For detailed guidance on jobs reporting under Section 1512 of the American Reinvestment and Recovery Act ("Recovery Act") recipients should consult OMB Memorandum M-10-08, available at http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf. As a supplement to the OMB memoranda, HUD’s Job Counting Guidance summarizes several key aspects of the job counting process and includes example scenarios relevant to HUD grantees.

**Key Provisions of OMB’s Job Counting Process**

- **Recipients must report on Full-Time Equivalents (FTEs), not the number of persons employed.** In calculating an FTE, the number of actual hours worked in Recovery Act-funded jobs is divided by the number of hours representing a full work schedule for the kind of job being estimated. Thus, if a full-time work schedule for an organization is 40 hours a week, the full schedule for a quarter would be 520 hours (40 hours/week x 13 weeks = 520 hours). If an employee worked 260 total hours during the quarter, that employee would account for 0.5 FTE’s (260 hours worked / 520 hours in a full work schedule = 0.5 FTE’s). The exact method for calculating FTE’s is detailed in OMB’s memorandum, and is demonstrated in the examples below.

- **FTE’s should be reported for the reporting quarter only.** This is a change from OMB’s prior guidance. In previous guidance, recipients were required to sum all hours worked from the current and all prior quarters and divide that total against a cumulative sum of all full-time hours from the current and prior reporting quarters. The new guidance changes the job estimate calculation such that the recipient will now report job estimate totals by dividing the hours worked in the reporting quarter (i.e., the most recent quarter) by the hours in a full-time schedule in that quarter. Recipients will no longer be required to sum across multiple quarters of data as part of the formula.

- **Recipients must include only created or retained jobs that are funded by the Recovery Act award.** This is also a change from prior guidance. Previously, a subjective determination was required if a job existed due to the Recovery Act funding. Now, recipients should simply include all jobs that are funded by the Recovery Act award and exclude all other jobs. The OMB definitions are as follows:
  - A job created is a new position created and filled, or an existing unfilled position that is filled, that is funded by the Recovery Act.
  - A job retained is an existing position that is now funded by the Recovery Act.

- **A job is funded by the Recovery Act if Recovery Act funding will be used to reimburse the cost of the position.** A funded job is defined as one in which wages or salaries are either paid for or will be reimbursed with Recovery Act funding. Thus, a job that is paid initially with non-Recovery Act dollars may be reported as created or retained as long as such dollars eventually will be reimbursed with Recovery Act funds for the jobs being reported.

- **Jobs funded partially with Recovery Act funds must only be counted based on the proportion funded by the Recovery Act.** Thus, if a project receives 50% of its funds from the Recovery Act, employees funded by that project should only be counted at a 50% rate in the FTE formula. Further details on this process are included in OMB’s guidance memo. The examples below also illustrate this process.

- **Prime Recipients must provide reports on jobs created and retained by their funding recipients.** Prime recipients are required to generate estimates of job impact by directly collecting specific data from sub-recipients and vendors on the total FTE resulting from a sub-award. Though the prime recipient may delegate reporting responsibility to sub-recipients, the prime recipient is ultimately responsible for the data provided.

- **The final result of the FTE calculation for the quarter should be entered in the “Number of Jobs” field in FederalReporting.gov.**
Job Counting Examples
Below is a Job Counting Examples from one HUD Recovery Act Program. Over the next few days, leading up to January 1st, additional examples will be added.

Office of Healthy Homes and Lead Hazard Control - Job Count Calculation Example
The City’s Lead Safe Program consists of a Project Director, Program Manager, Risk Assessor, Health Educator and a Contracting firm.

<table>
<thead>
<tr>
<th>Employee Job Title</th>
<th>Funded by the Recovery Act (Yes/No)</th>
<th>Total Hours Worked</th>
<th>% Funded by ARRA</th>
<th>Hours Funded by ARRA</th>
<th>FTE for Job Count Reporting on FederalReporting.gov</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Director</td>
<td>No</td>
<td>520</td>
<td>0%</td>
<td>0</td>
<td>0.00</td>
</tr>
<tr>
<td>Program Manager</td>
<td>Yes</td>
<td>520</td>
<td>75%</td>
<td>390</td>
<td>0.75</td>
</tr>
<tr>
<td>Risk Assessor</td>
<td>Yes</td>
<td>375</td>
<td>100%</td>
<td>375</td>
<td>0.72</td>
</tr>
<tr>
<td>Health Educator</td>
<td>Yes</td>
<td>520</td>
<td>50%</td>
<td>260</td>
<td>0.50</td>
</tr>
<tr>
<td>Contracting Firm</td>
<td>Yes</td>
<td>840</td>
<td>100%</td>
<td>840</td>
<td>1.62</td>
</tr>
<tr>
<td>Total Hours Worked in Quarter</td>
<td></td>
<td>2775</td>
<td></td>
<td>1865</td>
<td></td>
</tr>
</tbody>
</table>

