILITIES @2X)	FINANCE
3.4.2 GENERAL DPT SPT	PROGRAM PERSONNEL	2015-17
3.4.3 GENERAL LIAB. A	PROGRAM PERSONNEL	2015-17
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
<b>BUILD/FACIL MAINT</b>		
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
<b>CIVIC CENTER</b>		
5.4.1 CITY HALL	SQUARE FOOTAGE - CITY HALL	CITY HALL BLUEPRINT - JUNE 2015
<b>CORP YARD</b>		
6.4.1 CORP YARD	SQUARE FOOTAGE - CORP YARD	CORP YARD BLUEPRINT JUNE 2015
<b>ADMIN SVC - COPY</b>		
7.4.1 MACHINE ROOM	DIRECT ALLOCATION-LEVEL OF SERVICE	MACHINE ROOM



**CITY OF LOMPOC, CALIFORNIA  
FULL COST PLAN FY 15-17  
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>PURCHASING/STORES</b>		
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
<b>TREASURER/UTILITY BILLING</b>		
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	2015-17
<b>PERSONNEL</b>		
10.4.1 GEN RES MGMT	PROGRAM PERSONNEL	2015-17
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	2015-17
10.4.5 SAFETY	PROGRAM PERSONNEL	2015-17
<b>EMPLOYEE SAFETY &amp; RISK OFFICER</b>		
11.4.1 OUTSIDE WORKERS	PROGRAM PERSONNEL - OUTSIDE WORKERS	2015-17
<b>INFORMATION SYSTEMS</b>		
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	2015-17
12.4.5 GIS	LEVEL OF SUPPORT	DATA PROCESSING
12.4.6 WASTEWATER TREA	DIRECT ALLOCATION - WASTEWATER	PURCHASING
<b>FINANCE</b>		
13.4.1 PAYROLL/BUDGET	PROGRAM PERSONNEL	2015-17
13.4.2 ACCTG SERVICES	EXPENSE TRANSACTIONS/PROGRAM(UTILITIES @2X)	FINANCE
13.4.3 RISK MGMT	PROGRAM PERSONNEL	2015-17
13.4.4 UTILITY PROJ.	DIRECT ALLOCTION -LEVEL OF SUPPORT-UTILITIES	FINANCE
13.4.5 SPECIAL STUDIES	PROGRAM PERSONNEL	2015-17
13.4.6 FIXED ASSET	ANNUAL DEPREC. CHARGE	FIXED ASSET REPORT



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	2015-17
ECONOMIC DEVELOPMENT		
17.4.1 GENERAL CITY ADMIN	PROGRAM PERSONNEL	2015-17
17.4.2 UTILITY SPT	DIRECT ALLOCATION TO UTILITY FUNDS	COST PLAN
17.4.3 CITY COUNCIL	DIRECT ALLOCATION - CITY COUNCIL	COST PLAN
CITY ADMINISTRATION		
18.4.1 GEN'L CITY ADM.	PROGRAM PERSONNEL	2015-17
18.4.2 UTILITY SPT	DIRECT ALLOCATION TO UTILITY FUNDS	COST PLAN
18.4.3 CITY COUNCIL	DIRECT ALLOCATION - CITY COUNCIL	COST PLAN
CITY COUNCIL		
19.4.1 CNSL A	PROGRAM PERSONNEL	2015-17
19.4.2 CNSL B	AGENDA ITEMS PER ORIG PROGRAM	CITY CLERK
DISPATCH		
20.4.1 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 15-17  
Schedule .2 - Costs To Be Allocated  
For Department BUILDING USE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	255,252			255,252
NON DEPARTMENTAL		1,197	1,197	
TREASURER/UTILITY BILLING		655	655	
PERSONNEL		1,553	1,553	
FINANCE		3,542	3,542	
ECONOMIC DEVELOPMENT		905	905	
CITY ADMINISTRATION		900	900	
CITY COUNCIL		1,165	1,165	
Total Allocated Additions:		<u>9,917</u>	<u>9,917</u>	9,917
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:	<u>564,862</u>			564,862
Total To Be Allocated:	<u><u>820,114</u></u>	<u><u>9,917</u></u>	<u><u>830,031</u></u>	



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING USE**

	Total	General & Admin	CITY HALL	OTHER BLDGS	CORP YARD
<b>Wages &amp; Benefits</b>					
SALARIES & BENEFITS	151,135	0	0	0	0
<b>Other Expense &amp; Cost</b>					
OTHER OP EXPENSES	104,117	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	255,252	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
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	820,114	0	273,856	222,701	68,305
<b>Allocation Step 1</b>					
1st Allocation	820,114	0	273,856	222,701	68,305
<b>Allocation Step 2</b>					
Inbound- All Others	9,917	9,917	0	0	0
Reallocate Admin Costs		( 9,917)	3,311	2,693	826
2nd Allocation	9,917	0	3,311	2,693	826
<b>Total For 44 BUILDING USE</b>					
Total Allocated	830,031	0	277,167	225,394	69,131





**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING USE**

CITY HALL/GD MT

<u>Wages &amp; Benefits</u>	
SALARIES & BENEFITS	151,135
<u>Other Expense &amp; Cost</u>	
OTHER OP EXPENSES	104,117
<u>Departmental Totals</u>	
Total Expenditures	255,252
<u>Deductions</u>	
Total Deductions	0
<u>Cost Adjustments</u>	
CITY HALL USE CHG	0
POLICE BUILDING	0
JAIL	0
FIRE BUILDING	0
CORP YARD	0
Functional Cost	255,252
<u>Allocation Step 1</u>	
1st Allocation	255,252
<u>Allocation Step 2</u>	
Inbound- All Others	0
Reallocate Admin Costs	3,087
2nd Allocation	3,087
<u>Total For 44 BUILDING USE</u>	
Total Allocated	258,339



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	3,311	277,167
SubTotal	100	100.0000	273,856		273,856	3,311	277,167
Total	100	100.0000	273,856		273,856	3,311	277,167

Allocation Basis: DIRECT ALLOCATION-CIVIC CNTR

Allocation Source: COST PLAN



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	2,336	195,514
FIRE	12,811	13.2568	29,523		29,523	357	29,880
SubTotal	96,637	100.0000	222,701		222,701	2,693	225,394
Total	96,637	100.0000	222,701		222,701	2,693	225,394

Allocation Basis: BUILDING DEPRECIATION

Allocation Source: FIXED ASSET REPORT FY 13-14



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	826	69,131
SubTotal	100	100.0000	68,305		68,305	826	69,131
Total	100	100.0000	68,305		68,305	826	69,131

Allocation Basis: DIRECT ALLOCATION - CORP YARD

Allocation Source: COST PLAN

**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	255,252		255,252	3,087	258,339
SubTotal	100	100.0000	255,252		255,252	3,087	258,339
Total	100	100.0000	255,252		255,252	3,087	258,339

Allocation Basis: DIRECT ALLOCATION-CIVIC CNTR

Allocation Source: COST PLAN

**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING USE**

Receiving Department	Total	CITY HALL	OTHER BLDGS	CORP YARD	CITY HALL/GD MT
CIVIC CENTER	535,506	277,167	0	0	258,339
CORP YARD	69,131	0	0	69,131	0
POLICE/JAIL	195,514	0	195,514	0	0
FIRE	29,880	0	29,880	0	0
Direct Billed	0	0	0	0	0
<b>Total</b>	<b>830,031</b>	<b>277,167</b>	<b>225,394</b>	<b>69,131</b>	<b>258,339</b>



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 15-17  
 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	234,459			
Total Departmental Cost Adjustments:	<u>234,459</u>			234,459
Total To Be Allocated:	<u><u>234,459</u></u>	<u><u>0</u></u>		<u><u>234,459</u></u>





**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department EQUIP USE/DPREC**

	Total	General & Admin	GEN FIXD ASSETS
<b>Wages &amp; Benefits</b>			
SALARIES & BENEFITS	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
GEN FIXED ASSETS	234,459	0	234,459
Functional Cost	234,459	0	234,459
<b>Allocation Step 1</b>			
1st Allocation	234,459	0	234,459
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 45 EQUIP USE/DPREC</b>			
Total Allocated	234,459	0	234,459



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	25,944		25,944		25,944
PURCHASING/STORES	20,164	7.2182	16,924		16,924		16,924
TREASURER/UTILITY BILLING	5,430	1.9438	4,557		4,557		4,557
PERSONNEL	80	0.0286	67		67		67
FINANCE	814	0.2914	683		683		683
CITY ATTORNEY	111	0.0397	93		93		93
CITY COUNCIL	222	0.0795	186		186		186
POLICE/JAIL	110,923	39.7077	93,100		93,100		93,100
FIRE	22,917	8.2037	19,234		19,234		19,234
PLANNING	156	0.0558	131		131		131
BLDG INSP	141	0.0505	118		118		118
ENGINEER	3,391	1.2139	2,846		2,846		2,846
STR MAINT	13,275	4.7521	11,142		11,142		11,142
TREE TRIM	5,098	1.8250	4,279		4,279		4,279
PARKS	29,270	10.4779	24,566		24,566		24,566
COMMUNICATIONS	36,446	13.0468	30,589		30,589		30,589
SubTotal	279,349	100.0000	234,459		234,459		234,459
Total	279,349	100.0000	234,459		234,459		234,459

Allocation Basis: ANNUAL DEPREC. CHARGE  
 Allocation Source: FIXED ASSET REPORT



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIP USE/DPREC**

Receiving Department	Total	GEN FIXD ASSETS
BUILD/FACIL MAINT	25,944	25,944
PURCHASING/STORES	16,924	16,924
TREASURER/UTILITY	4,557	4,557
PERSONNEL	67	67
FINANCE	683	683
CITY ATTORNEY	93	93
CITY COUNCIL	186	186
POLICE/JAIL	93,100	93,100
FIRE	19,234	19,234
PLANNING	131	131
BLDG INSP	118	118
ENGINEER	2,846	2,846
STR MAINT	11,142	11,142
TREE TRIM	4,279	4,279
PARKS	24,566	24,566
COMMUNICATIONS	30,589	30,589
Direct Billed	0	0
<b>Total</b>	<b>234,459</b>	<b>234,459</b>



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 15-17**  
**Schedule .2 - Costs To Be Allocated**  
**For Department NON DEPARTMENTAL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	795,330			795,330
SALARIES & BENEFITS	0			
OTHER OP EXPNS	( 208,873)			
Total Deductions:	<u>( 208,873)</u>			( 208,873)
NON DEPARTMENTAL		351	351	
PURCHASING/STORES		2,832	2,832	
FINANCE		2,608	2,608	
Total Allocated Additions:		<u>5,791</u>	<u>5,791</u>	5,791
FEE STUDY-ADJ	0			
Total Departmental Cost Adjustments:	<u>0</u>			0
Total To Be Allocated:	<u><u>586,457</u></u>	<u><u>5,791</u></u>		<u><u>592,248</u></u>



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department NON DEPARTMENTAL**

	Total	General & Admin	EXTERNAL AUDIT	GENERAL DPT SPT	GENERAL LIAB. A
<b>Wages &amp; Benefits</b>					
*SALARIES & BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
*OTHER OP EXPNS	208,873	208,873	0	0	0
FEE STUDY	0	0	0	0	0
EXTERNAL AUDIT	109,655	0	109,655	0	0
TRAINING	95,310	0	0	95,310	0
GEN LIAB INSUR	278,080	0	0	0	278,080
PROPERTY INSUR	103,412	0	0	0	0
SUPPLIES	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	795,330	208,873	109,655	95,310	278,080
<b>Deductions</b>					
Total Deductions	( 208,873)	( 208,873)	0	0	0
<b>Cost Adjustments</b>					
FEE STUDY-ADJ	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	586,457	0	109,655	95,310	278,080
<b>Allocation Step 1</b>					
1st Allocation	586,457	0	109,655	95,310	278,080
<b>Allocation Step 2</b>					
Inbound- All Others	5,791	5,791	0	0	0
Reallocate Admin Costs		( 5,791)	1,083	941	2,746
2nd Allocation	5,791	0	1,083	941	2,746
<b>Total For 09 NON DEPARTMENTAL</b>					
Total Allocated	592,248	0	110,738	96,251	280,826



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department NON DEPARTMENTAL**

	GENERAL LIAB. B	PROPERTY INS.
<b>Wages &amp; Benefits</b>		
*SALARIES & BENEFITS	0	0
<b>Other Expense &amp; Cost</b>		
*OTHER OP EXPNS	0	0
FEE STUDY	0	0
EXTERNAL AUDIT	0	0
TRAINING	0	0
GEN LIAB INSUR	0	0
PROPERTY INSUR	0	103,412
SUPPLIES	0	0
<b>Departmental Totals</b>		
Total Expenditures	0	103,412
<b>Deductions</b>		
Total Deductions	0	0
<b>Cost Adjustments</b>		
FEE STUDY-ADJ	0	0
<b>Functional Cost</b>		
	0	103,412
<b>Allocation Step 1</b>		
1st Allocation	0	103,412
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	0	1,021
2nd Allocation	0	1,021
<b>Total For 09 NON DEPARTMENTAL</b>		
Total Allocated	0	104,433



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	0.2100	230		230		230
NON DEPARTMENTAL	183	0.3202	351		351		351
BUILD/FACIL MAINT	1,258	2.2013	2,414		2,414	24	2,438
ADMIN SVC - COPY	146	0.2555	280		280	3	283
PURCHASING/STORES	1,291	2.2590	2,477		2,477	25	2,502
TREASURER/UTILITY BILLING	826	1.4454	1,585		1,585	16	1,601
PERSONNEL	480	0.8399	921		921	9	930
EMPLOYEE SAFETY & RISK OFFICER	224	0.3920	430		430	4	434
FINANCE	403	0.7052	773		773	8	781
UTILITY ACCOUNTING	236	0.4130	453		453	4	457
CITY ATTORNEY	415	0.7262	796		796	8	804
CITY CLERK	363	0.6352	697		697	7	704
CITY ADMINISTRATION	484	0.8469	929		929	9	938
CITY COUNCIL	384	0.6719	737		737	7	744
POLICE/JAIL	3,044	5.3265	5,841		5,841	58	5,899
DISPATCH	440	0.7699	844		844	8	852
FIRE	1,063	1.8601	2,040		2,040	20	2,060
PLANNING	483	0.8452	927		927	9	936
BLDG INSP	329	0.5757	631		631	6	637
ENGINEER	472	0.8259	906		906	9	915
GIS MAP	265	0.4637	508		508	5	513
STR MAINT	1,012	1.7708	1,942		1,942	19	1,961
TREE TRIM	959	1.6781	1,840		1,840	18	1,858
17000 RECREATION	634	1.1094	1,217		1,217	12	1,229
61 RECREATION	1,392	2.4358	2,671		2,671	27	2,698
RIV PK CAMP	211	0.3692	405		405	4	409





**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	2.6300	2,884		2,884	29	2,913
R.D.A.	1,171	2.0491	2,247		2,247	22	2,269
TRANSIT	758	1.3264	1,454		1,454	14	1,468
WATER UTILITY	6,308	11.0379	12,103		12,103	123	12,226
ELECT UTILITY	6,282	10.9925	12,054		12,054	120	12,174
WASTEWATER	5,786	10.1246	11,102		11,102	110	11,212
SOLID WASTE	5,888	10.3031	11,298		11,298	112	11,410
LOMPOC LIB	1,433	2.5075	2,750		2,750	27	2,777
VILLAGE LIB	419	0.7332	804		804	8	812
BUELLTON LIB	413	0.7227	792		792	8	800
METER READING	436	0.7629	837		837	8	845
EQUIP MAINT	2,553	4.4673	4,899		4,899	49	4,948
CDBG	804	1.4069	1,543		1,543	15	1,558
COMM.SVCS. OFFICER	138	0.2415	265		265	3	268
AIRPORT	567	0.9922	1,088		1,088	11	1,099
LIABILITY INSURANCE	77	0.1347	148		148	1	149
WORKERS COMP INS	280	0.4900	537		537	5	542
LOMPOC COMMUNITY CENTER	243	0.4252	466		466	5	471
WI-FI	557	0.9747	1,069		1,069	11	1,080
PEG	641	1.1216	1,230		1,230	12	1,242
PRK MAINT & POOL ASSESS DIST	130	0.2275	249		249	2	251
AQUATIC CENTER	1,103	1.9301	2,116		2,116	21	2,137
CODE ENFORCEMENT	120	0.2100	230		230	2	232
COMMUNICATIONS	2,421	4.2364	4,645		4,645	46	4,691
SubTotal	57,148	100.0000	109,655		109,655	1,083	110,738
Total	57,148	100.0000	109,655		109,655	1,083	110,738



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .4 - Detail Activity Allocations**  
**For Department NON DEPARTMENTAL**

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

Allocation Source: FINANCE

**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	0.2591	247		247		247
BUILD/FACIL MAINT	8.95	2.3186	2,210		2,210	22	2,232
ADMIN SVC - COPY	1.00	0.2591	247		247	2	249
PURCHASING/STORES	5.55	1.4378	1,370		1,370	14	1,384
TREASURER/UTILITY BILLING	11.45	2.9662	2,827		2,827	28	2,855
PERSONNEL	5.00	1.2953	1,235		1,235	12	1,247
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2591	247		247	2	249
FINANCE	7.65	1.9818	1,889		1,889	19	1,908
UTILITY ACCOUNTING	3.55	0.9197	877		877	9	886
CITY ATTORNEY	1.00	0.2591	247		247	2	249
CITY CLERK	2.00	0.5181	494		494	5	499
ECONOMIC DEVELOPMENT	2.60	0.6736	642		642	6	648
CITY ADMINISTRATION	3.80	0.9844	938		938	9	947
CITY COUNCIL	5.30	1.3730	1,309		1,309	13	1,322
POLICE/JAIL	58.00	15.0252	14,320		14,320	146	14,466
DISPATCH	9.00	2.3315	2,222		2,222	22	2,244
FIRE	29.30	7.5905	7,234		7,234	72	7,306
PLANNING	4.05	1.0492	1,000		1,000	10	1,010
BLDG INSP	2.70	0.6995	667		667	7	674
ENGINEER	7.16	1.8549	1,768		1,768	17	1,785
GIS MAP	2.85	0.7383	704		704	7	711
STR MAINT	18.50	4.7926	4,568		4,568	45	4,613
TREE TRIM	11.50	2.9792	2,839		2,839	28	2,867
17000 RECREATION	5.55	1.4378	1,370		1,370	14	1,384
61 RECREATION	1.00	0.2591	247		247	2	249
RIV PK CAMP	2.25	0.5829	556		556	5	561



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	2.3989	2,286		2,286	23	2,309
R.D.A.	0.50	0.1295	123		123	1	124
TRANSIT	2.22	0.5751	548		548	5	553
WATER UTILITY	30.48	7.8962	7,526		7,526	74	7,600
ELECT UTILITY	24.32	6.3004	6,005		6,005	59	6,064
WASTEWATER	25.99	6.7330	6,417		6,417	64	6,481
SOLID WASTE	31.15	8.0697	7,691		7,691	76	7,767
LOMPOC LIB	9.00	2.3315	2,222		2,222	22	2,244
VILLAGE LIB	0.50	0.1295	123		123	1	124
BUELLTON LIB	1.00	0.2591	247		247	2	249
METER READING	4.00	1.0362	988		988	10	998
EQUIP MAINT	11.64	3.0155	2,874		2,874	28	2,902
CDBG	2.58	0.6684	637		637	6	643
COMM.SVCS. OFFICER	1.00	0.2591	247		247	2	249
AIRPORT	0.97	0.2513	240		240	2	242
WI-FI	0.75	0.1943	185		185	2	187
PEG	1.90	0.4922	469		469	5	474
PRK MAINT & POOL ASSESS DIST	1.00	0.2591	247		247	2	249
AQUATIC CENTER	2.00	0.5181	494		494	5	499
CODE ENFORCEMENT	1.28	0.3316	316		316	3	319
COMMUNICATIONS	10.66	2.7616	2,632		2,632	26	2,658
HOUSING TRUST	1.10	0.2850	272		272	3	275
CHARLOTTE'S WEB	1.00	0.2591	247		247	2	249
SubTotal	386.01	100.0000	95,310		95,310	941	96,251
Total	386.01	100.0000	95,310		95,310	941	96,251



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .4 - Detail Activity Allocations**  
**For Department NON DEPARTMENTAL**

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2015-17

**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	0.2591	720		720		720
BUILD/FACIL MAINT	8.95	2.3186	6,448		6,448	64	6,512
ADMIN SVC - COPY	1.00	0.2591	720		720	7	727
PURCHASING/STORES	5.55	1.4378	3,998		3,998	40	4,038
TREASURER/UTILITY BILLING	11.45	2.9662	8,249		8,249	82	8,331
PERSONNEL	5.00	1.2953	3,602		3,602	36	3,638
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2591	720		720	7	727
FINANCE	7.65	1.9818	5,511		5,511	55	5,566
UTILITY ACCOUNTING	3.55	0.9197	2,557		2,557	25	2,582
CITY ATTORNEY	1.00	0.2591	720		720	7	727
CITY CLERK	2.00	0.5181	1,441		1,441	14	1,455
ECONOMIC DEVELOPMENT	2.60	0.6736	1,873		1,873	19	1,892
CITY ADMINISTRATION	3.80	0.9844	2,738		2,738	27	2,765
CITY COUNCIL	5.30	1.3730	3,818		3,818	38	3,856
POLICE/JAIL	58.00	15.0252	41,785		41,785	414	42,199
DISPATCH	9.00	2.3315	6,484		6,484	64	6,548
FIRE	29.30	7.5905	21,108		21,108	209	21,317
PLANNING	4.05	1.0492	2,918		2,918	29	2,947
BLDG INSP	2.70	0.6995	1,945		1,945	19	1,964
ENGINEER	7.16	1.8549	5,158		5,158	51	5,209
GIS MAP	2.85	0.7383	2,053		2,053	20	2,073
STR MAINT	18.50	4.7926	13,327		13,327	132	13,459
TREE TRIM	11.50	2.9792	8,285		8,285	82	8,367
17000 RECREATION	5.55	1.4378	3,998		3,998	40	4,038
61 RECREATION	1.00	0.2591	720		720	7	727
RIV PK CAMP	2.25	0.5829	1,621		1,621	16	1,637



