Position Count and FTE Definition and Calculation

Overview

The Budget Issues Committee in consultation with the University of Georgia System Office has approved the following position count and full time equivalent (FTE) calculation procedures in an effort to standardize processes and ensure accuracy across the University System. FTE calculations will utilize the Pers_Serv_BOR table in PeopleSoft Financials and since final enrollment is submitted in October each year, the part-time faculty and staff counts will be from the October payroll. In order for the part-time position FTE calculation to be accurate, this 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 will give you 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 will give you 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 to 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 enter 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 BOR_ADP_PERSSERV_DTL query can be used as well as any institutionally created query. Download the query data into Excel and use a pivot table to determine the amount paid to the part-time faculty pay group. Using the total salary paid to part time faculty and your institutions' average part time faculty salary, calculate the FTE of part-time faculty as follows:

Salary paid in October to part time faculty 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.

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. The BOR_ADP_PERSSERV_DTL query can be used as well as any institutionally created query. Download the data into an Excel spreadsheet and create a pivot table by account code or pay group. Count the full time filled positions ensuring that any split funded positions are not double counted.

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 BOR_ADP_PERSSERV_DTL query can be used as well as any institutionally created query. After the query has run, use a pivot table to determine the amount paid to the part-time faculty pay group. Using the salary paid and your institutions' average part time faculty salary, calculate the FTE of part-time faculty as follows:

Salary paid in October to part time faculty 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, Student Assistants, Graduate Assistants and any other active employee should also be included in the count. Using the same query from the Pers_Serv_BOR table for the month of October for the fiscal year being reported, determine the number of hours worked by part time staff for the month. Each employee's hourly rate can be obtained by using the ADP Reporter tool. Divide the amount expended by the hourly rate to get the number of hours worked by each part time employee. In a pivot table, filter on pay groups C and T and the appropriate pay runs. Sum the total hours worked by employee to come to a total number of hours worked for the month. Using two bi-weekly payrolls equates to 160 work hours for a full time equivalent (20 working days x 8 hours per day). Divide the total hours worked by 160 to determine the full time equivalent.

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