**Position Count and FTE Definition and Calculation**

Position counts and FTE’s are reported on three different submission to the University System Office. The Budget Issues Committee has determined that the Pers\_Serv\_BOR table in PeopleSoft Financials will be used to calculate position counts and FTE’s for each type of submission. In order for the calculations to be accurate, the Pers\_Serv\_BOR table will need to be properly maintained. All payroll adjustments should be made through ADP and all payroll journals will need to be posted as created without making manual adjustments to the journal entries. Any adjustment processed outside the PSB table would cause a discrepancy with the payroll records and possibly lead to inaccurate position counts.

**Online Budget System – Position Count Definition and Calculation**

**Definition:** The Position Counts submitted in the Online Budget System are given to the Office of Planning and Budget (OPB) and those counts are included in statewide reports prepared by OPB.

**Calculation:** In the Online Budget System, report the total number of full-time filled and full-time budgeted vacant benefited positions under each section of the online Original Budget form (i.e. Resident Instruction, Special Funding Initiative, etc.). These counts should include all benefited full-time positions including employees that work 30 hours per week and receive full benefits. Full-time faculty positions should be counted as 1, **not** .75. Split Funded positions must equal one position in the final count.

***Original Budget Submission:***

To calculate the total filled and budgeted positions, count positions in pay groups F, Y, A, H, J, and X and Funds 10000, 10500, 10600, 14000, 15000, 16000, and 20000. Run the BOR\_BP\_BUDAGG query, which returns all of the filled and budgeted vacant full time positions. Use a pivot table to obtain a count by account code and fund for all full time positions. Any split funded positions will need to be identified to ensure they are not double counted. For all split funded positions, count the value of the position by fund. For example, if the position is .4 fund 10500, .5 fund 10000 and .1 20000 add the ratio to the position count by fund and round the total. Round up for .5 or greater and round down if it is .5 or less. Any positions added as a backfill for a vacant position will need to be reviewed to ensure they are not double counted.

***Quarterly Budget Amendments:***

To calculate the total filled and budgeted positions, count positions in pay groups F, Y, A, H, J, and X and Funds 10000, 10500, 10600, 14000, 15000, 16000, 20000. Run the ADP Budget Extract File, which returns all of the filled and budgeted vacant full time positions. Use a pivot table to obtain a count by pay group and fund for all full time positions. The fund code is represented by the last 3 digits of the payroll distribution code. Any split funded positions will need to be identified to ensure they are not double counted. For all split funded positions, count the value of the position by fund. For example, if the position is .4 fund 10500, .5 fund 10000 and .1 20000 add the ratio to the position count and round the total. Round up for .5 or greater and round down if it is .5 or less. For all split funded positions, round up if it is .5 or greater and round down if it is .5 or less. Any positions added as a backfill for a vacant position will need to be reviewed to ensure they are not double counted.

Auxiliary Services (Fund 12xxx) and Student Activities (Fund 13xxx) positions should **not** be included in the above counts, but report in the **Supplementary Information** section of the application.

Do **not** include full-time equivalents for part-time (lump-sum) positions, positions that no longer have a budget or full-time temporary non-benefited positions. This includes any partially benefited positions that work 20-29 hours per week.

**Original Budget Questionnaire – Position Count and FTE Definition and Calculation**

**Definition:** The System Office uses this count to determine the reliance on part-time versus full-time faculty and respond to any inquiries from State government or media outlets regarding the number of positions funded by the University System. The full time counts should equal the full time counts reported in the Online Budget System.

**Calculation:** Report the total number of full-time filled and full-time budgeted benefited vacant positions (30 hours or more) that the institution intends to fill. Positions from all funds including Auxiliary Services (Fund 12xxx) and Student Activities (Fund 13xxx) **should** be included. Full-time faculty positions should be counted at 1, **not** .75. Include pay groups F, Y, A, H, J and X and Funds 10000, 10500, 10600, 14000, 15000, 16000, and 20000. **Do** include part time faculty as an unduplicated count of individuals teaching Fall and Spring semester.

The full time position count on the questionnaire should match the position counts entered into the Online Budget System so use those position counts on the questionnaire. The only new calculation needed is for the full-time equivalent (FTE) for part-time faculty.