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	2.3989	6,671		6,671	66	6,737
R.D.A.	0.50	0.1295	360		360	4	364
TRANSIT	2.22	0.5751	1,599		1,599	16	1,615
WATER UTILITY	30.48	7.8962	21,958		21,958	217	22,175
ELECT UTILITY	24.32	6.3004	17,520		17,520	173	17,693
WASTEWATER	25.99	6.7330	18,723		18,723	185	18,908
SOLID WASTE	31.15	8.0697	22,440		22,440	222	22,662
LOMPOC LIB	9.00	2.3315	6,484		6,484	64	6,548
VILLAGE LIB	0.50	0.1295	360		360	4	364
BUELLTON LIB	1.00	0.2591	720		720	7	727
METER READING	4.00	1.0362	2,882		2,882	29	2,911
EQUIP MAINT	11.64	3.0155	8,385		8,385	83	8,468
CDBG	2.58	0.6684	1,859		1,859	18	1,877
COMM.SVCS. OFFICER	1.00	0.2591	720		720	7	727
AIRPORT	0.97	0.2513	699		699	7	706
WI-FI	0.75	0.1943	540		540	5	545
PEG	1.90	0.4922	1,369		1,369	14	1,383
PRK MAINT & POOL ASSESS DIST	1.00	0.2591	720		720	7	727
AQUATIC CENTER	2.00	0.5181	1,441		1,441	14	1,455
CODE ENFORCEMENT	1.28	0.3316	922		922	9	931
COMMUNICATIONS	10.66	2.7616	7,679		7,679	76	7,755
HOUSING TRUST	1.10	0.2850	792		792	8	800
CHARLOTTE'S WEB	1.00	0.2591	720		720	7	727
SubTotal	386.01	100.0000	278,080		278,080	2,746	280,826
Total	386.01	100.0000	278,080		278,080	2,746	280,826



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .4 - Detail Activity Allocations**  
**For Department NON DEPARTMENTAL**

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2015-17



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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 15-17**  
**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	41,980		41,980	414	42,394
CORP YARD	68,305	13.9437	14,419		14,419	142	14,561
POLICE/JAIL	162,482	33.1689	34,301		34,301	339	34,640
FIRE	60,219	12.2931	12,712		12,712	126	12,838
SubTotal	489,862	100.0000	103,412		103,412	1,021	104,433
Total	489,862	100.0000	103,412		103,412	1,021	104,433

Allocation Basis: COST PER BUILDING (DEPREC)

Allocation Source: FIXED ASSET REPORT



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	1,197	230	247	720	0	0
NON DEPARTMENTAL	351	351	0	0	0	0
BUILD/FACIL MAINT	11,182	2,438	2,232	6,512	0	0
CIVIC CENTER	42,394	0	0	0	0	42,394
CORP YARD	14,561	0	0	0	0	14,561
ADMIN SVC - COPY	1,259	283	249	727	0	0
PURCHASING/STORES	7,924	2,502	1,384	4,038	0	0
TREASURER/UTILITY	12,787	1,601	2,855	8,331	0	0
PERSONNEL	5,815	930	1,247	3,638	0	0
EMPLOYEE SAFETY & RISK	1,410	434	249	727	0	0
FINANCE	8,255	781	1,908	5,566	0	0
UTILITY ACCOUNTING	3,925	457	886	2,582	0	0
CITY ATTORNEY	1,780	804	249	727	0	0
CITY CLERK	2,658	704	499	1,455	0	0
ECONOMIC DEVELOPMENT	2,540	0	648	1,892	0	0
CITY ADMINISTRATION	4,650	938	947	2,765	0	0
CITY COUNCIL	5,922	744	1,322	3,856	0	0
POLICE/JAIL	97,204	5,899	14,466	42,199	0	34,640
DISPATCH	9,644	852	2,244	6,548	0	0
FIRE	43,521	2,060	7,306	21,317	0	12,838
PLANNING	4,893	936	1,010	2,947	0	0
BLDG INSP	3,275	637	674	1,964	0	0
ENGINEER	7,909	915	1,785	5,209	0	0
GIS MAP	3,297	513	711	2,073	0	0
STR MAINT	20,033	1,961	4,613	13,459	0	0
TREE TRIM	13,092	1,858	2,867	8,367	0	0
17000 RECREATION	6,651	1,229	1,384	4,038	0	0
61 RECREATION	3,674	2,698	249	727	0	0
RIV PK CAMP	2,607	409	561	1,637	0	0
PARKS	11,959	2,913	2,309	6,737	0	0
R.D.A.	2,757	2,269	124	364	0	0
TRANSIT	3,636	1,468	553	1,615	0	0
WATER UTILITY	42,001	12,226	7,600	22,175	0	0
ELECT UTILITY	35,931	12,174	6,064	17,693	0	0



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .5 - Allocation Summary**  
**For Department NON DEPARTMENTAL**

Receiving Department	Total	EXTERNAL AUDIT	GENERAL DPT SPT	GENERAL LIAB. A	GENERAL LIAB. B	PROPERTY INS.
WASTEWATER	36,601	11,212	6,481	18,908	0	0
SOLID WASTE	41,839	11,410	7,767	22,662	0	0
LOMPOC LIB	11,569	2,777	2,244	6,548	0	0
VILLAGE LIB	1,300	812	124	364	0	0
BUELLTON LIB	1,776	800	249	727	0	0
METER READING	4,754	845	998	2,911	0	0
EQUIP MAINT	16,318	4,948	2,902	8,468	0	0
CDBG	4,078	1,558	643	1,877	0	0
COMM.SVCS. OFFICER	1,244	268	249	727	0	0
AIRPORT	2,047	1,099	242	706	0	0
LIABILITY INSURANCE	149	149	0	0	0	0
WORKERS COMP INS	542	542	0	0	0	0
LOMPOC COMMUNITY	471	471	0	0	0	0
WI-FI	1,812	1,080	187	545	0	0
PEG	3,099	1,242	474	1,383	0	0
PRK MAINT & POOL	1,227	251	249	727	0	0
AQUATIC CENTER	4,091	2,137	499	1,455	0	0
CODE ENFORCEMENT	1,482	232	319	931	0	0
COMMUNICATIONS	15,104	4,691	2,658	7,755	0	0
HOUSING TRUST	1,075	0	275	800	0	0
CHARLOTTE'S WEB	976	0	249	727	0	0
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>592,248</b>	<b>110,738</b>	<b>96,251</b>	<b>280,826</b>	<b>0</b>	<b>104,433</b>



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 15-17  
Schedule .2 - Costs To Be Allocated  
For Department BUILD/FACIL MAINT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,228,673			1,228,673
CAPITAL OUTLAY	( 51,728)			
Total Deductions:	<u>( 51,728)</u>			( 51,728)
EQUIP USE/DPREC	25,944		25,944	
NON DEPARTMENTAL	11,072	110	11,182	
CORP YARD		22,282	22,282	
PURCHASING/STORES		12,744	12,744	
TREASURER/UTILITY BILLING		5,865	5,865	
PERSONNEL		30,882	30,882	
FINANCE		35,357	35,357	
CITY CLERK		1,181	1,181	
ECONOMIC DEVELOPMENT		8,098	8,098	
CITY ADMINISTRATION		8,052	8,052	
CITY COUNCIL		12,293	12,293	
Total Allocated Additions:	<u>37,016</u>	<u>136,864</u>	<u>173,880</u>	173,880
MAINT-CORP YARD	47,680			
MAINT-POLICE	261,952			
MAINT-FIRE	24,602			
MAINT-POOL	84,152			
MAINT-MUSEUM	12,934			
MAINT- SR CITIZEN	16,259			
MAINT-CIVIC CENTER	669,370			
MAINT-ART GALLERY	0			
Total Departmental Cost Adjustments:	<u>1,116,949</u>			1,116,949
Total To Be Allocated:	<u><u>2,330,910</u></u>	<u><u>136,864</u></u>		<u><u>2,467,774</u></u>



**CITY OF LOMPOC, CALIFORNIA  
FULL COST PLAN FY 15-17  
Schedule .3 - Costs Allocated By Activity  
For Department BUILD/FACIL MAINT**

	Total	General & Admin	MAINT SERV	CUSTOD SERV	MAINT-CIV CTR
<b>Wages &amp; Benefits</b>					
SALARIES & BENEFITS	889,954	0	889,954	0	0
<b>Other Expense &amp; Cost</b>					
OTHER OP EXPNS	286,991	0	286,991	0	0
SUPPLIES	0	0	0	0	0
CONTRACTS	0	0	0	0	0
RENT-VEHICLES	0	0	0	0	0
*CAPITAL OUTLAY	51,728	51,728	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,228,673	51,728	1,176,945	0	0
<b>Deductions</b>					
Total Deductions	( 51,728)	( 51,728)	0	0	0
<b>Cost Adjustments</b>					
MAINT-CORP YARD	47,680	0	0	0	0
MAINT-POLICE	261,952	0	0	218,904	0
MAINT-FIRE	24,602	0	0	0	0
MAINT-POOL	84,152	0	84,152	0	0
MAINT-MUSEUM	12,934	0	12,934	0	0
MAINT- SR CITIZEN	16,259	0	16,259	0	0
MAINT-CIVIC CENTER	669,370	0	0	357,158	312,212
MAINT-ART GALLERY	0	0	0	0	0
Functional Cost	2,293,894	0	1,290,290	576,062	312,212
<b>Allocation Step 1</b>					
Inbound- All Others	37,016	0	37,016	0	0
1st Allocation	2,330,910	0	1,327,306	576,062	312,212
<b>Allocation Step 2</b>					
Inbound- All Others	136,864	0	136,864	0	0
2nd Allocation	136,864	0	136,864	0	0



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILD/FACIL MAINT**

	Total	General & Admin	MAINT SERV	CUSTOD SERV	MAINT-CIV CTR
<b>Total For 08 BUILD/FACIL MAINT</b>					
Total Allocated	2,467,774	0	1,464,170	576,062	312,212





**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILD/FACIL MAINT**

	MAINT CORP YD	MAINT- OTHER
<b>Wages &amp; Benefits</b>		
SALARIES & BENEFITS	0	0
<b>Other Expense &amp; Cost</b>		
OTHER OP EXPNS	0	0
SUPPLIES	0	0
CONTRACTS	0	0
RENT-VEHICLES	0	0
*CAPITAL OUTLAY	0	0
<b>Departmental Totals</b>		
Total Expenditures	0	0
<b>Deductions</b>		
Total Deductions	0	0
<b>Cost Adjustments</b>		
MAINT-CORP YARD	47,680	0
MAINT-POLICE	0	43,048
MAINT-FIRE	0	24,602
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	47,680	67,650
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
1st Allocation	47,680	67,650
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
2nd Allocation	0	0



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILD/FACIL MAINT**

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	MAINT CORP YD	MAINT- OTHER
<b>Total For 08 BUILD/FACIL MAINT</b>		
Total Allocated	47,680	67,650



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	530,923		530,923	54,745	585,668
CORP YARD	32	32.0000	424,738		424,738	43,796	468,534
POLICE/JAIL	16	16.0000	212,369		212,369	21,898	234,267
DISPATCH	4	4.0000	53,092		53,092	5,475	58,567
FIRE	4	4.0000	53,092		53,092	5,475	58,567
LOMPOC LIB	4	4.0000	53,092		53,092	5,475	58,567
SubTotal	100	100.0000	1,327,306		1,327,306	136,864	1,464,170
Total	100	100.0000	1,327,306		1,327,306	136,864	1,464,170

Allocation Basis: LEVEL OF SUPPORT-MAINTENANCE

Allocation Source: BUILDING MAINTENANCE



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	278,814		278,814		278,814
CORP YARD	25.80	25.8000	148,624		148,624		148,624
POLICE/JAIL	19.40	19.4000	111,756		111,756		111,756
DISPATCH	6.40	6.4000	36,868		36,868		36,868
SubTotal	100.00	100.0000	576,062		576,062		576,062
Total	100.00	100.0000	576,062		576,062		576,062

Allocation Basis: LEVEL OF SUPPORT-MAINTENANCE

Allocation Source: LEVEL OF SUPPORT-MAINTENANCE



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	312,212		312,212		312,212
SubTotal	100	100.0000	312,212		312,212		312,212
Total	100	100.0000	312,212		312,212		312,212

Allocation Basis: DIRECT ALLOCATION-CIVIC CNTR

Allocation Source: COST PLAN



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	47,680		47,680		47,680
SubTotal	100	100.0000	47,680		47,680		47,680
Total	100	100.0000	47,680		47,680		47,680

Allocation Basis: DIRECT ALLOCATION-CORP YARD

Allocation Source: COST PLAN



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	41,035		41,035		41,035
FIRE	22,033	39.3425	26,615		26,615		26,615
SubTotal	56,003	100.0000	67,650		67,650		67,650
Total	56,003	100.0000	67,650		67,650		67,650

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

**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	1,176,694	585,668	278,814	312,212	0	0
CORP YARD	664,838	468,534	148,624	0	47,680	0
POLICE/JAIL	387,058	234,267	111,756	0	0	41,035
DISPATCH	95,435	58,567	36,868	0	0	0
FIRE	85,182	58,567	0	0	0	26,615
LOMPOC LIB	58,567	58,567	0	0	0	0
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>2,467,774</b>	<b>1,464,170</b>	<b>576,062</b>	<b>312,212</b>	<b>47,680</b>	<b>67,650</b>





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 15-17  
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	529,108	6,398	535,506	
NON DEPARTMENTAL	41,980	414	42,394	
BUILD/FACIL MAINT	1,121,949	54,745	1,176,694	
Total Allocated Additions:	<u>1,693,037</u>	<u>61,557</u>	<u>1,754,594</u>	1,754,594
Total To Be Allocated:	<u><u>1,693,037</u></u>	<u><u>61,557</u></u>		<u><u>1,754,594</u></u>



**CITY OF LOMPOC, CALIFORNIA  
FULL COST PLAN FY 15-17  
Schedule .3 - Costs Allocated By Activity  
For Department CIVIC CENTER**

	Total	General & Admin	CITY HALL
<b>Wages &amp; Benefits</b>			
SALARIES & BENEFITS	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
Inbound- All Others	1,693,037	0	1,693,037
1st Allocation	1,693,037	0	1,693,037
<b>Allocation Step 2</b>			
Inbound- All Others	61,557	0	61,557
2nd Allocation	61,557	0	61,557
<b>Total For 47 CIVIC CENTER</b>			
Total Allocated	1,754,594	0	1,754,594



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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
ADMIN SVC - COPY	606	4.4972	76,140		76,140	2,768	78,908
PURCHASING/STORES	11	0.0816	1,382		1,382	50	1,432
TREASURER/UTILITY BILLING	1,424	10.5677	178,915		178,915	6,505	185,420
PERSONNEL	933	6.9239	117,225		117,225	4,262	121,487
EMPLOYEE SAFETY & RISK OFFICER	82	0.6085	10,303		10,303	375	10,678
FINANCE	977	7.2505	122,753		122,753	4,463	127,216
UTILITY ACCOUNTING	390	2.8942	49,001		49,001	1,782	50,783
CITY ATTORNEY	398	2.9536	50,006		50,006	1,818	51,824
CITY CLERK	517	3.8367	64,957		64,957	2,362	67,319
ECONOMIC DEVELOPMENT	229	1.6994	28,772		28,772	1,046	29,818
CITY ADMINISTRATION	692	5.1354	86,945		86,945	3,161	90,106
CITY COUNCIL	329	2.4416	41,336		41,336	1,503	42,839
PLANNING	559	4.1484	70,234		70,234	2,554	72,788
BLDG INSP	432	3.2059	54,278		54,278	1,973	56,251
ENGINEER	1,114	8.2672	139,966		139,966	5,089	145,055
GIS MAP	216	1.6030	27,139		27,139	987	28,126
STR MAINT	108	0.8015	13,569		13,569	493	14,062
TREE TRIM	75	0.5566	9,423		9,423	343	9,766
17000 RECREATION	11	0.0816	1,382		1,382	50	1,432
PARKS	43	0.3191	5,403		5,403	196	5,599
R.D.A.	230	1.7069	28,898		28,898	1,051	29,949
TRANSIT	160	1.1874	20,103		20,103	731	20,834
WATER UTILITY	331	2.4564	41,588		41,588	1,512	43,100
ELECT UTILITY	766	5.6846	96,242		96,242	3,499	99,741
WASTEWATER	159	1.1800	19,977		19,977	726	20,703
SOLID WASTE	111	0.8237	13,946		13,946	507	14,453



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	152	1.1280	19,098		19,098	694	19,792
EQUIP MAINT	41	0.3043	5,151		5,151	187	5,338
CDBG	286	2.1224	35,934		35,934	1,307	37,241
AIRPORT	48	0.3562	6,031		6,031	219	6,250
WI-FI	71	0.5269	8,921		8,921	324	9,245
PEG	20	0.1484	2,513		2,513	91	2,604
CODE ENFORCEMENT	116	0.8609	14,575		14,575	530	15,105
COMMUNICATIONS	1,714	12.7201	215,351		215,351	7,833	223,184
HOUSING TRUST	124	0.9202	15,580		15,580	566	16,146
SubTotal	13,475	100.0000	1,693,037		1,693,037	61,557	1,754,594
Total	13,475	100.0000	1,693,037		1,693,037	61,557	1,754,594

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



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .5 - Allocation Summary**  
**For Department CIVIC CENTER**

Receiving Department	Total	CITY HALL
ADMIN SVC - COPY	78,908	78,908
PURCHASING/STORES	1,432	1,432
TREASURER/UTILITY	185,420	185,420
PERSONNEL	121,487	121,487
EMPLOYEE SAFETY & RISK	10,678	10,678
FINANCE	127,216	127,216
UTILITY ACCOUNTING	50,783	50,783
CITY ATTORNEY	51,824	51,824
CITY CLERK	67,319	67,319
ECONOMIC DEVELOPMENT	29,818	29,818
CITY ADMINISTRATION	90,106	90,106
CITY COUNCIL	42,839	42,839
PLANNING	72,788	72,788
BLDG INSP	56,251	56,251
ENGINEER	145,055	145,055
GIS MAP	28,126	28,126
STR MAINT	14,062	14,062
TREE TRIM	9,766	9,766
17000 RECREATION	1,432	1,432
PARKS	5,599	5,599
R.D.A.	29,949	29,949
TRANSIT	20,834	20,834
WATER UTILITY	43,100	43,100
ELECT UTILITY	99,741	99,741
WASTEWATER	20,703	20,703
SOLID WASTE	14,453	14,453
METER READING	19,792	19,792
EQUIP MAINT	5,338	5,338
CDBG	37,241	37,241
AIRPORT	6,250	6,250
WI-FI	9,245	9,245
PEG	2,604	2,604
CODE ENFORCEMENT	15,105	15,105
COMMUNICATIONS	223,184	223,184



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .5 - Allocation Summary**  
**For Department CIVIC CENTER**

Receiving Department	Total	CITY HALL
HOUSING TRUST	16,146	16,146
Direct Billed	0	0
Total	<u>1,754,594</u>	<u>1,754,594</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 15-17  
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	826	69,131	
NON DEPARTMENTAL	14,419	142	14,561	
BUILD/FACIL MAINT	621,042	43,796	664,838	
Total Allocated Additions:	<u>703,766</u>	<u>44,764</u>	<u>748,530</u>	748,530
Total To Be Allocated:	<u><u>703,766</u></u>	<u><u>44,764</u></u>		<u><u>748,530</u></u>



**CITY OF LOMPOC, CALIFORNIA  
FULL COST PLAN FY 15-17  
Schedule .3 - Costs Allocated By Activity  
For Department CORP YARD**

	Total	General & Admin	CORP YARD
<b>Wages &amp; Benefits</b>			
SALARIES & BENEFITS	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
Inbound- All Others	703,766	0	703,766
1st Allocation	703,766	0	703,766
<b>Allocation Step 2</b>			
Inbound- All Others	44,764	0	44,764
2nd Allocation	44,764	0	44,764
<b>Total For 48 CORP YARD</b>			
Total Allocated	748,530	0	748,530