Total FTEs for the Quarter to be Reported Using FederalReporting.gov 3.59

The Lead Safe Program will report a total of 3.59 FTEs in the total “Number of Jobs” Created and Retained data field at FederalReporting.gov. The total number of Jobs Created or Retained for the quarter is based on the following calculations:

The City’s Lead Program hires a new Program Manager to work on the Lead Hazard Control Program grant at 75% of the time with funds awarded under the ARRA Lead-based Paint Hazard Control grant competition. (Note that only a position for which wages or salaries are either paid for or will be reimbursed with Recovery Act funding should be reported.) The remaining 25% of the Program Manager’s time is dedicated to coordinating CDBG Rehabilitation for the City. Using a standard work-week of 40 hours, the City reports quarterly as follows:

\[
\frac{390 \text{ Recovery Act Hours Worked and Funded by Recovery Act Money}}{520 \text{ Hours in Full-time Quarter}} = 0.75 \text{ FTE}
\]

The City will include 0.75 FTEs into the total “Number of Jobs” data field at FederalReporting.gov.

The City Lead Program hires a contracting firm to remediate lead-based paint hazards through funding provided under ARRA. The contracting firm works on a total of 7 lead hazard control jobs in the quarter, for a total of 280 hours (40 hours x 7 jobs) for each employee on the site. The jobs are completed by one crew of three workers. The City reports 280 hours for each worker, or 840 total hours worked under ARRA funding during that quarter.

\[
\frac{840 \text{ Recovery Act Hours Worked and Funded by Recovery Act Money}}{520 \text{ Hours in Full-time Quarter}} = 1.62 \text{ FTE}
\]

The City will include 1.62 FTEs into the total “Number of Jobs” data field at FederalReporting.gov.
The City hires a Lead Inspector/Risk Assessor through a competitive bid process. This contract stipulates that the Lead Inspector complete all inspections and risk assessments for the City’s lead program. The total number of hours is estimated at 390 hours per quarter, or 30 hours per week. The City reports only actual hours worked during the quarter. However, based on the actual hours worked of 375 (e.g. for illustrative purposes) the City reports the following quarterly information:

\[
\frac{375 \text{ Recovery Act Hours Worked and Funded by Recovery Act Money}}{520 \text{ Hours in Full-time Quarter}} = 0.72 \text{ FTE}
\]

The City will include 0.72 FTEs into the total “Number of Jobs” data field at FederalReporting.gov.

The City hires a Health Educator to educate the public about lead poisoning risks to children in the community. The Health Educator is funded by the lead program using ARRA funding for 20 hours per week, while the remaining time is dedicated to other public health education programs not funded by ARRA. The City reports the following quarterly information:

\[
\frac{260 \text{ Recovery Act Hours Worked and Funded by Recovery Act Money}}{520 \text{ Hours in Full-time Quarter}} = 0.50 \text{ FTE}
\]

The City will include 0.50 FTEs into the total “Number of Jobs” data field at FederalReporting.gov.

Office of Native American Programs - Job Count Calculation Example

The Tribally Designated Housing Entity has received a Recovery Act grant and is completing a major new construction and rehab housing project with the funds. In order to complete the project, they have created several new positions and hired new employees to fill these positions. All of these positions are funded at some level with ARRA grant funds. Some are fully funded while others are only partially funded with the ARRA grant funds. Some of the created positions are full-time, some are part-time, and some are through contractors that will be hired to complete the project. The new positions and the associated employment scenarios are described as follows:

- Two new employees, Ms. Jessica String and Mr. John Stevens, have been hired full-time based on a 40 hour work week and 100% of their salary will be paid with ARRA funds. They have worked 520 hours in this reporting quarter (13 weeks X 40 hours). They count as 1.0 FTEs each for job calculation reporting.
- Mr. Andy Lawrence, Program Specialist, has been hired full-time at 40 hours per week but only 80% of his position will be funded with the ARRA grant funds. His remaining time will be applied to non ARRA programs. He has worked 520 hours this reporting quarter. He will count as .80 FTEs for job calculation reporting.
- Mr. Tim Johnson, Financial Analyst, has been hired at 40 hours per week but will only have 50% of his salary paid by ARRA funds. The remaining time will be applied to non ARRA programs. He has worked 520 hours in this reporting quarter. He will count as .50 FTEs for job calculation reporting.
- Mr. Lloyd Balance, Housing Director, has been hired full-time based on a 40 hour work week and 100% of his salary will be paid with ARRA funds. However, he has only worked 400 hours in this reporting quarter (10 weeks X 40 hours). He will count as .77 FTEs for job calculation reporting.
- Mr. Tim Webel, Program Secretary, has been hired full-time based on a 40 hour work week and 100% of his salary will be paid with ARRA funds. However, he has only worked 320 hours in this reporting quarter (8 weeks X 40 hours). He will count as .62 FTEs for job calculation reporting.
• Mr. Wayne Rollins, Office Specialist, has been hired full-time based on a 40 hour work week and 100% of his salary will be paid with ARRA funds. However, he has only worked 260 hours in this reporting quarter (32.5 days X 8 hours). He will count as .50 FTEs for job calculation reporting.

• Mr. Elvis John, Receptionist, has been hired full-time based on a 40 hour work week but only 50% of his salary will be paid with ARRA funds. The remaining time will be applied to non ARRA programs. He has only worked 260 hours in this reporting quarter (32.5 days X 8 hours). He will count as .25 FTE for job calculation reporting.

• Mr. Durane Naillon, Electrician, has been hired full-time based on a 35 hour work week (which is the local standard for this position) and 100% of his salary will be paid with ARRA funds. He has worked 455 hours in this reporting quarter (13 weeks X 35 hours). Since this is full-time based on his scheduled work week, he will count as 1.00 FTEs for job calculation reporting.

• Mr. John Fernandes, Sanitation Clerk, has been hired full-time based on a 35 hour work week (which is the TDHE standard for this position) and only 50% of his salary will be paid with ARRA funds. The remaining time will be applied to non ARRA programs. He has worked 455 hours in this reporting quarter (13 weeks X 35 hours). He will count as .50 FTEs for job calculation reporting.

• Mr. Baxter Doggle, Payroll Clerk, has been hired at 40 hours per week but will only have 25% of his salary paid by ARRA funds. The remaining time will be applied to non ARRA programs. He has worked 520 hours in this reporting quarter (13 weeks X 40 hours). He will count as .25 FTEs for job calculation reporting.

• Mrs. Sammy Whiner, Training Specialist, has been hired full-time based on a 40 hour work week but only 50% of her salary will be paid with ARRA funds. The remaining salary will be applied to non ARRA programs. She has only worked 260 hours in this reporting quarter (32.5 days X 8 hours). She will count as .25 FTEs for job calculation reporting.

• Andrea’s Architectural design, LLC has been hired to complete the needed design elements of the project as a vendor. The architectural firm has had to hire new staff to complete the job and they all work a 40 hour workweek. The certified payroll records show that the new staff has worked 1,040 hours in this reporting quarter. All of these hours were paid with ARRA grant funds. They will count as 2.00 FTEs for job calculation reporting.

• Night Owl Heating Systems, Inc. has been hired to complete the installation of several hundred furnaces as a vendor. The firm has had to hire new staff to complete the job and they all work a 35 hour workweek. The certified payroll records show that the new staff has worked 4,550 hours in this reporting quarter. All of these hours were paid with ARRA grant funds. They will count as 10.00 FTEs for job calculation reporting.

