

March  
2017

# Cost Allocation and Partner Contributions

A

County



This is a hypothetical cost allocation analysis and should be adapted to meet the particular circumstances in each local area. Use of this hypothetical cost allocation analysis does not ensure compliance with WIOA and cannot substitute for developing these documents based on a careful review of WIOA, its implementing regulations and guidance, and local conditions.

The proper assignment of costs to programs based on the programs' benefit received will vary, depending on the structure and costs of the American Job Center network in each local area/region. The allocation methodology utilized must be the one that reflects the most accurate relationship between cost and program benefit. All budgeted costs must be reconciled against actual costs periodically to ensure appropriate assignment of costs to programs in accordance with the Federal cost principles contained in the Uniform Guidance.

## Cost Allocation and Partner Contributions - A County

Sample MOU Partners			
Partner Program	Partner Organization	Authorization / Category	Physically Co-Located
Adult Education	Adult Education	WIOA title II Adult Education and Family Literacy Act (AEFLA) program	Yes
Army National Guard	Army National Guard	Additional Partner	Yes
Commission of Native American Affairs <sup>1</sup>	Commission of Native American Affairs	Indian and Native American Programs (INA)	No
Community College	Community College	Career and technical education (CTE) programs at the postsecondary level, authorized under the Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq.)	Yes
Community Services Block Grant Act (CSBG)	Department of Health and Human Services	Employment and training activities carried out under the Community Services Block Grant Act (CSBG) (42 U.S.C. 9901 et seq.)	Yes
Department of Commerce	Department of Commerce	Additional Partner	Yes
Department of Probation, Parole, and Pardon Services	Department of Probation, Parole, and Pardon Services	Reentry Employment Opportunities (REO) programs authorized under sec. 212 of the Second Chance Act of 2007 (42 U.S.C. 17532) and WIOA sec. 169	Yes
Department of Rehabilitation Services	Department of Rehabilitation Services	WIOA title IV State Vocational Rehabilitation program, authorized under title I of the Rehabilitation Act of 1973 (29 U.S.C. 720 et seq.)	Yes
Dress for Success	Dress for Success	Additional Partner	No
Experience Works	Senior Employment Service	Senior Community Service Employment Program (SCSEP), authorized under title V of the Older Americans Act of 1965 (42 U.S.C. 3056 et seq.)	Yes
Financial Counseling Services	Financial Counseling Services	Additional Partner	No
Job Corps	Job Corps	WIOA Title I C, Job Corps	Yes
Jobs for Veterans State Grants (JVSG)	Department of Employment Security	Jobs for Veterans State Grants (JVSG), authorized under chapter 41 of title 38, U.S.C.	Yes
Migrant Council	Migrant Council	WIOA Sec. 167, National Farmworker Jobs Program (NFJP)	Yes
Regional Transportation Authority (RTA)	Regional Transportation Authority (RTA)	Additional Partner	Yes
State Housing Finance and Development Authority	State Housing Finance and Development Authority	Employment and training activities carried out by the Department of Housing and Urban Development (HUD)	Yes
Temporary Assistance for Needy Families (TANF)	Department of Health and Human Services	Temporary Assistance for Needy Families (TANF), authorized under part A of title IV of the Social Security Act (42 U.S.C. 601et seq.)	Yes
Trade Adjustment Assistance (TAA)	Department of Employment Security	Trade Adjustment Assistance (TAA), authorized under chapter 2 of title II of the Trade Act of 1974 (19 U.S.C. 2271et seq.)	Yes
Unemployment Insurance (UI) <sup>1</sup>	Department of Employment Security	Unemployment Insurance (UI) programs under state unemployment compensation laws	No
Wagner-Peyser Employment Services (ES)	Department of Employment Security	WIOA title III Wagner-Peyser Employment Services (ES), authorized under the Wagner-Peyser Act (29 U.S.C. 49 et seq.), also providing the state's public labor exchange	Yes
WIOA Adult, Dislocated Workers, and Youth Programs	Council of Governments	WIOA title I Adult, Dislocated Workers, and Youth Programs	Yes
YouthBuild Public Charter School	YouthBuild Public Charter School	WIOA Sec. 171, YouthBuild	Yes

<sup>1</sup> These partners/programs are linked virtually through online service access to a program staff member via American Job Center resource rooms and through cross-trained front desk staff and other, physically co-located, partner staff who can provide information and referrals. The UI program, as a required partner, must contribute to the cost of infrastructure and certain additional services. The Commission of Native American Affairs (representing INA) is strongly encouraged, but not required, to contribute to the cost of infrastructure and certain additional services. In the spirit of collaboration and inclusion, the Commission of Native American Affairs is contributing its fair share.