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	22,282		22,282		22,282
PURCHASING/STORES	16,930	21.7895	153,346		153,346	10,073	163,419
POLICE/JAIL	2,500	3.2176	22,644		22,644	1,487	24,131
STR MAINT	12,503	16.0918	113,249		113,249	7,439	120,688
TREE TRIM	5,660	7.2846	51,267		51,267	3,368	54,635
PARKS	5,940	7.6450	53,803		53,803	3,534	57,337
TRANSIT	5,265	6.7762	47,689		47,689	3,132	50,821
WATER UTILITY	2,000	2.5741	18,115		18,115	1,190	19,305
ELECT UTILITY	13,110	16.8730	118,747		118,747	7,800	126,547
SOLID WASTE	643	0.8276	5,824		5,824	383	6,207
EQUIP MAINT	10,687	13.7545	96,800		96,800	6,358	103,158
SubTotal	<u>77,698</u>	<u>100.0000</u>	<u>703,766</u>		<u>703,766</u>	<u>44,764</u>	<u>748,530</u>
Total	<u><u>77,698</u></u>	<u><u>100.0000</u></u>	<u><u>703,766</u></u>		<u><u>703,766</u></u>	<u><u>44,764</u></u>	<u><u>748,530</u></u>

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



**CITY OF LOMPOC, CALIFORNIA  
 FULL COST PLAN FY 15-17  
 Schedule .5 - Allocation Summary  
 For Department CORP YARD**

Receiving Department	Total	CORP YARD
BUILD/FACIL MAINT	22,282	22,282
PURCHASING/STORES	163,419	163,419
POLICE/JAIL	24,131	24,131
STR MAINT	120,688	120,688
TREE TRIM	54,635	54,635
PARKS	57,337	57,337
TRANSIT	50,821	50,821
WATER UTILITY	19,305	19,305
ELECT UTILITY	126,547	126,547
SOLID WASTE	6,207	6,207
EQUIP MAINT	103,158	103,158
Direct Billed	0	0
<b>Total</b>	<b>748,530</b>	<b>748,530</b>



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 15-17  
Schedule .2 - Costs To Be Allocated  
For Department ADMIN SVC - COPY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	164,495			164,495
NON DEPARTMENTAL	1,247	12	1,259	
CIVIC CENTER	76,140	2,768	78,908	
TREASURER/UTILITY BILLING		655	655	
PERSONNEL		1,553	1,553	
FINANCE		3,926	3,926	
ECONOMIC DEVELOPMENT		905	905	
CITY ADMINISTRATION		900	900	
CITY COUNCIL		1,165	1,165	
Total Allocated Additions:	<u>77,387</u>	<u>11,884</u>	<u>89,271</u>	<u>89,271</u>
Total To Be Allocated:	<u><u>241,882</u></u>	<u><u>11,884</u></u>		<u><u>253,766</u></u>



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ADMIN SVC - COPY**

	Total	General & Admin	MACHINE ROOM
<b>Wages &amp; Benefits</b>			
SALARIES & BENEFITS	155,896	0	155,896
<b>Other Expense &amp; Cost</b>			
SUPPLIES	0	0	0
SERVICES, CONTRACT	8,599	0	8,599
<b>Departmental Totals</b>			
Total Expenditures	164,495	0	164,495
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	164,495	0	164,495
<b>Allocation Step 1</b>			
Inbound- All Others	77,387	77,387	0
Reallocate Admin Costs		( 77,387)	77,387
1st Allocation	241,882	0	241,882
<b>Allocation Step 2</b>			
Inbound- All Others	11,884	11,884	0
Reallocate Admin Costs		( 11,884)	11,884
2nd Allocation	11,884	0	11,884
<b>Total For 11 ADMIN SVC - COPY</b>			
Total Allocated	253,766	0	253,766



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	241,882		241,882	11,884	253,766
SubTotal	100	100.0000	241,882		241,882	11,884	253,766
Total	100	100.0000	241,882		241,882	11,884	253,766

Allocation Basis: DIRECT ALLOCATION-LEVEL OF SERVICE

Allocation Source: MACHINE ROOM



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .5 - Allocation Summary**  
**For Department ADMIN SVC - COPY**

Receiving Department	Total	MACHINE ROOM
MACHINE ROOM	253,766	253,766
Direct Billed	0	0
Total	<u>253,766</u>	<u>253,766</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 15-17  
Schedule .2 - Costs To Be Allocated  
For Department PURCHASING/STORES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,211,742			1,211,742
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
EQUIP USE/DPREC	16,924		16,924	
NON DEPARTMENTAL	7,845	79	7,924	
CIVIC CENTER	1,382	50	1,432	
CORP YARD	153,346	10,073	163,419	
PURCHASING/STORES		21,240	21,240	
TREASURER/UTILITY BILLING		3,637	3,637	
PERSONNEL		18,367	18,367	
EMPLOYEE SAFETY & RISK OFFICER		3,535	3,535	
FINANCE		28,998	28,998	
CITY CLERK		5,904	5,904	
ECONOMIC DEVELOPMENT		5,022	5,022	
CITY ADMINISTRATION		4,993	4,993	
CITY COUNCIL		15,796	15,796	
Total Allocated Additions:	<u>179,497</u>	<u>117,694</u>	<u>297,191</u>	297,191
Total To Be Allocated:	<u><u>1,391,239</u></u>	<u><u>117,694</u></u>		<u><u>1,508,933</u></u>



**CITY OF LOMPOC, CALIFORNIA  
FULL COST PLAN FY 15-17  
Schedule .3 - Costs Allocated By Activity  
For Department PURCHASING/STORES**

	Total	General & Admin	ELECTRIC	WATER	WASTE-WATER
<b>Wages &amp; Benefits</b>					
SALARIES & BENEFITS	984,165	0	452,716	88,575	49,208
<b>Other Expense &amp; Cost</b>					
OTHER OP EXPNS	140,253	0	64,516	12,623	7,013
SUPPLIES	32,104	0	14,768	2,889	1,605
CONTRACTS	0	0	0	0	0
EQUIP RENTAL	55,220	0	25,401	4,970	2,761
*CAPITAL OUTLAY	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,211,742	0	557,401	109,057	60,587
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	1,211,742	0	557,401	109,057	60,587
<b>Allocation Step 1</b>					
Inbound- All Others	179,497	179,497	0	0	0
Reallocate Admin Costs		( 179,497)	82,568	16,155	8,975
1st Allocation	1,391,239	0	639,969	125,212	69,562
<b>Allocation Step 2</b>					
Inbound- All Others	117,694	117,694	0	0	0
Reallocate Admin Costs		( 117,694)	54,139	10,592	5,885
2nd Allocation	117,694	0	54,139	10,592	5,885
<b>Total For 16 PURCHASING/STORES</b>					
Total Allocated	1,508,933	0	694,108	135,804	75,447



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PURCHASING/STORES**

GENERAL CITY

<u>Wages &amp; Benefits</u>	
SALARIES & BENEFITS	393,666
<u>Other Expense &amp; Cost</u>	
OTHER OP EXPNS	56,101
SUPPLIES	12,842
CONTRACTS	0
EQUIP RENTAL	22,088
*CAPITAL OUTLAY	0
<u>Departmental Totals</u>	
Total Expenditures	484,697
<u>Deductions</u>	
Total Deductions	0
Functional Cost	484,697
<u>Allocation Step 1</u>	
Inbound- All Others	0
Reallocate Admin Costs	71,799
1st Allocation	556,496
<u>Allocation Step 2</u>	
Inbound- All Others	0
Reallocate Admin Costs	47,078
2nd Allocation	47,078
<u>Total For 16 PURCHASING/STORES</u>	
Total Allocated	603,574



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	639,969		639,969	54,139	694,108
SubTotal	100	100.0000	639,969		639,969	54,139	694,108
Total	100	100.0000	639,969		639,969	54,139	694,108

Allocation Basis: DIRECT ALLOCATION - ELECTRIC

Allocation Source: PURCHASING



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	125,212		125,212	10,592	135,804
SubTotal	100	100.0000	125,212		125,212	10,592	135,804
Total	100	100.0000	125,212		125,212	10,592	135,804

Allocation Basis: DIRECT ALLOCATION - WATER

Allocation Source: PURCHASING



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	69,562		69,562	5,885	75,447
SubTotal	100	100.0000	69,562		69,562	5,885	75,447
Total	100	100.0000	69,562		69,562	5,885	75,447

Allocation Basis: DIRECT ALLOCATION - WASTEWATER

Allocation Source: PURCHASING



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	0.5089	2,832		2,832		2,832
BUILD/FACIL MAINT	27	2.2901	12,744		12,744		12,744
PURCHASING/STORES	45	3.8168	21,240		21,240		21,240
TREASURER/UTILITY BILLING	18	1.5267	8,496		8,496	770	9,266
PERSONNEL	11	0.9330	5,192		5,192	470	5,662
FINANCE	3	0.2545	1,416		1,416	128	1,544
CITY ATTORNEY	4	0.3393	1,888		1,888	171	2,059
CITY CLERK	9	0.7634	4,248		4,248	385	4,633
CITY ADMINISTRATION	1	0.0848	472		472	43	515
CITY COUNCIL	1	0.0848	472		472	43	515
POLICE/JAIL	79	6.7006	37,289		37,289	3,378	40,667
DISPATCH	11	0.9330	5,192		5,192	470	5,662
FIRE	54	4.5802	25,488		25,488	2,309	27,797
PLANNING	12	1.0178	5,664		5,664	513	6,177
BLDG INSP	8	0.6785	3,776		3,776	342	4,118
ENGINEER	2	0.1696	944		944	86	1,030
GIS MAP	3	0.2545	1,416		1,416	128	1,544
STR MAINT	27	2.2901	12,744		12,744	1,155	13,899
TREE TRIM	9	0.7634	4,248		4,248	385	4,633
17000 RECREATION	6	0.5089	2,832		2,832	257	3,089
61 RECREATION	22	1.8660	10,384		10,384	941	11,325
RIV PK CAMP	1	0.0848	472		472	43	515
PARKS	39	3.3079	18,408		18,408	1,668	20,076
TRANSIT	32	2.7142	15,104		15,104	1,368	16,472
WATER UTILITY	134	11.3656	63,249		63,249	5,730	68,979
ELECT UTILITY	90	7.6336	42,481		42,481	3,848	46,329



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	10.8567	60,417		60,417	5,473	65,890
SOLID WASTE	77	6.5310	36,345		36,345	3,292	39,637
LOMPOC LIB	50	4.2409	23,600		23,600	2,138	25,738
VILLAGE LIB	5	0.4241	2,360		2,360	214	2,574
BUELLTON LIB	9	0.7634	4,248		4,248	385	4,633
EQUIP MAINT	152	12.8919	71,747		71,747	6,498	78,245
CDBG	8	0.6785	3,776		3,776	342	4,118
AIRPORT	13	1.1026	6,136		6,136	556	6,692
LIABILITY INSURANCE	5	0.4241	2,360		2,360	214	2,574
LOMPOC COMMUNITY CENTER	3	0.2545	1,416		1,416	128	1,544
WI-FI	16	1.3571	7,552		7,552	684	8,236
PEG	6	0.5089	2,832		2,832	257	3,089
AQUATIC CENTER	19	1.6115	8,968		8,968	812	9,780
COMMUNICATIONS	34	2.8838	16,048		16,048	1,454	17,502
SubTotal	1,179	100.0000	556,496		556,496	47,078	603,574
Total	1,179	100.0000	556,496		556,496	47,078	603,574

Allocation Basis: PURCHASE ORDERS/PROGRAM

Allocation Source: PURCHASING



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .5 - Allocation Summary**  
**For Department PURCHASING/STORES**

Receiving Department	Total	ELECTRIC	WATER	WASTE-WATER	GENERAL CITY
NON DEPARTMENTAL	2,832	0	0	0	2,832
BUILD/FACIL MAINT	12,744	0	0	0	12,744
PURCHASING/STORES	21,240	0	0	0	21,240
TREASURER/UTILITY	9,266	0	0	0	9,266
PERSONNEL	5,662	0	0	0	5,662
FINANCE	1,544	0	0	0	1,544
CITY ATTORNEY	2,059	0	0	0	2,059
CITY CLERK	4,633	0	0	0	4,633
CITY ADMINISTRATION	515	0	0	0	515
CITY COUNCIL	515	0	0	0	515
POLICE/JAIL	40,667	0	0	0	40,667
DISPATCH	5,662	0	0	0	5,662
FIRE	27,797	0	0	0	27,797
PLANNING	6,177	0	0	0	6,177
BLDG INSP	4,118	0	0	0	4,118
ENGINEER	1,030	0	0	0	1,030
GIS MAP	1,544	0	0	0	1,544
STR MAINT	13,899	0	0	0	13,899
TREE TRIM	4,633	0	0	0	4,633
17000 RECREATION	3,089	0	0	0	3,089
61 RECREATION	11,325	0	0	0	11,325
RIV PK CAMP	515	0	0	0	515
PARKS	20,076	0	0	0	20,076
TRANSIT	16,472	0	0	0	16,472
WATER UTILITY	204,783	0	135,804	0	68,979
ELECT UTILITY	740,437	694,108	0	0	46,329
WASTEWATER	141,337	0	0	75,447	65,890
SOLID WASTE	39,637	0	0	0	39,637
LOMPOC LIB	25,738	0	0	0	25,738
VILLAGE LIB	2,574	0	0	0	2,574
BUELLTON LIB	4,633	0	0	0	4,633
EQUIP MAINT	78,245	0	0	0	78,245
CDBG	4,118	0	0	0	4,118
AIRPORT	6,692	0	0	0	6,692



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .5 - Allocation Summary**  
**For Department PURCHASING/STORES**

Receiving Department	Total	ELECTRIC	WATER	WASTE-WATER	GENERAL CITY
LIABILITY INSURANCE	2,574	0	0	0	2,574
LOMPOC COMMUNITY	1,544	0	0	0	1,544
WI-FI	8,236	0	0	0	8,236
PEG	3,089	0	0	0	3,089
AQUATIC CENTER	9,780	0	0	0	9,780
COMMUNICATIONS	17,502	0	0	0	17,502
Direct Billed	0	0	0	0	0
<b>Total</b>	<b>1,508,933</b>	<b>694,108</b>	<b>135,804</b>	<b>75,447</b>	<b>603,574</b>



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 15-17**  
**Schedule .2 - Costs To Be Allocated**  
**For Department TREASURER/UTILITY BILLING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,817,742			3,817,742
CAPITAL OUTLAY	( 17,280)			
Total Deductions:	( 17,280)			( 17,280)
EQUIP USE/DPREC	4,557		4,557	
NON DEPARTMENTAL	12,661	126	12,787	
CIVIC CENTER	178,915	6,505	185,420	
PURCHASING/STORES	8,496	770	9,266	
TREASURER/UTILITY BILLING		7,503	7,503	
PERSONNEL		27,836	27,836	
FINANCE		32,854	32,854	
CITY ATTORNEY		30,222	30,222	
ECONOMIC DEVELOPMENT		10,360	10,360	
CITY ADMINISTRATION		10,301	10,301	
CITY COUNCIL		13,340	13,340	
Total Allocated Additions:	204,629	139,817	344,446	344,446
CAPITAL OUTLAY ADJ.	0			
Total Departmental Cost Adjustments:	0			0
<b>Total To Be Allocated:</b>	<b>4,005,091</b>	<b>139,817</b>	<b>4,144,908</b>	<b>4,144,908</b>



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department TREASURER/UTILITY BILLING**

	Total	General & Admin	ACCTS REC.	UTIL BILLING	INVESTMENTS
<b>Wages &amp; Benefits</b>					
SALARIES & BENEFITS	1,672,398	99,353	49,676	1,241,870	182,146
<b>Other Expense &amp; Cost</b>					
GEN OP EXP	2,128,064	126,407	63,204	1,580,300	231,746
*CAPITAL OUTLAY	17,280	17,280	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	3,817,742	243,040	112,880	2,822,170	413,892
<b>Deductions</b>					
Total Deductions	( 17,280)	( 17,280)	0	0	0
<b>Cost Adjustments</b>					
CAPITAL OUTLAY ADJ.	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	3,800,462	225,760	112,880	2,822,170	413,892
<b>Allocation Step 1</b>					
Inbound- All Others	204,629	12,156	6,078	151,952	22,287
Reallocate Admin Costs		( 237,916)	7,513	187,830	27,547
1st Allocation	4,005,091	0	126,471	3,161,952	463,726
<b>Allocation Step 2</b>					
Inbound- All Others	139,817	8,306	4,153	103,824	15,228
Reallocate Admin Costs		( 8,306)	262	6,557	962
2nd Allocation	139,817	0	4,415	110,381	16,190
<b>Total For 05 TREASURER/UTILITY BILLING</b>					
Total Allocated	4,144,908	0	130,886	3,272,333	479,916



**CITY OF LOMPOC, CALIFORNIA**

**FULL COST PLAN FY 15-17**

**Schedule .3 - Costs Allocated By Activity  
For Department TREASURER/UTILITY BILLING**

SWITCHBOARD

<b>Wages &amp; Benefits</b>	
SALARIES & BENEFITS	99,353
<b>Other Expense &amp; Cost</b>	
GEN OP EXP	126,407
*CAPITAL OUTLAY	0
<b>Departmental Totals</b>	
Total Expenditures	225,760
<b>Deductions</b>	
Total Deductions	0
<b>Cost Adjustments</b>	
CAPITAL OUTLAY ADJ.	0
<b>Functional Cost</b>	
Functional Cost	225,760
<b>Allocation Step 1</b>	
Inbound- All Others	12,156
Reallocate Admin Costs	15,026
1st Allocation	252,942
<b>Allocation Step 2</b>	
Inbound- All Others	8,306
Reallocate Admin Costs	525
2nd Allocation	8,831
<b>Total For 05 TREASURER/UTILITY BILLING</b>	
Total Allocated	261,773





**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	3,794		3,794	132	3,926
POLICE/JAIL	3	3.0000	3,794		3,794	132	3,926
FIRE	1	1.0000	1,265		1,265	44	1,309
PLANNING	4	4.0000	5,059		5,059	177	5,236
BLDG INSP	2	2.0000	2,529		2,529	88	2,617
ENGINEER	2	2.0000	2,529		2,529	88	2,617
17000 RECREATION	3	3.0000	3,794		3,794	132	3,926
TRANSIT	2	2.0000	2,529		2,529	88	2,617
WATER UTILITY	19	19.0000	24,032		24,032	841	24,873
ELECT UTILITY	19	19.0000	24,029		24,029	839	24,868
WASTEWATER	19	19.0000	24,029		24,029	839	24,868
SOLID WASTE	19	19.0000	24,029		24,029	839	24,868
LOMPOC LIB	1	1.0000	1,265		1,265	44	1,309
AIRPORT	3	3.0000	3,794		3,794	132	3,926
SubTotal	100	100.0000	126,471		126,471	4,415	130,886
Total	100	100.0000	126,471		126,471	4,415	130,886

Allocation Basis: LEVEL OF SUPPORT

Allocation Source: TREASURER



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	790,488		790,488	27,596	818,084
ELECT UTILITY	25	25.0000	790,488		790,488	27,595	818,083
WASTEWATER	25	25.0000	790,488		790,488	27,595	818,083
SOLID WASTE	25	25.0000	790,488		790,488	27,595	818,083
SubTotal	100	100.0000	3,161,952		3,161,952	110,381	3,272,333
Total	100	100.0000	3,161,952		3,161,952	110,381	3,272,333

Allocation Basis: DIRECT ALLOCATION-UTILITIES BILLING

Allocation Source: COST PLAN



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	463,726		463,726	16,190	479,916
SubTotal	100	100.0000	463,726		463,726	16,190	479,916
Total	100	100.0000	463,726		463,726	16,190	479,916

Allocation Basis: DIRECT ALLOCATION-INTEREST INCOME / FUND

Allocation Source: BUDGET



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	0.2591	655		655		655
BUILD/FACIL MAINT	8.95	2.3186	5,865		5,865		5,865
ADMIN SVC - COPY	1.00	0.2591	655		655		655
PURCHASING/STORES	5.55	1.4378	3,637		3,637		3,637
TREASURER/UTILITY BILLING	11.45	2.9662	7,503		7,503		7,503
PERSONNEL	5.00	1.2953	3,276		3,276	123	3,399
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2591	655		655	25	680
FINANCE	7.65	1.9818	5,013		5,013	189	5,202
UTILITY ACCOUNTING	3.55	0.9197	2,326		2,326	88	2,414
CITY ATTORNEY	1.00	0.2591	655		655	25	680
CITY CLERK	2.00	0.5181	1,311		1,311	49	1,360
ECONOMIC DEVELOPMENT	2.60	0.6736	1,704		1,704	64	1,768
CITY ADMINISTRATION	3.80	0.9844	2,490		2,490	94	2,584
CITY COUNCIL	5.30	1.3730	3,473		3,473	131	3,604
POLICE/JAIL	58.00	15.0252	38,004		38,004	1,427	39,431
DISPATCH	9.00	2.3315	5,897		5,897	222	6,119
FIRE	29.30	7.5905	19,200		19,200	723	19,923
PLANNING	4.05	1.0492	2,654		2,654	100	2,754
BLDG INSP	2.70	0.6995	1,769		1,769	67	1,836
ENGINEER	7.16	1.8549	4,692		4,692	177	4,869
GIS MAP	2.85	0.7383	1,868		1,868	70	1,938
STR MAINT	18.50	4.7926	12,123		12,123	456	12,579
TREE TRIM	11.50	2.9792	7,536		7,536	284	7,820
17000 RECREATION	5.55	1.4378	3,637		3,637	137	3,774
61 RECREATION	1.00	0.2591	655		655	25	680
RIV PK CAMP	2.25	0.5829	1,474		1,474	55	1,529