Result of Calculation:

<table>
<thead>
<tr>
<th>1. ARRA Funded Employee(s)</th>
<th>2. Basis for FTE Calculation</th>
<th>3. Hours Worked in Quarter</th>
<th>4. Proportion of ARRA Funding</th>
<th>ARRA-funded FTE's</th>
</tr>
</thead>
<tbody>
<tr>
<td>List Names, ID codes, etc. by Individual or by Group</td>
<td>Enter the number of hours in a week that the employer considers full-time. Most often, this will be 40.</td>
<td>Enter the total number of hours worked in the Reporting Quarter by this employee.</td>
<td>Enter the percentage of this position's cost that is funded by the HUD Recovery Act award.</td>
<td>This calculation will be performed for you. The final number to be reported is listed above.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name</th>
<th>Hours</th>
<th>Proportion</th>
<th>FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jessica String, Program Manager</td>
<td>520</td>
<td>100.00%</td>
<td>1.00</td>
</tr>
<tr>
<td>John Stevens, Compliance Officer</td>
<td>520</td>
<td>100.00%</td>
<td>1.00</td>
</tr>
<tr>
<td>Andy Lawrence, Program Specialist</td>
<td>520</td>
<td>80.00%</td>
<td>0.80</td>
</tr>
<tr>
<td>Tim Johnson, Financial Analyst</td>
<td>520</td>
<td>50.00%</td>
<td>0.50</td>
</tr>
<tr>
<td>Lloyd Ballance, Housing Director</td>
<td>400</td>
<td>100.00%</td>
<td>0.77</td>
</tr>
<tr>
<td>Tim Webel, Program Secretary</td>
<td>320</td>
<td>100.00%</td>
<td>0.62</td>
</tr>
<tr>
<td>Wayne Rollins, Office Specialist</td>
<td>260</td>
<td>100.00%</td>
<td>0.50</td>
</tr>
<tr>
<td>Elvis John, Receptionist</td>
<td>260</td>
<td>50.00%</td>
<td>0.25</td>
</tr>
<tr>
<td>Durane Naillon, Electrician</td>
<td>455</td>
<td>100.00%</td>
<td>1.00</td>
</tr>
<tr>
<td>John Fernandes, Sanitation Clerk</td>
<td>455</td>
<td>50.00%</td>
<td>0.50</td>
</tr>
<tr>
<td>Baxter Doggle, Payroll Clerk</td>
<td>520</td>
<td>25.00%</td>
<td>0.25</td>
</tr>
<tr>
<td>Sammy Whiner, Training Specialist</td>
<td>260</td>
<td>50.00%</td>
<td>0.25</td>
</tr>
<tr>
<td>Andrea's Architectural Design, LLC</td>
<td>1,040</td>
<td>100.00%</td>
<td>2.00</td>
</tr>
<tr>
<td>Night Owl Heating Systems, Inc.</td>
<td>4,550</td>
<td>100.00%</td>
<td>10.00</td>
</tr>
</tbody>
</table>
Public Housing Capital Fund - Job Count Calculation Examples

Example #1: The PHA is only using ARRA grants to fund a project

Anytown Housing Authority is using its Capital Fund Recovery Act Grant (CFRG) to renovate the bathrooms in 7 public housing units. The PHA has hired three contractors to work full-time on the renovation. A full-time work week for Anytown Housing Authority is 40 hours. In order to ensure that the PHA records the number of jobs created and retained by the Recovery Act correctly in to Federalreporting.gov, the PHA follows the simple calculations for full-time equivalents (FTE) outlined below.

Determine quarterly hours in a full-time schedule

In order to determine the Quarterly hours in a full-time schedule, multiples the full-time work week (40 hours) by 52 weeks and then divides by four.

\[
\begin{align*}
40 \text{ hours in a full-time work week schedule} & \times 52 \text{ weeks in a year} \\
& = 2080 \text{ total work hours in a year}
\end{align*}
\]

\[
\begin{align*}
2080 \text{ total work hours in a year} & \div 4 \text{ reporting quarters in a year} \\
& = 520 \text{ total work hours in a quarter}
\end{align*}
\]

Using the quarterly hours for a standard full-time schedule, the PHA determines that the three contractors work 1560 hours in the quarter.

\[
520 \text{ quarterly hours} \times 3 \text{ (Full-time employees)} = 1560
\]

Calculate FTEs

In order to get the calculation for the number of full-time equivalents to report into Federalreporting.gov, the PHA divides the total hours worked for the quarter (1560) by the quarterly hours in a full-time schedule (520).

\[
\frac{1560 \text{ total hours worked and funded by the Recovery Act}}{520 \text{ quarterly hours in a full-time schedule}} = 3.0 \text{ FTEs Created or Retained}
\]
3.0 FTEs created or retained

Anytown Housing Authority will report 3 FTE into the “Number of Jobs” data field in FederalReporting.gov

Example #2:  If the PHA has a project with multiple funding streams (i.e. partially funded by the Recovery Act):

Assume now that the Green Acres Housing Authority is using ARRA funds to supplement a project funded using regular FY09 Capital Fund money to renovate 150 public housing units. In addition to the 10 full-time staff already employed by the housing authority, Green Acres hires five painters to fix up the units who are paid using Recovery Act funds.