## One-Stop Operating Budget

### A County American Job Center (Comprehensive)

Cost Category	Cost Pool	Cost Item	Allocation Base	Cost
Career Services	Consultants & Contract Expenses	External Workshop Conductors	Customers Served	\$ 179,163
Career Services	Consultants & Contract Expenses	Resource Room Staffing	Customers Served	\$ 168,333
Infrastructure Costs	Accessibility Software & Tools	Assistive Technology for Individuals with Disabilities	Customers Served	\$ 10,050
Infrastructure Costs	General Office Expense	Postage and Freight	Customers Served	\$ 31,667
Infrastructure Costs	General Office Expense	Printing	Customers Served	\$ 16,880
Infrastructure Costs	Outreach Costs	Outreach	Customers Served	\$ 15,600
Shared Services	Consultants & Contract Expenses	Intake and Triage Staff	Customers Served	\$ 145,000
Shared Services	Contracted Services	Front Desk Staffing	Customers Served	\$ 40,117
Shared Services	Software	Assessment Software/System	Customers Served	\$ 8,037
Infrastructure Costs	Equipment Costs	Equipment Repairs / Maintenance	FTE	\$ 25,370
Infrastructure Costs	Equipment Costs	Purchase of new Equipment	FTE	\$ 18,667
Infrastructure Costs	General Office Expense	Internet Connections - Common / Shared Areas <sup>1</sup>	Customers Served	\$ 1,593
Infrastructure Costs	General Office Expense	Office Supplies	FTE	\$ 40,217
Infrastructure Costs	General Office Expense	Telephone Lines - Common / Shared Areas <sup>1</sup>	Customers Served	\$ 1,063
Shared Services	Travel/Training Costs	Training - Staff	FTE	\$ 119,000
Infrastructure Costs	General Office Expense	Internet Connections - Office Areas	Number of Internet Connections	\$ 3,693
Infrastructure Costs	General Office Expense	Telephone Lines - Office Areas	Number of Telephone Lines	\$ 7,037
Infrastructure Costs	Facilities	Insurance *	Customers Served	\$ 2,260
Infrastructure Costs	Facilities	Lease *	Customers Served	\$ 33,873
Infrastructure Costs	General Office Expense	Legal Notices *	Customers Served	\$ 603
Infrastructure Costs	Signage	Signage *	Customers Served	\$ 1,239
Infrastructure Costs	Utilities & Maintenance	Electricity *	Customers Served	\$ 2,711
Infrastructure Costs	Utilities & Maintenance	Janitorial Services *	Customers Served	\$ 3,933
Infrastructure Costs	Utilities & Maintenance	Landscaping/Groundskeeping *	Customers Served	\$ 2,103
Infrastructure Costs	Utilities & Maintenance	Pest Control *	Customers Served	\$ 807
Infrastructure Costs	Utilities & Maintenance	Trash *	Customers Served	\$ 490
Infrastructure Costs	Utilities & Maintenance	Water *	Customers Served	\$ 1,990
Shared Services	Contracted Services	Security *	Customers Served	\$ 12,800
Infrastructure Costs	Facilities	Insurance *	Square Footage	\$ 12,807
Infrastructure Costs	Facilities	Lease *	Square Footage	\$ 191,947
Infrastructure Costs	General Office Expense	Legal Notices *	Square Footage	\$ 3,414
Infrastructure Costs	Signage	Signage *	Square Footage	\$ 7,021
Infrastructure Costs	Utilities & Maintenance	Electricity *	Square Footage	\$ 15,360
Infrastructure Costs	Utilities & Maintenance	Janitorial Services *	Square Footage	\$ 22,284
Infrastructure Costs	Utilities & Maintenance	Landscaping/Groundskeeping *	Square Footage	\$ 11,914
Infrastructure Costs	Utilities & Maintenance	Pest Control *	Square Footage	\$ 4,576
Infrastructure Costs	Utilities & Maintenance	Trash *	Square Footage	\$ 2,777
Infrastructure Costs	Utilities & Maintenance	Water *	Square Footage	\$ 11,277
Shared Services	Contracted Services	Security *	Square Footage	\$ 72,533

\* Designates Red Font

**TOTAL**

**\$ 1,250,206.00**

<sup>1</sup> Common / shared areas include resource rooms, conference rooms, classrooms, workshop rooms, staff break room/kitchen, bathrooms, etc.