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	2.3989	6,068		6,068	228	6,296
R.D.A.	0.50	0.1295	328		328	12	340
TRANSIT	2.22	0.5751	1,455		1,455	55	1,510
WATER UTILITY	30.48	7.8962	19,973		19,973	752	20,725
ELECT UTILITY	24.32	6.3004	15,936		15,936	600	16,536
WASTEWATER	25.99	6.7330	17,031		17,031	641	17,672
SOLID WASTE	31.15	8.0697	20,412		20,412	768	21,180
LOMPOC LIB	9.00	2.3315	5,897		5,897	222	6,119
VILLAGE LIB	0.50	0.1295	328		328	12	340
BUELLTON LIB	1.00	0.2591	655		655	25	680
METER READING	4.00	1.0362	2,621		2,621	99	2,720
EQUIP MAINT	11.64	3.0155	7,627		7,627	287	7,914
CDBG	2.58	0.6684	1,691		1,691	64	1,755
COMM.SVCS. OFFICER	1.00	0.2591	655		655	25	680
AIRPORT	0.97	0.2513	636		636	24	660
WI-FI	0.75	0.1943	491		491	18	509
PEG	1.90	0.4922	1,245		1,245	47	1,292
PRK MAINT & POOL ASSESS DIST	1.00	0.2591	655		655	25	680
AQUATIC CENTER	2.00	0.5181	1,311		1,311	49	1,360
CODE ENFORCEMENT	1.28	0.3316	839		839	32	871
COMMUNICATIONS	10.66	2.7616	6,985		6,985	263	7,248
HOUSING TRUST	1.10	0.2850	721		721	27	748
CHARLOTTE'S WEB	1.00	0.2591	655		655	25	680
SubTotal	386.01	100.0000	252,942		252,942	8,831	261,773
Total	386.01	100.0000	252,942		252,942	8,831	261,773



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .4 - Detail Activity Allocations**  
**For Department TREASURER/UTILITY BILLING**

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2015-17



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

**CITY OF LOMPOC, CALIFORNIA**

**FULL COST PLAN FY 15-17**

**Schedule .5 - Allocation Summary**

**For Department TREASURER/UTILITY BILLING**

Receiving Department	Total	ACCTS REC.	UTIL BILLING	INVESTMENTS	SWITCHBOARD
BUILDING USE	655	0	0	0	655
BUILD/FACIL MAINT	5,865	0	0	0	5,865
ADMIN SVC - COPY	655	0	0	0	655
PURCHASING/STORES	3,637	0	0	0	3,637
TREASURER/UTILITY	7,503	0	0	0	7,503
PERSONNEL	3,399	0	0	0	3,399
EMPLOYEE SAFETY & RISK	680	0	0	0	680
FINANCE	5,202	0	0	0	5,202
UTILITY ACCOUNTING	2,414	0	0	0	2,414
CITY ATTORNEY	680	0	0	0	680
CITY CLERK	5,286	3,926	0	0	1,360
ECONOMIC DEVELOPMENT	1,768	0	0	0	1,768
CITY ADMINISTRATION	2,584	0	0	0	2,584
CITY COUNCIL	3,604	0	0	0	3,604
POLICE/JAIL	43,357	3,926	0	0	39,431
DISPATCH	6,119	0	0	0	6,119
FIRE	21,232	1,309	0	0	19,923
PLANNING	7,990	5,236	0	0	2,754
BLDG INSP	4,453	2,617	0	0	1,836
ENGINEER	7,486	2,617	0	0	4,869
GIS MAP	1,938	0	0	0	1,938
STR MAINT	12,579	0	0	0	12,579
TREE TRIM	7,820	0	0	0	7,820
17000 RECREATION	7,700	3,926	0	0	3,774
61 RECREATION	680	0	0	0	680
RIV PK CAMP	1,529	0	0	0	1,529
PARKS	6,296	0	0	0	6,296
R.D.A.	340	0	0	0	340
TRANSIT	4,127	2,617	0	0	1,510
WATER UTILITY	863,682	24,873	818,084	0	20,725
ELECT UTILITY	859,487	24,868	818,083	0	16,536
WASTEWATER	860,623	24,868	818,083	0	17,672
SOLID WASTE	864,131	24,868	818,083	0	21,180
LOMPOC LIB	7,428	1,309	0	0	6,119



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .5 - Allocation Summary**  
**For Department TREASURER/UTILITY BILLING**

Receiving Department	Total	ACCTS REC.	UTIL BILLING	INVESTMENTS	SWITCHBOARD
VILLAGE LIB	340	0	0	0	340
BUELLTON LIB	680	0	0	0	680
METER READING	2,720	0	0	0	2,720
EQUIP MAINT	7,914	0	0	0	7,914
CDBG	1,755	0	0	0	1,755
COMM.SVCS. OFFICER	680	0	0	0	680
AIRPORT	4,586	3,926	0	0	660
INVESTMENTS	479,916	0	0	479,916	0
WI-FI	509	0	0	0	509
PEG	1,292	0	0	0	1,292
PRK MAINT & POOL	680	0	0	0	680
AQUATIC CENTER	1,360	0	0	0	1,360
CODE ENFORCEMENT	871	0	0	0	871
COMMUNICATIONS	7,248	0	0	0	7,248
HOUSING TRUST	748	0	0	0	748
CHARLOTTE'S WEB	680	0	0	0	680
Direct Billed	0	0	0	0	0
<b>Total</b>	<b>4,144,908</b>	<b>130,886</b>	<b>3,272,333</b>	<b>479,916</b>	<b>261,773</b>





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 15-17  
Schedule .2 - Costs To Be Allocated  
For Department PERSONNEL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,242,334			1,242,334
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
EQUIP USE/DPREC	67		67	
NON DEPARTMENTAL	5,758	57	5,815	
CIVIC CENTER	117,225	4,262	121,487	
PURCHASING/STORES	5,192	470	5,662	
TREASURER/UTILITY BILLING	3,276	123	3,399	
PERSONNEL		7,762	7,762	
FINANCE		16,001	16,001	
CITY CLERK		15,351	15,351	
ECONOMIC DEVELOPMENT		4,524	4,524	
CITY ADMINISTRATION		4,498	4,498	
CITY COUNCIL		30,083	30,083	
Total Allocated Additions:	<u>131,518</u>	<u>83,131</u>	<u>214,649</u>	214,649
SAFETY	0			
Total Departmental Cost Adjustments:	<u>0</u>			0
Total To Be Allocated:	<u><u>1,373,852</u></u>	<u><u>83,131</u></u>		<u><u>1,456,983</u></u>



**CITY OF LOMPOC, CALIFORNIA  
FULL COST PLAN FY 15-17  
Schedule .3 - Costs Allocated By Activity  
For Department PERSONNEL**

	Total	General & Admin	GEN RES MGMT	RECRUITMENT	RISK MGMT
<b>Wages &amp; Benefits</b>					
SALARIES & BENEFITS	1,055,992	63,360	263,998	390,717	168,959
<b>Other Expense &amp; Cost</b>					
OTHER OP EXPNS	102,056	6,123	25,514	37,761	16,329
TRAINING	84,286	5,057	21,072	31,185	13,486
ADVERTISING	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,242,334	74,540	310,584	459,663	198,774
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
SAFETY	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	1,242,334	74,540	310,584	459,663	198,774
<b>Allocation Step 1</b>					
Inbound- All Others	131,518	7,891	32,880	48,661	21,043
Reallocate Admin Costs		( 82,431)	21,923	32,447	14,031
1st Allocation	1,373,852	0	365,387	540,771	233,848
<b>Allocation Step 2</b>					
Inbound- All Others	83,131	4,988	20,783	30,758	13,301
Reallocate Admin Costs		( 4,988)	1,327	1,963	849
2nd Allocation	83,131	0	22,110	32,721	14,150
<b>Total For 07 PERSONNEL</b>					
Total Allocated	1,456,983	0	387,497	573,492	247,998



**CITY OF LOMPOC, CALIFORNIA  
FULL COST PLAN FY 15-17  
Schedule .3 - Costs Allocated By Activity  
For Department PERSONNEL**

	TRAINING	SAFETY
<b>Wages &amp; Benefits</b>		
SALARIES & BENEFITS	95,039	73,919
<b>Other Expense &amp; Cost</b>		
OTHER OP EXPNS	9,185	7,144
TRAINING	7,586	5,900
ADVERTISING	0	0
*CAPITAL OUTLAY	0	0
<b>Departmental Totals</b>		
Total Expenditures	111,810	86,963
<b>Deductions</b>		
Total Deductions	0	0
<b>Cost Adjustments</b>		
SAFETY	0	0
<b>Functional Cost</b>		
Functional Cost	111,810	86,963
<b>Allocation Step 1</b>		
Inbound- All Others	11,837	9,206
Reallocate Admin Costs	7,892	6,138
1st Allocation	131,539	102,307
<b>Allocation Step 2</b>		
Inbound- All Others	7,482	5,819
Reallocate Admin Costs	478	371
2nd Allocation	7,960	6,190
<b>Total For 07 PERSONNEL</b>		
Total Allocated	139,499	108,497



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	0.2591	947		947		947
BUILD/FACIL MAINT	8.95	2.3186	8,472		8,472		8,472
ADMIN SVC - COPY	1.00	0.2591	947		947		947
PURCHASING/STORES	5.55	1.4378	5,253		5,253		5,253
TREASURER/UTILITY BILLING	11.45	2.9662	10,838		10,838		10,838
PERSONNEL	5.00	1.2953	4,733		4,733		4,733
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2591	947		947	63	1,010
FINANCE	7.65	1.9818	7,241		7,241	479	7,720
UTILITY ACCOUNTING	3.55	0.9197	3,360		3,360	222	3,582
CITY ATTORNEY	1.00	0.2591	947		947	63	1,010
CITY CLERK	2.00	0.5181	1,893		1,893	125	2,018
ECONOMIC DEVELOPMENT	2.60	0.6736	2,461		2,461	163	2,624
CITY ADMINISTRATION	3.80	0.9844	3,597		3,597	238	3,835
CITY COUNCIL	5.30	1.3730	5,017		5,017	332	5,349
POLICE/JAIL	58.00	15.0252	54,900		54,900	3,628	58,528
DISPATCH	9.00	2.3315	8,519		8,519	564	9,083
FIRE	29.30	7.5905	27,735		27,735	1,835	29,570
PLANNING	4.05	1.0492	3,834		3,834	254	4,088
BLDG INSP	2.70	0.6995	2,556		2,556	169	2,725
ENGINEER	7.16	1.8549	6,777		6,777	448	7,225
GIS MAP	2.85	0.7383	2,698		2,698	178	2,876
STR MAINT	18.50	4.7926	17,512		17,512	1,159	18,671
TREE TRIM	11.50	2.9792	10,886		10,886	720	11,606
17000 RECREATION	5.55	1.4378	5,253		5,253	348	5,601
61 RECREATION	1.00	0.2591	947		947	63	1,010
RIV PK CAMP	2.25	0.5829	2,130		2,130	141	2,271



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	2.3989	8,765		8,765	580	9,345
R.D.A.	0.50	0.1295	473		473	31	504
TRANSIT	2.22	0.5751	2,101		2,101	139	2,240
WATER UTILITY	30.48	7.8962	28,852		28,852	1,909	30,761
ELECT UTILITY	24.32	6.3004	23,021		23,021	1,523	24,544
WASTEWATER	25.99	6.7330	24,601		24,601	1,628	26,229
SOLID WASTE	31.15	8.0697	29,486		29,486	1,951	31,437
LOMPOC LIB	9.00	2.3315	8,519		8,519	564	9,083
VILLAGE LIB	0.50	0.1295	473		473	31	504
BUPELLTON LIB	1.00	0.2591	947		947	63	1,010
METER READING	4.00	1.0362	3,786		3,786	250	4,036
EQUIP MAINT	11.64	3.0155	11,018		11,018	729	11,747
CDBG	2.58	0.6684	2,442		2,442	162	2,604
COMM.SVCS. OFFICER	1.00	0.2591	947		947	63	1,010
AIRPORT	0.97	0.2513	918		918	61	979
WI-FI	0.75	0.1943	710		710	47	757
PEG	1.90	0.4922	1,798		1,798	119	1,917
PRK MAINT & POOL ASSESS DIST	1.00	0.2591	947		947	63	1,010
AQUATIC CENTER	2.00	0.5181	1,893		1,893	125	2,018
CODE ENFORCEMENT	1.28	0.3316	1,212		1,212	80	1,292
COMMUNICATIONS	10.66	2.7616	10,090		10,090	668	10,758
HOUSING TRUST	1.10	0.2850	1,041		1,041	69	1,110
CHARLOTTE'S WEB	1.00	0.2591	947		947	63	1,010
SubTotal	386.01	100.0000	365,387		365,387	22,110	387,497
Total	386.01	100.0000	365,387		365,387	22,110	387,497



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2015-17

**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	12,576		12,576		12,576
PURCHASING/STORES	3	1.3953	7,546		7,546		7,546
TREASURER/UTILITY BILLING	4	1.8605	10,061		10,061		10,061
FINANCE	5	2.3256	12,576		12,576	806	13,382
UTILITY ACCOUNTING	1	0.4651	2,515		2,515	161	2,676
CITY CLERK	2	0.9302	5,030		5,030	322	5,352
CITY ADMINISTRATION	2	0.9302	5,030		5,030	322	5,352
POLICE/JAIL	49	22.7909	123,247		123,247	7,902	131,149
FIRE	26	12.0930	65,396		65,396	4,191	69,587
BLDG INSP	1	0.4651	2,515		2,515	161	2,676
ENGINEER	2	0.9302	5,030		5,030	322	5,352
STR MAINT	8	3.7209	20,122		20,122	1,289	21,411
PARKS	8	3.7209	20,122		20,122	1,289	21,411
WATER UTILITY	24	11.1628	60,365		60,365	3,868	64,233
ELECT UTILITY	23	10.6977	57,850		57,850	3,707	61,557
WASTEWATER	26	12.0930	65,396		65,396	4,191	69,587
SOLID WASTE	10	4.6512	25,152		25,152	1,612	26,764
LOMPOC LIB	6	2.7907	15,091		15,091	967	16,058
METER READING	1	0.4651	2,515		2,515	161	2,676
WI-FI	2	0.9302	5,030		5,030	322	5,352
COMMUNICATIONS	7	3.2558	17,606		17,606	1,128	18,734
SubTotal	215	100.0000	540,771		540,771	32,721	573,492
Total	215	100.0000	540,771		540,771	32,721	573,492





**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Allocation Basis: NBR. RECRUITMENTS/PROGRAM

Allocation Source: PERSONNEL



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**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	4,412		4,412		4,412
PURCHASING/STORES	1.00	0.9434	2,206		2,206		2,206
POLICE/JAIL	30.00	28.3017	66,185		66,185	4,120	70,305
FIRE	5.00	4.7170	11,031		11,031	687	11,718
STR MAINT	8.00	7.5472	17,649		17,649	1,099	18,748
TREE TRIM	14.00	13.2075	30,886		30,886	1,923	32,809
17000 RECREATION	2.00	1.8868	4,412		4,412	275	4,687
PARKS	4.00	3.7736	8,824		8,824	550	9,374
WATER UTILITY	10.00	9.4340	22,061		22,061	1,374	23,435
ELECT UTILITY	10.00	9.4340	22,061		22,061	1,374	23,435
WASTEWATER	2.00	1.8868	4,412		4,412	275	4,687
SOLID WASTE	13.00	12.2642	28,679		28,679	1,786	30,465
LOMPOC LIB	2.00	1.8868	4,412		4,412	275	4,687
METER READING	3.00	2.8302	6,618		6,618	412	7,030
SubTotal	106.00	100.0000	233,848		233,848	14,150	247,998
Total	106.00	100.0000	233,848		233,848	14,150	247,998

Allocation Basis: WORKERS COMP CLAIMS-5 YEARS EXP.

Allocation Source: WORKERS COMP REPORT



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	0.2591	341		341		341
BUILD/FACIL MAINT	8.95	2.3186	3,050		3,050		3,050
ADMIN SVC - COPY	1.00	0.2591	341		341		341
PURCHASING/STORES	5.55	1.4378	1,891		1,891		1,891
TREASURER/UTILITY BILLING	11.45	2.9662	3,902		3,902		3,902
PERSONNEL	5.00	1.2953	1,704		1,704		1,704
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2591	341		341	23	364
FINANCE	7.65	1.9818	2,607		2,607	172	2,779
UTILITY ACCOUNTING	3.55	0.9197	1,210		1,210	80	1,290
CITY ATTORNEY	1.00	0.2591	341		341	23	364
CITY CLERK	2.00	0.5181	682		682	45	727
ECONOMIC DEVELOPMENT	2.60	0.6736	886		886	59	945
CITY ADMINISTRATION	3.80	0.9844	1,295		1,295	86	1,381
CITY COUNCIL	5.30	1.3730	1,806		1,806	119	1,925
POLICE/JAIL	58.00	15.0252	19,760		19,760	1,307	21,067
DISPATCH	9.00	2.3315	3,067		3,067	203	3,270
FIRE	29.30	7.5905	9,984		9,984	661	10,645
PLANNING	4.05	1.0492	1,380		1,380	91	1,471
BLDG INSP	2.70	0.6995	920		920	61	981
ENGINEER	7.16	1.8549	2,440		2,440	161	2,601
GIS MAP	2.85	0.7383	971		971	64	1,035
STR MAINT	18.50	4.7926	6,304		6,304	417	6,721
TREE TRIM	11.50	2.9792	3,919		3,919	259	4,178
17000 RECREATION	5.55	1.4378	1,891		1,891	125	2,016
61 RECREATION	1.00	0.2591	341		341	23	364
RIV PK CAMP	2.25	0.5829	767		767	51	818



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	2.3989	3,155		3,155	209	3,364
R.D.A.	0.50	0.1295	170		170	11	181
TRANSIT	2.22	0.5751	757		757	50	807
WATER UTILITY	30.48	7.8962	10,387		10,387	687	11,074
ELECT UTILITY	24.32	6.3004	8,287		8,287	548	8,835
WASTEWATER	25.99	6.7330	8,857		8,857	586	9,443
SOLID WASTE	31.15	8.0697	10,615		10,615	702	11,317
LOMPOC LIB	9.00	2.3315	3,067		3,067	203	3,270
VILLAGE LIB	0.50	0.1295	170		170	11	181
BUELLTON LIB	1.00	0.2591	341		341	23	364
METER READING	4.00	1.0362	1,363		1,363	90	1,453
EQUIP MAINT	11.64	3.0155	3,967		3,967	262	4,229
CDBG	2.58	0.6684	879		879	58	937
COMM.SVCS. OFFICER	1.00	0.2591	341		341	23	364
AIRPORT	0.97	0.2513	331		331	22	353
WI-FI	0.75	0.1943	256		256	17	273
PEG	1.90	0.4922	647		647	43	690
PRK MAINT & POOL ASSESS DIST	1.00	0.2591	341		341	23	364
AQUATIC CENTER	2.00	0.5181	682		682	45	727
CODE ENFORCEMENT	1.28	0.3316	436		436	29	465
COMMUNICATIONS	10.66	2.7616	3,633		3,633	240	3,873
HOUSING TRUST	1.10	0.2850	375		375	25	400
CHARLOTTE'S WEB	1.00	0.2591	341		341	23	364
SubTotal	386.01	100.0000	131,539		131,539	7,960	139,499
Total	386.01	100.0000	131,539		131,539	7,960	139,499



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2015-17

**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	0.2591	265		265		265
BUILD/FACIL MAINT	8.95	2.3186	2,372		2,372		2,372
ADMIN SVC - COPY	1.00	0.2591	265		265		265
PURCHASING/STORES	5.55	1.4378	1,471		1,471		1,471
TREASURER/UTILITY BILLING	11.45	2.9662	3,035		3,035		3,035
PERSONNEL	5.00	1.2953	1,325		1,325		1,325
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2591	265		265	18	283
FINANCE	7.65	1.9818	2,028		2,028	134	2,162
UTILITY ACCOUNTING	3.55	0.9197	941		941	62	1,003
CITY ATTORNEY	1.00	0.2591	265		265	18	283
CITY CLERK	2.00	0.5181	530		530	35	565
ECONOMIC DEVELOPMENT	2.60	0.6736	689		689	46	735
CITY ADMINISTRATION	3.80	0.9844	1,007		1,007	67	1,074
CITY COUNCIL	5.30	1.3730	1,405		1,405	93	1,498
POLICE/JAIL	58.00	15.0252	15,372		15,372	1,015	16,387
DISPATCH	9.00	2.3315	2,385		2,385	158	2,543
FIRE	29.30	7.5905	7,766		7,766	514	8,280
PLANNING	4.05	1.0492	1,073		1,073	71	1,144
BLDG INSP	2.70	0.6995	716		716	47	763
ENGINEER	7.16	1.8549	1,898		1,898	126	2,024
GIS MAP	2.85	0.7383	755		755	50	805
STR MAINT	18.50	4.7926	4,903		4,903	324	5,227
TREE TRIM	11.50	2.9792	3,048		3,048	202	3,250
17000 RECREATION	5.55	1.4378	1,471		1,471	97	1,568
61 RECREATION	1.00	0.2591	265		265	18	283
RIV PK CAMP	2.25	0.5829	596		596	39	635