Green Acres receives a Recovery grant used to renovate several units of public housing and had already allocated 80% of the funding needed from the regular FY 09 Capital Fund grant. The Recovery grant provides the additional 20% of the necessary funding.

Determine quarterly hours in a full-time schedule

The PHA uses a standard 40 hour work week, leading to 2080 total work hours in a year or 520 hours in a quarter.

5 painters @ 520 hours = 2600 total hours for the quarter

Calculate FTEs

\[ \frac{2600 \text{ Recovery Act Funded Hours Worked for the Quarter}}{520 \text{ Quarterly Hours in a Full-Time Schedule}} = 5 \text{ FTE} \]

Adjust to reflect partial ARRA funding

Green Acres has identified 5 FTEs for the construction project; however, it will not report that number in its Section 1512 reporting because only 20% of the funding for the project came from its Capital Fund Recovery grant. It takes the additional step required for projects with multiple funding streams (i.e. partially funded by the Recovery Act).

The PHA will calculate the share of FTEs for the whole project to the correlating proportion of Recovery funding on the project.

Green Acres makes this last calculation in order to report its jobs estimate for this project.

\[ 5 \text{ Total Project FTE} \times 20\% = 1 \text{ Recovery FTE} \]

Green Acres will report 1 FTE into the “Number of Jobs” data field in FederalReporting.gov
Example #3: If the PHA has temporary or seasonal staff working on a project:

In this example, the Shady Oaks Housing Authority is only using ARRA funds to renovate four public housing units. The Executive Director hires two full-time construction workers in addition to one part-time electrician to do the renovation work. It is not until April 2010 that the units can be painted so the PHA hires one temporary painter during the 2nd quarter of 2010 (April-June). After the work is complete at the end of June, the painter is no longer needed to complete the unit renovations.

Considering these circumstances, when the PHA reports on jobs created and retained each quarter, the PHA does not count the temporary employee’s time in the quarters that he did not work. During the second quarter of 2010, the PHA will then add the hours worked by that employee for the quarter to account for all employees whose jobs were created/retained by ARRA for the quarter.

The table below shows the FTE calculations through the lifecycle of the 18 month renovation project that uses full-time, part-time, and temporary workers with the number of hours worked varying each quarter and a full-time schedule based on 2080 hours per year or a 40-hour work week. Remember, total hours worked is divided by the hours for a full-time schedule each quarter to get the FTEs reported at the bottom of the table. Please note that when the temporary employee is counted for the 2nd quarter, the number of FTEs increases slightly to reflect the increase in hours worked relative to a full-time schedule for the quarter.

<table>
<thead>
<tr>
<th>Period</th>
<th>3rd qtr</th>
<th>4th qtr</th>
<th>1st qtr</th>
<th>2nd qtr</th>
<th>3rd qtr</th>
<th>4th qtr</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full-Time Schedule</td>
<td>520</td>
<td>520</td>
<td>520</td>
<td>520</td>
<td>520</td>
<td>520</td>
</tr>
<tr>
<td>Full Time Employee 1</td>
<td>520</td>
<td>520</td>
<td>520</td>
<td>520</td>
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<td>520</td>
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<tr>
<td>Full Time Employee 2</td>
<td>520</td>
<td>520</td>
<td>520</td>
<td>520</td>
<td>520</td>
<td>520</td>
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<tr>
<td>Part Time Employee (half time)</td>
<td>260</td>
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<td>260</td>
<td>260</td>
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<td>260</td>
</tr>
<tr>
<td>Temporary Employee (650 hrs.)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>520</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total Hours Worked</td>
<td>1300</td>
<td>1300</td>
<td>1300</td>
<td>1820</td>
<td>1300</td>
<td>1300</td>
</tr>
<tr>
<td>Quarterly FTE Reported</td>
<td>2.50</td>
<td>2.50</td>
<td>2.50</td>
<td>3.50</td>
<td>2.50</td>
<td>2.50</td>
</tr>
</tbody>
</table>