Cost items in red font are split in a 15 / 85 percent ratio and allocated by customers served and square footage respectively. This is done in an effort to allocate costs associated with the resource room (15% of the total AJC square footage) according to partners' proportionate use and relative benefits received.

Resource Room	15%
Remaining Areas	85%
Total Cost	
Insurance	\$ 15,067.00
Lease	\$ 225,820.00
Legal Notices	\$ 4,017.00
Signage	\$ 8,260.00
Electricity	\$ 18,071.00
Janitorial Services	\$ 26,217.00
Landscaping/Groundskeeping	\$ 14,017.00
Pest Control	\$ 5,383.00
Trash	\$ 3,267.00
Water	\$ 13,267.00
Security	\$ 85,333.00

**A County American Job Center (Comprehensive)**

**Total Cost by Allocation Base**

<b>Row Labels</b>	<b>Sum of Cost</b>
<b>Customers Served</b>	<b>\$ 680,311</b>
Career Services	\$ 347,496
Infrastructure Costs	\$ 126,861
Shared Services	\$ 205,954
<b>FTE</b>	<b>\$ 203,254</b>
Infrastructure Costs	\$ 84,254
Shared Services	\$ 119,000
<b>Number of Internet Connections</b>	<b>\$ 3,693</b>
Infrastructure Costs	\$ 3,693
<b>Number of Telephone Lines</b>	<b>\$ 7,037</b>
Infrastructure Costs	\$ 7,037
<b>Square Footage</b>	<b>\$ 355,911</b>
Infrastructure Costs	\$ 283,378
Shared Services	\$ 72,533
<b>Grand Total</b>	<b>\$ 1,250,206</b>

Cost Allocation and Partner Contributions - A County

Office Sharing / Payment Ratio<sup>1</sup>

A County American Job Center (Comprehensive)

Partner Program	# of Staff	Weekly Staff Hours	# of FTEs	Payment Ratio	Office Number	Notes
Adult Education	1	32	0.8	80%	1	
Army National Guard	1	16	0.4	50%	2	Must pay for 50% of shared office space cost.
Commission of Native American Affairs <sup>1</sup>	0	0	0	0%	n/a	
Community College	1	16	0.4	50%	2	Must pay for 50% of shared office space cost.
Community Services Block Grant Act (CSBG)	1	8	0.2	20%	1	
Department of Commerce	1	40	1	100%	3	
Department of Probation, Parole, and Pardon Services	1	16	0.4	50%	4	Must pay for 50% of shared office space cost.
Department of Rehabilitation Services	1	16	0.4	50%	4	Must pay for 50% of shared office space cost.
Experience Works	2	40	1	100%	5	
Job Corps	1	16	0.4	50%	6	Must pay for 50% of shared office space cost.
Jobs for Veterans State Grants (JVSG)	5	200	5	100%	7 - 11	
Migrant Council	1	40	1	100%	12	
Regional Transportation Authority (RTA)	1	40	1	100%	13	
State Housing Finance and Development Authority	1	16	0.4	50%	6	Must pay for 50% of shared office space cost.
Temporary Assistance for Needy Families (TANF)	1	24	0.6	100%	14	Must pay for 100% of office space.
Trade Adjustment Assistance (TAA)	3	120	3	100%	15 - 17	
Unemployment Insurance (UI) <sup>1</sup>	0	0	0	0%	n/a	
Wagner-Peyser Employment Services (ES)	10	400	10	100%	18 - 27	
WIOA Adult, Dislocated Workers, and Youth Programs	25	1,000	25	100%	28 - 52	
YouthBuild Public Charter School	2	40	1	100%	53	
<b>Total</b>	<b>59</b>	<b>2080</b>	<b>52</b>			

<sup>1</sup> In this (hypothetical) example, it is assumed that each office must be paid for in full by the occupying partner or sharing partners.

<sup>2</sup> These partners/programs are linked virtually through online service access to a program staff member via American Job Center resource rooms and through cross-trained front desk staff and other, physically co-located, partner staff who can provide information and referrals.

