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A Summary Report on  
**Full-time Equivalent State Employees  
for Fiscal Year 2021**

March 2022  
Report No. 22-703



# Full-time Equivalent State Employees for Fiscal Year 2021

## Overall Conclusion

During fiscal year 2021, state agencies and higher education institutions employed an average of 330,909.1 full-time equivalent (FTE) employees.<sup>1</sup> That was a **decrease** of 2,162.6 FTEs (or 0.6 percent) compared with the average number of FTEs in fiscal year 2020 (333,071.7).<sup>2</sup> Specifically:

- State agencies employed an average of 144,655.4 FTEs in fiscal year 2021. That was a **decrease** of 1,392.1 FTEs (or 1.0 percent) since fiscal year 2020.
- Higher education institutions employed an average of 186,253.7 FTEs in fiscal year 2021. That was a **decrease** of 770.5 FTEs (or 0.4 percent) since fiscal year 2020.

### Full-time Equivalent (FTE) Employee Calculations

A full-time equivalent (FTE) employee is a ratio that represents the number of hours that an employee works compared to 40 hours a week. One FTE is any combination of employees whose hours total 40 hours a week.

FTEs do not necessarily equate to employee headcount. For example, 2 employees who each work 20 hours a week together equal 1 FTE. The number of FTEs at an agency or higher education institution is equal to the total number of hours paid in a quarter divided by the total number of work hours in the quarter.

It is important to note that state agencies and higher education institutions self-reported the FTE data presented in this report, and the State Auditor's Office did not independently verify that data. However, the information in this report was subject to certain quality control procedures to ensure accuracy.

## Key Points

**The majority of FTEs statewide were paid from appropriated funds.**

Statewide, in fiscal year 2021, 66.0 percent of FTEs were paid from appropriated funds (state and federal appropriations). That figure includes FTEs funded 100.0 percent by federal programs. On average, in fiscal year 2021, 98.3 percent of FTEs at state agencies and 40.9 percent of FTEs at higher education institutions were paid from appropriated funds.

<sup>1</sup> This report focuses on FTE levels at state agencies and higher education institutions. In contrast, the State Auditor's Office's reports on classified employee turnover focus on employee headcounts for full-time and part-time classified employees at state agencies. Because FTE reports and turnover reports focus on different populations, the numbers in those reports should not be compared.

<sup>2</sup> The number of FTEs shown for previous years may vary from prior State Auditor's Office's FTE reports due to corrections that agencies and higher education institutions made to their FTE data.

**During the past 10 years, FTE levels have increased for higher education institutions and decreased for state agencies.**

Combined, the average number of FTEs at higher education institutions and state agencies in fiscal year 2021 represented an **increase** of 21,313.3 FTEs (or 6.9 percent) compared with 10 years ago in fiscal year 2012. Specifically, the average number of FTEs at higher education institutions **increased** by 26,466.7 (or 16.6 percent), while the average number of FTEs at state agencies **decreased** by 5,153.4 (or 3.4 percent).

**Higher education institutions, health and human services agencies, and public safety and criminal justice agencies employed the majority of the State's workforce.**

For fiscal year 2021, 85.7 percent of the annual average number of FTEs were employed in higher education institutions (56.3 percent), health and human services agencies (15.5 percent), and public safety and criminal justice agencies (13.9 percent). Those entities are found in Articles III, II, and V of the General Appropriations Act, respectively.

**Contract and temporary workers paid from appropriated funds represented less than 1.0 percent of the State's FTEs.**

During fiscal year 2021, state agencies and higher education institutions reported an average of 1,485.0 contract and temporary FTEs paid from appropriated funds, or 0.4 percent of the State's workforce.

**The majority of state agencies and higher education institutions complied with their legislatively mandated limitations on state employment levels.**

During fiscal year 2021, six state agencies and eight higher education institutions exceeded their legislatively mandated FTE limitations. See Chapter 3 for additional information.

**The statewide average management-to-staff ratio (ratio) for fiscal year 2021 was 1:10.1 (1 manager or supervisor FTE per 10.1 supervised staff FTEs).**

The ratio is used to determine an organization's "span of control," or the number of employees who report directly to a single manager or supervisor. Texas Government Code, Section 651.004(c), specifies that if an entity in the executive branch employs more than 100 FTEs, it "...may not employ more than one full-time equivalent employee in a management position for every 11 full-time equivalent employees...in nonmanagerial staff positions." Legislative and judicial agencies are excluded from this requirement.

State agencies averaged a ratio of 1:11.0, while higher education institutions averaged a ratio of 1:9.6.

## ***Objective and Scope***

The objective of this project was to provide the Legislature and the public with fiscal year 2021 summary information related to FTE employees of state agencies and higher education institutions, as well as historical/trend data and information related to management-to-staff ratios.

The scope of this project included self-reported FTE information for fiscal year 2021 (September 1, 2020, to August 31, 2021) that state agencies and higher education institutions submitted each quarter to the State Auditor's Office in accordance with Texas Government Code, Section 2052.103.

The information in this report was not subjected to all the tests and confirmations that would be performed in an audit. However, the information in this report was subject to certain quality control procedures to ensure accuracy.

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# Detailed Results

Chapter 1

## Overview of Statewide Full-time Equivalent Employee Data

The State Auditor’s Office compiles full-time equivalent (FTE) employee data from state agencies and higher education institutions in accordance with Texas Government Code, Chapter 2052. Agencies and higher education institutions self-report that data on a quarterly basis (see text box).

Using agencies’ and higher education institutions’ self-reported quarterly data, the State Auditor’s Office calculates an annual average that summarizes FTE activity for the entire fiscal year. Table 1 compares FTE data from fiscal years 2020 and 2021.

**FTE System**

The State Auditor’s Office provides data analysis and reports in its FTE System, which is accessible at <https://www.sao.texas.gov/apps/ftesystem/>.

The FTE System maintains unaudited information that state agencies and higher education institutions have self-reported. Data in the FTE System may differ from data in this report because state agencies and higher education institutions periodically submit updated information to the FTE System.

Table 1

FTE Comparison <sup>a</sup> Fiscal Year 2020 and Fiscal Year 2021						
Time Period <sup>b</sup>	Fiscal Year 2020			Fiscal Year 2021		
	Agencies	Higher Education Institutions	Totals	Agencies	Higher Education Institutions	Totals
Quarter 1	145,368.3	195,837.3	341,205.6	145,390.5	192,777.5	338,168.0
Quarter 2	145,959.8	192,973.0	338,932.8	145,658.0	189,368.0	335,026.0
Quarter 3	146,529.3	191,701.2	338,230.5	144,933.9	192,174.1	337,108.0
Quarter 4	146,322.0	167,578.9	313,900.9	142,629.0	170,687.7	313,316.7
<b>Annual Average <sup>c</sup></b>	<b>146,047.5</b>	<b>187,024.2</b>	<b>333,071.7</b>	<b>144,655.4</b>	<b>186,253.7</b>	<b>330,909.1</b>

<sup>a</sup> Agencies and higher education institutions may have submitted updates for prior reporting periods, which could cause differences between this report and reports that the State Auditor’s Office has previously issued.

<sup>b</sup> Quarter 1 includes September, October, and November; Quarter 2 includes December, January, and February; Quarter 3 includes March, April, and May; and Quarter 4 includes June, July, and August.

<sup>c</sup> Annual averages are not averages of the quarterly data presented.

Source: FTE System, State Auditor’s Office.

In addition to information about the total number of FTEs, Texas Government Code, Chapter 2052, requires the State Auditor’s Office to report on management-to-staff ratios. The State Auditor’s Office’s FTE

System collects data on state employment limitations and management-to-staff ratios (see Chapters 3 and 4 for more information).

While the State Auditor’s Office did not independently verify the data that agencies and higher education institutions self-reported, the data was subject to certain procedures to ensure accuracy.

**The majority of FTEs statewide were paid from appropriated funds.**

Statewide, in fiscal year 2021, 66.0 percent of FTEs were paid from appropriated funds (state and federal appropriations). That figure includes FTEs funded 100.0 percent by federal programs (see Table 2). On average, in fiscal year 2021, 98.3 percent of FTEs at state agencies and 40.9 percent of FTEs at higher education institutions were paid from appropriated funds.

Table 2

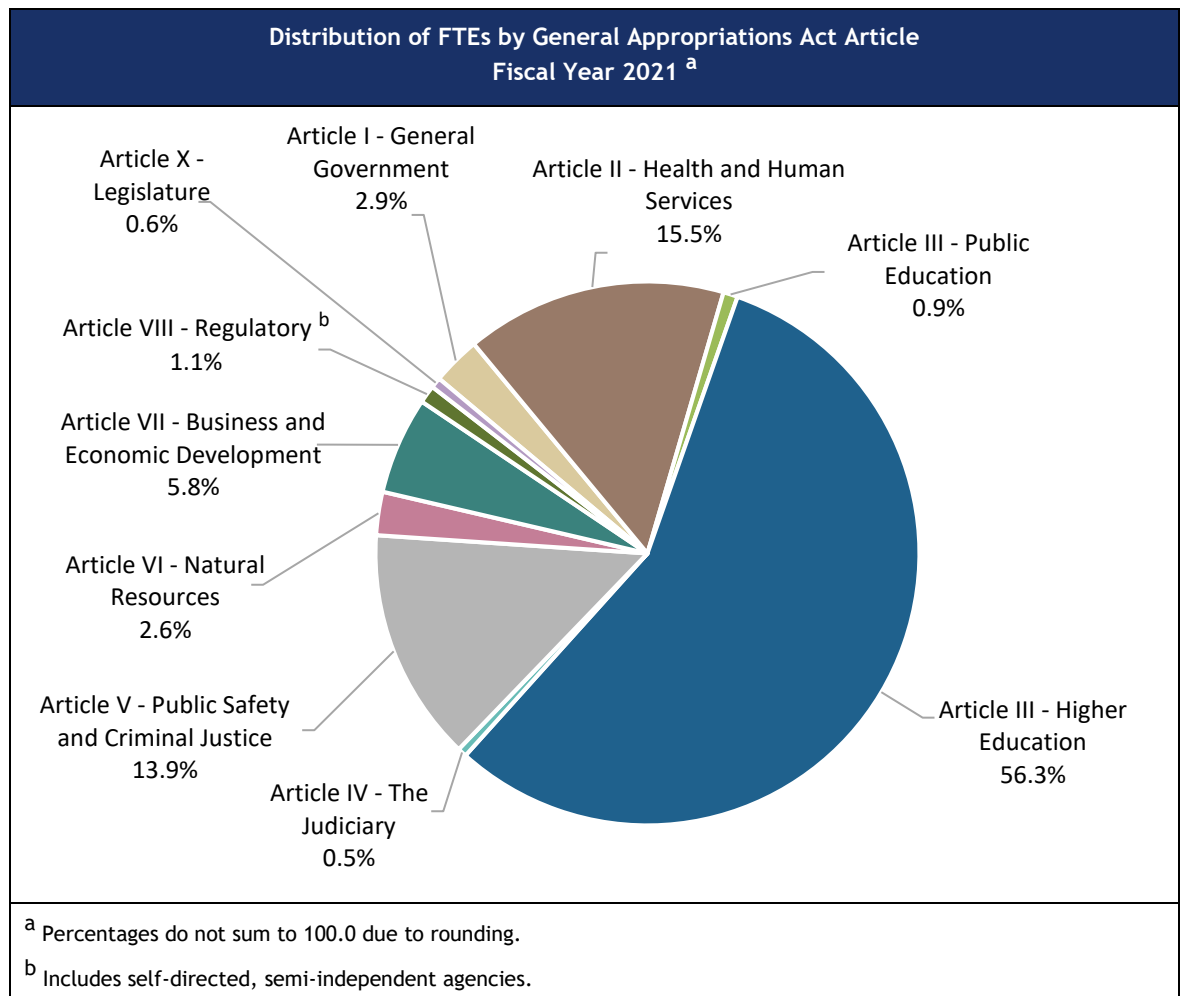
Statewide FTEs by Funding Source - Fiscal Year 2021							
Entity	Total FTEs Paid from Appropriated Funds		Total FTEs Paid from Non-appropriated Funds		Total Contract FTEs <sup>a</sup>		Total FTEs
	Number of FTEs	Percent	Number of FTEs	Percent	Number of FTEs	Percent	
State Agencies	142,264.4	98.3%	1,284.6	0.9%	1,106.4	0.8%	144,655.4
Higher Education Institutions	76,177.8	40.9%	109,697.3	58.9%	378.6	0.2%	186,253.7
<b>Statewide <sup>b</sup></b>	<b>218,442.2</b>	<b>66.0% <sup>c</sup></b>	<b>110,981.9</b>	<b>33.5% <sup>c</sup></b>	<b>1,485.0</b>	<b>0.4% <sup>c</sup></b>	<b>330,909.1</b>
<sup>a</sup> For more information on contract FTEs, see Subchapter 2-E. <sup>b</sup> Percentages do not sum to 100.0 due to rounding. <sup>c</sup> Percentage is not the sum of the individual percentages.							

Source: FTE System, State Auditor’s Office.

