9213.2 ILLUSTRATION ALLOCATION OF PERSONAL SERVICES COSTS FOR THE FISCAL YEAR ENDING JUNE 30,20XX1/

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| PROGRAMS\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ PROGRAMS\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | | | | | | | | |
| UNITS | DIRECT  HOURS | 10 | 15 | 20 | 25 | 30 | PERSONAL  SERVICES | 10 | 15 | 20 | 25 | 30 | ADMIN |
|  |  |  |  |  |  |  | COSTS 2/ |  |  |  |  |  |  |
| 1 | 65,000 | 20,000 | 15,000 | 10,000 |  | 20,000 | 400,000 | 123,200 | 92,400 | 61,200 |  | 123,200 |  |
|  |  | 30.8% | 23.1% | 15.3% |  | 30.8% |  |  |  |  |  |  |  |
| 2 |  |  |  |  | X 3/ |  | 630,000 |  |  |  | 630,000 |  |  |
| 3 | 125,000 | 40,000 | 50,000 | 35,000 |  |  | 750,000 | 240,000 | 300,000 | 210,000 |  |  |  |
|  |  | 32% | 40% | 28% |  |  |  |  |  |  |  |  |  |
| 4 | 80,000 |  |  |  | 40,000 | 40,000 | 540,000 |  |  |  | 270,000 | 270,000 |  |
|  |  |  |  |  | 50% | 50% |  |  |  |  |  |  |  |
| 5 & 7 4/ | 150,000 | 10,000 |  | 100,000 |  | 40,000 | 960,000 | 64,320 |  | 639,360 |  | 256,320 |  |
|  |  | 6.7% |  | 66.6% |  | 26.7% |  |  |  |  |  |  |  |
| 6 | 90,000 |  | 30,000 |  | 60,000 |  | 650,000 |  | 216,450 |  | 433,550 |  |  |
|  |  |  | 33.3% |  | 66.7% |  |  |  |  |  |  |  |  |
| ADMINISTRATION 300,000 300,000 | | | | | | | | | | | | | |
|  | | | | | | | 4,230,000 | 427,520 | 608,850 | 910,560 | 1,333,550 | 649,520 | 300,000 |
| PERCENTAGE OF TOTAL PERSONAL SERVICES | | | | | | |  | 10.1% | 14.4% | 21.5% | 31.5% | 15.4% | 7.1% |
| PERCENTAGE OF TOTAL PERSONAL SERVICES WITHOUT ADMINISTRATION | | | | | | |  | 10.9% | 15.5% | 23.2% | 33.9% | 16.5% |  |
| Allocation Steps: | | | | | | |  |  |  |  |  |  |  |
|  | | | | | | | | | | | | | |

1. Determine the hours charged to each program.
2. Determine the percentage of direct hours charged to each program to the hours charged to all programs.
3. Use the percentages in b above to allocate the unit's personal services costs.
4. After the personal services costs of all units are allocated, total the costs charged to each program. Determine percentages of each program to total costs for all programs including administration.

1/ Allocation may be made as often as the department desires, with a minimum of once a year at year-end.

2/ Personal services costs are the actual amount paid for personal services and staff benefits.

3/ Unit 2 personnel do not keep time sheets since all of their time is spent on one program.

4/ Units 5 & 7 are combined because their salary mix is the same.