Definitions

Reporting on FTEs is one of a variety of metrics used to report on the workforce.

Full Time Equivalent (FTE) is the total number of hours paid divided by the regular number of compensable hours in a fiscal year. Reflective of the anticipated effort required to support the City's programs and services.

Budgeted FTE reflects the Council approved total number of hours divided by the regular compensable hours in a fiscal year; as represented in the annual Adopted Operating Budget.

Actual FTE is the total number of hours paid divided by the regular compensable hours in a fiscal year. Reflective of the true effort used to support the City's programs and services, regardless of position funding source. They include permanent, temporary, full-time, part-time, salaried, hourly, seasonal, casual and student positions.

Vacancy Management Adjustment
Represents a reduction to salaries and benefit budgets and Budgeted FTE; it is applied in the form of a negative budget and negative FTE reducing the resources the Department is approved to use to deliver Council policy, programs and services.

Regular Hours Paid refers to the actual hours paid in the specific job code; this includes all regular earnings including paid sick and vacation leave, Workers Compensation Benefits, etc.

Job Code – classification and compensation rating which sets the rate of pay (hourly/salary), standard hours of work, bargaining unit, etc. For any one position and/or a group of positions within the organization. Common reporting field for both financial and human resource reporting.