## Changes in FTE Levels

During fiscal year 2021, the State employed an average of 330,909.1 FTEs in state agencies and higher education institutions, which was a **decrease** of 2,162.6 FTEs (or 0.6 percent) from fiscal year 2020, when the average number of FTEs was 333,071.7. As shown in Figure 1, the majority of those FTEs were in higher education institutions (Article III<sup>3</sup> in the General Appropriations Act), which employed 56.3 percent of the State’s workforce. Health and human services agencies and public safety and criminal justice agencies (Articles II and V in the General Appropriations Act, respectively) together represented 29.4 percent of the State’s workforce. This chapter discusses in further detail the number of FTEs within state agencies and higher education institutions, including the number of contract workers employed.

Figure 1



<sup>3</sup> An article is a major division of a bill or statute. It is used in the General Appropriations Act to group agencies with similar functions.



## **During the Past 10 Years, FTE Levels Increased for Higher Education Institutions and Decreased for State Agencies**

The 330,909.1 average number of FTEs at higher education institutions and state agencies in fiscal year 2021 represented a **decrease** of 2,162.6 FTEs (or 0.6 percent) compared with fiscal year 2020.

However, the average number of FTEs at higher education institutions and state agencies in fiscal year 2021 represented an **increase** of 21,313.3 FTEs (or 6.9 percent) compared with 10 years ago, in fiscal year 2012. That increase resulted from changes in the number of FTEs at higher education institutions; the number of FTEs for state agencies decreased. Specifically:

- Higher education institutions employed an average of 186,253.7 FTEs in fiscal year 2021. That was an **increase** of 26,466.7 FTEs (or 16.6 percent) compared to fiscal year 2012. This increase is due, in part, to the growth of the State's medical institutions. For example, the FTEs at the seven medical institutions of The University of Texas System accounted for 71.0 percent (or 18,788.4 FTEs) of the 10-year growth in higher education FTEs.
- State agencies employed an average of 144,655.4 FTEs in fiscal year 2021. That was a **decrease** of 5,153.4 FTEs (or 3.4 percent) compared to fiscal year 2012.

Table 3 on the next page shows the one-year, five-year, and ten-year trends in FTEs by General Appropriations Act article. For more specific information on FTE trends for state agencies and higher education institutions, see Appendices 5 and 6.

Table 3

Change in Annual FTE Levels by General Appropriations Act Article							
General Appropriations Act Article	Fiscal Year 2021 Annual Average	One-year Comparison (Change from Fiscal Year 2020 to Fiscal Year 2021)		Five-year Comparison (Change from Fiscal Year 2017 to Fiscal Year 2021)		Ten-year Comparison (Change from Fiscal Year 2012 to Fiscal Year 2021)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
Article I - General Government	9,518.5	(194.0)	(2.0%)	(97.9)	(1.0%)	387.6	4.2%
Article II - Health and Human Services	51,390.0	(762.4)	(1.5%)	(1,208.9)	(2.3%)	(2,570.9)	(4.8%)
Article III - Public Education	2,849.5	142.8	5.3%	368.0	14.8%	542.3	23.5%
Article III - Higher Education	186,253.7	(770.5)	(0.4%)	8,757.3	4.9%	26,466.7	16.6%
Article IV - The Judiciary	1,790.2	7.3	0.4%	42.9	2.5%	96.9	5.7%
Article V - Public Safety and Criminal Justice	45,877.6	(2,005.4)	(4.2%)	(6,074.2)	(11.7%)	(6,981.2)	(13.2%)
Article VI - Natural Resources	8,519.0	225.7	2.7%	446.4	5.5%	663.9	8.5%
Article VII - Business and Economic Development	19,134.2	990.7	5.5%	1,813.1	10.5%	2,602.7	15.7%
Article VIII - Regulatory <sup>a</sup>	3,505.0	50.2	1.5%	13.6	0.4%	105.8	3.1%
Article X - The Legislature	2,071.4	153.0 <sup>b</sup>	8.0%	(166.9)	(7.5%)	(0.5)	0.0%
<b>Statewide (Excluding Higher Education)</b>	<b>144,655.4</b>	<b>(1,392.1)</b>	<b>(1.0%)<sup>c</sup></b>	<b>(4,863.9)</b>	<b>(3.3%)<sup>c</sup></b>	<b>(5,153.4)</b>	<b>(3.4%)<sup>c</sup></b>
<b>Statewide (Including Higher Education)</b>	<b>330,909.1</b>	<b>(2,162.6)</b>	<b>(0.6%)<sup>c</sup></b>	<b>3,893.4</b>	<b>1.2%<sup>c</sup></b>	<b>21,313.3</b>	<b>6.9%<sup>c</sup></b>

<sup>a</sup> Includes self-directed, semi-independent agencies.

<sup>b</sup> This number reflects the increase in FTEs that occurs in odd-numbered years, when there is a regular legislative session.

<sup>c</sup> Percentage is not the sum of the individual percentages.

Source: FTE System, State Auditor's Office.

## Chapter 2-B

### Higher Education Institutions Employed 56.3 Percent of the State's Workforce

Article III of the General Appropriations Act lists higher education institutions organized within seven university systems,<sup>4</sup> as well as those that are identified as independent institutions. This subchapter discusses the FTE

<sup>4</sup> A university system is the association of one or more public senior colleges or universities, medical or dental units, or other agencies of higher education under the policy direction of a single governing board.

distribution for those 73 higher education institutions,<sup>5</sup> including a breakout of FTEs by employee type.

The University of Texas System employed more than half of the higher education workforce. The University of Texas System and the Texas A&M University System employed three-fourths (75.0 percent) of the State’s higher education workforce in fiscal year 2021. The majority (59.1 percent) of these FTEs were employed within The University of Texas System, which is the largest university system in the state in terms of FTEs. Table 4 shows the distribution of higher education FTEs by university system. For a detailed list of higher education institutions within each system as well as those that are independent, see Appendix 6.

Table 4

Distribution of Higher Education FTEs by University System Fiscal Year 2021				
University System	Institutions within the System	Annual Average FTEs	Percentage of State Higher Education Workforce	Percentage of State Workforce <sup>a</sup>
The University of Texas System	16	110,053.9	59.1%	33.3%
Texas A&M University System	23	29,627.8	15.9%	9.0%
Texas Tech University System	5	13,919.4	7.5%	4.2%
Texas State University System	9	9,390.2	5.0%	2.8%
University of Houston System	5	9,133.2	4.9%	2.8%
University of North Texas System	4	7,298.1	3.9%	2.2%
Independent Universities	4	5,311.1	2.9%	1.6%
Texas State Technical College System	7	1,520.0	0.8%	0.5%
<b>Totals</b>	<b>73</b>	<b>186,253.7</b>	<b>100.0%</b>	<b>56.3% <sup>b</sup></b>
<sup>a</sup> Percentages are based on an average of 330,909.1 FTEs in state agencies and higher education institutions for fiscal year 2021. <sup>b</sup> Percentage does not sum precisely due to rounding.				

Source: FTE System, State Auditor’s Office.

The University of Texas M.D. Anderson Cancer Center had the highest annual average number of FTEs of all higher education institutions. The 20 higher education institutions with the highest annual average FTEs in fiscal year 2021 made up the majority of the State’s higher education workforce (80.6 percent) and 45.4 percent of the entire State workforce. During fiscal year 2021, The University of Texas M.D. Anderson Cancer Center was the State’s largest higher education institution in terms of FTEs. The University of Texas M.D.

<sup>5</sup> Texas A&M System Shared Services Center is included in the 73 higher education institutions but is not listed in Article III of the General Appropriations Act.

Anderson Cancer Center and the six other medical institutions included in the top 20 together employed 74,962.9 FTEs. See Table 5 for details.

Table 5

Twenty Higher Education Institutions with the Highest Annual Average FTEs Fiscal Year 2021				
Rank	Higher Education Institution	Annual Average FTEs	Percentage of State Higher Education Workforce <sup>a</sup>	Percentage of State Workforce <sup>b</sup>
1	The University of Texas M.D. Anderson Cancer Center	21,568.7	11.6%	6.5%
2	The University of Texas Southwestern Medical Center	18,178.9	9.8%	5.5%
3	The University of Texas at Austin	17,353.4	9.3%	5.2%
4	The University of Texas Medical Branch at Galveston	12,523.6	6.7%	3.8%
5	Texas A&M University	11,449.8	6.1%	3.5%
6	The University of Texas Health Science Center at Houston	10,335.6	5.5%	3.1%
7	Texas Tech University	6,516.5	3.5%	2.0%
8	University of Houston	6,438.6	3.5%	1.9%
9	The University of Texas Health Science Center at San Antonio	6,040.6	3.2%	1.8%
10	University of North Texas	5,098.2	2.7%	1.5%
11	Texas Tech University Health Sciences Center	4,581.2	2.5%	1.4%
12	Texas State University	4,371.4	2.3%	1.3%
13	The University of Texas at Arlington	4,214.2	2.3%	1.3%
14	The University of Texas at Dallas	4,203.0	2.3%	1.3%
15	The University of Texas at San Antonio	3,967.5	2.1%	1.2%
16	The University of Texas Rio Grande Valley	3,658.7	2.0%	1.1%
17	The University of Texas at El Paso	3,453.4	1.9%	1.0%
18	Sam Houston State University	2,746.9	1.5%	0.8%
19	Texas Woman's University	1,758.6	0.9%	0.5%
20	Texas A&M University System Health Science Center	1,734.3	0.9%	0.5%
<b>Totals</b>		<b>150,193.1</b>	<b>80.6%</b>	<b>45.4% <sup>c</sup></b>
<sup>a</sup> Percentages are based on an average of 186,253.7 FTEs in higher education institutions for fiscal year 2021. <sup>b</sup> Percentages are based on an average of 330,909.1 FTEs in state agencies and higher education institutions for fiscal year 2021. <sup>c</sup> Percentage does not sum precisely due to rounding.				

Source: FTE System, State Auditor's Office.

**Staff FTEs decreased while administrator and faculty FTEs increased in fiscal year 2021 compared with fiscal year 2020.** Table 6 on the next page provides a summary of the data reported for each quarter of fiscal years 2020 and 2021 for administrators, faculty, and all other staff. In fiscal year 2021, total FTEs in higher education institutions decreased less than 1.0 percent compared to

fiscal year 2020. Specifically, compared with fiscal year 2020, administrator FTEs increased by 1.7 percent, faculty FTEs increased by 0.4 percent, and other staff FTEs decreased by 0.6 percent.

Table 6

Higher Education Institutions FTEs Reported for Each Quarter of Fiscal Years 2020 and 2021								
Time Period	Fiscal Year 2020				Fiscal Year 2021			
	Administrators <sup>a</sup>	Faculty <sup>b</sup>	Staff <sup>c</sup>	Totals <sup>d</sup>	Administrators <sup>a</sup>	Faculty <sup>b</sup>	Staff <sup>c</sup>	Totals <sup>d</sup>
Quarter 1	2,865.6	40,364.7	152,610.5	195,837.3	2,932.2	40,365.1	149,480.7	192,777.5
Quarter 2	2,898.1	40,183.7	149,886.6	192,973.0	2,916.5	40,381.5	146,069.6	189,368.0
Quarter 3	2,925.4	40,089.4	148,685.3	191,701.2	2,938.7	40,167.9	149,068.6	192,174.1
Quarter 4	2,883.2	23,577.4	141,119.6	167,578.9	2,979.3	23,810.4	143,880.9	170,687.7
Annual Average <sup>e</sup>	2,893.5	36,054.5	148,076.5	187,024.2	2,942.5	36,181.6	147,126.0	186,253.7
Percentage Change Between Fiscal Year 2020 and Fiscal Year 2021					1.7%	0.4%	(0.6%)	(0.4%)
<p><sup>a</sup> Includes chancellor, vice chancellor, associate chancellor, assistant chancellor, president, vice president, associate vice president, assistant vice president, dean, associate dean, assistant dean, and any other administrative position having similar responsibilities to those positions.</p> <p><sup>b</sup> Includes positions with the purpose of conducting instruction, research, or public service as a principal activity. Individuals appointed to those positions may hold academic rank titles of professor, associate professor, assistant professor, instructor, lecturer, or the equivalent of any of those academic ranks. Adjunct faculty are included in this category. Faculty does not include graduate, instruction, or research assistants.</p> <p><sup>c</sup> Includes graduate and student assistants and all other positions not reported as administrators or faculty.</p> <p><sup>d</sup> Totals may not sum exactly due to either rounding or instances in which higher education institutions did not reconcile differences prior to the reporting date.</p> <p><sup>e</sup> Annual averages are not the averages of the quarterly data presented.</p>								

Sources: Section 5(7)(b), page III-259, the General Appropriations Act (86th Legislature, Regular Session), defined administrators; the State Auditor's Office developed the definitions of faculty and other staff; data retrieved from FTE System, State Auditor's Office.

Chapter 2-C

**State Agencies Employed 43.7 Percent of the State's Workforce**

Articles I through VIII and Article X within the General Appropriations Act (86th Legislature, Regular Session) list 113 state agencies.<sup>6</sup> Those state agencies made up 43.7 percent of the entire State workforce in fiscal year 2021.<sup>7</sup> This subchapter discusses the distribution of FTEs at those agencies.

<sup>6</sup> The following agency divisions are included in the 113 state agencies: Trusteed Programs within the Office of the Governor, Office of the Comptroller of Public Accounts - Fiscal Programs, and Office of the Comptroller of Public Accounts' Judiciary Section.

<sup>7</sup> For the purposes of this report, the term "state agency workforce" excludes employees of higher education institutions. The term "State workforce" includes employees of both state agencies and higher education institutions.