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	2.3989	2,454		2,454	162	2,616
R.D.A.	0.50	0.1295	133		133	9	142
TRANSIT	2.22	0.5751	588		588	39	627
WATER UTILITY	30.48	7.8962	8,078		8,078	534	8,612
ELECT UTILITY	24.32	6.3004	6,446		6,446	426	6,872
WASTEWATER	25.99	6.7330	6,888		6,888	456	7,344
SOLID WASTE	31.15	8.0697	8,256		8,256	546	8,802
LOMPOC LIB	9.00	2.3315	2,385		2,385	158	2,543
VILLAGE LIB	0.50	0.1295	133		133	9	142
BUELLTON LIB	1.00	0.2591	265		265	18	283
METER READING	4.00	1.0362	1,060		1,060	70	1,130
EQUIP MAINT	11.64	3.0155	3,085		3,085	204	3,289
CDBG	2.58	0.6684	684		684	45	729
COMM.SVCS. OFFICER	1.00	0.2591	265		265	18	283
AIRPORT	0.97	0.2513	257		257	17	274
WI-FI	0.75	0.1943	199		199	13	212
PEG	1.90	0.4922	504		504	33	537
PRK MAINT & POOL ASSESS DIST	1.00	0.2591	265		265	18	283
AQUATIC CENTER	2.00	0.5181	530		530	35	565
CODE ENFORCEMENT	1.28	0.3316	339		339	22	361
COMMUNICATIONS	10.66	2.7616	2,825		2,825	187	3,012
HOUSING TRUST	1.10	0.2850	292		292	19	311
CHARLOTTE'S WEB	1.00	0.2591	265		265	18	283
SubTotal	386.01	100.0000	102,307		102,307	6,190	108,497
Total	386.01	100.0000	102,307		102,307	6,190	108,497



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2015-17





**CITY OF LOMPOC, CALIFORNIA  
FULL COST PLAN FY 15-17  
Schedule .5 - Allocation Summary  
For Department PERSONNEL**

Receiving Department	Total	GEN RES MGMT	RECRUITMENT	RISK MGMT	TRAINING	SAFETY
BUILDING USE	1,553	947	0	0	341	265
BUILD/FACIL MAINT	30,882	8,472	12,576	4,412	3,050	2,372
ADMIN SVC - COPY	1,553	947	0	0	341	265
PURCHASING/STORES	18,367	5,253	7,546	2,206	1,891	1,471
TREASURER/UTILITY	27,836	10,838	10,061	0	3,902	3,035
PERSONNEL	7,762	4,733	0	0	1,704	1,325
EMPLOYEE SAFETY & RISK	1,657	1,010	0	0	364	283
FINANCE	26,043	7,720	13,382	0	2,779	2,162
UTILITY ACCOUNTING	8,551	3,582	2,676	0	1,290	1,003
CITY ATTORNEY	1,657	1,010	0	0	364	283
CITY CLERK	8,662	2,018	5,352	0	727	565
ECONOMIC DEVELOPMENT	4,304	2,624	0	0	945	735
CITY ADMINISTRATION	11,642	3,835	5,352	0	1,381	1,074
CITY COUNCIL	8,772	5,349	0	0	1,925	1,498
POLICE/JAIL	297,436	58,528	131,149	70,305	21,067	16,387
DISPATCH	14,896	9,083	0	0	3,270	2,543
FIRE	129,800	29,570	69,587	11,718	10,645	8,280
PLANNING	6,703	4,088	0	0	1,471	1,144
BLDG INSP	7,145	2,725	2,676	0	981	763
ENGINEER	17,202	7,225	5,352	0	2,601	2,024
GIS MAP	4,716	2,876	0	0	1,035	805
STR MAINT	70,778	18,671	21,411	18,748	6,721	5,227
TREE TRIM	51,843	11,606	0	32,809	4,178	3,250
17000 RECREATION	13,872	5,601	0	4,687	2,016	1,568
61 RECREATION	1,657	1,010	0	0	364	283
RIV PK CAMP	3,724	2,271	0	0	818	635
PARKS	46,110	9,345	21,411	9,374	3,364	2,616
R.D.A.	827	504	0	0	181	142
TRANSIT	3,674	2,240	0	0	807	627
WATER UTILITY	138,115	30,761	64,233	23,435	11,074	8,612
ELECT UTILITY	125,243	24,544	61,557	23,435	8,835	6,872
WASTEWATER	117,290	26,229	69,587	4,687	9,443	7,344
SOLID WASTE	108,785	31,437	26,764	30,465	11,317	8,802
LOMPOC LIB	35,641	9,083	16,058	4,687	3,270	2,543



**CITY OF LOMPOC, CALIFORNIA  
FULL COST PLAN FY 15-17  
Schedule .5 - Allocation Summary  
For Department PERSONNEL**

Receiving Department	Total	GEN RES MGMT	RECRUITMENT	RISK MGMT	TRAINING	SAFETY
VILLAGE LIB	827	504	0	0	181	142
BUELLTON LIB	1,657	1,010	0	0	364	283
METER READING	16,325	4,036	2,676	7,030	1,453	1,130
EQUIP MAINT	19,265	11,747	0	0	4,229	3,289
CDBG	4,270	2,604	0	0	937	729
COMM.SVCS. OFFICER	1,657	1,010	0	0	364	283
AIRPORT	1,606	979	0	0	353	274
WI-FI	6,594	757	5,352	0	273	212
PEG	3,144	1,917	0	0	690	537
PRK MAINT & POOL	1,657	1,010	0	0	364	283
AQUATIC CENTER	3,310	2,018	0	0	727	565
CODE ENFORCEMENT	2,118	1,292	0	0	465	361
COMMUNICATIONS	36,377	10,758	18,734	0	3,873	3,012
HOUSING TRUST	1,821	1,110	0	0	400	311
CHARLOTTE'S WEB	1,657	1,010	0	0	364	283
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>1,456,983</b>	<b>387,497</b>	<b>573,492</b>	<b>247,998</b>	<b>139,499</b>	<b>108,497</b>



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 15-17**

**Schedule .2 - Costs To Be Allocated**

**For Department EMPLOYEE SAFETY & RISK OFFICER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	212,312			212,312
NON DEPARTMENTAL	1,397	13	1,410	
CIVIC CENTER	10,303	375	10,678	
TREASURER/UTILITY BILLING	655	25	680	
PERSONNEL	1,553	104	1,657	
FINANCE		5,022	5,022	
ECONOMIC DEVELOPMENT		905	905	
CITY ADMINISTRATION		900	900	
CITY COUNCIL		1,165	1,165	
Total Allocated Additions:	13,908	8,509	22,417	22,417
Total To Be Allocated:	226,220	8,509		234,729



**CITY OF LOMPOC, CALIFORNIA**

**FULL COST PLAN FY 15-17**

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

	Total	General & Admin	OUTSIDE WORKERS
<b>Wages &amp; Benefits</b>			
SALARIES & BENEFITS	194,203	0	194,203
<b>Other Expense &amp; Cost</b>			
SUPPLIES	18,109	0	18,109
<b>Departmental Totals</b>			
Total Expenditures	212,312	0	212,312
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	212,312	0	212,312
<b>Allocation Step 1</b>			
Inbound- All Others	13,908	13,908	0
Reallocate Admin Costs		( 13,908)	13,908
1st Allocation	226,220	0	226,220
<b>Allocation Step 2</b>			
Inbound- All Others	8,509	8,509	0
Reallocate Admin Costs		( 8,509)	8,509
2nd Allocation	8,509	0	8,509
<b>Total For 10 EMPLOYEE SAFETY &amp; RISK</b>			
Total Allocated	234,729	0	234,729



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**

**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	3,535		3,535		3,535
STR MAINT	17	13.2813	30,045		30,045	1,148	31,193
TREE TRIM	12	9.3750	21,208		21,208	810	22,018
WATER UTILITY	23	17.9688	40,649		40,649	1,553	42,202
ELECT UTILITY	18	14.0625	31,812		31,812	1,216	33,028
WASTEWATER	23	17.9688	40,649		40,649	1,553	42,202
SOLID WASTE	29	22.6561	51,253		51,253	1,959	53,212
METER READING	4	3.1250	7,069		7,069	270	7,339
SubTotal	128	100.0000	226,220		226,220	8,509	234,729
Total	128	100.0000	226,220		226,220	8,509	234,729

Allocation Basis: PROGRAM PERSONNEL - OUTSIDE WORKERS

Allocation Source: 2015-17



**CITY OF LOMPOC, CALIFORNIA**

**FULL COST PLAN FY 15-17**

**Schedule .5 - Allocation Summary**

**For Department EMPLOYEE SAFETY & RISK OFFICER**

Receiving Department	Total	OUTSIDE WORKERS
PURCHASING/STORES	3,535	3,535
STR MAINT	31,193	31,193
TREE TRIM	22,018	22,018
WATER UTILITY	42,202	42,202
ELECT UTILITY	33,028	33,028
WASTEWATER	42,202	42,202
SOLID WASTE	53,212	53,212
METER READING	7,339	7,339
Direct Billed	0	0
<b>Total</b>	<b>234,729</b>	<b>234,729</b>



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 15-17**  
**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><u>0</u></u>	<u><u>0</u></u>		<u><u>0</u></u>



**CITY OF LOMPOC, CALIFORNIA  
FULL COST PLAN FY 15-17  
Schedule .3 - Costs Allocated By Activity  
For Department INFORMATION SYSTEMS**

	Total	General & Admin	DP OPERATE	SYSTEMS/PROGRAM	UTILITY PROGRAM
<b>Wages &amp; Benefits</b>					
SALARIES & BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
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
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	0	0	0	0	0
<b>Allocation Step 1</b>					
1st Allocation	0	0	0	0	0
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 14 INFORMATION SYSTEMS</b>					
Total Allocated	0	0	0	0	0



**CITY OF LOMPOC, CALIFORNIA  
 FULL COST PLAN FY 15-17  
 Schedule .3 - Costs Allocated By Activity  
 For Department INFORMATION SYSTEMS**

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



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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 15-17**  
**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 15-17**  
**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 15-17**  
**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: 2015-17



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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 15-17**  
**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 15-17**  
**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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 15-17  
Schedule .2 - Costs To Be Allocated  
For Department FINANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,606,431			1,606,431
CAPITAL ASSETS	0			
Total Deductions:	<u>0</u>			0
EQUIP USE/DPREC	683		683	
NON DEPARTMENTAL	8,173	82	8,255	
CIVIC CENTER	122,753	4,463	127,216	
PURCHASING/STORES	1,416	128	1,544	
TREASURER/UTILITY BILLING	5,013	189	5,202	
PERSONNEL	24,452	1,591	26,043	
FINANCE		19,777	19,777	
CITY ATTORNEY		40,297	40,297	
CITY CLERK		15,351	15,351	
ECONOMIC DEVELOPMENT		6,922	6,922	
CITY ADMINISTRATION		6,882	6,882	
CITY COUNCIL		33,171	33,171	
Total Allocated Additions:	<u>162,490</u>	<u>128,853</u>	<u>291,343</u>	291,343
Total To Be Allocated:	<u><u>1,768,921</u></u>	<u><u>128,853</u></u>		<u><u>1,897,774</u></u>



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE**

	Total	General & Admin	PAYROLL/BUDGET	ACCTG SERVICES	RISK MGMT
<b>Wages &amp; Benefits</b>					
SALARIES & BENEFITS	1,478,226	0	354,774	679,984	73,911
<b>Other Expense &amp; Cost</b>					
OTHER OP EXPNS	89,635	0	21,512	41,232	4,482
SUPPLIES	38,570	0	9,257	17,741	1,929
*CAPITAL ASSETS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,606,431	0	385,543	738,957	80,322
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	1,606,431	0	385,543	738,957	80,322
<b>Allocation Step 1</b>					
Inbound- All Others	162,490	162,490	0	0	0
Reallocate Admin Costs		( 162,490)	38,998	74,745	8,125
1st Allocation	1,768,921	0	424,541	813,702	88,447
<b>Allocation Step 2</b>					
Inbound- All Others	128,853	128,853	0	0	0
Reallocate Admin Costs		( 128,853)	30,925	59,272	6,443
2nd Allocation	128,853	0	30,925	59,272	6,443
<b>Total For 12 FINANCE</b>					
Total Allocated	1,897,774	0	455,466	872,974	94,890



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE**

	UTILITY PROJ.	SPECIAL STUDIES	FIXED ASSET
<b>Wages &amp; Benefits</b>			
SALARIES & BENEFITS	88,694	162,605	118,258
<b>Other Expense &amp; Cost</b>			
OTHER OP EXPNS	5,378	9,860	7,171
SUPPLIES	2,314	4,243	3,086
*CAPITAL ASSETS	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	96,386	176,708	128,515
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	96,386	176,708	128,515
<b>Allocation Step 1</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	9,749	17,874	12,999
1st Allocation	106,135	194,582	141,514
<b>Allocation Step 2</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	7,731	14,174	10,308
2nd Allocation	7,731	14,174	10,308
<b>Total For 12 FINANCE</b>			
Total Allocated	113,866	208,756	151,822



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	0.2591	1,100		1,100		1,100
BUILD/FACIL MAINT	8.95	2.3186	9,843		9,843		9,843
ADMIN SVC - COPY	1.00	0.2591	1,100		1,100		1,100
PURCHASING/STORES	5.55	1.4378	6,104		6,104		6,104
TREASURER/UTILITY BILLING	11.45	2.9662	12,593		12,593		12,593
PERSONNEL	5.00	1.2953	5,499		5,499		5,499
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2591	1,100		1,100		1,100
FINANCE	7.65	1.9818	8,414		8,414		8,414
UTILITY ACCOUNTING	3.55	0.9197	3,904		3,904	319	4,223
CITY ATTORNEY	1.00	0.2591	1,100		1,100	90	1,190
CITY CLERK	2.00	0.5181	2,200		2,200	180	2,380
ECONOMIC DEVELOPMENT	2.60	0.6736	2,860		2,860	233	3,093
CITY ADMINISTRATION	3.80	0.9844	4,179		4,179	341	4,520
CITY COUNCIL	5.30	1.3730	5,829		5,829	476	6,305
POLICE/JAIL	58.00	15.0252	63,786		63,786	5,206	68,992
DISPATCH	9.00	2.3315	9,898		9,898	808	10,706
FIRE	29.30	7.5905	32,225		32,225	2,631	34,856
PLANNING	4.05	1.0492	4,454		4,454	364	4,818
BLDG INSP	2.70	0.6995	2,970		2,970	242	3,212
ENGINEER	7.16	1.8549	7,875		7,875	643	8,518
GIS MAP	2.85	0.7383	3,134		3,134	256	3,390
STR MAINT	18.50	4.7926	20,347		20,347	1,661	22,008
TREE TRIM	11.50	2.9792	12,648		12,648	1,033	13,681
17000 RECREATION	5.55	1.4378	6,104		6,104	498	6,602
61 RECREATION	1.00	0.2591	1,100		1,100	90	1,190
RIV PK CAMP	2.25	0.5829	2,475		2,475	202	2,677



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	2.3989	10,184		10,184	831	11,015
R.D.A.	0.50	0.1295	550		550	45	595
TRANSIT	2.22	0.5751	2,442		2,442	199	2,641
WATER UTILITY	30.48	7.8962	33,522		33,522	2,737	36,259
ELECT UTILITY	24.32	6.3004	26,748		26,748	2,184	28,932
WASTEWATER	25.99	6.7330	28,584		28,584	2,334	30,918
SOLID WASTE	31.15	8.0697	34,259		34,259	2,797	37,056
LOMPOC LIB	9.00	2.3315	9,898		9,898	808	10,706
VILLAGE LIB	0.50	0.1295	550		550	45	595
BUELLTON LIB	1.00	0.2591	1,100		1,100	90	1,190
METER READING	4.00	1.0362	4,399		4,399	359	4,758
EQUIP MAINT	11.64	3.0155	12,802		12,802	1,045	13,847
CDBG	2.58	0.6684	2,838		2,838	232	3,070
COMM.SVCS. OFFICER	1.00	0.2591	1,100		1,100	90	1,190
AIRPORT	0.97	0.2513	1,067		1,067	87	1,154
WI-FI	0.75	0.1943	825		825	67	892
PEG	1.90	0.4922	2,090		2,090	171	2,261
PRK MAINT & POOL ASSESS DIST	1.00	0.2591	1,100		1,100	90	1,190
AQUATIC CENTER	2.00	0.5181	2,200		2,200	180	2,380
CODE ENFORCEMENT	1.28	0.3316	1,408		1,408	115	1,523
COMMUNICATIONS	10.66	2.7616	11,724		11,724	957	12,681
HOUSING TRUST	1.10	0.2850	1,210		1,210	99	1,309
CHARLOTTE'S WEB	1.00	0.2591	1,100		1,100	90	1,190
SubTotal	386.01	100.0000	424,541		424,541	30,925	455,466
Total	386.01	100.0000	424,541		424,541	30,925	455,466





**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2015-17

**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	0.2100	1,709		1,709		1,709
NON DEPARTMENTAL	183	0.3202	2,606		2,606		2,606
BUILD/FACIL MAINT	1,258	2.2013	17,912		17,912		17,912
ADMIN SVC - COPY	146	0.2555	2,079		2,079		2,079
PURCHASING/STORES	1,291	2.2590	18,382		18,382		18,382
TREASURER/UTILITY BILLING	826	1.4454	11,761		11,761		11,761
PERSONNEL	480	0.8399	6,834		6,834		6,834
EMPLOYEE SAFETY & RISK OFFICER	224	0.3920	3,189		3,189		3,189
FINANCE	403	0.7052	5,738		5,738		5,738
UTILITY ACCOUNTING	236	0.4130	3,360		3,360	268	3,628
CITY ATTORNEY	415	0.7262	5,909		5,909	471	6,380
CITY CLERK	363	0.6352	5,169		5,169	412	5,581
CITY ADMINISTRATION	484	0.8469	6,891		6,891	549	7,440
CITY COUNCIL	384	0.6719	5,468		5,468	436	5,904
POLICE/JAIL	3,044	5.3265	43,342		43,342	3,455	46,797
DISPATCH	440	0.7699	6,265		6,265	499	6,764
FIRE	1,063	1.8601	15,136		15,136	1,207	16,343
PLANNING	483	0.8452	6,877		6,877	548	7,425
BLDG INSP	329	0.5757	4,684		4,684	373	5,057
ENGINEER	472	0.8259	6,721		6,721	536	7,257
GIS MAP	265	0.4637	3,773		3,773	301	4,074
STR MAINT	1,012	1.7708	14,409		14,409	1,149	15,558
TREE TRIM	959	1.6781	13,655		13,655	1,089	14,744
17000 RECREATION	634	1.1094	9,027		9,027	720	9,747
61 RECREATION	1,392	2.4358	19,820		19,820	1,580	21,400
RIV PK CAMP	211	0.3692	3,004		3,004	240	3,244



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	2.6300	21,400		21,400	1,706	23,106
R.D.A.	1,171	2.0491	16,673		16,673	1,329	18,002
TRANSIT	758	1.3264	10,793		10,793	860	11,653
WATER UTILITY	6,308	11.0379	89,817		89,817	7,157	96,974
ELECT UTILITY	6,282	10.9925	89,446		89,446	7,131	96,577
WASTEWATER	5,786	10.1246	82,384		82,384	6,568	88,952
SOLID WASTE	5,888	10.3031	83,836		83,836	6,684	90,520
LOMPOC LIB	1,433	2.5075	20,404		20,404	1,627	22,031
VILLAGE LIB	419	0.7332	5,966		5,966	476	6,442
BUELLTON LIB	413	0.7227	5,881		5,881	469	6,350
METER READING	436	0.7629	6,208		6,208	495	6,703
EQUIP MAINT	2,553	4.4673	36,351		36,351	2,898	39,249
CDBG	804	1.4069	11,448		11,448	913	12,361
COMM.SVCS. OFFICER	138	0.2415	1,965		1,965	157	2,122
AIRPORT	567	0.9922	8,073		8,073	644	8,717
LIABILITY INSURANCE	77	0.1347	1,096		1,096	87	1,183
WORKERS COMP INS	280	0.4900	3,987		3,987	318	4,305
LOMPOC COMMUNITY CENTER	243	0.4252	3,460		3,460	276	3,736
WI-FI	557	0.9747	7,931		7,931	632	8,563
PEG	641	1.1216	9,127		9,127	728	9,855
PRK MAINT & POOL ASSESS DIST	130	0.2275	1,851		1,851	148	1,999
AQUATIC CENTER	1,103	1.9301	15,705		15,705	1,252	16,957
CODE ENFORCEMENT	120	0.2100	1,709		1,709	136	1,845
COMMUNICATIONS	2,421	4.2364	34,471		34,471	2,748	37,219
SubTotal	57,148	100.0000	813,702		813,702	59,272	872,974
Total	57,148	100.0000	813,702		813,702	59,272	872,974