Cost Allocation and Partner Contributions - A County

Square Footage									
A County American Job Center (Comprehensive)									
Partner Program	Assigned Office Space / Square Footage	# of Staff	Weekly Staff Hours	Square Footage Paid for Based on Office Sharing / Payment Ratio	% of Total Square Footage	Square Footage Cost	Square Footage Cost Breakdown by Cost Category		
							Infrastructure Costs	Shared Services	Career Services
Adult Education	50	1	32	40	1.39%	\$ 4,960	\$ 3,950	\$ 1,011	\$ -
Army National Guard	50	1	16	25	0.87%	\$ 3,100	\$ 2,468	\$ 632	\$ -
Commission of Native American Affairs <sup>1</sup>									
Community College	50	1	16	25	0.87%	\$ 3,100	\$ 2,468	\$ 632	\$ -
Community Services Block Grant Act (CSBG)	50	1	8	10	0.35%	\$ 1,240	\$ 987	\$ 253	\$ -
Department of Commerce	60	1	40	60	2.09%	\$ 7,441	\$ 5,924	\$ 1,516	\$ -
Department of Probation, Parole, and Pardon Services	50	1	16	25	0.87%	\$ 3,100	\$ 2,468	\$ 632	\$ -
Department of Rehabilitation Services	50	1	16	25	0.87%	\$ 3,100	\$ 2,468	\$ 632	\$ -
Experience Works	50	2	40	50	1.74%	\$ 6,201	\$ 4,937	\$ 1,264	\$ -
Job Corps	50	1	16	25	0.87%	\$ 3,100	\$ 2,468	\$ 632	\$ -
Jobs for Veterans State Grants (JVSG)	250	5	200	250	8.71%	\$ 31,003	\$ 24,685	\$ 6,318	\$ -
Migrant Council	45	1	40	45	1.57%	\$ 5,580	\$ 4,443	\$ 1,137	\$ -
Regional Transportation Authority (RTA)	45	1	40	45	1.57%	\$ 5,580	\$ 4,443	\$ 1,137	\$ -
State Housing Finance and Development Authority	50	1	16	25	0.87%	\$ 3,100	\$ 2,468	\$ 632	\$ -
Temporary Assistance for Needy Families (TANF)	45	1	24	45	1.57%	\$ 5,580	\$ 4,443	\$ 1,137	\$ -
Trade Adjustment Assistance (TAA)	150	3	120	150	5.23%	\$ 18,602	\$ 14,811	\$ 3,791	\$ -
Unemployment Insurance (UI) <sup>1</sup>									
Wagner-Peyser Employment Services (ES)	550	10	400	550	19.16%	\$ 68,206	\$ 54,306	\$ 13,900	\$ -
WIOA Adult, Dislocated Workers, and Youth Programs	1,375	25	1,000	1,375	47.91%	\$ 170,515	\$ 135,765	\$ 34,750	\$ -
YouthBuild Public Charter School	100	2	40	100	3.48%	\$ 12,401	\$ 9,874	\$ 2,527	\$ -
<b>Total Office Space Square Footage</b>	<b>2,870</b>								
<b>Total Common / Shared Area Square Footage <sup>2</sup></b>	<b>2,255</b>								
<b>Total</b>	<b>5,125</b>					<b>\$ 355,911</b>	<b>\$ 283,378</b>	<b>\$ 72,533</b>	<b>\$ -</b>

<sup>1</sup> These partners/programs are linked virtually through online service access to a program staff member via American Job Center resource rooms and through cross-trained front desk staff and other, physically co-located, partner staff who can provide information and referrals.

<sup>2</sup> Common / shared areas include: resource rooms, conference rooms, classrooms, workshop rooms, staff break room/kitchen, bathrooms, etc.

