
Full Time Equivalent (FTE)

A User Manual

Bureau of County Finance & Technical Assistance

FTE Purpose

Full Time Equivalent or FTE is position information provided by county family service agencies and Workforce Investment Act (WIA) areas to ODJFS for two distinct purposes:

1. Respond to federal FTE position information reporting requirements for all agency types
2. Distribute shared costs in county department of job & family service agencies and combined county family service agencies

Cost Pools

County department of job & family service (CDJFS) agencies can be stand alone or combined agencies.

1. Standalone CDJFS agencies and combined CDJFS/public children service agencies (PCSA) have the following cost pools:

010 – Shared

020 – Income Maintenance

030 – Social Services

FTEs are used to distribute shared costs to income maintenance and social services cost pools in these types of agencies.

2. Combined CDJFS/child support enforcement agencies (CSEA) and combined CDJFS/CSEA/PCSA agencies have the following cost pools:

010 – Shared

020 – Income Maintenance

030 – Social Services

050 – Child Support

FTEs are used to distribute shared costs to income maintenance, social services and child support cost pools in these types of agencies.

3. Combined CDJFS/Workforce Investment Act (WIA) agencies and combined CDJFS/PCSA/WIA agencies who have staff who work solely on WIA activities have the following cost pools:

010 – Shared

020 – Income Maintenance

030 – Social Services

040 – Workforce Investment Act

FTEs are used to distribute shared costs to income maintenance, social services and Workforce Investment Act cost pools in these types of agencies.

4. Combined CDJFS/CSEA/WIA agencies and combined CDJFS/CSEA/PCSA/WIA agencies who have staff who work solely on WIA activities have the following cost pools:

010 – Shared

020 – Income Maintenance

030 – Social Services

040 – Workforce Investment Act

050 – Child Support

FTEs are used to distribute shared cost pool costs to income maintenance, social services, Workforce Investment Act and child support cost pools in these types of agencies.

*Although not common, additional agencies such as the ones listed below may be combined with a CDJFS or combined CDJFS as detailed above. The addition of one of these agencies would result in an additional cost pool being added to which FTEs would be utilized to distribute shared costs.

County Operated Nursing Facility

Local Family Emergency Assistance (FEA)

Women, Infants, and Children (WIC)

Local Area Agency for Aging

County Operated Children’s Home

County TB Control Department

Standalone child support, standalone children service boards and standalone Workforce Investment Agencies (WIA) agencies do not have shared costs; therefore FTEs are not utilized for the purpose of distributing shared costs as a result of these agencies not having a shared cost pool. However, the FTE information is used for federal reporting.

For a complete listing of major program area categories see the section titled “Program Area Categories” at the end of this document.

FTE as a Unit of Measure

FTEs are paid hours (as defined below) in a pay period divided by compensable hours (usually 80).

1. Paid hours include regular hours worked, compensatory time used and paid, paid leave – when paid as part of the basic salary (e.g. vacation/personal/sick/holiday leave.)
2. Overtime/compensatory time and holiday hours worked are **not** included in paid hours.

Example: Position A – Based on 80 hour pay period

Type	Hours
Regular	56
Holiday (non-worked)	8
Vacation	16
Overtime	10

FTE total hours equals 56 + 8 + 16 or 80 divided by 80 hour pay period = 1 FTE

(Note that the 10 hours of overtime are not included in the FTE calculation.)

FTE Calculation

All agencies must report total FTE positions for each applicable cost pool that exists for the agency each payroll period for the payroll period quarter. FTEs are calculated outside of CFIS and only results are entered in CFIS via the SL Functions>FTE screen. Documentation of how the FTEs are calculated need to be maintained. Each payroll quarter contains six (6) and sometimes seven (7) payrolls when payrolls are based on eighty (80) hour increments.

The CFIS System will total the FTE positions for each applicable cost pool and divide the total by the number of payroll periods and display the result or “Average”. The major program area averages are added to obtain a total. (This step does not include the shared cost pool.) Each major program average is divided by the total program averages to obtain the displayed “Percent” by which the shared cost pool costs will be distributed to each program area. See the below example.

Cost Pool	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Total	Average	Percent
Shared	7	7	7	7	7	8	8			
Income Maintenance	18	18	18	18	18	17	17	124	17.714 (124/7)	77.987% (17/22.714)
Social Services	2	2	2	2	2	2	2	14	2 (14/7)	8.805% (2/22.714)
Child Support	3	3	3	3	3	3	3	21	3 (21/7)	13.208% (3/22.714)
Total	23	23	23	23	23	22	22	159	22.714 (159/7)	100.000% 22.714/22.714


Based on the information, the shared cost pool will be distributed as follows:

Income Maintenance	77.987%
Social Services	8.805%
Child Support	13.208%

If the total shared costs for the financial quarter are \$199,241.23, then the shared costs will be distributed to the major program areas as follows:

Program Area	Percent	Amount
		(\$199,241.23)
Income Maintenance	77.987%	\$155,383.27
Social Services	8.805%	\$17,543.18
Child Support	13.208%	\$26,314.78


The actual distribution of shared costs can be viewed on the CFIS CR404 Report – Allocated Costs by Program/Activity (Project/Agency Use) by Quarter Report as seen below:



CFIS Web

LAA ██████ County Public Assistance

Allocated Costs by Program/Activity (Project/Agency Use) by Quarter



SL Name: LAA ██████ County Public Assistance

Quarter Ending: December 2014

Program/Activity	Percent	Statistic	October	November	December	Total
Quarterly Full Time Equivalent						
Income Maintenance (IM)(25)	77.99	124.000	73,242.82	39,776.53	42,363.92	155,383.27
Social Services (SS)(35)	8.81	14.000	8,269.32	4,490.87	4,782.99	17,543.18
Child Support (CS)(55)	13.21	21.000	12,403.96	6,736.32	7,174.50	26,314.78
Total:		159.000	93,916.10	51,003.72	54,321.41	199,241.23

Note - The CR404 Report for standalone CSEA, standalone PCSA and standalone WIA agencies will not reflect the distribution of shared costs.