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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 15-17**  
**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	0.2591	229		229		229
BUILD/FACIL MAINT	8.95	2.3186	2,051		2,051		2,051
ADMIN SVC - COPY	1.00	0.2591	229		229		229
PURCHASING/STORES	5.55	1.4378	1,272		1,272		1,272
TREASURER/UTILITY BILLING	11.45	2.9662	2,624		2,624		2,624
PERSONNEL	5.00	1.2953	1,146		1,146		1,146
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2591	229		229		229
FINANCE	7.65	1.9818	1,753		1,753		1,753
UTILITY ACCOUNTING	3.55	0.9197	813		813	66	879
CITY ATTORNEY	1.00	0.2591	229		229	19	248
CITY CLERK	2.00	0.5181	458		458	37	495
ECONOMIC DEVELOPMENT	2.60	0.6736	596		596	49	645
CITY ADMINISTRATION	3.80	0.9844	871		871	71	942
CITY COUNCIL	5.30	1.3730	1,214		1,214	99	1,313
POLICE/JAIL	58.00	15.0252	13,288		13,288	1,085	14,373
DISPATCH	9.00	2.3315	2,062		2,062	168	2,230
FIRE	29.30	7.5905	6,714		6,714	548	7,262
PLANNING	4.05	1.0492	928		928	76	1,004
BLDG INSP	2.70	0.6995	619		619	51	670
ENGINEER	7.16	1.8549	1,641		1,641	134	1,775
GIS MAP	2.85	0.7383	653		653	53	706
STR MAINT	18.50	4.7926	4,239		4,239	346	4,585
TREE TRIM	11.50	2.9792	2,635		2,635	215	2,850
17000 RECREATION	5.55	1.4378	1,272		1,272	104	1,376
61 RECREATION	1.00	0.2591	229		229	19	248
RIV PK CAMP	2.25	0.5829	516		516	42	558



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	2.3989	2,122		2,122	173	2,295
R.D.A.	0.50	0.1295	115		115	9	124
TRANSIT	2.22	0.5751	509		509	42	551
WATER UTILITY	30.48	7.8962	6,984		6,984	570	7,554
ELECT UTILITY	24.32	6.3004	5,572		5,572	455	6,027
WASTEWATER	25.99	6.7330	5,955		5,955	486	6,441
SOLID WASTE	31.15	8.0697	7,137		7,137	583	7,720
LOMPOC LIB	9.00	2.3315	2,062		2,062	168	2,230
VILLAGE LIB	0.50	0.1295	115		115	9	124
BUELLTON LIB	1.00	0.2591	229		229	19	248
METER READING	4.00	1.0362	917		917	75	992
EQUIP MAINT	11.64	3.0155	2,667		2,667	218	2,885
CDBG	2.58	0.6684	591		591	48	639
COMM.SVCS. OFFICER	1.00	0.2591	229		229	19	248
AIRPORT	0.97	0.2513	222		222	18	240
WI-FI	0.75	0.1943	172		172	14	186
PEG	1.90	0.4922	435		435	36	471
PRK MAINT & POOL ASSESS DIST	1.00	0.2591	229		229	19	248
AQUATIC CENTER	2.00	0.5181	458		458	37	495
CODE ENFORCEMENT	1.28	0.3316	293		293	24	317
COMMUNICATIONS	10.66	2.7616	2,443		2,443	199	2,642
HOUSING TRUST	1.10	0.2850	252		252	21	273
CHARLOTTE'S WEB	1.00	0.2591	229		229	19	248
SubTotal	386.01	100.0000	88,447		88,447	6,443	94,890
Total	386.01	100.0000	88,447		88,447	6,443	94,890



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2015-17

**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	26,533		26,533	1,932	28,465
ELECT UTILITY	25	25.0000	26,534		26,534	1,933	28,467
WASTEWATER	25	25.0000	26,534		26,534	1,933	28,467
SOLID WASTE	25	25.0000	26,534		26,534	1,933	28,467
SubTotal	100	100.0000	106,135		106,135	7,731	113,866
Total	100	100.0000	106,135		106,135	7,731	113,866

Allocation Basis: DIRECT ALLOCATION -LEVEL OF SUPPORT-UTILITIES

Allocation Source: FINANCE





**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	0.2591	504		504		504
BUILD/FACIL MAINT	8.95	2.3186	4,512		4,512		4,512
ADMIN SVC - COPY	1.00	0.2591	504		504		504
PURCHASING/STORES	5.55	1.4378	2,798		2,798		2,798
TREASURER/UTILITY BILLING	11.45	2.9662	5,772		5,772		5,772
PERSONNEL	5.00	1.2953	2,520		2,520		2,520
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2591	504		504		504
FINANCE	7.65	1.9818	3,856		3,856		3,856
UTILITY ACCOUNTING	3.55	0.9197	1,790		1,790	146	1,936
CITY ATTORNEY	1.00	0.2591	504		504	41	545
CITY CLERK	2.00	0.5181	1,008		1,008	82	1,090
ECONOMIC DEVELOPMENT	2.60	0.6736	1,311		1,311	107	1,418
CITY ADMINISTRATION	3.80	0.9844	1,916		1,916	156	2,072
CITY COUNCIL	5.30	1.3730	2,672		2,672	218	2,890
POLICE/JAIL	58.00	15.0252	29,234		29,234	2,389	31,623
DISPATCH	9.00	2.3315	4,537		4,537	370	4,907
FIRE	29.30	7.5905	14,770		14,770	1,206	15,976
PLANNING	4.05	1.0492	2,042		2,042	167	2,209
BLDG INSP	2.70	0.6995	1,361		1,361	111	1,472
ENGINEER	7.16	1.8549	3,609		3,609	295	3,904
GIS MAP	2.85	0.7383	1,437		1,437	117	1,554
STR MAINT	18.50	4.7926	9,326		9,326	761	10,087
TREE TRIM	11.50	2.9792	5,797		5,797	473	6,270
17000 RECREATION	5.55	1.4378	2,798		2,798	228	3,026
61 RECREATION	1.00	0.2591	504		504	41	545
RIV PK CAMP	2.25	0.5829	1,134		1,134	93	1,227



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	2.3989	4,668		4,668	381	5,049
R.D.A.	0.50	0.1295	252		252	21	273
TRANSIT	2.22	0.5751	1,119		1,119	91	1,210
WATER UTILITY	30.48	7.8962	15,365		15,365	1,254	16,619
ELECT UTILITY	24.32	6.3004	12,259		12,259	1,001	13,260
WASTEWATER	25.99	6.7330	13,101		13,101	1,070	14,171
SOLID WASTE	31.15	8.0697	15,702		15,702	1,282	16,984
LOMPOC LIB	9.00	2.3315	4,537		4,537	370	4,907
VILLAGE LIB	0.50	0.1295	252		252	21	273
BUELLTON LIB	1.00	0.2591	504		504	41	545
METER READING	4.00	1.0362	2,016		2,016	165	2,181
EQUIP MAINT	11.64	3.0155	5,868		5,868	479	6,347
CDBG	2.58	0.6684	1,301		1,301	106	1,407
COMM.SVCS. OFFICER	1.00	0.2591	504		504	41	545
AIRPORT	0.97	0.2513	489		489	40	529
WI-FI	0.75	0.1943	378		378	31	409
PEG	1.90	0.4922	958		958	78	1,036
PRK MAINT & POOL ASSESS DIST	1.00	0.2591	504		504	41	545
AQUATIC CENTER	2.00	0.5181	1,008		1,008	82	1,090
CODE ENFORCEMENT	1.28	0.3316	645		645	53	698
COMMUNICATIONS	10.66	2.7616	5,374		5,374	439	5,813
HOUSING TRUST	1.10	0.2850	554		554	45	599
CHARLOTTE'S WEB	1.00	0.2591	504		504	41	545
SubTotal	386.01	100.0000	194,582		194,582	14,174	208,756
Total	386.01	100.0000	194,582		194,582	14,174	208,756



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2015-17



All Monetary Values Are \$ Dollars  
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**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	1,039		1,039		1,039
ADMIN SVC - COPY	713	0.0097	14		14		14
PURCHASING/STORES	23,076	0.3125	442		442		442
TREASURER/UTILITY BILLING	5,430	0.0735	104		104		104
PERSONNEL	80	0.0011	2		2		2
FINANCE	814	0.0110	16		16		16
UTILITY ACCOUNTING	989	0.0134	19		19	1	20
CITY ATTORNEY	111	0.0015	2		2		2
CITY COUNCIL	222	0.0030	4		4		4
POLICE/JAIL	274,060	3.7112	5,252		5,252	387	5,639
FIRE	60,604	0.8207	1,161		1,161	86	1,247
PLANNING	156	0.0021	3		3		3
BLDG INSP	141	0.0019	3		3		3
ENGINEER	3,391	0.0459	65		65	5	70
GIS MAP	20,047	0.2715	384		384	28	412
STR MAINT	16,242	0.2199	311		311	23	334
TREE TRIM	5,245	0.0710	101		101	7	108
61 RECREATION	2,127	0.0288	41		41	3	44
RIV PK CAMP	12,558	0.1701	241		241	18	259
PARKS	67,304	0.9114	1,290		1,290	95	1,385
TRANSIT	157,182	2.1285	3,012		3,012	222	3,234
WATER UTILITY	1,428,155	19.3393	27,368		27,368	2,017	29,385
ELECT UTILITY	1,485,743	20.1191	28,471		28,471	2,098	30,569
WASTEWATER	1,462,440	19.8035	28,025		28,025	2,065	30,090
SOLID WASTE	265,908	3.6008	5,096		5,096	375	5,471



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	1,253		1,253	92	1,345
EQUIP MAINT	1,629,273	22.0627	31,220		31,220	2,302	33,522
CDBG	19,025	0.2576	365		365	27	392
AIRPORT	120,947	1.6378	2,318		2,318	171	2,489
COMM PROJECTS	41,348	0.5599	792		792	58	850
LOMPOC COMMUNITY CENTER	125,253	1.6961	2,400		2,400	177	2,577
COMMUNICATIONS	36,446	0.4935	698		698	51	749
SubTotal	7,384,740	100.0000	141,514		141,514	10,308	151,822
Total	7,384,740	100.0000	141,514		141,514	10,308	151,822

Allocation Basis: ANNUAL DEPREC. CHARGE

Allocation Source: FIXED ASSET REPORT



**CITY OF LOMPOC, CALIFORNIA  
FULL COST PLAN FY 15-17  
Schedule .5 - Allocation Summary  
For Department FINANCE**

Receiving Department	Total	PAYROLL/BUDGET	ACCTG SERVICES	RISK MGMT	UTILITY PROJ.	SPECIAL STUDIES	FIXED ASSET
BUILDING USE	3,542	1,100	1,709	229	0	504	0
NON DEPARTMENTAL	2,608	0	2,606	0	0	0	2
BUILD/FACIL MAINT	35,357	9,843	17,912	2,051	0	4,512	1,039
ADMIN SVC - COPY	3,926	1,100	2,079	229	0	504	14
PURCHASING/STORES	28,998	6,104	18,382	1,272	0	2,798	442
TREASURER/UTILITY	32,854	12,593	11,761	2,624	0	5,772	104
PERSONNEL	16,001	5,499	6,834	1,146	0	2,520	2
EMPLOYEE SAFETY & RISK	5,022	1,100	3,189	229	0	504	0
FINANCE	19,777	8,414	5,738	1,753	0	3,856	16
UTILITY ACCOUNTING	10,686	4,223	3,628	879	0	1,936	20
CITY ATTORNEY	8,365	1,190	6,380	248	0	545	2
CITY CLERK	9,546	2,380	5,581	495	0	1,090	0
ECONOMIC DEVELOPMENT	5,156	3,093	0	645	0	1,418	0
CITY ADMINISTRATION	14,974	4,520	7,440	942	0	2,072	0
CITY COUNCIL	16,416	6,305	5,904	1,313	0	2,890	4
POLICE/JAIL	167,424	68,992	46,797	14,373	0	31,623	5,639
DISPATCH	24,607	10,706	6,764	2,230	0	4,907	0
FIRE	75,684	34,856	16,343	7,262	0	15,976	1,247
PLANNING	15,459	4,818	7,425	1,004	0	2,209	3
BLDG INSP	10,414	3,212	5,057	670	0	1,472	3
ENGINEER	21,524	8,518	7,257	1,775	0	3,904	70
GIS MAP	10,136	3,390	4,074	706	0	1,554	412
STR MAINT	52,572	22,008	15,558	4,585	0	10,087	334
TREE TRIM	37,653	13,681	14,744	2,850	0	6,270	108
17000 RECREATION	20,751	6,602	9,747	1,376	0	3,026	0
61 RECREATION	23,427	1,190	21,400	248	0	545	44
RIV PK CAMP	7,965	2,677	3,244	558	0	1,227	259
PARKS	42,850	11,015	23,106	2,295	0	5,049	1,385
R.D.A.	18,994	595	18,002	124	0	273	0
TRANSIT	19,289	2,641	11,653	551	0	1,210	3,234
WATER UTILITY	215,256	36,259	96,974	7,554	28,465	16,619	29,385
ELECT UTILITY	203,832	28,932	96,577	6,027	28,467	13,260	30,569
WASTEWATER	199,039	30,918	88,952	6,441	28,467	14,171	30,090
SOLID WASTE	186,218	37,056	90,520	7,720	28,467	16,984	5,471



**CITY OF LOMPOC, CALIFORNIA  
FULL COST PLAN FY 15-17  
Schedule .5 - Allocation Summary  
For Department FINANCE**

Receiving Department	Total	PAYROLL/BUDGET	ACCTG SERVICES	RISK MGMT	UTILITY PROJ.	SPECIAL STUDIES	FIXED ASSET
LOMPOC LIB	41,219	10,706	22,031	2,230	0	4,907	1,345
VILLAGE LIB	7,434	595	6,442	124	0	273	0
BUELLTON LIB	8,333	1,190	6,350	248	0	545	0
METER READING	14,634	4,758	6,703	992	0	2,181	0
EQUIP MAINT	95,850	13,847	39,249	2,885	0	6,347	33,522
CDBG	17,869	3,070	12,361	639	0	1,407	392
COMM.SVCS. OFFICER	4,105	1,190	2,122	248	0	545	0
AIRPORT	13,129	1,154	8,717	240	0	529	2,489
LIABILITY INSURANCE	1,183	0	1,183	0	0	0	0
WORKERS COMP INS	4,305	0	4,305	0	0	0	0
COMM PROJECTS	850	0	0	0	0	0	850
LOMPOC COMMUNITY	6,313	0	3,736	0	0	0	2,577
WI-FI	10,050	892	8,563	186	0	409	0
PEG	13,623	2,261	9,855	471	0	1,036	0
PRK MAINT & POOL	3,982	1,190	1,999	248	0	545	0
AQUATIC CENTER	20,922	2,380	16,957	495	0	1,090	0
CODE ENFORCEMENT	4,383	1,523	1,845	317	0	698	0
COMMUNICATIONS	59,104	12,681	37,219	2,642	0	5,813	749
HOUSING TRUST	2,181	1,309	0	273	0	599	0
CHARLOTTE'S WEB	1,983	1,190	0	248	0	545	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>1,897,774</b>	<b>455,466</b>	<b>872,974</b>	<b>94,890</b>	<b>113,866</b>	<b>208,756</b>	<b>151,822</b>



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 15-17  
Schedule .2 - Costs To Be Allocated  
For Department UTILITY ACCOUNTING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	947,234			947,234
FIXED ASSETS	0			
Total Deductions:	<u>0</u>			0
NON DEPARTMENTAL	3,887	38	3,925	
CIVIC CENTER	49,001	1,782	50,783	
TREASURER/UTILITY BILLING	2,326	88	2,414	
PERSONNEL	8,026	525	8,551	
FINANCE	9,886	800	10,686	
CITY CLERK		3,543	3,543	
ECONOMIC DEVELOPMENT		3,212	3,212	
CITY ADMINISTRATION		3,194	3,194	
CITY COUNCIL		9,734	9,734	
Total Allocated Additions:	<u>73,126</u>	<u>22,916</u>	<u>96,042</u>	96,042
Total To Be Allocated:	<u><u>1,020,360</u></u>	<u><u>22,916</u></u>		<u><u>1,043,276</u></u>



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department UTILITY ACCOUNTING**

	Total	General & Admin	UTILITY PROJECT
<b>Wages &amp; Benefits</b>			
SALARIES & BENEFITS	909,722	0	909,722
<b>Other Expense &amp; Cost</b>			
GENERAL OP EXP	37,512	0	37,512
*FIXED ASSETS	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	947,234	0	947,234
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	947,234	0	947,234
<b>Allocation Step 1</b>			
Inbound- All Others	73,126	73,126	0
Reallocate Admin Costs		( 73,126)	73,126
1st Allocation	1,020,360	0	1,020,360
<b>Allocation Step 2</b>			
Inbound- All Others	22,916	22,916	0
Reallocate Admin Costs		( 22,916)	22,916
2nd Allocation	22,916	0	22,916
<b>Total For 13 UTILITY ACCOUNTING</b>			
Total Allocated	1,043,276	0	1,043,276



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	91,832		91,832	2,062	93,894
TRANSIT	3	3.0000	30,611		30,611	687	31,298
WATER UTILITY	20	20.0000	204,072		204,072	4,583	208,655
ELECT UTILITY	23	23.0000	234,682		234,682	5,272	239,954
WASTEWATER	23	23.0000	234,683		234,683	5,271	239,954
SOLID WASTE	20	20.0000	204,072		204,072	4,583	208,655
AIRPORT	1	1.0000	10,204		10,204	229	10,433
WI-FI	1	1.0000	10,204		10,204	229	10,433
SubTotal	100	100.0000	1,020,360		1,020,360	22,916	1,043,276
Total	100	100.0000	1,020,360		1,020,360	22,916	1,043,276

Allocation Basis: LEVEL OF SUPPORT  
 Allocation Source: UTILITY ACCOUNTING



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .5 - Allocation Summary**  
**For Department UTILITY ACCOUNTING**

Receiving Department	Total	UTILITY PROJECT
STR MAINT	93,894	93,894
TRANSIT	31,298	31,298
WATER UTILITY	208,655	208,655
ELECT UTILITY	239,954	239,954
WASTEWATER	239,954	239,954
SOLID WASTE	208,655	208,655
AIRPORT	10,433	10,433
WI-FI	10,433	10,433
Direct Billed	0	0
<b>Total</b>	<b>1,043,276</b>	<b>1,043,276</b>



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 15-17  
Schedule .2 - Costs To Be Allocated  
For Department CITY ATTORNEY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,316,316			1,316,316
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
EQUIP USE/DPREC	93		93	
NON DEPARTMENTAL	1,763	17	1,780	
CIVIC CENTER	50,006	1,818	51,824	
PURCHASING/STORES	1,888	171	2,059	
TREASURER/UTILITY BILLING	655	25	680	
PERSONNEL	1,553	104	1,657	
FINANCE	7,744	621	8,365	
CITY CLERK		8,266	8,266	
ECONOMIC DEVELOPMENT		905	905	
CITY ADMINISTRATION		900	900	
CITY COUNCIL		14,227	14,227	
Total Allocated Additions:	<u>63,702</u>	<u>27,054</u>	<u>90,756</u>	90,756
Total To Be Allocated:	<u><u>1,380,018</u></u>	<u><u>27,054</u></u>		<u><u>1,407,072</u></u>



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITY ATTORNEY**

	Total	General & Admin	LEGAL SERVICE	RISK MGMT
<b>Wages &amp; Benefits</b>				
SALARIES & BENEFITS	200,304	0	146,222	54,082
<b>Other Expense &amp; Cost</b>				
OTHER OP EXPNS	1,085,704	0	792,564	293,140
SUPPLIES	21,760	0	15,885	5,875
TRAVEL/TRAINING	3,500	0	2,555	945
*CAPITAL OUTLAY	0	0	0	0
VEHICLE RENTAL	5,048	0	3,685	1,363
<b>Departmental Totals</b>				
Total Expenditures	1,316,316	0	960,911	355,405
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	1,316,316	0	960,911	355,405
<b>Allocation Step 1</b>				
Inbound- All Others	63,702	63,702	0	0
Reallocate Admin Costs		( 63,702)	46,502	17,200
1st Allocation	1,380,018	0	1,007,413	372,605
<b>Allocation Step 2</b>				
Inbound- All Others	27,054	27,054	0	0
Reallocate Admin Costs		( 27,054)	19,749	7,305
2nd Allocation	27,054	0	19,749	7,305
<b>Total For 04 CITY ATTORNEY</b>				
Total Allocated	1,407,072	0	1,027,162	379,910



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	30,222		30,222		30,222
FINANCE	4.00	4.0000	40,297		40,297		40,297
CITY CLERK	5.00	5.0000	50,371		50,371	1,062	51,433
POLICE/JAIL	8.00	8.0000	80,593		80,593	1,699	82,292
FIRE	5.00	5.0000	50,371		50,371	1,062	51,433
PLANNING	10.00	10.0000	100,741		100,741	2,124	102,865
BLDG INSP	5.00	5.0000	50,371		50,371	1,062	51,433
ENGINEER	5.00	5.0000	50,371		50,371	1,062	51,433
17000 RECREATION	2.50	2.5000	25,185		25,185	531	25,716
PARKS	2.50	2.5000	25,185		25,185	531	25,716
WATER UTILITY	15.00	15.0000	151,112		151,112	3,182	154,294
ELECT UTILITY	10.00	10.0000	100,741		100,741	2,124	102,865
WASTEWATER	10.00	10.0000	100,741		100,741	2,124	102,865
SOLID WASTE	5.00	5.0000	50,371		50,371	1,062	51,433
LOMPOC LIB	3.00	3.0000	30,222		30,222	637	30,859
AIRPORT	2.00	2.0000	20,148		20,148	425	20,573
ALL OTHER	5.00	5.0000	50,371		50,371	1,062	51,433
SubTotal	100.00	100.0000	1,007,413		1,007,413	19,749	1,027,162
Total	100.00	100.0000	1,007,413		1,007,413	19,749	1,027,162