Health and human services agencies and public safety and criminal justice agencies (Articles II and V of the General Appropriations Act, respectively) employed 67.2 percent of the state agency workforce. Health and Human Services (Article II) includes three state agencies; collectively, those agencies reported 51,390.0 FTEs, making this the article with the most state agency FTEs in fiscal year 2021. Article V, comprising 8 public safety and criminal justice agencies, had almost as many, reporting 45,877.6 FTEs during the same period. Those two articles made up 67.2 percent of the state agency workforce in fiscal year 2021. Table 7 shows the distribution of FTEs by General Appropriations Act article at state agencies. For a detailed list of state agencies within each article, see Appendix 5.

Table 7

Distribution of FTEs by General Appropriations Act Article at State Agencies Fiscal Year 2021				
General Appropriations Act Article	Number of Agencies within Each Article	Annual Average FTEs	Percentage of State Agency Workforce <sup>a</sup>	Percentage of State Workforce <sup>b</sup>
Article I - General Government	22	9,518.5	6.6%	2.9%
Article II - Health and Human Services	3	51,390.0	35.5%	15.5%
Article III - Public Education	5	2,849.5	2.0%	0.9%
Article IV - The Judiciary	24	1,790.2	1.2%	0.5%
Article V - Public Safety and Criminal Justice	8	45,877.6	31.7%	13.9%
Article VI - Natural Resources	9	8,519.0	5.9%	2.6%
Article VII - Business and Economic Development	5	19,134.2	13.2%	5.8%
Article VIII - Regulatory <sup>c</sup>	30	3,505.0	2.4%	1.1%
Article X - The Legislature	7	2,071.4	1.4%	0.6%
<b>Totals</b>	<b>113</b>	<b>144,655.4</b>	<b>100.0%<sup>d</sup></b>	<b>43.7%<sup>d</sup></b>

<sup>a</sup> Percentages are based on an average of 144,655.4 FTEs in state agencies for fiscal year 2021.

<sup>b</sup> Percentages are based on an average of 330,909.1 FTEs in state agencies and higher education institutions for fiscal year 2021.

<sup>c</sup> Includes self-directed, semi-independent agencies.

<sup>d</sup> Percentages do not sum precisely due to rounding.

Source: FTE System, State Auditor's Office.

**The Health and Human Services Commission and Department of Criminal Justice had the highest annual average FTEs of all state agencies.** Table 8 on the next page lists the 20 state agencies with the highest annual average FTEs in fiscal year 2021. Those agencies accounted for the majority (91.9 percent) of the state agency workforce and 40.2 percent of the State's workforce, which includes employees of higher education institutions. The Health and Human Services Commission and the Department of Criminal Justice employed the

largest number of FTEs, representing almost half (46.7 percent) of the state agency workforce in fiscal year 2021.

Table 8

Twenty State Agencies with the Highest Annual Average FTEs Fiscal Year 2021				
Rank	State Agency	Annual Average FTEs	Percentage of State Agency Workforce <sup>a</sup>	Percentage of State Workforce <sup>b</sup>
1	Health and Human Services Commission <sup>c</sup>	34,966.9	24.2%	10.6%
2	Department of Criminal Justice	32,600.8	22.5%	9.9%
3	Department of Family and Protective Services <sup>c</sup>	12,704.0	8.8%	3.8%
4	Department of Transportation	12,415.7	8.6%	3.8%
5	Department of Public Safety	10,142.0	7.0%	3.1%
6	Texas Workforce Commission	5,375.5	3.7%	1.6%
7	Office of the Attorney General	4,089.2	2.8%	1.2%
8	Department of State Health Services <sup>c</sup>	3,719.1	2.6%	1.1%
9	Parks and Wildlife Department	3,021.2	2.1%	0.9%
10	Commission on Environmental Quality	2,654.6	1.8%	0.8%
11	Office of the Comptroller of Public Accounts	2,619.9	1.8%	0.8%
12	Juvenile Justice Department	1,881.1	1.3%	0.6%
13	Department of Insurance	1,273.7	0.9%	0.4%
14	Texas Education Agency	1,009.2	0.7%	0.3%
15	Teacher Retirement System	847.2	0.6%	0.3%
16	Railroad Commission	845.6	0.6%	0.3%
17	Department of Motor Vehicles	755.7	0.5%	0.2%
18	General Land Office	744.4	0.5%	0.2%
19	Office of the Comptroller of Public Accounts' Judiciary Section (District Courts)	642.2	0.4%	0.2%
20	Department of Agriculture	631.0	0.4%	0.2%
<b>Totals</b>		<b>132,939.0</b>	<b>91.9% <sup>d</sup></b>	<b>40.2 <sup>d</sup></b>
<p><sup>a</sup> Percentages are based on an average of 144,655.4 FTEs in state agencies for fiscal year 2021.</p> <p><sup>b</sup> Percentages are based on an average of 330,909.1 FTEs in state agencies and higher education institutions for fiscal year 2021.</p> <p><sup>c</sup> In accordance with Senate Bills 200 and 208 (84th Legislature, Regular Session), the Health and Human Services system was significantly restructured, and starting in fiscal year 2017, various programs and services were transferred to the Health and Human Services Commission from the Department of Assistive and Rehabilitative Services, the Department of Aging and Disability Services, the Department of State Health Services, and the Department of Family and Protective Services.</p> <p><sup>d</sup> Percentages do not sum precisely due to rounding.</p>				

Source: FTE System, State Auditor's Office.

## Fourteen Higher Education Institutions and 6 State Agencies Made Up the Top 20 State Entities with the Highest Annual Average FTEs

In fiscal year 2021, 186 state entities reported FTE data (73 higher education institutions and 113 state agencies). Table 9 lists the 20 state entities that reported the largest number of FTEs; these entities employed 72.9 percent of the State workforce. Of those 20 state entities, 14 were higher education institutions and 6 were state agencies. Specifically:

- The Health and Human Services Commission represented 10.6 percent of the State's workforce and was the largest employer in terms of FTEs. As shown in Appendix 5, this agency has grown substantially within the last five fiscal years due to consolidation.
- Eight of the 14 higher education institutions were components of The University of Texas System and represented 28.5 percent of the State's entire workforce.
- Six of the 14 higher education institutions were health-related institutions and represented 22.1 percent of the State's total workforce.

Table 9

Twenty State Agencies and Higher Education Institutions with the Highest Annual Average FTEs Fiscal Year 2021			
Rank	State Agency or Higher Education Institution	Annual Average FTEs	Percentage of State Workforce <sup>a</sup>
1	Health and Human Services Commission <sup>b</sup>	34,966.9	10.6%
2	Department of Criminal Justice	32,600.8	9.9%
3	The University of Texas M.D. Anderson Cancer Center	21,568.7	6.5%
4	The University of Texas Southwestern Medical Center	18,178.9	5.5%
5	The University of Texas at Austin	17,353.4	5.2%
6	Department of Family and Protective Services <sup>b</sup>	12,704.0	3.8%
7	The University of Texas Medical Branch at Galveston	12,523.6	3.8%
8	Department of Transportation	12,415.7	3.8%
9	Texas A&M University	11,449.8	3.5%
10	The University of Texas Health Science Center at Houston	10,335.6	3.1%
11	Department of Public Safety	10,142.0	3.1%
12	Texas Tech University	6,516.5	2.0%
13	University of Houston	6,438.6	1.9%
14	The University of Texas Health Science Center at San Antonio	6,040.6	1.8%
15	Texas Workforce Commission	5,375.5	1.6%
16	University of North Texas	5,098.2	1.5%



Twenty State Agencies and Higher Education Institutions with the Highest Annual Average FTEs Fiscal Year 2021			
Rank	State Agency or Higher Education Institution	Annual Average FTEs	Percentage of State Workforce <sup>a</sup>
17	Texas Tech University Health Sciences Center	4,581.2	1.4%
18	Texas State University	4,371.4	1.3%
19	The University of Texas at Arlington	4,214.2	1.3%
20	The University of Texas at Dallas	4,203.0	1.3%
<b>Totals</b>		<b>241,078.6</b>	<b>72.9%</b>
<sup>a</sup> Percentages are based on an average of 330,909.1 FTEs in state agencies and higher education institutions for fiscal year 2021. <sup>b</sup> In accordance with Senate Bills 200 and 208 (84th Legislature, Regular Session), the Health and Human Services system was significantly restructured, and starting in fiscal year 2017, various programs and services were transferred to the Health and Human Services Commission from the Department of Assistive and Rehabilitative Services, the Department of Aging and Disability Services, the Department of State Health Services, and the Department of Family and Protective Services.			

Source: FTE System, State Auditor's Office.

Chapter 2-E

## Contract and Temporary Employees Represented Less Than 1.0 Percent of the State's FTEs

Contract and temporary employees who worked more than half of the workdays in the previous 12 months and were **paid from appropriated funds** are included in this section. For reporting purposes, the contract and temporary employee category includes individuals who are under contract to fill specific positions that are customarily filled by state employees. Outsourced functions and work performed by consultants are excluded from these requirements; therefore, those are excluded from this subchapter. See text box for definitions.

During fiscal year 2021, state agencies and higher education institutions reported an average of 1,485.0 contract and temporary FTEs, which was 0.4 percent of the State's workforce. That is an increase of 433.6 contract and temporary FTEs compared with the 1,051.4 FTEs reported in fiscal year 2020.

### Contract and Temporary Employee Definitions

- **Independent Contractors** - Individuals who have a contract directly with a state agency or higher education institution.
- **Contract Company Workers** - Individuals who work for a contract company.
- **Temporary Workers** - Individuals who are employed by a private temporary services company and usually are assigned for a specified period of time.

Individuals who provide consulting services as defined by Texas Government Code, Section 2254.021, are excluded from FTE calculations.

Source: State Auditor's Office Full-time Equivalent (FTE) Employee Reporting Instructions and Information, <https://hr.sao.texas.gov/publications/FTEReportingInstructionsAndInformation.pdf>.

The contract and temporary workforce for fiscal year 2021 was distributed among agencies and higher education institutions as follows:

- State agencies employed 74.5 percent (or 1,106.4 FTEs) of all contract and temporary FTEs. The majority were employed at the Department of State Health Services and the Health and Human Services Commission. Combined, those two state agencies employed 707.1 contract and temporary workforce FTEs.
- Higher education institutions employed 25.5 percent (or 378.6 FTEs) of all contract and temporary FTEs. The majority were employed at The University of Texas Medical Branch at Galveston and The University of Texas M.D. Anderson Cancer Center. Combined, those two higher education institutions employed 231.8 contract and temporary workforce FTEs.

Table 10 presents contract and temporary FTEs by General Appropriations Act article. These contract and temporary FTEs count toward entity FTE limitations.

Table 10

<b>Distribution of Contract and Temporary FTEs by General Appropriations Act Article Fiscal Year 2021</b>			
General Appropriations Act Article	Annual Average FTEs	Contract and Temporary FTEs	Contractors and Temporary Employees as Percentage of Article Workforce
Article I - General Government	9,518.5	147.7	1.6%
Article II - Health and Human Services	51,390.0	790.3	1.5%
Article III - Public Education	2,849.5	14.2	0.5%
Article III - Higher Education	186,253.7	378.6	0.2%
Article IV - The Judiciary	1,790.2	0.9	0.1%
Article V - Public Safety and Criminal Justice	45,877.6	13.8	0.0%
Article VI - Natural Resources	8,519.0	71.9	0.8%
Article VII - Business and Economic Development	19,134.2	63.2	0.3%
Article VIII - Regulatory <sup>a</sup>	3,505.0	4.4	0.1%
Article X - The Legislature	2,071.4	0.0	0.0%
<b>Totals</b>	<b>330,909.1</b>	<b>1,485.0</b>	<b>0.4% <sup>b</sup></b>
<sup>a</sup> Includes self-directed, semi-independent agencies.			
<sup>b</sup> Percentage is rounded, and it is not the sum of the individual percentages.			

Source: FTE System, State Auditor's Office.

## ***Legislatively Mandated Limitations on State Employment Levels***

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In the General Appropriations Act, the Legislature establishes state employment level limitations on FTEs (otherwise known as the FTE cap). The total state employment limitation in fiscal year 2021 was 214,497.1 FTEs. That was an increase of 26.5 FTEs (or 0.01 percent) compared with fiscal year 2020. The FTE cap has decreased 8.4 percent over the last 10 years, as the total FTE limitation was 234,148.2 FTEs in fiscal year 2012.

While most agencies are subject to mandated **quarterly** limitations, all higher education institutions and six agencies are subject to mandated **annual** limitations on state employment levels. During fiscal year 2021, no state agency exceeded its legislatively mandated **annual** limitation on state employment levels; however, six state agencies exceeded their legislatively mandated **quarterly** limitations on state employment levels by an average of 3.3 percent. (See Appendix 2 for a list of the six state agencies and reasons they exceeded their limitations on state employment levels.)

During fiscal year 2021, eight higher education institutions exceeded their legislatively mandated **annual** limitations on state employment levels by an average of 14.4 percent. (See Appendix 3 for a list of the eight higher education institutions and reasons they exceeded their limitations on state employment levels.)

The General Appropriations Act (86th Legislature, Regular Session), Article IX, Section 6.10(a), contains additional reporting requirements for state agencies and higher education institutions that exceed their limitations on state employment levels (see Appendix 4).