Submittal Instructions

FTE payroll period information can be entered in the CFIS System after each payroll has occurred or all at once quarterly for the payroll period quarter. The information is due by the last day of the first month of the following financial quarter – July 31st, October 31st, January 31st and April 30th. Allowable costs associated with these employees are reported on the " Public Assistance Quarterly Financial Statement " (JFS 02827) for employees paid from the public assistance (PA) fund, the "Child Support Enforcement Agency Quarterly Financial Statement" (JFS 02750) for employees paid from the child support administrative fund, the " Children Services Quarterly Financial Statement" (JFS 02820) for employees paid from the children services fund, and the "Workforce Investment Act Quarterly Financial Statement" (JFS 01992) for employees paid from the workforce development fund.

FTE information is based on calendar quarters and is submitted as follows:

Quarter	Payroll Period	Financial Period	Due Date
1	October-December	January-March	January 31 st
2	January-March	April-June	April 30 th
3	April-June	July-September	July 31 st
4	July-September	October-December	October 31 st

Note – The previous quarter’s payroll information is used to distribute current financial period shared cost pool costs. I.e. October – December payroll period FTE information is used to distribute the January-March financial period’s shared cost pool costs.

Steps

1. The FTE information is entered in the CFIS System under SL Functions > FTE. (As stated earlier, FTEs are calculated outside of CFIS and only results are entered in CFIS. Documentation of how the FTEs are calculated need to be maintained.)
2. The user should perform a search on the payroll period for quarter ending.
3. The “Edit” button will allow the user to begin entering FTE information.
4. Enter the number of FTEs, by program area category, for each payroll period. The quarter may have contained six or seven payroll periods. The column headed "Period 7" is only used when seven payrolls occur in the quarter. (The "Average" will automatically be calculated based upon the total FTEs divided by the number of payrolls in the quarter. Each major program average is divided by the total program averages to obtain the displayed “Percent” by which the shared cost pool costs will be distributed to each program area.)
5. Select the “Save” button after entering all of the FTE information for the payroll period.

The following represents a screen shot of the actual FTE entry screen in CFIS under SL Functions>FTE:

CFIS Web

SL Functions --> FTE

[Home](#) | [Help](#) | [Logout](#)

Admin Master State Functions SL Functions Reports WIA Reports

Search

SL Name: LA [redacted] County Public Assistance Payroll for Quarter Ending: September 2014

FTE Header

SL Name: LA [redacted] County Public Assistance Payroll for Quarter Ending: September 2014
 Shared Cost Allocation for Quarter Ending: December 2014

Cost Allocation has been Approved

FTE Details

FTE Name	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Average	Percent
**Shared	7.000	7.000	7.000	7.000	7.000	8.000	8.000	7.286	
Income Maintenance (IM)	18.000	18.000	18.000	18.000	18.000	17.000	17.000	17.714	77.987%
Social Services (SS)	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	8.805%
Workforce Investment Act (WIA)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000%
Child Support (CS)	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	13.208%
Public Children Services Agenc...	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000%
County Operated Nursing Facili...	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000%
Local Family Emergency Assista...	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000%
Women, Infants and Children (W...	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000%
Local Area Agency for Aging	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000%

Program Area Categories

Report FTE positions for the following defined program area categories and ODJFS acknowledged CDJFS functions or programs:

Shared	Positions that benefit two or more of the major program areas and are not readily assignable to income maintenance, social services, child support or workforce investment.
Income Maintenance (IM)	Positions that can be identified with one or more IM programs but still exclusively Maintenance identified with the IM area.
Social Services (SS)	Positions that benefit one or more social service program and may include specific IM program activities performed by SS staff. In a combined agency this also includes public children service workers.
Workforce Investment Act (WIA)	Positions that can be identified with direct WIA and WIA related costs performed by staff working on WIA program activities (in a standalone or combined agency).
Child Support (CS)	Positions that can be identified with direct child support and child support related costs performed by staff working on child support programs (stand alone or combined agency).
Public Children Services Agency (PCSA)	Positions that can be identified with the public children services program in a standalone PCSA.
County Operated Nursing Facility	Positions that can be exclusively identified with county operated nursing facility and not reported in any other program area category.
Local Family Emergency Assistance (FEA)	Positions that can be exclusively identified with a local FEA program and not reported in any other program area category.
Women, Infants, and Children (WIC)	Positions that can be exclusively identified with WIC and not reported in any other program area category.
Local Area Agency for Aging	Positions that can be exclusively identified with a local area agency for aging and not reported in any other program area category.
County Operated Children's Home	Positions that can be exclusively identified with a county operated children's home and not reported in any other program area category.
County TB Control Department	Positions that can be exclusively identified with a county department of tuberculosis (TB) control and not reported in any other program area category (Hamilton county only).