

## **POSITIONS AND FTE**

- Positions have two components: the FTE, and the salaries associated with the FTE.
  - FTE, or full-time equivalent, is the unit of measurement for positions.
    - For example:
      - 1.00 FTE = full-time employee
      - 0.50 FTE = half-time employee
    - Dollars are the unit of measurement for salaries.
  - Positions are either appropriated or unappropriated.
    - There are two types of appropriated positions – permanent and temporary.
      - Only the Legislature can create or abolish appropriated positions.
    - Unappropriated position FTEs are allowed by Section 302A-1116, Hawaii Revised Statutes.
      - Often referred to as “temporary” positions but are not the same as appropriated temporary positions mentioned previously.
      - Unappropriated positions expire at the end of each fiscal year.

## **CHARACTER OF EXPENDITURE**

A classification identifying accounting categories of expenditures. Following are the classification codes and examples:

Code	Category	Examples of items that might be purchased
A	Personal services	<ul style="list-style-type: none"><li>● Salaries and other salary related items</li></ul>
A1	Other personal services	<ul style="list-style-type: none"><li>● Turnover savings*</li><li>● Casual hires and contract employees</li></ul>
B	Other current expenses	Expenditures for materials, supplies, and services that are ordinarily consumed within a fiscal year and not classified as capitalized assets. <ul style="list-style-type: none"><li>● Classroom supplies</li><li>● Service for fee</li><li>● Telephone</li></ul>
C	Equipment	<ul style="list-style-type: none"><li>● Computer equipment</li><li>● Instructional equipment</li><li>● Textbooks</li></ul>
L	Current lease payment	<ul style="list-style-type: none"><li>● Rental on equipment</li></ul>
M	Motor vehicles	<ul style="list-style-type: none"><li>● Motor vehicles</li></ul>

\*Turnover Savings represents an adjustment to salary appropriations to account for anticipated vacancies. Turnover savings is a normal and expected part of the process of losing and then replacing staff.