Legislative agencies, appellate courts, and several other state agencies are not subject to state employment level limitations, but they are still required to report their FTE amounts. For agencies with limitations on state employment levels, only FTEs paid from appropriated funds, including contract FTEs, count toward the limitations.

Table 11 on the next page shows the differences between the number of FTEs subject to limitations on state employment levels at agencies and higher education institutions and those entities' annual average FTEs.

Table 11

Comparison of Agencies' and Higher Education Institutions' FTEs with Their State Employment Limitations Fiscal Year 2021				
General Appropriations Act Article	Annual Average FTEs	Fiscal Year 2021 State Employment Limitation	Annual Average FTEs Subject to State Employment Limitation	Percentage of FTEs Subject to State Employment Limitation
Article I - General Government <sup>a</sup>	9,518.5	6,854.3	6,410.0	67.3%
Article II - Health and Human Services	51,390.0	53,844.4	51,009.3	99.3%
Article III - Public Education	2,849.5	2,850.7	2,703.6	94.9%
Article III - Higher Education <sup>b</sup>	186,253.7	64,787.8	56,827.5	30.5%
Article IV - The Judiciary <sup>a</sup>	1,790.2	337.1	310.2	17.3%
Article V - Public Safety and Criminal Justice	45,877.6	54,695.5	45,763.2	99.8%
Article VI - Natural Resources	8,519.0	8,990.7	8,443.2	99.1%
Article VII - Business and Economic Development	19,134.2	18,837.0	18,188.2	95.1%
Article VIII - Regulatory <sup>c</sup>	3,505.0	3,299.6	2,821.8	80.5%
Article X - The Legislature	2,071.4	Not Applicable	Not Applicable	Not Applicable
<b>Statewide (Excluding Higher Education)</b>	<b>144,655.4</b>	<b>149,709.3</b>	<b>135,649.5</b>	<b>93.8%</b>
<b>Statewide (Including Higher Education)</b>	<b>330,909.1</b>	<b>214,497.1</b>	<b>192,477.0</b>	<b>58.2%</b>
<p><sup>a</sup> Section 3, page IV-43, and Section 6.10(e), page IX-30, the General Appropriations Act (86th Legislature, Regular Session) contained exemption language that affected state employment limitations for the Office of the Governor, the Office of the Comptroller of Public Accounts, and appellate courts for fiscal year 2021.</p> <p><sup>b</sup> For applicable institutions, the number of FTEs allocated based on patient income (generated through the operation of a hospital, clinic, or dental clinic) is not counted for purposes of calculating the FTE limitation within Article IX, Section 6.10.</p> <p><sup>c</sup> Includes self-directed, semi-independent agencies.</p>				

Source: FTE System, State Auditor's Office.

## **Management-to-staff Ratios**

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Management-to-staff ratios (ratios) are used to determine an organization's "span of control," or the number of employees who report directly to a single manager or supervisor. Texas state agencies and higher education institutions have statutory requirements for this ratio. Texas Government Code, Section 651.004(c), specifies that if an entity in the executive branch<sup>8</sup> employs more than 100 FTEs, it "...may not employ more than one full-time equivalent employee in a management position for every 11 full-time equivalent employees...in nonmanagerial staff positions."

**Statewide**, the average ratio for fiscal year 2021, calculated using FTEs, was **1:10.1**. State agencies averaged a ratio of 1:11.0, while higher education institutions averaged a ratio of 1:9.6.

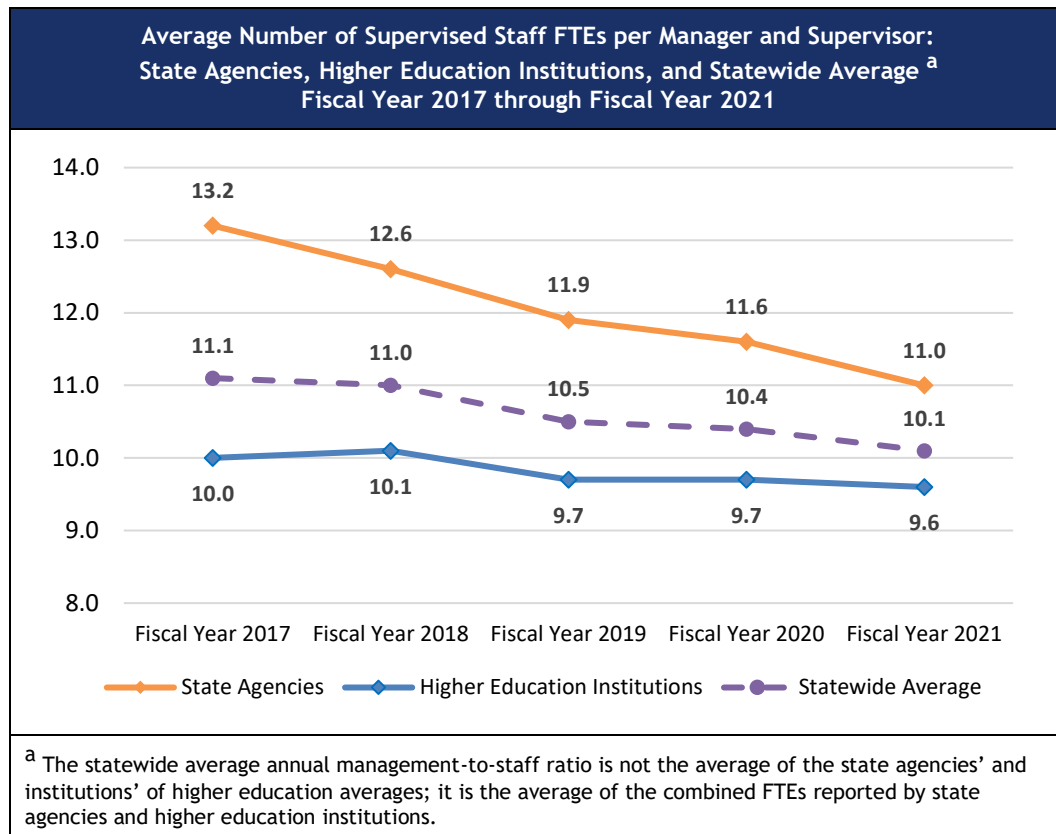
Figure 2 on the next page breaks out the five-year trends in the average annual ratios for state agencies and higher education institutions, compared to the statewide average, for fiscal year 2017 through fiscal year 2021, calculated using FTEs. While the average ratios for both state agencies and higher education institutions have decreased since fiscal year 2017, the average ratio for state agencies has decreased at a faster rate compared to higher education institutions. Those combined decreases for state agencies and higher education institutions have steadily reduced the **statewide** average ratio from 1:11.1 in fiscal year 2017 to 1:10.1 in fiscal year 2021.

It is important to note, however, that the average ratio for higher education institutions has been below the 1:11.0 minimum requirement since fiscal year 2017, while the ratio for state agencies has remained at or above the 1:11.0 minimum requirement during that same period.

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<sup>8</sup> Includes only entities in the executive branch of government; therefore, legislative and judicial agencies are excluded.

Figure 2



Source: FTE System, State Auditor's Office.

# Appendices

Appendix 1

## **Objective, Scope, and Methodology**

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### **Objective**

The objective of this project was to provide the Legislature and the public with fiscal year 2021 summary information related to full-time equivalent (FTE) employees of state agencies and higher education institutions, as well as historical/trend data and information related to management-to-staff ratios.

### **Scope**

The scope of this project included self-reported FTE information for fiscal year 2021 (September 1, 2020, to August 31, 2021) that state agencies and higher education institutions submitted each quarter to the State Auditor's Office in accordance with Texas Government Code, Section 2052.103.

### **Methodology**

This report summarized FTE data from fiscal year 2021 that state agencies and higher education institutions submitted to the State Auditor's Office's FTE System (<https://www.sao.texas.gov/apps/ftesystem>). This report also compared FTE data from fiscal year 2021 with data that state agencies and higher education institutions submitted in previous fiscal years to the State Auditor's Office's FTE System.

### **Project Information**

Fieldwork was conducted from October 2021 through February 2022. The information in this report was not subjected to all the tests and confirmations that would be performed in an audit. However, the information in this report was subject to certain quality control procedures to ensure accuracy.

The following members of the State Auditor's staff completed this project:

- Juan R. Sanchez, MPA (Project Manager)
- Kathy-Ann Moe, MBA, SHRM
- Lara Foronda Tai, PHR, SHRM-CP
- Michelle Ann Duncan Feller, CPA, CIA (Quality Control Reviewer)
- Courtney Ambres-Wade, CFE, CGAP (Audit Manager)

## State Agencies That Exceeded Legislatively Mandated Limitations on State Employment Levels and Their Self-reported Explanations

During fiscal year 2021, no state agencies exceeded their legislatively mandated **annual** limitations on state employment levels; however, six state agencies exceeded their legislatively mandated **quarterly** limitations on state employment levels.<sup>9</sup> Section 6.10(a), Article IX, General Appropriations Act (86th Legislature, Regular Session), contains additional reporting requirements for state agencies and higher education institutions that exceed their limitations on state employment levels (see Appendix 4).

Table 12 shows the six agencies' explanations for exceeding their **quarterly** limitations, broken out by quarter. The numbers represent the total number of full-time equivalent (FTE) employees subject to the limitations on state employment levels (otherwise known as the *FTE cap*) paid from appropriated funds, including contract FTEs (see Table 10 in Chapter 2 for additional information on contract workers).

Table 12

State Agencies That Exceeded Their Legislatively Mandated Quarterly FTE Limitations on State Employment Levels Fiscal Year 2021					
Agency Number and Name	Quarterly FTE Limitation	FTEs Reported (Subject to the Quarterly Limitation)	FTEs Over Quarterly Limitation	Percentage Over Quarterly Limitation	Reason for Exceeding the Quarterly Limitation (Reported by Agency)
<b>Exceeded Quarterly Limitation in 1st Quarter</b>					
<b>Article II - Health and Human Services</b>					
530 - Department of Family and Protective Services	12,103.5	12,689.7	586.2	4.8%	<i>The GAA limitation reflects an end-of-year implementation for Community Based Care. The implementation will occur throughout the fiscal year. In the interim, paid DFPS FTEs may exceed the GAA limitation.</i>
537 - Department of State Health Services	3,444.9	3,733.0	288.1	8.4%	<i>Our FTE authority is higher in FY2021, due to the larger amount of temporary staff as a result of COVID-19 response activities.</i>

<sup>9</sup> Six agencies have annual limitations, while other agencies have quarterly limitations.



**State Agencies That Exceeded Their Legislatively Mandated Quarterly FTE Limitations on State Employment Levels  
Fiscal Year 2021**

Agency Number and Name	Quarterly FTE Limitation	FTEs Reported (Subject to the Quarterly Limitation)	FTEs Over Quarterly Limitation	Percentage Over Quarterly Limitation	Reason for Exceeding the Quarterly Limitation (Reported by Agency)
<b>Article IV - The Judiciary</b>					
215 - Office of Capital and Forensic Writs	20.5	21.8	1.3	6.3%	<i>In order to provide the mandated services in the most effective and efficient way possible and to help address the pandemic-related case backlog, OCFW relied, in part, on a small number of temporary employees during this fiscal year, who we are reporting as part of this report as if they were regularly classified employees. The addition of the temporary employees to this report causes our reported FTE numbers to slightly exceed the FTE cap for our agency.</i>
<b>Exceeded Quarterly Limitation in 2nd Quarter</b>					
<b>Article I - General Government</b>					
403 - Veterans Commission	396.5	399.8	3.3	0.8%	<i>TVC exceeded FTE Limitations in accordance with GAA Article IX, 6.10. The costs associated with the additional positions are covered with federal funds available in the Department of Labor-VETS federal grant. These FTEs have no impact on state GR funds and will be included in the LAR submission for FY22 and FY23.</i>
<b>Article II - Health and Human Services</b>					
530 - Department of Family and Protective Services	12,103.5	12,741.4	637.9	5.3%	<i>The GAA limitation reflects an end-of-year implementation for Community Based Care. The implementation will occur throughout the fiscal year. In the interim, paid DFPS FTEs may exceed the GAA limitation.</i>
<b>Article III - Education</b>					
781 - Higher Education Coordinating Board	267.9	268.4	0.5	0.2%	<i>The agency received a program transfer from UT (OnCourse Team) which consisted of 28 new employees that started with our agency on January 4, 2021.</i>
<b>Article IV - The Judiciary</b>					
215 - Office of Capital and Forensic Writs	20.5	21.7	1.2	5.9%	<i>In order to provide the mandated services in the most effective and efficient way possible and to help address the pandemic-related case backlog, OCFW relied, in part, on a small number of temporary employees during this fiscal year, who we are reporting as part of this report as if they were regularly classified employees. The addition of the temporary employees to this report causes our reported FTE numbers to slightly exceed the FTE cap for our agency.</i>

**State Agencies That Exceeded Their Legislatively Mandated Quarterly FTE Limitations on State Employment Levels  
Fiscal Year 2021**

