**Section 285.7060 Schedule G-11: Budgeted Number of Employees**

a) Schedule G-12 shall list the number of employees by department included within the original, approved budget in each month of the three most recent consecutive years preceding the test year, for which actual data exist, and the test year.

b) Information shall include:

1) Number of full time employees;

2) Number of part time employees;

3) Number of full time equivalents for part time employees (i.e., if a full time employee is defined as working 40 hours per week, then part time, non-overtime hours divided by 40 would yield the number of full time equivalents); and

4) Total full time equivalents (sum of amounts in subsections (b)(1) and (b)(3)).

(Source: Amended at 38 Ill. Reg. 7598, effective March 20, 2014)