9213.2 ILLUSTRATION (b)

(Revised 04/2024)

ALLOCATION OF SERVICE UNIT AND ADMINISTRATION COSTS TO PROGRAMS FOR THE FISCAL YEAR ENDING JUNE 30, 20XX

ALLOCATION OF SERVICE UNIT COSTS TO PROGRAMS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | |  |  | PROGRAMS |  | | |
| 10 | 15 | 20 | 25 | 30 | ADMINISTRATION |
| Hours | 2,001 | 84 | 100 | 335 | 1,339 | 59 | 84 |
| Allocation Percentages | 100% | 4.2% | 5.1% | 16.7% | 66.9% | 2.9% | 4.2% |
| Service Unit Costs | 239,000 | 10,038 | 12,189 | 39,913 | 159,891 | 6,931 | 10,038 |
|  |  |  |  |  |  |  |  |

ALLOCATION OF ADMINISTRATION COSTS TO PROGRAMS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | | | | PROGRAMS |  | |
| ADMINISTRATION  Personal Services | 300,000 | 10 | 15 | 20 | 25 | 30 |
| OE&E | 67,500 |  |  |  |  |  |
| Service Unit Costs | 10,038 |  |  |  |  |  |
| TOTAL | 377,538 |  |  |  |  |  |
| Allocation Percentages 1/ | 100% | 10.9% | 15.5% | 23.2% | 33.9% | 16.5% |
| Allocation | 377,538 | 41,152 | 58,518 | 87,589 | 127,985 | 62,294 |

1/ Percentage is calculated by dividing the total of the program's personal services by the total of the department's personal services.