Cost Allocation and Partner Contributions - A County

Internet Connections									
A County American Job Center (Comprehensive)									
Partner Program	Number of Internet Connections	# of Staff	Weekly Staff Hours	Internet Connections Paid for Based on Office Sharing/Payment Ratio	% of Total Internet Connections	Internet Connections Cost	Internet Connections Cost Breakdown by Cost Category		
							Infrastructure Costs	Shared Services	Career Services
Adult Education	1	1	32	0.8	1.51%	\$ 56	\$ 56	\$ -	\$ -
Army National Guard	1	1	16	0.5	0.94%	\$ 35	\$ 35	\$ -	\$ -
Commission of Native American Affairs <sup>1</sup>									
Community College	1	1	16	0.5	0.94%	\$ 35	\$ 35	\$ -	\$ -
Community Services Block Grant Act (CSBG)	1	1	8	0.2	0.38%	\$ 14	\$ 14	\$ -	\$ -
Department of Commerce	1	1	40	1.0	1.89%	\$ 70	\$ 70	\$ -	\$ -
Department of Probation, Parole, and Pardon Services	1	1	16	0.5	0.94%	\$ 35	\$ 35	\$ -	\$ -
Department of Rehabilitation Services	1	1	16	0.5	0.94%	\$ 35	\$ 35	\$ -	\$ -
Experience Works	1	2	40	1.0	1.89%	\$ 70	\$ 70	\$ -	\$ -
Job Corps	1	1	16	0.5	0.94%	\$ 35	\$ 35	\$ -	\$ -
Jobs for Veterans State Grants (JVSG)	5	5	200	5.0	9.43%	\$ 348	\$ 348	\$ -	\$ -
Migrant Council	1	1	40	1.0	1.89%	\$ 70	\$ 70	\$ -	\$ -
Regional Transportation Authority (RTA)	1	1	40	1.0	1.89%	\$ 70	\$ 70	\$ -	\$ -
State Housing Finance and Development Authority	1	1	16	0.5	0.94%	\$ 35	\$ 35	\$ -	\$ -
Temporary Assistance for Needy Families (TANF)	1	1	24	1.0	1.89%	\$ 70	\$ 70	\$ -	\$ -
Trade Adjustment Assistance (TAA)	3	3	120	3.0	5.66%	\$ 209	\$ 209	\$ -	\$ -
Unemployment Insurance (UI) <sup>1</sup>									
Wagner-Peyser Employment Services (ES)	10	10	400	10.0	18.87%	\$ 697	\$ 697	\$ -	\$ -
WIOA Adult, Dislocated Workers, and Youth Programs	25	25	1,000	25.0	47.17%	\$ 1,742	\$ 1,742	\$ -	\$ -
YouthBuild Public Charter School	1	2	40	1.0	1.89%	\$ 70	\$ 70	\$ -	\$ -
<b>Total Office Internet Connections</b>	<b>53</b>					<b>\$ 3,693</b>	<b>\$ 3,693</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> These partners/programs are linked virtually through online service access to a program staff member via American Job Center resource rooms and through cross-trained front desk staff and other, physically co-located, partner staff who can provide information and referrals.

<sup>2</sup> Common / shared areas include: resource rooms, conference rooms, classrooms, workshop rooms, staff break room/kitchen, bathrooms, etc.

Cost Allocation and Partner Contributions - A County

Telephone Lines

A County American Job Center (Comprehensive)

Partner Program	Number of Telephone Lines	# of Staff	Weekly Staff Hours	Telephone Lines Paid for Based on Office Sharing / Payment Ratio	% of Total Telephone Lines Utilized	Telephone Line Cost	Telephone Line Cost Breakdown by Cost Category		
							Infrastructure Costs	Shared Services	Career Services
Adult Education	1	1	32	0.8	1.51%	\$ 106	\$ 106	\$ -	\$ -
Army National Guard	1	1	16	0.5	0.94%	\$ 66	\$ 66	\$ -	\$ -
Commission of Native American Affairs <sup>1</sup>									
Community College	1	1	16	0.5	0.94%	\$ 66	\$ 66	\$ -	\$ -
Community Services Block Grant Act (CSBG)	1	1	8	0.2	0.38%	\$ 27	\$ 27	\$ -	\$ -
Department of Commerce	1	1	40	1.0	1.89%	\$ 133	\$ 133	\$ -	\$ -
Department of Probation, Parole, and Pardon Services	1	1	16	0.5	0.94%	\$ 66	\$ 66	\$ -	\$ -
Department of Rehabilitation Services	1	1	16	0.5	0.94%	\$ 66	\$ 66	\$ -	\$ -
Experience Works	1	2	40	1.0	1.89%	\$ 133	\$ 133	\$ -	\$ -
Job Corps	1	1	16	0.5	0.94%	\$ 66	\$ 66	\$ -	\$ -
Jobs for Veterans State Grants (JVSG)	5	5	200	5.0	9.43%	\$ 664	\$ 664	\$ -	\$ -
Migrant Council	1	1	40	1.0	1.89%	\$ 133	\$ 133	\$ -	\$ -
Regional Transportation Authority (RTA)	1	1	40	1.0	1.89%	\$ 133	\$ 133	\$ -	\$ -
State Housing Finance and Development Authority	1	1	16	0.5	0.94%	\$ 66	\$ 66	\$ -	\$ -
Temporary Assistance for Needy Families (TANF)	1	1	24	1.0	1.89%	\$ 133	\$ 133	\$ -	\$ -
Trade Adjustment Assistance (TAA)	3	3	120	3.0	5.66%	\$ 398	\$ 398	\$ -	\$ -
Unemployment Insurance (UI) <sup>1</sup>									
Wagner-Peyser Employment Services (ES)	10	10	400	10.0	18.87%	\$ 1,328	\$ 1,328	\$ -	\$ -
WIOA Adult, Dislocated Workers, and Youth Programs	25	25	1,000	25.0	47.17%	\$ 3,319	\$ 3,319	\$ -	\$ -
YouthBuild Public Charter School	1	2	40	1.0	1.89%	\$ 133	\$ 133	\$ -	\$ -
<b>Total Office Telephone Lines</b>	<b>53</b>					<b>\$ 7,037</b>	<b>\$ 7,037.00</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> These partners/programs are linked virtually through online service access to a program staff member via American Job Center resource rooms and through cross-trained front desk staff and other, physically co-located, partner staff who can provide information and referrals.