Agency Number and Name	Quarterly FTE Limitation	FTEs Reported (Subject to the Quarterly Limitation)	FTEs Over Quarterly Limitation	Percentage Over Quarterly Limitation	Reason for Exceeding the Quarterly Limitation (Reported by Agency)
<b>Exceeded Quarterly Limitation in 3rd Quarter</b>					
<b>Article I - General Government</b>					
403 - Veterans Commission	396.5	410.3	13.8	3.5%	<i>TVC exceeded FTE Limitations in accordance with GAA Article IX, 6.10. The costs associated with the additional positions are covered with federal funds available in the Department of Labor-VETS federal grant. These FTEs have no impact on state GR funds and will be included in the LAR submission for FY22 and FY23.</i>
<b>Article II - Health and Human Services</b>					
530 - Department of Family and Protective Services	12,103.5	12,642.0	538.5	4.4%	<i>The GAA limitation reflects an end-of-year implementation for Community Based Care. The implementation will occur throughout the fiscal year. In the interim, paid DFPS FTEs may exceed the GAA limitation.</i>
<b>Article III - Education</b>					
781 - Higher Education Coordinating Board	267.9	274.2	6.3	2.4%	<i>The agency received a program transfer from UT (OnCourse Team) which consisted of 28 new employees that started with our agency on January 4, 2021.</i>
<b>Article IV - The Judiciary</b>					
215 - Office of Capital and Forensic Writs	20.5	21.7	1.2	5.9%	<i>In order to provide the mandated services in the most effective and efficient way possible and to help address the pandemic-related case backlog, OCFW relied, in part, on a small number of temporary employees during this fiscal year, who we are reporting as part of this report as if they were regularly classified employees. The addition of the temporary employees to this report causes our reported FTE numbers to slightly exceed the FTE cap for our agency.</i>
<b>Exceeded Quarterly Limitation in 4th Quarter</b>					
<b>Article I - General Government</b>					
403 - Veterans Commission	396.5	409.3	12.8	3.2%	<i>TVC exceeded FTE Limitations in accordance with GAA Article IX, 6.10. The costs associated with the additional positions are covered with federal funds available in the Department of Labor-VETS federal grant. These FTEs have no impact on state GR funds and will be included in the LAR submission for FY22 and FY23.</i>

**State Agencies That Exceeded Their Legislatively Mandated Quarterly FTE Limitations on State Employment Levels  
Fiscal Year 2021**

Agency Number and Name	Quarterly FTE Limitation	FTEs Reported (Subject to the Quarterly Limitation)	FTEs Over Quarterly Limitation	Percentage Over Quarterly Limitation	Reason for Exceeding the Quarterly Limitation (Reported by Agency)
<b>Article II - Health and Human Services</b>					
530 - Department of Family and Protective Services	12,103.5	12,490.5	387.0	3.2%	<i>The GAA limitation reflects an end-of-year implementation for Community Based Care. The implementation will occur throughout the fiscal year. In the interim, paid DFPS FTEs may exceed the GAA limitation.</i>
<b>Article III - Education</b>					
781 - Higher Education Coordinating Board	267.9	275.5	7.6	2.8%	<i>The agency received a program transfer from UT (OnCourse Team) which consisted of 28 new employees that started with our agency on January 4, 2021.</i>
<b>Article IV - The Judiciary</b>					
215 - Office of Capital and Forensic Writs	20.5	22.7	2.2	10.7%	<i>In order to provide the mandated services in the most effective and efficient way possible and to help address the pandemic-related case backlog, OCFW relied, in part, on a small number of temporary employees during this fiscal year, who we are reporting as part of this report as if they were regularly classified employees. The addition of the temporary employees to this report causes our reported FTE numbers to slightly exceed the FTE cap for our agency.</i>
<b>Article V - Natural Resources</b>					
305 - General Land Office	732.0	738.7	6.7	0.9%	<i>Pursuant to the authority given under the General Appropriations Act (86th Legislature) Article IX, Section 6.10 (i) the GLO has exceeded its FTE cap by 6.7 FTEs due to Summer Interns hired during the 4th quarter.</i>

Source: FTE System, State Auditor's Office.

## Higher Education Institutions That Exceeded Legislatively Mandated Limitations on State Employment Levels and Their Self-reported Explanations

During fiscal year 2021, eight higher education institutions exceeded their legislatively mandated **annual** limitations on state employment levels. Section 6.10(a), Article IX, General Appropriations Act (86th Legislature, Regular Session), contains additional reporting requirements for state agencies and higher education institutions that exceed their limitations on state employment levels (see Appendix 4).

Table 13 shows the higher education institutions' explanations for exceeding their limitations. The numbers represent the annual average full-time equivalent (FTE) employees subject to the annual limitations on state employment levels (otherwise known as the *FTE cap*) paid from appropriated funds, including contract FTEs for fiscal year 2021 (see Table 10 in Chapter 2 for additional information on contract workers).

Table 13

Higher Education Institutions That Exceeded Their Legislatively Mandated Annual FTE Limitations on State Employment Levels Fiscal Year 2021					
Higher Education Institution Number and Name	Annual FTE Limitation	FTEs Reported (Subject to the Annual Limitation)	FTEs Over Annual Limitation	Percentage Over Annual Limitation	Reason for Exceeding the Annual Limitation (Reported by the Higher Education Institution)
712 - Texas A&M Engineering Experiment Station	842.4	999.6	157.2	18.7%	<i>TEES has recorded an average of 999.6 FTEs paid from appropriated funds from FY21. This increase of 157.2 FTEs over the limitation is not in General Revenue or General Revenue - Dedicated, but is due to an increase in externally, competitive sponsored research grants, mostly Federal funds, as TEES continues its focus to target new research opportunities including large-dollar, multi-year research proposals. The majority of the increases also continues to be driven by hiring of part-time Graduate Research Assistants on the increased research grant funding.</i>
717 - Texas Southern University	768.2	776.7	8.5	1.1%	<i>The university is trying to fill vacancies as the new school year starts. Due to COVID, most positions are being filled with the exception of a few hard to fill due to the virus.</i>
746 - The University of Texas Rio Grande Valley	1,597.2	1,686.4	89.2	5.6%	<i>The FTE limitation was exceeded due to additional faculty hired to meet enrollment growth.</i>
748 - The University of Texas Rio Grande Valley School of Medicine	275.9	445.7	169.8	61.5%	<i>The FTE limitation was exceeded due to the continuous growth in the School of Medicine and the additional funding received from THECB for the hiring of Residents into the GME programs.</i>

**Higher Education Institutions That Exceeded Their Legislatively Mandated Annual FTE Limitations on State Employment Levels  
Fiscal Year 2021**

Higher Education Institution Number and Name	Annual FTE Limitation	FTEs Reported (Subject to the Annual Limitation)	FTEs Over Annual Limitation	Percentage Over Annual Limitation	Reason for Exceeding the Annual Limitation (Reported by the Higher Education Institution)
758 - Texas State University System	12.2	13.5	1.3	10.7%	<i>In 2018, TSUS transitioned approximately 20 employees from institutional budgets to System Administration's budget. When preparing the 2020-2021 LAR, TSUS attempted to incorporate the impact of the reorganization into the requested number of FTEs; however, the estimate fell short. Requested FTE levels in the 2022-2023 LAR were further revised as a result. TSUS is exempted from the reporting and requesting requirements of Sec 6.10 as the number of FTEs is below 50 FTEs.</i>
759 - University of Houston - Clear Lake	416.4	434.2	17.8	4.3%	<i>UHCL experienced a dramatic decline in non-resident students in 2017 which required drastic budget reductions across the university. At the time FTE was also reduced due to funding which impacted the FTE reported to the SAO and the LAR for 18-19. In 20-21, UHCL started to experience stable growth requiring additional student support and faculty FTE and the funding increase to institutional enhancement allowed us to increase FTE at the rate of demand of our growing student population.</i>
769 - University of North Texas System Administration	107.4	114.8	7.4	6.9%	<i>Due to actions taken in response to COVID-19, additional employees were moved to E&amp;G to manage cash flow.</i>
921 - Texas State Technical College - North Texas	42.3	44.9	2.6	6.1%	<i>TSTC in North Texas experienced a growth in enrollment which resulted in an increase of faculty to serve our students.</i>

Source: FTE System, State Auditor's Office.

## ***Excerpt from the General Appropriations Act Regarding Limitations on State Employment Levels for Fiscal Year 2021***

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Legislatively mandated limitations on state employment levels for fiscal year 2021 were established in Section 6.10, pages IX-29 through IX-31, the General Appropriations Act (86th Legislature, Regular Session), which is presented below.

### **Sec. 6.10. Limitation on State Employment Levels.**

- (a) (1) A state agency or institution of higher education may not use funds appropriated by this Act to pay all or part of the salaries or benefits of a number of employees which would cause the number of full-time equivalent employees (FTEs) paid from funds appropriated by this Act by the state agency or institution of higher education for a fiscal quarter to exceed the figure indicated by this Act for that state agency or institution without reporting that use of funds to the Governor and the Legislative Budget Board at a time not later than the last day of the first month following each quarter of the fiscal year.
- (2) A state agency or institution of higher education may not expend funds appropriated by this Act to pay all or part of the salaries or benefits of a number of employees which would cause the number of full-time equivalent employees (FTEs) paid from funds appropriated by this Act by the state agency or institution of higher education for a fiscal quarter to exceed the lesser of either:
- (A) one hundred and ten percent (110%) of the FTE figure indicated by this Act for that state agency or institution; or
- (B) one hundred percent (100%) of the figure indicated by this Act for that state agency or institution plus fifty (50) FTEs.
- (b) A report by a state agency or institution of higher education of exceeding the FTE limitations established by subsection (a)(1) must be submitted by the governing board of the state agency or institution of higher education (if the agency has a governing board) or by the chief administrative officer (if the agency does not have a governing board or the governing board has not met) and must include at a minimum:
- (1) the date on which the board (if the agency has a governing board) or by the chief administrative officer (if the agency does not have

a governing board or the governing board has not met) approved the report;

- (2) a statement justifying the need to exceed or reduce the limitation;
- (3) the source of funds to be used to pay any additional salaries; and
- (4) an explanation as to why the functions of any proposed additional FTEs cannot be performed within current staffing levels.

(c) For the purpose of Subsections (a) and (b), the number of FTEs employed by a state agency (not including the Texas Historical Commission, an institution of higher education or an affiliated entity, the State Preservation Board, Parks and Wildlife Department, Texas School for the Blind and Visually Impaired, Texas School for the Deaf, and Texas Commission on Environmental Quality) for a fiscal quarter:

- (1) shall be determined in accordance with the report filed pursuant to §2052.103, Government Code;
- (2) shall include only employees paid with funds appropriated through this Act;
- (3) shall not include overtime hours; and
- (4) shall include a position filled by temporary or contract workers for more than half of the work days of the year preceding the final day of the reporting period. Temporary or contract workers shall include workers employed under contract to fill specific positions customarily filled by state employees. The State Auditor may provide interpretations of this provision.

(d) For the purpose of Subsections (a) and (b), the number of FTEs employed by the Texas Historical Commission, State Preservation Board, Texas Commission on Environmental Quality, the Parks and Wildlife Department, the Texas School for the Blind and Visually Impaired, the Texas School for the Deaf, or an institution of higher education or an affiliated entity, for a fiscal year:

- (1) shall be determined in accordance with the reports filed pursuant to §2052.103, Government Code;
- (2) shall be an average of the four reports filed for that fiscal year;

- (3) shall include only employees paid with funds appropriated through this Act;
  - (4) shall not include overtime hours; and
  - (5) shall include a position filled by temporary or contract workers for more than half of the work days of the year preceding the final day of the reporting period. Temporary or contract workers shall include workers employed under contract to fill specific positions customarily filled by state employees. The State Auditor may provide interpretations of this provision.
- (e) This section shall not apply to appropriations made by this Act to the:
- (1) Office of the Governor; or
  - (2) Comptroller.
- (f) The limitations on FTEs under this section do not apply to a state agency or institution in instances of employment, including employment of temporary or contract workers, directly associated with events declared disasters by the Governor. Each state agency or institution shall annually notify the State Auditor, Comptroller, Legislative Budget Board, and Governor of FTEs exempted under this section.
- (g) (1) The limitations on FTEs under this section do not apply to a state agency or institution in an instance of employment for a project, including employment of a temporary or contract worker, if the FTEs associated with that project are not included in the number of FTEs allowed in the agency's bill pattern and the employees are associated with:
- (A) implementation of a new, unanticipated project that is 100 percent federally funded; or
  - (B) the unanticipated expansion of an existing project that is 100 percent federally funded.
- (2) With regard to the exemption from the FTE limitations provided by this Subsection (g), a state agency or institution is exempt from the FTE limitations only for the duration of the federal funding for the employment related to the project and all salaries, benefits, and



other expenses incurred related to employment must be paid from federal funds

- (3) This Subsection (g) does not exempt any employees associated with existing projects that are 100 percent federally funded and included in the number of FTEs allowed in the agency's bill pattern.
- (4) Each state agency or institution shall notify the State Auditor, Comptroller, Legislative Budget Board, and Governor of FTEs exempted under this Subsection (g).
- (h) If a program is transferred from a state agency or institution of higher education, then at any time during the biennium, the Legislative Budget Board and the Governor may agree to reduce the number of FTEs paid from funds appropriated by this Act by the state agency or institution of higher education for one or more fiscal quarters to a figure below that indicated by this Act for that agency or institution.
- (i) The limitations on FTEs under this section do not apply to a state agency or institution of higher education in an instance of:
  - (1) employment of a temporary or contract worker, including the employment of a worker as an intern; or
  - (2) employment of a worker who is paid from appropriations of gifts and grants under Section 8.01 of this Article.
- (j) The requirements of reporting under this section do not apply to a state agency or an institution of higher education with fewer than 50 FTEs allowed in the agency's or institution's bill pattern.