To calculate the part-time faculty FTE, use a query on the Pers\_Serv\_BOR table for the month of October in the prior fiscal year. The Budget Issues Committee has agreed with the System Office that since final enrollment is submitted in October each year, the part-time faculty count will be from the October payroll. After the query has run, use a pivot table to count the unique employee ID’s in the part-time faculty pay group. Using the salary paid to the unique ID numbers and your institutions’ average salary, calculate the FTE of part-time faculty as follows:

Salary paid in October to the unique ID numbers X 4 = Amount Paid for the Semester

Average salary per 3 credit hours / 3 = Per credit hour average pay

Amount Paid for the semester / Per credit hour average pay = Number of credit hours paid

Annual full course load for full time faculty / 2 = One semester course load for a full time faculty

Number of credit hours paid / One semester course load for FT Faculty = Part-Time Faculty FTE

 **Do not** include Student Assistants, Graduate Assistants, or any other non-benefited employee, besides part-time faculty. Do not include any partially benefited employees working between 20-29 hours per week.

**Annual Expenditure Report (AER) – Filled FTE Calculation**

**Definition:** The System Office uses this count to report the impact of the University System on the Georgia economy. This data needs to be consistent and reliable.

**Calculation:**  On the Summary of Expenditures tab, report the total number of full-time employee equivalents and part-time FTE (full-time equivalents). **All filled positions** should be included in the calculation and it should be based on **actual employees** not budgeted positions. The counts should include Funds 10000, 10500, 10600, 14000, 15000, 16000, and 20000. Full-time faculty positions should be counted at 1, **not** .75. Do **not** include any vacant budgeted positions.

***Full Time Filled Positions:***

To calculate the full time filled positions, run a query on the Pers\_Serv\_BOR table for the month of October in the fiscal year being reported. Download the data into an Excel spreadsheet and create a pivot table by account code or pay group. Use the distinct count function to add all of the positions for the full time count.

***Part Time Faculty FTE:***

To calculate the part-time faculty FTE, use a query on the Pers\_Serv\_BOR table for the month of October in the fiscal year being reported. The Budget Issues Committee has agreed with the System Office that since final enrollment is submitted in October each year, the part-time faculty count will be from the October payroll. After the query has run, use a pivot table to count the unique employee ID’s in the part-time faculty pay group. Using the salary paid to the unique ID numbers and your institutions’ average salary, calculate the FTE of part-time faculty as follows:

Salary paid in October to the unique ID numbers X 4 = Amount Paid for the Semester

Average salary per 3 credit hours / 3 = Per credit hour average pay

Amount Paid for the semester / Per credit hour average pay = Number of credit hours paid

Annual full course load for full time faculty / 2 = One semester course load for a full time faculty

Number of credit hours paid / One semester course load for FT Faculty = Part-Time Faculty FTE

***Part Time Staff FTE:***

To calculate the part-time staff, Student Assistants, Graduate Assistants FTE, use a query on the Pers\_Serv\_BOR for the month of October in the fiscal year being reported. In ADP Reporter, run the report Staff and Student Employees with Account Code which returns the hourly rate for part time employees. Using Vlookup, add the hourly pay rate to the Pers\_Serv\_BOR query data. Insert a new column and calculate the number of hours the employee worked by dividing the amount expended from the Pers\_Serv\_BOR table by hourly rate from ADP. Create a pivot table to filter the part time pay groups (C, T) or the part time account code (525xxx) and sum the total hours worked by employee and fund. Only include regular earnings in the calculation.

A review of the Pers\_Serv\_BOR data may be necessary to ensure that calculated FTE’s are not inflated. For example, in October 2015 there were 3 bi-weekly pay runs. The 1st bi-weekly paid out more September working hours than October, so the 1st bi-weekly should not be included in the calculation. Including it would inflate the work hours and not be representative of the hours actually worked in October.

Using the 2nd and 3rd bi-weekly payroll data equates to 20 working days. A full time employee working 8 hours per day would work a total of 160 hours (20 x 8) for the same time period. To calculate the FTE, divide the total number of hours worked by part time employees by 160 hours.