

Cost is collected across four standard cost categories

Total cost

- Total cost equals sum of labor, outsourcing, technology and other cost categories

Labor cost

- Employee cash compensation (base pay, incentive pay, commissions, bonus, overtime, short-term and long-term incentives) plus benefits
- Includes costs for temporary and/or contract labor

Outsourcing cost

- External, third-party costs incurred through the delivery of a process
- Does not include any one-time project costs and contract labor costs

Technology cost

- The allocation of IT cost to the agency/department functions and includes not only system cost, but also the allocation of IT's labor cost, outsourcing cost, and other IT costs
- Systems cost is the total depreciation / amortization on computer-related equipment assets, system and software costs, data and voice-related networking and communications costs and annual license fees (application software only) - Excludes any capital and large one-time costs

Other cost

- Facilities, travel, training, supplies, subscriptions

Standard staffing definitions help enable consistency across participants

Employee

A person who receives a tax statement (W-2) at the end of each payroll year.

FTE

Employees, contractors, and temporaries. One FTE generally equals 176 hours per month. If overtime is recurring, then it should be included in the FTE calculation.

Manager

A person who has evaluation responsibilities over others.

Non-manager

A person who does not have evaluation responsibilities over others.