## Changes in Annual FTE Levels by General Appropriations Act Article and Agency

Table 14 shows the one-year, five-year, and ten-year changes in annual full-time equivalent (FTE) levels by General Appropriations Act article and agency.

Table 14

Changes in Annual FTE Levels by General Appropriations Act Article and Agency							
Agency	Fiscal Year 2021 Annual Average	One-year Comparison (Change from Fiscal Year 2020 to Fiscal Year 2021)		Five-year Comparison (Change from Fiscal Year 2017 to Fiscal Year 2021)		Ten-year Comparison (Change from Fiscal Year 2012 to Fiscal Year 2021)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
<b>Article I - General Government</b>							
Bond Review Board	9.7	0.0	0.0%	0.2	2.1%	2.5	34.7%
Cancer Prevention and Research Institute of Texas	35.2	0.7	2.0%	4.9	16.2%	13.1	59.3%
Commission on State Emergency Communications	23.8	1.3	5.8%	0.3	1.3%	1.0	4.4%
Commission on the Arts	13.5	(0.4)	(2.9%)	(0.5)	(3.6%)	1.5	12.5%
Department of Information Resources	200.2	4.7	2.4%	10.8	5.7%	14.6	7.9%
Employees Retirement System	401.1	12.5	3.2%	26.8	7.2%	87.4	27.9%
Facilities Commission	468.8	22.6	5.1%	28.0	6.4%	111.6	31.2%
Firefighters' Pension Commissioner <sup>a</sup>	0.0	0.0	0.0%	0.0	0.0%	(8.4)	(100.0%)
Historical Commission	282.3	8.9	3.3%	69.3	32.5%	110.3	64.1%
Library and Archives Commission	152.7	(2.4)	(1.5%)	(1.7)	(1.1%)	1.5	1.0%
Office of the Attorney General	4,089.2	(106.2)	(2.5%)	(131.9)	(3.1%)	51.3	1.3%
Office of the Comptroller of Public Accounts	2,619.9	(126.7)	(4.6%)	(109.3)	(4.0%)	(80.1)	(3.0%)
Office of the Comptroller of Public Accounts - Fiscal Programs	7.6	0.3	4.1%	(2.8)	(26.9%)	(11.8)	(60.8%)
Office of the Governor	96.4	4.9	5.4%	(5.8)	(5.7%)	(13.0)	(11.9%)
Office of the Secretary of State	174.7	(4.0)	(2.2%)	(8.8)	(4.8%)	(14.4)	(7.6%)
Pension Review Board <sup>a</sup>	10.7	(0.4)	(3.6%)	(1.7)	(13.7%)	(0.9)	(7.8%)
Preservation Board	177.7	(17.3)	(8.9%)	(16.8)	(8.6%)	(0.2)	(0.1%)
Public Finance Authority	13.6	(0.1)	(0.7%)	0.2	1.5%	2.2	19.3%
State Office of Risk Management	111.3	(3.2)	(2.8%)	1.3	1.2%	(3.0)	(2.6%)
Texas Emergency Services Retirement System <sup>a</sup>	8.1	(0.8)	(9.0%)	(1.9)	(19.0%)	8.1	100.0%

**Changes in Annual FTE Levels by General Appropriations Act Article and Agency**

Agency	Fiscal Year 2021 Annual Average	One-year Comparison (Change from Fiscal Year 2020 to Fiscal Year 2021)		Five-year Comparison (Change from Fiscal Year 2017 to Fiscal Year 2021)		Ten-year Comparison (Change from Fiscal Year 2012 to Fiscal Year 2021)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
Texas Ethics Commission	28.2	1.6	6.0%	(0.4)	(1.4%)	(4.4)	(13.5%)
Trusted Programs within the Office of the Governor	181.0	5.8	3.3%	15.9	9.6%	33.7	22.9%
Veterans Commission	412.8	4.2	1.0%	26.0	6.7%	85.0	25.9%
<b>Subtotals for Article I</b>	<b>9,518.5</b>	<b>(194.0)</b>	<b>(2.0%)</b>	<b>(97.9)</b>	<b>(1.0%)</b>	<b>387.6</b>	<b>4.2%</b>
<b>Article II - Health and Human Services</b>							
Department of Aging and Disability Services <sup>b</sup>	0.0	0.0	0.0%	(13,264.7)	(100.0%)	(16,436.9)	(100.0%)
Department of Assistive and Rehabilitative Services <sup>b</sup>	0.0	0.0	0.0%	0.0	0.0%	(3,091.7)	(100.0%)
Department of Family and Protective Services <sup>b</sup>	12,704.0	207.7	1.7%	(87.6)	(0.7%)	2,206.4	21.0%
Department of State Health Services <sup>b</sup>	3,719.1	486.1	15.0%	(7,431.7)	(66.6%)	(8,193.8)	(68.8%)
Health and Human Services Commission <sup>b</sup>	34,966.9	(1,456.2)	(4.0%)	19,575.1	127.2%	22,945.1	190.9%
<b>Subtotals for Article II</b>	<b>51,390.0</b>	<b>(762.4)</b>	<b>(1.5%)</b>	<b>(1,208.9)</b>	<b>(2.3%)</b>	<b>(2,570.9)</b>	<b>(4.8%)</b>
<b>Article III - Public Education</b>							
Higher Education Coordinating Board	265.5	24.3	10.1%	29.4	12.5%	18.5	7.5%
School for the Blind and Visually Impaired	325.5	(17.1)	(5.0%)	(33.4)	(9.3%)	(42.2)	(11.5%)
School of the Deaf	402.1	(2.0)	(0.5%)	(19.3)	(4.6%)	(49.9)	(11.0%)
Teacher Retirement System	847.2	74.6	9.7%	189.1	28.7%	332.6	64.6%
Texas Education Agency	1,009.2	63.0	6.7%	202.2	25.1%	283.3	39.0%
<b>Subtotals for Article III</b>	<b>2,849.5</b>	<b>142.8</b>	<b>5.3%</b>	<b>368.0</b>	<b>14.8%</b>	<b>542.3</b>	<b>23.5%</b>
<b>Article IV - The Judiciary</b>							
Board of Law Examiners	22.0	4.0	22.2%	3.5	18.9%	1.7	8.4%
Court of Criminal Appeals	64.9	(3.1)	(4.6%)	(4.3)	(6.2%)	(3.9)	(5.7%)
Eighth Court of Appeals District, El Paso	18.6	2.0	12.0%	1.1	6.3%	2.3	14.1%
Eleventh Court of Appeals District, Eastland	19.3	0.8	4.3%	0.3	1.6%	2.3	13.5%
Fifth Court of Appeals District, Dallas	57.6	(3.9)	(6.3%)	(4.2)	(6.8%)	0.2	0.3%
First Court of Appeals District, Houston	37.5	0.8	2.2%	(6.7)	(15.2%)	(8.0)	(17.6%)
Fourteenth Court of Appeals District, Houston	40.1	0.4	1.0%	(2.8)	(6.5%)	(2.0)	(4.8%)
Fourth Court of Appeals District, San Antonio	32.0	(0.7)	(2.1%)	(1.3)	(3.9%)	(0.6)	(1.8%)
Ninth Court of Appeals District, Beaumont	19.5	(1.0)	(4.9%)	(0.9)	(4.4%)	(1.3)	(6.3%)

**Changes in Annual FTE Levels by General Appropriations Act Article and Agency**

Agency	Fiscal Year 2021 Annual Average	One-year Comparison (Change from Fiscal Year 2020 to Fiscal Year 2021)		Five-year Comparison (Change from Fiscal Year 2017 to Fiscal Year 2021)		Ten-year Comparison (Change from Fiscal Year 2012 to Fiscal Year 2021)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
Office of Capital and Forensic Writs	22.3	1.7	8.3%	7.3	48.7%	13.5	153.4%
Office of the Comptroller of Public Accounts' Judiciary Section	642.2	6.8	1.1%	17.8	2.9%	33.5	5.5%
Office of the State Prosecuting Attorney	4.0	0.0	0.0%	0.2	5.3%	0.3	8.1%
Second Court of Appeals District, Fort Worth	36.1	(0.4)	(1.1%)	(1.7)	(4.5%)	(1.1)	(3.0%)
Seventh Court of Appeals District, Amarillo	17.4	(0.4)	(2.2%)	0.6	3.6%	(2.6)	(13.0%)
Sixth Court of Appeals District, Texarkana	15.0	0.0	0.0%	0.0	0.0%	(0.5)	(3.2%)
State Bar of Texas	287.0	(0.5)	(0.2%)	4.5	1.6%	(2.3)	(0.8%)
State Commission on Judicial Conduct	12.6	0.0	0.0%	(0.8)	(6.0%)	(0.9)	(6.7%)
State Law Library	10.3	(0.7)	(6.4%)	0.1	1.0%	1.0	10.8%
Supreme Court of Texas	81.4	0.6	0.7%	5.4	7.1%	8.2	11.2%
Tenth Court of Appeals District, Waco	14.4	0.0	0.0%	0.1	0.7%	(1.3)	(8.3%)
Texas Judicial Council Office of Court Administration	261.0	2.9	1.1%	30.3	13.1%	62.3	31.4%
Third Court of Appeals District, Austin	31.3	(0.7)	(2.2%)	(3.0)	(8.7%)	(1.2)	(3.7%)
Thirteenth Court of Appeals District, Corpus Christi - Edinburg	28.9	(1.1)	(3.7%)	(2.6)	(8.3%)	(2.9)	(9.1%)
Twelfth Court of Appeals District, Tyler	14.8	(0.2)	(1.3%)	0.0	0.0%	0.2	1.4%
<b>Subtotals for Article IV</b>	<b>1,790.2</b>	<b>7.3</b>	<b>0.4%</b>	<b>42.9</b>	<b>2.5%</b>	<b>96.9</b>	<b>5.7%</b>
<b>Article V - Public Safety and Criminal Justice</b>							
Alcoholic Beverage Commission	573.6	(30.1)	(5.0%)	(28.4)	(4.7%)	4.9	0.9%
Commission on Fire Protection	27.8	0.1	0.4%	(1.6)	(5.4%)	(1.8)	(6.1%)
Commission on Jail Standards	21.8	0.5	2.3%	7.2	49.3%	6.7	44.4%
Commission on Law Enforcement <sup>c</sup>	48.7	(3.1)	(6.0%)	(0.7)	(1.4%)	12.3	33.8%
Department of Criminal Justice	32,600.8	(2,181.1)	(6.3%)	(5,672.9)	(14.8%)	(5,229.9)	(13.8%)
Department of Public Safety <sup>d</sup>	10,142.0	253.3	2.6%	217.1	2.2%	1,749.0	20.8%
Juvenile Justice Department <sup>e</sup>	1,881.1	(102.3)	(5.2%)	(645.8)	(25.6%)	(821.4)	(30.4%)
Juvenile Probation Commission <sup>e</sup>	0.0	0.0	0.0%	0.0	0.0%	(74.2)	(100.0%)
Military Department <sup>f</sup>	581.8	57.3	10.9%	50.9	9.6%	(28.7)	(4.7%)
Youth Commission <sup>e</sup>	0.0	0.0	0.0%	0.0	0.0%	(2,598.1)	(100.0%)
<b>Subtotals for Article V</b>	<b>45,877.6</b>	<b>(2,005.4)</b>	<b>(4.2%)</b>	<b>(6,074.2)</b>	<b>(11.7%)</b>	<b>(6,981.2)</b>	<b>(13.2%)</b>