<sup>2</sup> Common / shared areas include: resource rooms, conference rooms, classrooms, workshop rooms, staff break room/kitchen, bathrooms, etc.



Cost Allocation and Partner Contributions - A County

Full-time Equivalent (FTE) <sup>1</sup>								
A County American Job Center (Comprehensive)								
Partner Program	# of Staff	Weekly Staff Hours	FTEs	% of Total FTEs	FTE Cost	FTE Cost Breakdown by Cost Category		
						Infrastructure Costs	Shared Services	Career Services
Adult Education	1	32	0.8	1.54%	\$ 3,127	\$ 1,296	\$ 1,831	\$ -
Army National Guard	1	16	0.4	0.77%	\$ 1,563	\$ 648	\$ 915	\$ -
Commission of Native American Affairs <sup>2</sup>								
Community College	1	16	0.4	0.77%	\$ 1,563	\$ 648	\$ 915	\$ -
Community Services Block Grant Act (CSBG)	1	8	0.2	0.38%	\$ 782	\$ 324	\$ 458	\$ -
Department of Commerce	1	40	1.0	1.92%	\$ 3,909	\$ 1,620	\$ 2,288	\$ -
Department of Probation, Parole, and Pardon Services	1	16	0.4	0.77%	\$ 1,563	\$ 648	\$ 915	\$ -
Department of Rehabilitation Services	1	16	0.4	0.77%	\$ 1,563	\$ 648	\$ 915	\$ -
Experience Works	2	40	1.0	1.92%	\$ 3,909	\$ 1,620	\$ 2,288	\$ -
Job Corps	1	16	0.4	0.77%	\$ 1,563	\$ 648	\$ 915	\$ -
Jobs for Veterans State Grants (JVSG)	5	200	5.0	9.62%	\$ 19,544	\$ 8,101	\$ 11,442	\$ -
Migrant Council	1	40	1.0	1.92%	\$ 3,909	\$ 1,620	\$ 2,288	\$ -
Regional Transportation Authority (RTA)	1	40	1.0	1.92%	\$ 3,909	\$ 1,620	\$ 2,288	\$ -
State Housing Finance and Development Authority	1	16	0.4	0.77%	\$ 1,563	\$ 648	\$ 915	\$ -
Temporary Assistance for Needy Families (TANF)	1	24	0.6	1.15%	\$ 2,345	\$ 972	\$ 1,373	\$ -
Trade Adjustment Assistance (TAA)	3	120	3.0	5.77%	\$ 11,726	\$ 4,861	\$ 6,865	\$ -
Unemployment Insurance (UI) <sup>2</sup>								
Wagner-Peyser Employment Services (ES)	10	400	10.0	19.23%	\$ 39,087	\$ 16,203	\$ 22,885	\$ -
WIOA Adult, Dislocated Workers, and Youth Programs	25	1,000	25.0	48.08%	\$ 97,718	\$ 40,507	\$ 57,212	\$ -
YouthBuild Public Charter School	2	40	1.0	1.92%	\$ 3,909	\$ 1,620	\$ 2,288	\$ -
<b>Total</b>	<b>59</b>	<b>2,080</b>	<b>52.0</b>		<b>\$ 203,254</b>	<b>\$ 84,254</b>	<b>\$ 119,000</b>	<b>\$ -</b>

<sup>1</sup> An FTE (full-time equivalent) is the hours worked by one employee on a full-time basis. The concept is used to convert the hours worked by several part-time employees into the hours worked by full-time employees. On an annual basis, an FTE is considered to be 2,080 hours, which is calculated as: 8 hours per day or 40 hours per work week.

<sup>2</sup> These partners/programs are linked virtually through online service access to a program staff member via American Job Center resource rooms and through cross-trained front desk staff and other, physically co-located, partner staff who can provide information and referrals.

