

March
2017

Cost Allocation and Partner Contributions

Total



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.

Total One-Stop Operating Budget

ALL Three (3) American Job Centers Combined

Cost Category	Cost Pool	Cost Item	A County	B County	C County	Total
Career Services	Consultants & Contract Expenses	External Workshop Conductors	\$179,163	\$59,721	\$39,814	\$278,698
Career Services	Consultants & Contract Expenses	Resource Room Staffing	\$168,333	\$56,111	\$37,407	\$261,851
Infrastructure Costs	Accessibility Software & Tools	Assistive Technology for Individuals with Disabilities	\$10,050	\$3,350	\$2,233	\$15,633
Infrastructure Costs	General Office Expense	Postage and Freight	\$31,667	\$10,556	\$7,037	\$49,260
Infrastructure Costs	General Office Expense	Printing	\$16,880	\$5,627	\$3,751	\$26,258
Infrastructure Costs	Outreach Costs	Outreach	\$15,600	\$5,200	\$3,467	\$24,267
Shared Services	Consultants & Contract Expenses	Intake and Triage Staff	\$145,000	\$48,333	\$32,222	\$225,555
Shared Services	Contracted Services	Front Desk Staffing	\$40,117	\$13,372	\$8,915	\$62,404
Shared Services	Software	Assessment Software/System	\$8,037	\$2,679	\$1,786	\$12,502
Infrastructure Costs	Equipment Costs	Equipment Repairs / Maintenance	\$25,370	\$8,457	\$5,638	\$39,465
Infrastructure Costs	Equipment Costs	Purchase of new Equipment	\$18,667	\$6,222	\$4,148	\$29,037
Infrastructure Costs	General Office Expense	Internet Connections - Common / Shared Areas ¹	\$1,593	\$382	\$234	\$2,209
Infrastructure Costs	General Office Expense	Office Supplies	\$40,217	\$13,406	\$8,937	\$62,560
Infrastructure Costs	General Office Expense	Telephone Lines - Common / Shared Areas ¹	\$1,063	\$386	\$257	\$1,706
Shared Services	Travel/Training Costs	Training - Staff	\$119,000	\$39,667	\$26,444	\$185,111
Infrastructure Costs	General Office Expense	Internet Connections - Office Areas	\$3,693	\$1,374	\$936	\$6,003
Infrastructure Costs	General Office Expense	Telephone Lines - Office Areas	\$7,037	\$2,314	\$1,543	\$10,894
Infrastructure Costs	Facilities	Insurance	\$15,067	\$5,022	\$3,348	\$23,437
Infrastructure Costs	Facilities	Lease	\$225,820	\$75,273	\$50,182	\$351,275
Infrastructure Costs	General Office Expense	Legal Notices	\$4,017	\$1,339	\$893	\$6,249
Infrastructure Costs	Signage	Signage	\$8,260	\$2,753	\$1,836	\$12,849
Infrastructure Costs	Utilities & Maintenance	Electricity	\$18,071	\$6,024	\$4,016	\$28,111
Infrastructure Costs	Utilities & Maintenance	Janitorial Services	\$26,217	\$8,739	\$5,826	\$40,782
Infrastructure Costs	Utilities & Maintenance	Landscaping/Groundskeeping	\$14,017	\$4,672	\$3,115	\$21,804
Infrastructure Costs	Utilities & Maintenance	Pest Control	\$5,383	\$1,794	\$1,196	\$8,373
Infrastructure Costs	Utilities & Maintenance	Trash	\$3,267	\$1,089	\$726	\$5,082
Infrastructure Costs	Utilities & Maintenance	Water	\$13,267	\$4,422	\$2,948	\$20,637
Shared Services	Contracted Services	Security	\$85,333	\$28,444	\$18,963	\$132,740
			\$1,250,206	\$416,728	\$277,818	\$1,944,752

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

Total Partner Contributions - By Allocation Base

ALL Three (3) American Job Centers Combined

Partner Program	Square Footage Cost	Internet Connections Cost	Telephone Lines Cost	FTE Cost	Customers Served Cost	Total
Adult Education	\$12,858	\$154	\$269	\$7,075	\$13,589	\$33,945
Army National Guard	\$3,100	\$35	\$66	\$1,563	\$4,418	\$9,182
Commission of Native American Affairs	\$0	\$0	\$0	\$0	\$970	\$970
Community College	\$7,669	\$92	\$160	\$3,931	\$3,170	\$15,022
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	\$31,163
Department of Probation, Parole, and Pardon Services	\$3,100	\$35	\$66	\$1,563	\$10,990	\$15,754
Department of Rehabilitation Services	\$3,100	\$35	\$66	\$1,563	\$4,418	\$9,182
Experience Works	\$14,972	\$185	\$326	\$7,857	\$5,580	\$28,920
Job Corps	\$3,100	\$35	\$66	\$1,563	\$3,232	\$7,996
Jobs for Veterans State Grants (JVSG)	\$47,975	\$579	\$1,050	\$31,384	\$36,324	\$117,312
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	\$7,889
Temporary Assistance for Needy Families (TANF)	\$5,580	\$70	\$133	\$2,345	\$6,573	\$14,701
Trade Adjustment Assistance (TAA)	\$27,373	\$324	\$591	\$15,674	\$51,595	\$95,557
Unemployment Insurance (UI)	\$0	\$0	\$0	\$0	\$304,039	\$304,039
Wagner-Peyser Employment Services (ES)	\$115,773	\$1,236	\$2,228	\$66,729	\$322,316	\$508,282
WIOA Adult, Dislocated Workers, and Youth Programs	\$263,924	\$2,897	\$5,247	\$156,942	\$248,559	\$677,569
YouthBuild Public Charter School	\$12,401	\$70	\$133	\$3,909	\$9,589	\$26,102
Total	\$543,869	\$6,006	\$10,893	\$316,170	\$1,067,814	\$1,944,752

Total Partner Contributions - By Cost Category

ALL Three (3) American Job Centers Combined

Partner Program	Infrastructure Costs	Shared Services	Career Services	Total
Adult Education	\$16,201	\$10,865	\$6,879	\$33,945
Army National Guard	\$4,042	\$2,885	\$2,256	\$9,183
Commission of Native American Affairs	\$181	\$294	\$495	\$970
Community College	\$8,595	\$4,822	\$1,606	\$15,023
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	\$16,762	\$9,335	\$2,822	\$28,919
Job Corps	\$3,821	\$2,526	\$1,651	\$7,997
Jobs for Veterans State Grants (JVSG)	\$59,800	\$39,118	\$18,393	\$117,311
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)	\$39,110	\$30,331	\$26,116	\$95,557
Unemployment Insurance (UI)	\$58,574	\$91,751	\$153,715	\$304,039
Wagner-Peyser Employment Services (ES)	\$185,450	\$159,920	\$162,913	\$508,283
WIOA Adult, Dislocated Workers, and Youth Programs	\$330,954	\$220,723	\$125,894	\$677,570
YouthBuild Public Charter School	\$13,485	\$7,719	\$4,898	\$26,102
Total	\$785,891	\$618,312	\$540,549	\$1,944,752