**Changes in Annual FTE Levels by General Appropriations Act Article and Agency**

Agency	Fiscal Year 2021 Annual Average	One-year Comparison (Change from Fiscal Year 2020 to Fiscal Year 2021)		Five-year Comparison (Change from Fiscal Year 2017 to Fiscal Year 2021)		Ten-year Comparison (Change from Fiscal Year 2012 to Fiscal Year 2021)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
<b>Article VI - Natural Resources</b>							
Animal Health Commission	188.7	(17.1)	(8.3%)	15.5	8.9%	52.5	38.5%
Commission on Environmental Quality <sup>g</sup>	2,654.6	7.8	0.3%	(21.3)	(0.8%)	10.3	0.4%
Department of Agriculture	631.0	23.8	3.9%	0.5	0.1%	60.1	10.5%
General Land Office	744.4	83.9	12.7%	176.1	31.0%	157.6	26.9%
Low-Level Radioactive Waste Disposal Compact Commission <sup>g</sup>	0.0	0.0	0.0%	0.0	0.0%	0.0	0.0%
Parks and Wildlife Department	3,021.2	76.2	2.6%	29.0	1.0%	125.8	4.3%
Railroad Commission	845.6	14.3	1.7%	162.1	23.7%	185.4	28.1%
Soil and Water Conservation Board	66.8	(3.6)	(5.1%)	(1.6)	(2.3%)	(4.1)	(5.8%)
Water Development Board	366.7	40.4	12.4%	86.1	30.7%	76.3	26.3%
<b>Subtotals for Article VI</b>	<b>8,519.0</b>	<b>225.7</b>	<b>2.7%</b>	<b>446.4</b>	<b>5.5%</b>	<b>663.9</b>	<b>8.5%</b>
<b>Article VII - Business and Economic Development</b>							
Department of Housing and Community Affairs	300.8	9.5	3.3%	21.3	7.6%	(15.5)	(4.9%)
Department of Motor Vehicles	755.7	10.2	1.4%	39.4	5.5%	82.8	12.3%
Department of Transportation	12,415.7	108.2	0.9%	842.6	7.3%	652.9	5.6%
Texas Lottery Commission	286.5	(5.6)	(1.9%)	(15.0)	(5.0%)	(19.0)	(6.2%)
Texas Workforce Commission <sup>b</sup>	5,375.5	868.4	19.3%	924.8	20.8%	1,901.5	54.7%
<b>Subtotals for Article VII</b>	<b>19,134.2</b>	<b>990.7</b>	<b>5.5%</b>	<b>1,813.1</b>	<b>10.5%</b>	<b>2,602.7</b>	<b>15.7%</b>
<b>Article VIII - Regulatory</b>							
Behavioral Health Executive Council <sup>h</sup>	53.9	52.9	5,290.0%	53.9	100.0%	53.9	100.0%
Board of Architectural Examiners <sup>i</sup>	19.8	0.0	0.0%	(0.5)	(2.5%)	(2.6)	(11.6%)
Board of Chiropractic Examiners	9.0	(0.5)	(5.3%)	(3.2)	(26.2%)	(0.4)	(4.3%)
Board of Examiners of Psychologists <sup>h</sup>	0.0	(13.7)	(100.0%)	(11.5)	(100.0%)	(12.8)	(100.0%)
Board of Professional Geoscientists	4.8	0.2	4.3%	(1.5)	(23.8%)	(2.5)	(34.2%)
Board of Pharmacy	102.3	6.2	6.5%	10.1	11.0%	30.6	42.7%
Board of Plumbing Examiners	32.1	2.2	7.4%	2.2	7.4%	8.7	37.2%
Board of Podiatric Medical Examiners <sup>j</sup>	0.0	0.0	0.0%	(4.0)	(100.0%)	(3.0)	(100.0%)
Board of Professional Engineers and Land Surveyors <sup>i k</sup>	30.3	1.5	5.2%	(0.7)	(2.3%)	1.1	3.8%
Board of Professional Land Surveying <sup>k</sup>	0.0	(4.6)	(100.0%)	(5.1)	(100.0%)	(4.9)	(100.0%)

**Changes in Annual FTE Levels by General Appropriations Act Article and Agency**

Agency	Fiscal Year 2021 Annual Average	One-year Comparison (Change from Fiscal Year 2020 to Fiscal Year 2021)		Five-year Comparison (Change from Fiscal Year 2017 to Fiscal Year 2021)		Ten-year Comparison (Change from Fiscal Year 2012 to Fiscal Year 2021)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
Board of Public Accountancy <sup>i</sup>	35.6	(0.2)	(0.6%)	(4.5)	(11.2%)	(5.5)	(13.4%)
Board of Veterinary Medical Examiners	20.0	1.0	5.3%	3.4	20.5%	6.3	46.0%
Credit Union Department <sup>i</sup>	28.8	(0.3)	(1.0%)	(0.5)	(1.7%)	5.4	23.1%
Department of Banking <sup>i</sup>	176.9	3.7	2.1%	(1.4)	(0.8%)	(3.0)	(1.7%)
Department of Insurance	1,273.7	21.4	1.7%	(66.4)	(5.0%)	(172.3)	(11.9%)
Department of Licensing and Regulation <sup>j</sup>	505.8	5.7	1.1%	76.4	17.8%	146.3	40.7%
Department of Savings and Mortgage Lending <sup>i</sup>	56.0	5.8	11.6%	3.0	5.7%	(5.6)	(9.1%)
Executive Council of Physical Therapy and Occupational Therapy Examiners	19.2	(0.5)	(2.5%)	(0.3)	(1.5%)	1.3	7.3%
Funeral Service Commission	8.7	(0.7)	(7.4%)	(2.4)	(21.6%)	(2.4)	(21.6%)
Health Professions Council	7.0	0.0	0.0%	0.2	2.9%	2.1	42.9%
Office of Consumer Credit Commissioner <sup>i</sup>	71.5	(5.6)	(7.3%)	(13.4)	(15.8%)	3.3	4.8%
Office of Injured Employee Counsel	149.8	1.7	1.1%	(1.1)	(0.7%)	(5.4)	(3.5%)
Office of Public Insurance Counsel	9.7	0.0	0.0%	0.3	3.2%	(0.4)	(4.0%)
Office of Public Utility Counsel	11.6	0.7	6.4%	(4.6)	(28.4%)	(3.7)	(24.2%)
Optometry Board	6.9	(0.1)	(1.4%)	0.2	3.0%	0.4	6.2%
Public Utility Commission of Texas	166.7	(13.6)	(7.5%)	(22.6)	(11.9%)	(2.0)	(1.2%)
Racing Commission	29.8	(0.8)	(2.6%)	(13.5)	(31.2%)	(16.8)	(36.1%)
Real Estate Commission <sup>i</sup>	134.6	1.7	1.3%	35.6	36.0%	36.4	37.1%
Securities Board	80.6	(6.0)	(6.9%)	(7.5)	(8.5%)	(12.2)	(13.1%)
State Office of Administrative Hearings	107.0	(0.8)	(0.7%)	(4.9)	(4.4%)	0.7	0.7%
Texas Board of Nursing	111.6	(2.3)	(2.0%)	0.5	0.5%	12.4	12.5%
Texas Medical Board	190.7	1.2	0.6%	(2.4)	(1.2%)	34.6	22.2%
Texas State Board of Dental Examiners	50.6	(6.0)	(10.6%)	(0.2)	(0.4%)	17.8	54.3%
<b>Subtotals for Article VIII</b>	<b>3,505.0</b>	<b>50.2</b>	<b>1.5%</b>	<b>13.6</b>	<b>0.4%</b>	<b>105.8</b>	<b>3.1%</b>
<b>Article X - The Legislature</b>							
House of Representatives	817.8	95.3	13.2%	(37.7)	(4.4%)	93.0	12.8%
Legislative Budget Board	119.0	11.6	10.8%	(34.8)	(22.6%)	(32.2)	(21.3%)
Legislative Council	378.5	12.2	3.3%	(58.3)	(13.3%)	(87.8)	(18.8%)
Legislative Reference Library	21.9	(0.3)	(1.4%)	(3.0)	(12.0%)	(3.2)	(12.7%)
Senate	523.9	37.9	7.8%	(32.1)	(5.8%)	24.5	4.9%

### Changes in Annual FTE Levels by General Appropriations Act Article and Agency

Agency	Fiscal Year 2021 Annual Average	One-year Comparison (Change from Fiscal Year 2020 to Fiscal Year 2021)		Five-year Comparison (Change from Fiscal Year 2017 to Fiscal Year 2021)		Ten-year Comparison (Change from Fiscal Year 2012 to Fiscal Year 2021)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
State Auditor's Office	182.3	(2.5)	(1.4%)	(2.0)	(1.1%)	7.3	4.2%
Sunset Advisory Commission	28.0	(1.2)	(4.1%)	1.0	3.7%	(2.1)	(7.0%)
<b>Subtotals for Article X</b>	<b>2,071.4</b>	<b>153.0</b>	<b>8.0%</b>	<b>(166.9)</b>	<b>(7.5%)</b>	<b>(0.5)</b>	<b>(0.0%)</b>
<b>Totals</b>	<b>144,655.4</b>	<b>(1,392.1)</b>	<b>(1.0%)</b>	<b>(4,863.9)</b>	<b>(3.3%)</b>	<b>(5,153.4)</b>	<b>(3.4%)</b>

<sup>a</sup> Senate Bill 220 (83rd Legislature, Regular Session) established the Texas Emergency Services Retirement System and abolished the Firefighters' Pension Commissioner. Duties formerly performed by the Firefighters' Pension Commissioner were transferred to the Pension Review Board and the Texas Emergency Services Retirement System effective September 1, 2013.

<sup>b</sup> In accordance with Senate Bills 200 and 208 (84th Legislature, Regular Session), the Health and Human Services system was significantly restructured, and starting in fiscal year 2017:

- The Department of Aging and Disability Services was abolished and its programs and services were transferred to the Health and Human Services Commission.
- The Department of Assistive and Rehabilitative Services was abolished and its programs and services were transferred to the Health and Human Services Commission and the Texas Workforce Commission.
- Selected programs from the Health and Human Services Commission and the Department of State Health Services were transferred to the Department of Family and Protective Services. In addition, the Health and Human Services Commission assumed responsibility for the childcare licensing function previously managed by the Department of Family and Protective Services.

<sup>c</sup> The Commission on Law Enforcement is the former Commission on Law Enforcement Officer Standards and Education. Senate Bill 686 (83rd Legislature, Regular Session) changed the agency's name effective January 1, 2014.

<sup>d</sup> House Bill 2794 (86th Legislature, Regular Session) transferred the Texas Division of Emergency Management programs from the Department of Public Safety to the Texas A&M University System, effective September 1, 2019.

<sup>e</sup> The Juvenile Probation Commission and the Youth Commission were abolished by Senate Bill 653 (82nd Legislature, Regular Session), and their duties were transferred to the new Juvenile Justice Department during fiscal year 2012.

<sup>f</sup> The Military Department is the former Adjutant General's Department. Senate Bill 1536 (83rd Legislature, Regular Session) changed the agency's name effective September 1, 2013.

<sup>g</sup> Prior to September 1, 2011, the Low-Level Radioactive Waste Disposal Compact Commission was administratively attached to the Commission on Environmental Quality. Senate Bill 1605 (82nd Legislature, Regular Session) established the Low-Level Radioactive Waste Disposal Compact Commission (Compact Commission) as an independent agency. The Compact Commission has no appropriated FTEs.

<sup>h</sup> House Bill 1501 (86th Legislature, Regular Session) established the Behavioral Health Executive Council (Council) effective September 1, 2019. In addition, the same legislation abolished the Board of Examiners of Psychologists and transferred the regulation of psychologists to the Council effective September 1, 2020.

<sup>i</sup> This is a self-directed, semi-independent agency.

<sup>j</sup> The Board of Podiatric Medical Examiners was abolished by House Bill 3078 (85th Legislature, Regular Session), and its duties were transferred to the Department of Licensing and Regulation effective September 1, 2017.

<sup>k</sup> House Bill 1523 (86th Legislature, Regular Session) abolished the Board of Professional Land Surveying effective September 1, 2019, but continued its existence until September 1, 2020, for the sole purpose of transferring obligations, property, rights, powers, and duties to the Board of Professional Engineers and Land Surveyors. The Board of Professional Engineers and Land Surveyors is the former Board of Professional Engineers.

Source: FTE System, State Auditor's Office.

## Changes in Annual FTE Levels by University System and Higher Education Institution

Table 15 shows the one-year, five-year, and ten-year changes in annual full-time equivalent (FTE) levels by university system and higher education institution.

Table 15

Changes in Annual FTE Levels by University System and Higher Education Institution							
Higher Education Institution	Fiscal Year 2021 Annual Average	One-year Comparison (Change from Fiscal Year 2020 to Fiscal Year 2021)		Five-year Comparison (Change from Fiscal Year 2017 to Fiscal Year 2021)		Ten-year Comparison (Change from Fiscal Year 2012 to Fiscal Year 2021)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
<b>The University of Texas System</b>							
The University of Texas System Administration	444.8	(78.2)	(15.0%)	(383.8)	(46.3%)	(111.8)	(20.1%)
The University of Texas at Arlington	4,214.2	(45.8)	(1.1%)	163.1	4.0%	450.3	12.0%
The University of Texas at Austin	17,353.4	(66.0)	(0.4%)	439.8	2.6%	1,353.9	8.5%
The University of Texas at Brownsville <sup>a</sup>	0.0	0.0	0.0%	0.0	0.0%	(1,473.1)	(100.0%)
The University of Texas at Dallas	4,203.0	(203.9)	(4.6%)	34.0	0.8%	979.6	30.4%
The University of Texas at El Paso	3,453.4	43.7	1.3%	86.7	2.6%	267.5	8.4%
The University of Texas - Pan American <sup>a</sup>	0.0	0.0	0.0%	0.00	0.0%	(2,321.3)	(100.0%)
The University of Texas of the Permian Basin	582.0	(34.4)	(5.6%)	26.8	4.8%	179.0	44.4%
The University of Texas Rio Grande Valley <sup>a b</sup>	3,658.7	(36.0)	(1.0%)	(408.9)	(10.1%)	3,658.7	100.0%
The University of Texas at San Antonio	3,967.5	(313.6)	(7.3%)	(155.9)	(3.8%)	(207.1)	(5.0%)
The University of Texas at Tyler	1,113.4	16.6	1.5%	34.9	3.2%	298.3	36.6%
The University of Texas M.D. Anderson Cancer Center	21,568.7	(443.4)	(2.0%)	1,668.8	8.4%	3,134.3	17.0%
The University of Texas Southwestern Medical Center	18,178.9	1,337.4	7.9%	3,385.6	22.9%	6,838.3	60.3%
The University of Texas Medical Branch at Galveston	12,523.6	(103.9)	(0.8%)	457.2	3.8%	1,716.8	15.9%
The University of Texas Health Science Center at Houston	10,335.6	447.2	4.5%	2,692.2	35.2%	5,177.1	100.4%
The University of Texas Health Science Center at San Antonio	6,040.6	59.0	1.0%	590.3	10.8%	418.4	7.4%
The University of Texas Health Center at Tyler	1,462.2	219.7	17.7%	6.6	0.5%	549.6	60.2%