## Cost Allocation and Partner Contributions - A County

### Customers Served<sup>1</sup>

#### A County American Job Center (Comprehensive)

Partner Program	# of Customers Served	% of Total Customers Served	Customers Served Cost	Customers Served Cost Breakdown by Cost Category		
				Infrastructure Costs	Shared Services	Career Services
Adult Education	81	1.28%	\$ 8,727	\$ 1,627	\$ 2,642	\$ 4,458
Army National Guard	41	0.65%	\$ 4,418	\$ 824	\$ 1,337	\$ 2,256
Commission of Native American Affairs	9	0.14%	\$ 970	\$ 181	\$ 294	\$ 495
Community College	20	0.32%	\$ 2,155	\$ 402	\$ 652	\$ 1,101
Community Services Block Grant Act (CSBG)	7	0.11%	\$ 754	\$ 141	\$ 228	\$ 385
Department of Commerce	182	2.88%	\$ 19,610	\$ 3,657	\$ 5,937	\$ 10,017
Department of Probation, Parole, and Pardon Services	102	1.62%	\$ 10,990	\$ 2,049	\$ 3,327	\$ 5,614
Department of Rehabilitation Services	41	0.65%	\$ 4,418	\$ 824	\$ 1,337	\$ 2,256
Experience Works	32	0.51%	\$ 3,448	\$ 643	\$ 1,044	\$ 1,761
Job Corps	30	0.48%	\$ 3,232	\$ 603	\$ 979	\$ 1,651
Jobs for Veterans State Grants (JVSG)	225	3.56%	\$ 24,243	\$ 4,521	\$ 7,339	\$ 12,383
Migrant Council	74	1.17%	\$ 7,973	\$ 1,487	\$ 2,414	\$ 4,073
Regional Transportation Authority (RTA)	102	1.62%	\$ 10,990	\$ 2,049	\$ 3,327	\$ 5,614
State Housing Finance and Development Authority	29	0.46%	\$ 3,125	\$ 583	\$ 946	\$ 1,596
Temporary Assistance for Needy Families (TANF)	61	0.97%	\$ 6,573	\$ 1,226	\$ 1,990	\$ 3,357
Trade Adjustment Assistance (TAA)	305	4.83%	\$ 32,863	\$ 6,128	\$ 9,949	\$ 16,786
Unemployment Insurance (UI)	1640	25.97%	\$ 176,704	\$ 32,951	\$ 53,495	\$ 90,259
Wagner-Peyser Employment Services (ES)	1742	27.59%	\$ 187,694	\$ 35,000	\$ 56,822	\$ 95,872
WIOA Adult, Dislocated Workers, and Youth Programs	1502	23.79%	\$ 161,835	\$ 30,178	\$ 48,993	\$ 82,664
YouthBuild Public Charter School	89	1.41%	\$ 9,589	\$ 1,788	\$ 2,903	\$ 4,898
<b>Total</b>	<b>6,314</b>	<b>99%</b>	<b>\$ 680,311</b>	<b>\$ 126,861</b>	<b>\$ 205,954</b>	<b>\$ 347,496</b>

<sup>1</sup> In this (hypothetical) example, projections are based on (fictitious) previous program year actual numbers, plus a projected increase of 2%.