Allocation Basis: PERCENT SUPPORT PER DEPARTMENT

Allocation Source: CITY ATTORNEY





**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	223,563		223,563	4,383	227,946
WORKERS COMP INS	40	40.0000	149,042		149,042	2,922	151,964
SubTotal	100	100.0000	372,605		372,605	7,305	379,910
Total	100	100.0000	372,605		372,605	7,305	379,910

Allocation Basis: LEVEL OF SUPPORT  
 Allocation Source: RISK MANAGEMENT



**CITY OF LOMPOC, CALIFORNIA  
FULL COST PLAN FY 15-17  
Schedule .5 - Allocation Summary  
For Department CITY ATTORNEY**

Receiving Department	Total	LEGAL SERVICE	RISK MGMT
TREASURER/UTILITY	30,222	30,222	0
FINANCE	40,297	40,297	0
CITY CLERK	51,433	51,433	0
POLICE/JAIL	82,292	82,292	0
FIRE	51,433	51,433	0
PLANNING	102,865	102,865	0
BLDG INSP	51,433	51,433	0
ENGINEER	51,433	51,433	0
17000 RECREATION	25,716	25,716	0
PARKS	25,716	25,716	0
WATER UTILITY	154,294	154,294	0
ELECT UTILITY	102,865	102,865	0
WASTEWATER	102,865	102,865	0
SOLID WASTE	51,433	51,433	0
LOMPOC LIB	30,859	30,859	0
AIRPORT	20,573	20,573	0
ALL OTHER	51,433	51,433	0
LIABILITY INSURANCE	227,946	0	227,946
WORKERS COMP INS	151,964	0	151,964
Direct Billed	0	0	0
<b>Total</b>	<b>1,407,072</b>	<b>1,027,162</b>	<b>379,910</b>



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 15-17  
Schedule .2 - Costs To Be Allocated  
For Department CITY CLERK**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	424,886			424,886
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
NON DEPARTMENTAL	2,632	26	2,658	
CIVIC CENTER	64,957	2,362	67,319	
PURCHASING/STORES	4,248	385	4,633	
TREASURER/UTILITY BILLING	5,105	181	5,286	
PERSONNEL	8,135	527	8,662	
FINANCE	8,835	711	9,546	
CITY ATTORNEY	50,371	1,062	51,433	
CITY CLERK		1,181	1,181	
ECONOMIC DEVELOPMENT		1,810	1,810	
CITY ADMINISTRATION		1,799	1,799	
CITY COUNCIL		4,196	4,196	
Total Allocated Additions:	<u>144,283</u>	<u>14,240</u>	<u>158,523</u>	158,523
RECORDS STORAGE	0			
Total Departmental Cost Adjustments:	<u>0</u>			0
Total To Be Allocated:	<u><u>569,169</u></u>	<u><u>14,240</u></u>		<u><u>583,409</u></u>



**CITY OF LOMPOC, CALIFORNIA  
FULL COST PLAN FY 15-17  
Schedule .3 - Costs Allocated By Activity  
For Department CITY CLERK**

	Total	General & Admin	COUNCIL SUPPORT	RECORDS STORAGE	AWARDS
<b>Wages &amp; Benefits</b>					
SALARIES & BENEFITS	341,553	0	170,776	170,777	0
<b>Other Expense &amp; Cost</b>					
SUPPLIES	28,630	0	14,315	14,315	0
OTHER OP EXP	29,705	0	14,852	14,853	0
*CAPITAL OUTLAY	0	0	0	0	0
ELECTIONS	19,400	0	9,700	9,700	0
AWARDS	0	0	0	0	0
VEHICLE RENTAL	1,292	0	646	646	0
TRAVEL	4,306	0	2,153	2,153	0
<b>Departmental Totals</b>					
Total Expenditures	424,886	0	212,442	212,444	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
RECORDS STORAGE	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	424,886	0	212,442	212,444	0
<b>Allocation Step 1</b>					
Inbound- All Others	144,283	144,283	0	0	0
Reallocate Admin Costs		( 144,283)	72,141	72,142	0
1st Allocation	569,169	0	284,583	284,586	0
<b>Allocation Step 2</b>					
Inbound- All Others	14,240	14,240	0	0	0
Reallocate Admin Costs		( 14,240)	7,120	7,120	0
2nd Allocation	14,240	0	7,120	7,120	0



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITY CLERK**

	Total	General & Admin	COUNCIL SUPPORT	RECORDS STORAGE	AWARDS
<b>Total For 03 CITY CLERK</b>					
Total Allocated	583,409	0	291,703	291,706	0



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	1,181		1,181		1,181
PURCHASING/STORES	5	2.0747	5,904		5,904		5,904
PERSONNEL	13	5.3942	15,351		15,351		15,351
FINANCE	13	5.3942	15,351		15,351		15,351
UTILITY ACCOUNTING	3	1.2448	3,543		3,543		3,543
CITY ATTORNEY	7	2.9046	8,266		8,266		8,266
CITY CLERK	1	0.4149	1,181		1,181		1,181
CITY ADMINISTRATION	19	7.8838	22,436		22,436	683	23,119
CITY COUNCIL	42	17.4273	49,594		49,594	1,508	51,102
POLICE/JAIL	10	4.1494	11,808		11,808	360	12,168
FIRE	12	4.9793	14,170		14,170	432	14,602
PLANNING	25	10.3734	29,521		29,521	899	30,420
ENGINEER	21	8.7137	24,798		24,798	755	25,553
STR MAINT	4	1.6598	4,723		4,723	144	4,867
17000 RECREATION	4	1.6598	4,723		4,723	144	4,867
PARKS	1	0.4149	1,181		1,181	36	1,217
R.D.A.	7	2.9046	8,266		8,266	252	8,518
TRANSIT	15	6.2241	17,713		17,713	539	18,252
WATER UTILITY	5	2.0747	5,904		5,904	180	6,084
ELECT UTILITY	10	4.1494	11,808		11,808	360	12,168
WASTEWATER	2	0.8299	2,362		2,362	72	2,434
SOLID WASTE	3	1.2448	3,543		3,543	108	3,651
LOMPOC LIB	3	1.2448	3,543		3,543	108	3,651
EQUIP MAINT	2	0.8299	2,362		2,362	72	2,434
CDBG	6	2.4896	7,085		7,085	216	7,301
WI-FI	1	0.4149	1,181		1,181	36	1,217



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	5,904		5,904	180	6,084
COMMUNICATIONS	1	0.4149	1,181		1,181	36	1,217
SubTotal	241	100.0000	284,583		284,583	7,120	291,703
Total	241	100.0000	284,583		284,583	7,120	291,703

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





**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	56,918		56,918	1,424	58,342
WATER UTILITY	20	20.0000	56,917		56,917	1,424	58,341
ELECT UTILITY	20	20.0000	56,917		56,917	1,424	58,341
WASTEWATER	20	20.0000	56,917		56,917	1,424	58,341
SOLID WASTE	20	20.0000	56,917		56,917	1,424	58,341
SubTotal	100	100.0000	284,586		284,586	7,120	291,706
Total	100	100.0000	284,586		284,586	7,120	291,706

Allocation Basis: LEVEL OF SUPPORT

Allocation Source: CITY CLERK



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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: 2015-17



**CITY OF LOMPOC, CALIFORNIA  
 FULL COST PLAN FY 15-17  
 Schedule .5 - Allocation Summary  
 For Department CITY CLERK**

Receiving Department	Total	COUNCIL SUPPORT	RECORDS STORAGE	AWARDS
BUILD/FACIL MAINT	1,181	1,181	0	0
PURCHASING/STORES	5,904	5,904	0	0
PERSONNEL	15,351	15,351	0	0
FINANCE	15,351	15,351	0	0
UTILITY ACCOUNTING	3,543	3,543	0	0
CITY ATTORNEY	8,266	8,266	0	0
CITY CLERK	1,181	1,181	0	0
CITY ADMINISTRATION	81,461	23,119	58,342	0
CITY COUNCIL	51,102	51,102	0	0
POLICE/JAIL	12,168	12,168	0	0
FIRE	14,602	14,602	0	0
PLANNING	30,420	30,420	0	0
ENGINEER	25,553	25,553	0	0
STR MAINT	4,867	4,867	0	0
17000 RECREATION	4,867	4,867	0	0
PARKS	1,217	1,217	0	0
R.D.A.	8,518	8,518	0	0
TRANSIT	18,252	18,252	0	0
WATER UTILITY	64,425	6,084	58,341	0
ELECT UTILITY	70,509	12,168	58,341	0
WASTEWATER	60,775	2,434	58,341	0
SOLID WASTE	61,992	3,651	58,341	0
LOMPOC LIB	3,651	3,651	0	0
EQUIP MAINT	2,434	2,434	0	0
CDBG	7,301	7,301	0	0
WI-FI	1,217	1,217	0	0
AQUATIC CENTER	6,084	6,084	0	0
COMMUNICATIONS	1,217	1,217	0	0



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .5 - Allocation Summary**  
**For Department CITY CLERK**

Receiving Department	Total	COUNCIL SUPPORT	RECORDS STORAGE	AWARDS
Direct Billed	0	0	0	0
Total	583,409	291,703	291,706	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 15-17**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ECONOMIC DEVELOPMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,301,506			1,301,506
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
NON DEPARTMENTAL	2,515	25	2,540	
CIVIC CENTER	28,772	1,046	29,818	
TREASURER/UTILITY BILLING	1,704	64	1,768	
PERSONNEL	4,036	268	4,304	
FINANCE	4,767	389	5,156	
ECONOMIC DEVELOPMENT		2,352	2,352	
CITY ADMINISTRATION		2,339	2,339	
CITY COUNCIL		3,029	3,029	
Total Allocated Additions:	<u>41,794</u>	<u>9,512</u>	<u>51,306</u>	51,306
Total To Be Allocated:	<u><u>1,343,300</u></u>	<u><u>9,512</u></u>		<u><u>1,352,812</u></u>



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ECONOMIC DEVELOPMENT**

	Total	General & Admin	GENERAL CITY ADMIN	UTILITY SPT	CITY COUNCIL
<b>Wages &amp; Benefits</b>					
SALARIES & BENEFITS	584,904	0	152,075	309,999	122,830
<b>Other Expense &amp; Cost</b>					
GENERAL OPERATING EXPENSES	716,602	0	186,317	379,799	150,486
*CAPITAL OUTLAY	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,301,506	0	338,392	689,798	273,316
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	1,301,506	0	338,392	689,798	273,316
<b>Allocation Step 1</b>					
Inbound- All Others	41,794	41,794	0	0	0
Reallocate Admin Costs		( 41,794)	10,866	22,151	8,777
1st Allocation	1,343,300	0	349,258	711,949	282,093
<b>Allocation Step 2</b>					
Inbound- All Others	9,512	9,512	0	0	0
Reallocate Admin Costs		( 9,512)	2,473	5,041	1,998
2nd Allocation	9,512	0	2,473	5,041	1,998
<b>Total For 68 ECONOMIC DEVELOPMENT</b>					
Total Allocated	1,352,812	0	351,731	716,990	284,091



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	0.2591	905		905		905
BUILD/FACIL MAINT	8.95	2.3186	8,098		8,098		8,098
ADMIN SVC - COPY	1.00	0.2591	905		905		905
PURCHASING/STORES	5.55	1.4378	5,022		5,022		5,022
TREASURER/UTILITY BILLING	11.45	2.9662	10,360		10,360		10,360
PERSONNEL	5.00	1.2953	4,524		4,524		4,524
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2591	905		905		905
FINANCE	7.65	1.9818	6,922		6,922		6,922
UTILITY ACCOUNTING	3.55	0.9197	3,212		3,212		3,212
CITY ATTORNEY	1.00	0.2591	905		905		905
CITY CLERK	2.00	0.5181	1,810		1,810		1,810
ECONOMIC DEVELOPMENT	2.60	0.6736	2,352		2,352		2,352
CITY ADMINISTRATION	3.80	0.9844	3,438		3,438	28	3,466
CITY COUNCIL	5.30	1.3730	4,795		4,795	39	4,834
POLICE/JAIL	58.00	15.0252	52,477		52,477	429	52,906
DISPATCH	9.00	2.3315	8,143		8,143	66	8,209
FIRE	29.30	7.5905	26,510		26,510	216	26,726
PLANNING	4.05	1.0492	3,664		3,664	30	3,694
BLDG INSP	2.70	0.6995	2,443		2,443	20	2,463
ENGINEER	7.16	1.8549	6,478		6,478	53	6,531
GIS MAP	2.85	0.7383	2,579		2,579	21	2,600
STR MAINT	18.50	4.7926	16,739		16,739	136	16,875
TREE TRIM	11.50	2.9792	10,405		10,405	85	10,490
17000 RECREATION	5.55	1.4378	5,022		5,022	41	5,063
61 RECREATION	1.00	0.2591	905		905	7	912
RIV PK CAMP	2.25	0.5829	2,036		2,036	17	2,053





**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	2.3989	8,378		8,378	68	8,446
R.D.A.	0.50	0.1295	452		452	4	456
TRANSIT	2.22	0.5751	2,009		2,009	16	2,025
WATER UTILITY	30.48	7.8962	27,578		27,578	225	27,803
ELECT UTILITY	24.32	6.3004	22,004		22,004	179	22,183
WASTEWATER	25.99	6.7330	23,515		23,515	192	23,707
SOLID WASTE	31.15	8.0697	28,184		28,184	230	28,414
LOMPOC LIB	9.00	2.3315	8,143		8,143	66	8,209
VILLAGE LIB	0.50	0.1295	452		452	4	456
BUELLTON LIB	1.00	0.2591	905		905	7	912
METER READING	4.00	1.0362	3,619		3,619	30	3,649
EQUIP MAINT	11.64	3.0155	10,532		10,532	86	10,618
CDBG	2.58	0.6684	2,334		2,334	19	2,353
COMM.SVCS. OFFICER	1.00	0.2591	905		905	7	912
AIRPORT	0.97	0.2513	878		878	7	885
WI-FI	0.75	0.1943	679		679	6	685
PEG	1.90	0.4922	1,719		1,719	14	1,733
PRK MAINT & POOL ASSESS DIST	1.00	0.2591	905		905	7	912
AQUATIC CENTER	2.00	0.5181	1,810		1,810	15	1,825
CODE ENFORCEMENT	1.28	0.3316	1,158		1,158	9	1,167
COMMUNICATIONS	10.66	2.7616	9,645		9,645	79	9,724
HOUSING TRUST	1.10	0.2850	995		995	8	1,003
CHARLOTTE'S WEB	1.00	0.2591	905		905	7	912
SubTotal	386.01	100.0000	349,258		349,258	2,473	351,731
Total	386.01	100.0000	349,258		349,258	2,473	351,731



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ECONOMIC DEVELOPMENT**

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2015-17

**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	156,629		156,629	1,109	157,738
ELECT UTILITY	38	38.0000	270,540		270,540	1,916	272,456
WASTEWATER	20	20.0000	142,390		142,390	1,008	143,398
SOLID WASTE	20	20.0000	142,390		142,390	1,008	143,398
SubTotal	100	100.0000	711,949		711,949	5,041	716,990
Total	100	100.0000	711,949		711,949	5,041	716,990

Allocation Basis: DIRECT ALLOCATION TO UTILITY FUNDS

Allocation Source: COST PLAN



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	282,093		282,093	1,998	284,091
SubTotal	100	100.0000	282,093		282,093	1,998	284,091
Total	100	100.0000	282,093		282,093	1,998	284,091

Allocation Basis: DIRECT ALLOCATION - CITY COUNCIL

Allocation Source: COST PLAN



**CITY OF LOMPOC, CALIFORNIA**

**FULL COST PLAN FY 15-17**

**Schedule .5 - Allocation Summary  
For Department ECONOMIC DEVELOPMENT**

Receiving Department	Total GENERAL CITY ADMIN	UTILITY SPT	CITY COUNCIL
BUILDING USE	905	905	0
BUILD/FACIL MAINT	8,098	8,098	0
ADMIN SVC - COPY	905	905	0
PURCHASING/STORES	5,022	5,022	0
TREASURER/UTILITY	10,360	10,360	0
PERSONNEL	4,524	4,524	0
EMPLOYEE SAFETY & RISK	905	905	0
FINANCE	6,922	6,922	0
UTILITY ACCOUNTING	3,212	3,212	0
CITY ATTORNEY	905	905	0
CITY CLERK	1,810	1,810	0
ECONOMIC DEVELOPMENT	2,352	2,352	0
CITY ADMINISTRATION	3,466	3,466	0
CITY COUNCIL	288,925	4,834	284,091
POLICE/JAIL	52,906	52,906	0
DISPATCH	8,209	8,209	0
FIRE	26,726	26,726	0
PLANNING	3,694	3,694	0
BLDG INSP	2,463	2,463	0
ENGINEER	6,531	6,531	0
GIS MAP	2,600	2,600	0
STR MAINT	16,875	16,875	0
TREE TRIM	10,490	10,490	0
17000 RECREATION	5,063	5,063	0
61 RECREATION	912	912	0
RIV PK CAMP	2,053	2,053	0
PARKS	8,446	8,446	0
R.D.A.	456	456	0
TRANSIT	2,025	2,025	0
WATER UTILITY	185,541	27,803	157,738
ELECT UTILITY	294,639	22,183	272,456
WASTEWATER	167,105	23,707	143,398
SOLID WASTE	171,812	28,414	143,398
LOMPOC LIB	8,209	8,209	0



**CITY OF LOMPOC, CALIFORNIA  
 FULL COST PLAN FY 15-17  
 Schedule .5 - Allocation Summary  
 For Department ECONOMIC DEVELOPMENT**

Receiving Department	Total	GENERAL CITY ADMIN	UTILITY SPT	CITY COUNCIL
VILLAGE LIB	456	456	0	0
BUELLTON LIB	912	912	0	0
METER READING	3,649	3,649	0	0
EQUIP MAINT	10,618	10,618	0	0
CDBG	2,353	2,353	0	0
COMM.SVCS. OFFICER	912	912	0	0
AIRPORT	885	885	0	0
WI-FI	685	685	0	0
PEG	1,733	1,733	0	0
PRK MAINT & POOL	912	912	0	0
AQUATIC CENTER	1,825	1,825	0	0
CODE ENFORCEMENT	1,167	1,167	0	0
COMMUNICATIONS	9,724	9,724	0	0
HOUSING TRUST	1,003	1,003	0	0
CHARLOTTE'S WEB	912	912	0	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>1,352,812</b>	<b>351,731</b>	<b>716,990</b>	<b>284,091</b>



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 15-17  
Schedule .2 - Costs To Be Allocated  
For Department CITY ADMINISTRATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,133,599			1,133,599
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
NON DEPARTMENTAL	4,605	45	4,650	
CIVIC CENTER	86,945	3,161	90,106	
PURCHASING/STORES	472	43	515	
TREASURER/UTILITY BILLING	2,490	94	2,584	
PERSONNEL	10,929	713	11,642	
FINANCE	13,857	1,117	14,974	
CITY CLERK	79,354	2,107	81,461	
ECONOMIC DEVELOPMENT	3,438	28	3,466	
CITY ADMINISTRATION		3,419	3,419	
CITY COUNCIL		39,882	39,882	
Total Allocated Additions:	<u>202,090</u>	<u>50,609</u>	<u>252,699</u>	252,699
Total To Be Allocated:	<u><u>1,335,689</u></u>	<u><u>50,609</u></u>		<u><u>1,386,298</u></u>





**CITY OF LOMPOC, CALIFORNIA  
FULL COST PLAN FY 15-17  
Schedule .3 - Costs Allocated By Activity  
For Department CITY ADMINISTRATION**

	Total	General & Admin	GEN'L CITY ADM.	UTILITY SPT	CITY COUNCIL
<b>Wages &amp; Benefits</b>					
SALARIES & BENEFITS	1,091,116	0	283,690	578,292	229,134
<b>Other Expense &amp; Cost</b>					
SUPPLIES	4,730	0	1,230	2,507	993
SERVICES & CONTRACTS	16,731	0	4,350	8,867	3,514
TRAVEL	10,300	0	2,678	5,459	2,163
VEHICLE RENTAL	10,722	0	2,788	5,682	2,252
*CAPITAL OUTLAY	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,133,599	0	294,736	600,807	238,056
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	1,133,599	0	294,736	600,807	238,056
<b>Allocation Step 1</b>					
Inbound- All Others	202,090	202,090	0	0	0
Reallocate Admin Costs		( 202,090)	52,543	107,108	42,439
1st Allocation	1,335,689	0	347,279	707,915	280,495
<b>Allocation Step 2</b>					
Inbound- All Others	50,609	50,609	0	0	0
Reallocate Admin Costs		( 50,609)	13,158	26,823	10,628
2nd Allocation	50,609	0	13,158	26,823	10,628
<b>Total For 02 CITY ADMINISTRATION</b>					
Total Allocated	1,386,298	0	360,437	734,738	291,123