**Changes in Annual FTE Levels by University System and Higher Education Institution**

Higher Education Institution	Fiscal Year 2021 Annual Average	One-year Comparison (Change from Fiscal Year 2020 to Fiscal Year 2021)		Five-year Comparison (Change from Fiscal Year 2017 to Fiscal Year 2021)		Ten-year Comparison (Change from Fiscal Year 2012 to Fiscal Year 2021)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
The University of Texas Rio Grande Valley School of Medicine <sup>b</sup>	953.9	182.0	23.6%	953.9	100.0%	953.9	100.0%
<b>Subtotals for The University of Texas System</b>	<b>110,053.9</b>	<b>980.4</b>	<b>0.9%</b>	<b>9,591.3</b>	<b>9.5%</b>	<b>21,862.4</b>	<b>24.8%</b>
<b>Texas A&amp;M University System</b>							
Texas A&M University System Administrative and General Offices	271.5	(7.0)	(2.5%)	2.8	1.0%	(67.0)	(19.8%)
Texas A&M University - Central Texas	281.2	(8.9)	(3.1%)	0.0	0.0%	62.6	28.6%
Texas A&M University - Commerce	1,218.7	(12.6)	(1.0%)	(92.1)	(7.0%)	22.4	1.9%
Texas A&M University - Corpus Christi	1,580.2	(51.5)	(3.2%)	(28.4)	(1.8%)	162.0	11.4%
Texas A&M University at Galveston	369.3	(10.9)	(2.9%)	(39.5)	(9.7%)	(61.2)	(14.2%)
Texas A&M University - Kingsville	1,070.8	(43.5)	(3.9%)	(174.7)	(14.0%)	(98.9)	(8.5%)
Texas A&M International University	827.6	(16.0)	(1.9%)	(59.3)	(6.7%)	21.0	2.6%
Texas A&M University	11,449.8	(37.0)	(0.3%)	412.4	3.7%	743.2	6.9%
Texas A&M System Shared Services Center <sup>c</sup>	108.6	13.5	14.2%	73.2	206.8%	(6.2)	(5.4%)
Prairie View A&M University	1,378.4	(55.8)	(3.9%)	68.0	5.2%	62.6	4.8%
Texas A&M University - San Antonio	713.1	59.1	9.0%	259.3	57.1%	429.8	151.7%
Tarleton State University	1,334.9	(9.5)	(0.7%)	0.1	0.0%	215.2	19.2%
Texas A&M University - Texarkana	289.6	(1.6)	(0.5%)	32.4	12.6%	81.4	39.1%
West Texas A&M University	1,017.7	(2.6)	(0.3%)	(8.0)	(0.8%)	(24.2)	(2.3%)
Texas A&M University System Health Science Center	1,734.3	1.9	0.1%	(1.3)	(0.1%)	129.3	8.1%
Texas A&M AgriLife Extension Service	1,459.8	3.1	0.2%	(35.6)	(2.4%)	45.2	3.2%
Texas A&M AgriLife Research	1,469.2	(84.7)	(5.5%)	(153.3)	(9.4%)	(175.4)	(10.7%)
Texas A&M Engineering Experiment Station	1,115.1	34.4	3.2%	147.8	15.3%	(11.2)	(1.0%)
Texas A&M Engineering Extension Service	527.9	(37.7)	(6.7%)	(29.2)	(5.2%)	(34.9)	(6.2%)
Texas A&M Forest Service	496.5	8.6	1.8%	(11.7)	(2.3%)	65.7	15.3%
Texas A&M Transportation Institute	480.5	5.2	1.1%	(10.9)	(2.2%)	10.0	2.1%
Texas A&M Veterinary Medical Diagnostic Laboratory	154.3	(6.1)	(3.8%)	(6.7)	(4.2%)	2.1	1.4%
Texas Division of Emergency Management <sup>d</sup>	278.8	56.2	25.2%	278.8	100.0%	278.8	100.0%
<b>Subtotals for Texas A&amp;M University System</b>	<b>29,627.8</b>	<b>(203.4)</b>	<b>(0.7%)</b>	<b>624.1</b>	<b>2.2%</b>	<b>1,852.3</b>	<b>6.7%</b>

**Changes in Annual FTE Levels by University System and Higher Education Institution**

Higher Education Institution	Fiscal Year 2021 Annual Average	One-year Comparison (Change from Fiscal Year 2020 to Fiscal Year 2021)		Five-year Comparison (Change from Fiscal Year 2017 to Fiscal Year 2021)		Ten-year Comparison (Change from Fiscal Year 2012 to Fiscal Year 2021)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
<b>University of Houston System</b>							
University of Houston System Administration	58.8	(2.6)	(4.2%)	(3.5)	(5.6%)	(37.7)	(39.1%)
University of Houston	6,438.6	(319.1)	(4.7%)	(467.3)	(6.8%)	320.6	5.2%
University of Houston - Clear Lake	1,030.7	(6.5)	(0.6%)	(71.6)	(6.5%)	106.0	11.5%
University of Houston - Downtown	1,134.9	(33.5)	(2.9%)	(21.0)	(1.8%)	137.7	13.8%
University of Houston - Victoria	470.2	(2.7)	(0.6%)	(24.1)	(4.9%)	58.1	14.1%
<b>Subtotals for University of Houston System</b>	<b>9,133.2</b>	<b>(364.4)</b>	<b>(3.8%)</b>	<b>(587.5)</b>	<b>(6.0%)</b>	<b>584.7</b>	<b>6.8%</b>
<b>University of North Texas System</b>							
University of North Texas System Administration	414.5	(28.0)	(6.3%)	(115.9)	(21.9%)	93.9	29.3%
University of North Texas	5,098.2	(334.8)	(6.2%)	(91.1)	(1.8%)	(57.7)	(1.1%)
University of North Texas at Dallas	453.4	18.7	4.3%	158.4	53.7%	274.4	153.3%
University of North Texas Health Science Center at Fort Worth	1,332.0	1.7	0.1%	(0.7)	(0.1%)	(143.6)	(9.7%)
<b>Subtotals for University of North Texas System</b>	<b>7,298.1</b>	<b>(342.4)</b>	<b>(4.5%)</b>	<b>(49.3)</b>	<b>(0.7%)</b>	<b>167.0</b>	<b>2.3%</b>
<b>Texas Tech University System</b>							
Texas Tech University System Administration	160.1	(10.4)	(6.1%)	(19.9)	(11.1%)	13.5	9.2%
Angelo State University	955.8	(15.3)	(1.6%)	(29.3)	(3.0%)	(8.9)	(0.9%)
Texas Tech University	6,516.5	(187.9)	(2.8%)	(164.7)	(2.5%)	558.8	9.4%
Texas Tech University Health Sciences Center <sup>e</sup>	4,581.2	(66.3)	(1.4%)	152.8	3.5%	(646.0)	(12.4%)
Texas Tech University Health Sciences Center at El Paso <sup>e</sup>	1,705.8	(36.4)	(2.1%)	22.9	1.4%	1,705.8	100.0%
<b>Subtotals for Texas Tech University System</b>	<b>13,919.4</b>	<b>(316.3)</b>	<b>(2.2%)</b>	<b>(38.2)</b>	<b>(0.3%)</b>	<b>1,623.2</b>	<b>13.2%</b>
<b>Texas State University System</b>							
Texas State University System	43.8	0.6	1.4%	20.2	85.6%	23.3	113.7%
Lamar Institute of Technology	207.7	20.6	11.0%	(1.4)	(0.7%)	(8.6)	(4.0%)
Lamar State College - Orange	150.6	(1.9)	(1.2%)	(7.4)	(4.7%)	(26.2)	(14.8%)
Lamar State College - Port Arthur	188.0	0.3	0.2%	5.0	2.7%	(31.6)	(14.4%)
Lamar University	1,277.7	(96.8)	(7.0%)	(284.4)	(18.2%)	(55.6)	(4.2%)
Sam Houston State University	2,746.9	83.8	3.1%	197.4	7.7%	628.0	29.6%
Sul Ross State University	341.4	(30.0)	(8.1%)	(98.7)	(22.4%)	(81.6)	(19.3%)

**Changes in Annual FTE Levels by University System and Higher Education Institution**

Higher Education Institution	Fiscal Year 2021 Annual Average	One-year Comparison (Change from Fiscal Year 2020 to Fiscal Year 2021)		Five-year Comparison (Change from Fiscal Year 2017 to Fiscal Year 2021)		Ten-year Comparison (Change from Fiscal Year 2012 to Fiscal Year 2021)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
Sul Ross State University Rio Grande College	62.7	(5.1)	(7.5%)	(23.5)	(27.3%)	(15.4)	(19.7%)
Texas State University	4,371.4	(216.9)	(4.7%)	(224.9)	(4.9%)	295.3	7.2%
<b>Subtotals for Texas State University System</b>	<b>9,390.2</b>	<b>(245.4)</b>	<b>(2.5%)</b>	<b>(417.7)</b>	<b>(4.3%)</b>	<b>727.6</b>	<b>8.4%</b>
<b>Texas State Technical College System</b>							
Texas State Technical College System Administration	41.6	0.5	1.2%	(7.7)	(15.6%)	(1.8)	(4.1%)
Texas State Technical College - Fort Bend <sup>f</sup>	81.0	(4.7)	(5.5%)	35.1	76.5%	81.0	100.0%
Texas State Technical College - Harlingen	443.2	(54.7)	(11.0%)	(84.1)	(15.9%)	(93.6)	(17.4%)
Texas State Technical College - Marshall <sup>g</sup>	84.0	(6.6)	(7.3%)	(10.1)	(10.7%)	(23.9)	(22.2%)
Texas State Technical College - North Texas <sup>g</sup>	45.0	0.2	0.4%	9.4	26.4%	45.0	100.0%
Texas State Technical College - Waco <sup>f</sup>	616.4	(58.4)	(8.7%)	(50.0)	(7.5%)	(90.8)	(12.8%)
Texas State Technical College - West Texas	208.8	(21.7)	(9.4%)	3.2	1.6%	(44.0)	(17.4%)
<b>Subtotals for Texas State Technical College System</b>	<b>1,520.0</b>	<b>(145.4)</b>	<b>(8.7%)</b>	<b>(104.2)</b>	<b>(6.4%)</b>	<b>(128.1)</b>	<b>(7.8%)</b>
<b>Independent Universities</b>							
Midwestern State University	762.8	4.4	0.6%	(27.0)	(3.4%)	9.4	1.2%
Stephen F. Austin State University	1,506.5	(132.5)	(8.1%)	(194.8)	(11.5%)	(226.2)	(13.1%)
Texas Southern University	1,283.2	32.8	2.6%	40.7	3.3%	(61.1)	(4.5%)
Texas Woman's University	1,758.6	(38.3)	(2.1%)	(80.1)	(4.4%)	55.5	3.3%
<b>Subtotals for Independent Universities</b>	<b>5,311.1</b>	<b>(133.6)</b>	<b>(2.5%)</b>	<b>(261.2)</b>	<b>(4.7%)</b>	<b>(222.4)</b>	<b>(4.0%)</b>
<b>Totals</b>	<b>186,253.7</b>	<b>(770.5)</b>	<b>(0.4%)</b>	<b>8,757.3</b>	<b>4.9%</b>	<b>26,466.7</b>	<b>16.6%</b>

**Changes in Annual FTE Levels by University System and Higher Education Institution**

Higher Education Institution	Fiscal Year 2021 Annual Average	One-year Comparison (Change from Fiscal Year 2020 to Fiscal Year 2021)		Five-year Comparison (Change from Fiscal Year 2017 to Fiscal Year 2021)		Ten-year Comparison (Change from Fiscal Year 2012 to Fiscal Year 2021)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change

<sup>a</sup> The University of Texas at Brownsville and The University of Texas - Pan American reported FTEs separately prior to fiscal year 2016. Senate Bill 24 (83rd Legislature, Regular Session) combined those institutions, resulting in the creation of The University of Texas Rio Grande Valley.

<sup>b</sup> The University of Texas Rio Grande Valley School of Medicine's FTEs were reported as part of The University of Texas Rio Grande Valley prior to fiscal year 2020.

<sup>c</sup> This is the former Texas A&M System - Office of Sponsored Research. The institution's name was changed to Texas A&M System Shared Services Center effective September 1, 2015.

<sup>d</sup> House Bill 2794 (86th Legislature, Regular Session) transferred the Texas Division of Emergency Management programs from the Department of Public Safety to the Texas A&M University System, effective September 1, 2019.

<sup>e</sup> Texas Tech University Health Sciences Center at El Paso's FTEs were reported as part of the Texas Tech University Health Sciences Center's FTEs prior to fiscal year 2016.

<sup>f</sup> Texas State Technical College - Fort Bend's FTEs were reported as part of Texas State Technical College - Waco prior to fiscal year 2017.

<sup>g</sup> Texas State Technical College - North Texas's FTEs were reported as part of Texas State Technical College - Marshall prior to fiscal year 2017.

Source: FTE System, State Auditor's Office.

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