Cost Allocation and Partner Contributions - A County

**Total Partner Contributions - By Allocation Base**

**A County American Job Center (Comprehensive)**

Partner Program	Square Footage Cost	Internet Connections Cost	Telephone Lines Cost	FTE Cost	Customers Served Cost	Total
Adult Education	\$ 4,960	\$ 56	\$ 106	\$ 3,127	\$ 8,727	\$ 16,977
Army National Guard	\$ 3,100	\$ 35	\$ 66	\$ 1,563	\$ 4,418	\$ 9,183
Commission of Native American Affairs	\$ -	\$ -	\$ -	\$ -	\$ 970	\$ 970
Community College	\$ 3,100	\$ 35	\$ 66	\$ 1,563	\$ 2,155	\$ 6,920
Community Services Block Grant Act (CSBG)	\$ 1,240	\$ 14	\$ 27	\$ 782	\$ 754	\$ 2,817
Department of Commerce	\$ 7,441	\$ 70	\$ 133	\$ 3,909	\$ 19,610	\$ 31,162
Department of Probation, Parole, and Pardon Services	\$ 3,100	\$ 35	\$ 66	\$ 1,563	\$ 10,990	\$ 15,755
Department of Rehabilitation Services	\$ 3,100	\$ 35	\$ 66	\$ 1,563	\$ 4,418	\$ 9,183
Experience Works	\$ 6,201	\$ 70	\$ 133	\$ 3,909	\$ 3,448	\$ 13,760
Job Corps	\$ 3,100	\$ 35	\$ 66	\$ 1,563	\$ 3,232	\$ 7,997
Jobs for Veterans State Grants (JVSG)	\$ 31,003	\$ 348	\$ 664	\$ 19,544	\$ 24,243	\$ 75,802
Migrant Council	\$ 5,580	\$ 70	\$ 133	\$ 3,909	\$ 7,973	\$ 17,665
Regional Transportation Authority (RTA)	\$ 5,580	\$ 70	\$ 133	\$ 3,909	\$ 10,990	\$ 20,682
State Housing Finance and Development Authority	\$ 3,100	\$ 35	\$ 66	\$ 1,563	\$ 3,125	\$ 7,890
Temporary Assistance for Needy Families (TANF)	\$ 5,580	\$ 70	\$ 133	\$ 2,345	\$ 6,573	\$ 14,701
Trade Adjustment Assistance (TAA)	\$ 18,602	\$ 209	\$ 398	\$ 11,726	\$ 32,863	\$ 63,798
Unemployment Insurance (UI)	\$ -	\$ -	\$ -	\$ -	\$ 176,704	\$ 176,704
Wagner-Peyser Employment Services (ES)	\$ 68,206	\$ 697	\$ 1,328	\$ 39,087	\$ 187,694	\$ 297,012
WIOA Adult, Dislocated Workers, and Youth Programs	\$ 170,515	\$ 1,742	\$ 3,319	\$ 97,718	\$ 161,835	\$ 435,130
YouthBuild Public Charter School	\$ 12,401	\$ 70	\$ 133	\$ 3,909	\$ 9,589	\$ 26,102
<b>Total</b>	<b>\$ 355,911</b>	<b>\$ 3,693</b>	<b>\$ 7,037</b>	<b>\$ 203,254</b>	<b>\$ 680,311</b>	<b>\$ 1,250,206</b>

## Cost Allocation and Partner Contributions - A County

### Total Partner Contributions - By Cost Category

#### A County American Job Center (Comprehensive)

Partner Program	Infrastructure Costs	Shared Services	Career Services	Total
Adult Education	\$ 7,035	\$ 5,484	\$ 4,458	\$ 16,977
Army National Guard	\$ 4,042	\$ 2,885	\$ 2,256	\$ 9,183
Commission of Native American Affairs	\$ 181	\$ 294	\$ 495	\$ 970
Community College	\$ 3,620	\$ 2,200	\$ 1,101	\$ 6,920
Community Services Block Grant Act (CSBG)	\$ 1,493	\$ 939	\$ 385	\$ 2,817
Department of Commerce	\$ 11,404	\$ 9,741	\$ 10,017	\$ 31,162
Department of Probation, Parole, and Pardon Services	\$ 5,267	\$ 4,874	\$ 5,614	\$ 15,755
Department of Rehabilitation Services	\$ 4,042	\$ 2,885	\$ 2,256	\$ 9,183
Experience Works	\$ 7,403	\$ 4,596	\$ 1,761	\$ 13,760
Job Corps	\$ 3,821	\$ 2,526	\$ 1,651	\$ 7,997
Jobs for Veterans State Grants (JVSG)	\$ 38,319	\$ 25,100	\$ 12,383	\$ 75,802
Migrant Council	\$ 7,753	\$ 5,840	\$ 4,073	\$ 17,665
Regional Transportation Authority (RTA)	\$ 8,315	\$ 6,753	\$ 5,614	\$ 20,682
State Housing Finance and Development Authority	\$ 3,800	\$ 2,493	\$ 1,596	\$ 7,890
Temporary Assistance for Needy Families (TANF)	\$ 6,843	\$ 4,500	\$ 3,357	\$ 14,701
Trade Adjustment Assistance (TAA)	\$ 26,407	\$ 20,605	\$ 16,786	\$ 63,798
Unemployment Insurance (UI)	\$ 32,951	\$ 53,495	\$ 90,259	\$ 176,704
Wagner-Peyser Employment Services (ES)	\$ 107,533	\$ 93,606	\$ 95,872	\$ 297,012
WIOA Adult, Dislocated Workers, and Youth Programs	\$ 211,511	\$ 140,955	\$ 82,664	\$ 435,130
YouthBuild Public Charter School	\$ 13,485	\$ 7,719	\$ 4,898	\$ 26,102
<b>Total</b>	<b>\$ 505,223</b>	<b>\$ 397,487</b>	<b>\$ 347,496</b>	<b>\$ 1,250,206</b>