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	0.2591	900		900		900
BUILD/FACIL MAINT	8.95	2.3186	8,052		8,052		8,052
ADMIN SVC - COPY	1.00	0.2591	900		900		900
PURCHASING/STORES	5.55	1.4378	4,993		4,993		4,993
TREASURER/UTILITY BILLING	11.45	2.9662	10,301		10,301		10,301
PERSONNEL	5.00	1.2953	4,498		4,498		4,498
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2591	900		900		900
FINANCE	7.65	1.9818	6,882		6,882		6,882
UTILITY ACCOUNTING	3.55	0.9197	3,194		3,194		3,194
CITY ATTORNEY	1.00	0.2591	900		900		900
CITY CLERK	2.00	0.5181	1,799		1,799		1,799
ECONOMIC DEVELOPMENT	2.60	0.6736	2,339		2,339		2,339
CITY ADMINISTRATION	3.80	0.9844	3,419		3,419		3,419
CITY COUNCIL	5.30	1.3730	4,768		4,768	210	4,978
POLICE/JAIL	58.00	15.0252	52,177		52,177	2,302	54,479
DISPATCH	9.00	2.3315	8,097		8,097	357	8,454
FIRE	29.30	7.5905	26,360		26,360	1,163	27,523
PLANNING	4.05	1.0492	3,644		3,644	161	3,805
BLDG INSP	2.70	0.6995	2,429		2,429	107	2,536
ENGINEER	7.16	1.8549	6,442		6,442	284	6,726
GIS MAP	2.85	0.7383	2,564		2,564	113	2,677
STR MAINT	18.50	4.7926	16,644		16,644	734	17,378
TREE TRIM	11.50	2.9792	10,346		10,346	457	10,803
17000 RECREATION	5.55	1.4378	4,993		4,993	220	5,213
61 RECREATION	1.00	0.2591	900		900	40	940
RIV PK CAMP	2.25	0.5829	2,024		2,024	89	2,113



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	2.3989	8,331		8,331	368	8,699
R.D.A.	0.50	0.1295	450		450	20	470
TRANSIT	2.22	0.5751	1,997		1,997	88	2,085
WATER UTILITY	30.48	7.8962	27,422		27,422	1,210	28,632
ELECT UTILITY	24.32	6.3004	21,880		21,880	965	22,845
WASTEWATER	25.99	6.7330	23,382		23,382	1,032	24,414
SOLID WASTE	31.15	8.0697	28,025		28,025	1,237	29,262
LOMPOC LIB	9.00	2.3315	8,097		8,097	357	8,454
VILLAGE LIB	0.50	0.1295	450		450	20	470
BUELLTON LIB	1.00	0.2591	900		900	40	940
METER READING	4.00	1.0362	3,599		3,599	159	3,758
EQUIP MAINT	11.64	3.0155	10,472		10,472	462	10,934
CDBG	2.58	0.6684	2,321		2,321	102	2,423
COMM.SVCS. OFFICER	1.00	0.2591	900		900	40	940
AIRPORT	0.97	0.2513	873		873	39	912
WI-FI	0.75	0.1943	675		675	30	705
PEG	1.90	0.4922	1,709		1,709	75	1,784
PRK MAINT & POOL ASSESS DIST	1.00	0.2591	900		900	40	940
AQUATIC CENTER	2.00	0.5181	1,799		1,799	79	1,878
CODE ENFORCEMENT	1.28	0.3316	1,152		1,152	51	1,203
COMMUNICATIONS	10.66	2.7616	9,590		9,590	423	10,013
HOUSING TRUST	1.10	0.2850	990		990	44	1,034
CHARLOTTE'S WEB	1.00	0.2591	900		900	40	940
SubTotal	386.01	100.0000	347,279		347,279	13,158	360,437
Total	386.01	100.0000	347,279		347,279	13,158	360,437



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CITY ADMINISTRATION**

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2015-17

**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	155,741		155,741	5,901	161,642
ELECT UTILITY	38	38.0000	269,008		269,008	10,192	279,200
WASTEWATER	20	20.0000	141,583		141,583	5,365	146,948
SOLID WASTE	20	20.0000	141,583		141,583	5,365	146,948
SubTotal	100	100.0000	707,915		707,915	26,823	734,738
Total	100	100.0000	707,915		707,915	26,823	734,738

Allocation Basis: DIRECT ALLOCATION TO UTILITY FUNDS

Allocation Source: COST PLAN



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	280,495		280,495	10,628	291,123
SubTotal	100	100.0000	280,495		280,495	10,628	291,123
Total	100	100.0000	280,495		280,495	10,628	291,123

Allocation Basis: DIRECT ALLOCATION - CITY COUNCIL

Allocation Source: COST PLAN



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .5 - Allocation Summary**  
**For Department CITY ADMINISTRATION**

Receiving Department	Total	GEN'L CITY ADM.	UTILITY SPT	CITY COUNCIL
BUILDING USE	900	900	0	0
BUILD/FACIL MAINT	8,052	8,052	0	0
ADMIN SVC - COPY	900	900	0	0
PURCHASING/STORES	4,993	4,993	0	0
TREASURER/UTILITY	10,301	10,301	0	0
PERSONNEL	4,498	4,498	0	0
EMPLOYEE SAFETY & RISK	900	900	0	0
FINANCE	6,882	6,882	0	0
UTILITY ACCOUNTING	3,194	3,194	0	0
CITY ATTORNEY	900	900	0	0
CITY CLERK	1,799	1,799	0	0
ECONOMIC DEVELOPMENT	2,339	2,339	0	0
CITY ADMINISTRATION	3,419	3,419	0	0
CITY COUNCIL	296,101	4,978	0	291,123
POLICE/JAIL	54,479	54,479	0	0
DISPATCH	8,454	8,454	0	0
FIRE	27,523	27,523	0	0
PLANNING	3,805	3,805	0	0
BLDG INSP	2,536	2,536	0	0
ENGINEER	6,726	6,726	0	0
GIS MAP	2,677	2,677	0	0
STR MAINT	17,378	17,378	0	0
TREE TRIM	10,803	10,803	0	0
17000 RECREATION	5,213	5,213	0	0
61 RECREATION	940	940	0	0
RIV PK CAMP	2,113	2,113	0	0
PARKS	8,699	8,699	0	0
R.D.A.	470	470	0	0
TRANSIT	2,085	2,085	0	0
WATER UTILITY	190,274	28,632	161,642	0
ELECT UTILITY	302,045	22,845	279,200	0
WASTEWATER	171,362	24,414	146,948	0
SOLID WASTE	176,210	29,262	146,948	0
LOMPOC LIB	8,454	8,454	0	0



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .5 - Allocation Summary**  
**For Department CITY ADMINISTRATION**

Receiving Department	Total	GEN'L CITY ADM.	UTILITY SPT	CITY COUNCIL
VILLAGE LIB	470	470	0	0
BUELLTON LIB	940	940	0	0
METER READING	3,758	3,758	0	0
EQUIP MAINT	10,934	10,934	0	0
CDBG	2,423	2,423	0	0
COMM.SVCS. OFFICER	940	940	0	0
AIRPORT	912	912	0	0
WI-FI	705	705	0	0
PEG	1,784	1,784	0	0
PRK MAINT & POOL	940	940	0	0
AQUATIC CENTER	1,878	1,878	0	0
CODE ENFORCEMENT	1,203	1,203	0	0
COMMUNICATIONS	10,013	10,013	0	0
HOUSING TRUST	1,034	1,034	0	0
CHARLOTTE'S WEB	940	940	0	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>1,386,298</b>	<b>360,437</b>	<b>734,738</b>	<b>291,123</b>





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 15-17  
Schedule .2 - Costs To Be Allocated  
For Department CITY COUNCIL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	302,872			302,872
EQUIP USE/DPREC	186		186	
NON DEPARTMENTAL	5,864	58	5,922	
CIVIC CENTER	41,336	1,503	42,839	
PURCHASING/STORES	472	43	515	
TREASURER/UTILITY BILLING	3,473	131	3,604	
PERSONNEL	8,228	544	8,772	
FINANCE	15,187	1,229	16,416	
CITY CLERK	49,594	1,508	51,102	
ECONOMIC DEVELOPMENT	286,888	2,037	288,925	
CITY ADMINISTRATION	285,263	10,838	296,101	
CITY COUNCIL		84,552	84,552	
Total Allocated Additions:	<u>696,491</u>	<u>102,443</u>	<u>798,934</u>	798,934
Total To Be Allocated:	<u><u>999,363</u></u>	<u><u>102,443</u></u>		<u><u>1,101,806</u></u>



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITY COUNCIL**

	Total	General & Admin	CNSL A	CNSL B	GENERAL GOVT
<b>Wages &amp; Benefits</b>					
SALARIES & BENEFITS	249,357	0	112,211	112,211	24,935
<b>Other Expense &amp; Cost</b>					
OTHER OP EXPNS	6,401	0	2,881	2,880	640
SUPPLIES	2,674	0	1,204	1,203	267
TRAVEL	18,200	0	8,190	8,190	1,820
VEHICLE RENT	26,240	0	11,808	11,808	2,624
<b>Departmental Totals</b>					
Total Expenditures	302,872	0	136,294	136,292	30,286
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	302,872	0	136,294	136,292	30,286
<b>Allocation Step 1</b>					
Inbound- All Others	696,491	0	313,422	313,422	69,647
Unallocated Costs	( 99,933)	0	0	0	( 99,933)
1st Allocation	899,430	0	449,716	449,714	0
<b>Allocation Step 2</b>					
Inbound- All Others	102,443	0	46,100	46,099	10,244
Unallocated Costs	( 10,244)	0	0	0	( 10,244)
2nd Allocation	92,199	0	46,100	46,099	0
<b>Total For 01 CITY COUNCIL</b>					
Total Allocated	991,629	0	495,816	495,813	0



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	0.2591	1,165		1,165		1,165
BUILD/FACIL MAINT	8.95	2.3186	10,427		10,427		10,427
ADMIN SVC - COPY	1.00	0.2591	1,165		1,165		1,165
PURCHASING/STORES	5.55	1.4378	6,466		6,466		6,466
TREASURER/UTILITY BILLING	11.45	2.9662	13,340		13,340		13,340
PERSONNEL	5.00	1.2953	5,825		5,825		5,825
EMPLOYEE SAFETY & RISK OFFICER	1.00	0.2591	1,165		1,165		1,165
FINANCE	7.65	1.9818	8,913		8,913		8,913
UTILITY ACCOUNTING	3.55	0.9197	4,136		4,136		4,136
CITY ATTORNEY	1.00	0.2591	1,165		1,165		1,165
CITY CLERK	2.00	0.5181	2,330		2,330		2,330
ECONOMIC DEVELOPMENT	2.60	0.6736	3,029		3,029		3,029
CITY ADMINISTRATION	3.80	0.9844	4,427		4,427		4,427
CITY COUNCIL	5.30	1.3730	6,175		6,175		6,175
POLICE/JAIL	58.00	15.0252	67,572		67,572	8,200	75,772
DISPATCH	9.00	2.3315	10,485		10,485	1,272	11,757
FIRE	29.30	7.5905	34,136		34,136	4,141	38,277
PLANNING	4.05	1.0492	4,718		4,718	572	5,290
BLDG INSP	2.70	0.6995	3,146		3,146	382	3,528
ENGINEER	7.16	1.8549	8,342		8,342	1,012	9,354
GIS MAP	2.85	0.7383	3,320		3,320	403	3,723
STR MAINT	18.50	4.7926	21,553		21,553	2,615	24,168
TREE TRIM	11.50	2.9792	13,398		13,398	1,625	15,023
17000 RECREATION	5.55	1.4378	6,466		6,466	784	7,250
61 RECREATION	1.00	0.2591	1,165		1,165	141	1,306
RIV PK CAMP	2.25	0.5829	2,621		2,621	318	2,939



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	2.3989	10,788		10,788	1,309	12,097
R.D.A.	0.50	0.1295	583		583	71	654
TRANSIT	2.22	0.5751	2,586		2,586	314	2,900
WATER UTILITY	30.48	7.8962	35,510		35,510	4,308	39,818
ELECT UTILITY	24.32	6.3004	28,334		28,334	3,437	31,771
WASTEWATER	25.99	6.7330	30,279		30,279	3,673	33,952
SOLID WASTE	31.15	8.0697	36,291		36,291	4,403	40,694
LOMPOC LIB	9.00	2.3315	10,485		10,485	1,272	11,757
VILLAGE LIB	0.50	0.1295	583		583	71	654
BUELLTON LIB	1.00	0.2591	1,165		1,165	141	1,306
METER READING	4.00	1.0362	4,660		4,660	565	5,225
EQUIP MAINT	11.64	3.0155	13,561		13,561	1,645	15,206
CDBG	2.58	0.6684	3,006		3,006	365	3,371
COMM.SVCS. OFFICER	1.00	0.2591	1,165		1,165	141	1,306
AIRPORT	0.97	0.2513	1,130		1,130	137	1,267
WI-FI	0.75	0.1943	874		874	106	980
PEG	1.90	0.4922	2,214		2,214	269	2,483
PRK MAINT & POOL ASSESS DIST	1.00	0.2591	1,165		1,165	141	1,306
AQUATIC CENTER	2.00	0.5181	2,330		2,330	283	2,613
CODE ENFORCEMENT	1.28	0.3316	1,491		1,491	181	1,672
COMMUNICATIONS	10.66	2.7616	12,419		12,419	1,507	13,926
HOUSING TRUST	1.10	0.2850	1,282		1,282	155	1,437
CHARLOTTE'S WEB	1.00	0.2591	1,165		1,165	141	1,306
SubTotal	386.01	100.0000	449,716		449,716	46,100	495,816
Total	386.01	100.0000	449,716		449,716	46,100	495,816



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CITY COUNCIL**

Allocation Basis: PROGRAM PERSONNEL

Allocation Source: 2015-17

**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	1,866		1,866		1,866
PURCHASING/STORES	5	2.0747	9,330		9,330		9,330
PERSONNEL	13	5.3942	24,258		24,258		24,258
FINANCE	13	5.3942	24,258		24,258		24,258
UTILITY ACCOUNTING	3	1.2448	5,598		5,598		5,598
CITY ATTORNEY	7	2.9046	13,062		13,062		13,062
CITY CLERK	1	0.4149	1,866		1,866		1,866
CITY ADMINISTRATION	19	7.8838	35,455		35,455		35,455
CITY COUNCIL	42	17.4273	78,377		78,377		78,377
POLICE/JAIL	10	4.1494	18,660		18,660	3,365	22,025
FIRE	12	4.9793	22,392		22,392	4,038	26,430
PLANNING	25	10.3734	46,651		46,651	8,416	55,067
ENGINEER	21	8.7137	39,187		39,187	7,066	46,253
STR MAINT	4	1.6598	7,464		7,464	1,346	8,810
17000 RECREATION	4	1.6598	7,464		7,464	1,346	8,810
PARKS	1	0.4149	1,866		1,866	336	2,202
R.D.A.	7	2.9046	13,062		13,062	2,355	15,417
TRANSIT	15	6.2241	27,990		27,990	5,047	33,037
WATER UTILITY	5	2.0747	9,330		9,330	1,682	11,012
ELECT UTILITY	10	4.1494	18,660		18,660	3,365	22,025
WASTEWATER	2	0.8299	3,732		3,732	673	4,405
SOLID WASTE	3	1.2448	5,598		5,598	1,009	6,607
LOMPOC LIB	3	1.2448	5,598		5,598	1,009	6,607
EQUIP MAINT	2	0.8299	3,732		3,732	673	4,405
CDBG	6	2.4896	11,196		11,196	2,019	13,215
WI-FI	1	0.4149	1,866		1,866	336	2,202



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	9,330		9,330	1,682	11,012
COMMUNICATIONS	1	0.4149	1,866		1,866	336	2,202
SubTotal	241	100.0000	449,714		449,714	46,099	495,813
Total	241	100.0000	449,714		449,714	46,099	495,813

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





**CITY OF LOMPOC, CALIFORNIA  
 FULL COST PLAN FY 15-17  
 Schedule .5 - Allocation Summary  
 For Department CITY COUNCIL**

Receiving Department	Total	CNSL A	CNSL B
BUILDING USE	1,165	1,165	0
BUILD/FACIL MAINT	12,293	10,427	1,866
ADMIN SVC - COPY	1,165	1,165	0
PURCHASING/STORES	15,796	6,466	9,330
TREASURER/UTILITY	13,340	13,340	0
PERSONNEL	30,083	5,825	24,258
EMPLOYEE SAFETY & RISK	1,165	1,165	0
FINANCE	33,171	8,913	24,258
UTILITY ACCOUNTING	9,734	4,136	5,598
CITY ATTORNEY	14,227	1,165	13,062
CITY CLERK	4,196	2,330	1,866
ECONOMIC DEVELOPMENT	3,029	3,029	0
CITY ADMINISTRATION	39,882	4,427	35,455
CITY COUNCIL	84,552	6,175	78,377
POLICE/JAIL	97,797	75,772	22,025
DISPATCH	11,757	11,757	0
FIRE	64,707	38,277	26,430
PLANNING	60,357	5,290	55,067
BLDG INSP	3,528	3,528	0
ENGINEER	55,607	9,354	46,253
GIS MAP	3,723	3,723	0
STR MAINT	32,978	24,168	8,810
TREE TRIM	15,023	15,023	0
17000 RECREATION	16,060	7,250	8,810
61 RECREATION	1,306	1,306	0
RIV PK CAMP	2,939	2,939	0
PARKS	14,299	12,097	2,202
R.D.A.	16,071	654	15,417
TRANSIT	35,937	2,900	33,037
WATER UTILITY	50,830	39,818	11,012
ELECT UTILITY	53,796	31,771	22,025
WASTEWATER	38,357	33,952	4,405
SOLID WASTE	47,301	40,694	6,607
LOMPOC LIB	18,364	11,757	6,607



**CITY OF LOMPOC, CALIFORNIA  
 FULL COST PLAN FY 15-17  
 Schedule .5 - Allocation Summary  
 For Department CITY COUNCIL**

Receiving Department	Total	CNSL A	CNSL B
VILLAGE LIB	654	654	0
BUELLTON LIB	1,306	1,306	0
METER READING	5,225	5,225	0
EQUIP MAINT	19,611	15,206	4,405
CDBG	16,586	3,371	13,215
COMM.SVCS. OFFICER	1,306	1,306	0
AIRPORT	1,267	1,267	0
WI-FI	3,182	980	2,202
PEG	2,483	2,483	0
PRK MAINT & POOL	1,306	1,306	0
AQUATIC CENTER	13,625	2,613	11,012
CODE ENFORCEMENT	1,672	1,672	0
COMMUNICATIONS	16,128	13,926	2,202
HOUSING TRUST	1,437	1,437	0
CHARLOTTE'S WEB	1,306	1,306	0
Direct Billed	0	0	0
<b>Total</b>	<b>991,629</b>	<b>495,816</b>	<b>495,813</b>



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 15-17  
Schedule .2 - Costs To Be Allocated  
For Department DISPATCH**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,039,354			2,039,354
NON DEPARTMENTAL	9,550	94	9,644	
BUILD/FACIL MAINT	89,960	5,475	95,435	
PURCHASING/STORES	5,192	470	5,662	
TREASURER/UTILITY BILLING	5,897	222	6,119	
PERSONNEL	13,971	925	14,896	
FINANCE	22,762	1,845	24,607	
ECONOMIC DEVELOPMENT	8,143	66	8,209	
CITY ADMINISTRATION	8,097	357	8,454	
CITY COUNCIL	10,485	1,272	11,757	
Total Allocated Additions:	<u>174,057</u>	<u>10,726</u>	<u>184,783</u>	<u>184,783</u>
Total To Be Allocated:	<u><u>2,213,411</u></u>	<u><u>10,726</u></u>		<u><u>2,224,137</u></u>



**CITY OF LOMPOC, CALIFORNIA  
FULL COST PLAN FY 15-17  
Schedule .3 - Costs Allocated By Activity  
For Department DISPATCH**

	Total	General & Admin	DISPATCH
<b>Wages &amp; Benefits</b>			
SALARIES & BENEFITS	2,011,239	0	2,011,239
<b>Other Expense &amp; Cost</b>			
GENERAL OPERATING EXPENSE	28,115	0	28,115
<b>Departmental Totals</b>			
Total Expenditures	2,039,354	0	2,039,354
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	2,039,354	0	2,039,354
<b>Allocation Step 1</b>			
Inbound- All Others	174,057	174,057	0
Reallocate Admin Costs		( 174,057)	174,057
1st Allocation	2,213,411	0	2,213,411
<b>Allocation Step 2</b>			
Inbound- All Others	10,726	10,726	0
Reallocate Admin Costs		( 10,726)	10,726
2nd Allocation	10,726	0	10,726
<b>Total For 19 DISPATCH</b>			
Total Allocated	2,224,137	0	2,224,137



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**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	44	64.7059	1,432,207		1,432,207	6,940	1,439,147
FIRE	24	35.2941	781,204		781,204	3,786	784,990
SubTotal	68	100.0000	2,213,411		2,213,411	10,726	2,224,137
Total	68	100.0000	2,213,411		2,213,411	10,726	2,224,137

Allocation Basis: SAFETY PATROL

Allocation Source: Salary Schedule 2015-17



**CITY OF LOMPOC, CALIFORNIA**  
**FULL COST PLAN FY 15-17**  
**Schedule .5 - Allocation Summary**  
**For Department DISPATCH**

Receiving Department	Total	DISPATCH
POLICE/JAIL	1,439,147	1,439,147
FIRE	784,990	784,990
Direct Billed	0	0
Total	<u>2,224,137</u>	<u>2,224,137</u>

