



A Summary Report on

Full-time Equivalent State Employees for Fiscal Year 2023

Lisa R. Collier, CPA, CFE, CIDA
State Auditor

In fiscal year 2023, state agencies and higher education institutions reported an average of **341,304.6** full-time equivalent (FTE) employees, an **increase** of 13,250.8 FTEs (or 4.0 percent) compared with fiscal year 2022. This increase is primarily a result of a growth in FTEs at higher education institutions, which employed 58.8 percent of the State's workforce.

Statewide, the majority of FTEs (64.1 percent) were paid from appropriated funds (state and federal appropriations).

- [Background](#) | p. 3
- [Project Objective](#) | p. 20

This project was conducted in accordance with Texas Government Code, Sections 2052.103 and 2052.104.

CHANGES IN FULL-TIME EQUIVALENT (FTE) LEVELS

Compared with fiscal year 2022, FTEs at state agencies increased by 2.5 percent and FTEs at higher education institutions increased by 5.1 percent. Compared with five years ago in fiscal year 2019, FTEs at state agencies decreased by 3.9 percent and FTEs at higher education institutions increased by 10.2 percent.

[Chapter 1 | p. 5](#)

STATEWIDE FTE EMPLOYEE DATA

On average, 98.3 percent of FTEs at state agencies and 40.1 percent of FTEs at higher education institutions were paid from appropriated funds (state and federal appropriations). Higher education institutions reported an average of 200,721.1 FTEs. State agencies reported an average of 140,583.5 FTEs.

[Chapter 2 | p. 8](#)

LEGISLATIVELY MANDATED LIMITATIONS ON STATE EMPLOYMENT LEVELS

The total state employment FTE limitation in fiscal year 2023 was 216,080.1 FTEs, an increase of 200.7 FTEs (or 0.1 percent) compared with fiscal year 2022.

The majority of state agencies and higher education institutions complied with their legislatively mandated FTE limitations.

[Chapter 3 | p. 17](#)

MANAGEMENT-TO-STAFF RATIOS

State agencies and higher education institutions with more than 100 FTEs are statutorily required to maintain a ratio of manager/supervisor FTEs to staff FTEs of no more than **1:11**. In fiscal year 2023, state agencies averaged a ratio of **1:10.2**, while higher education institutions averaged a ratio of **1:9.3**.

[Chapter 4 | p. 19](#)

Supplemental Information



For information on the State Auditor's Office's multiple online systems, which collect and maintain state employee workforce data for state agencies and higher education institutions, see the [Online Systems page](#) on our website.

Additional summary information on FTEs, including information by state agency and higher education institution, is available via the online [State Employee FTE System and Dashboard](#) on our website.

Background Information

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

FTE Formula. The number of FTE employees 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, as shown in the following formula:

$$\text{Number of FTEs} = \left(\frac{\text{Total number of hours paid in a quarter}}{\text{Total number of work hours in a quarter}} \right)$$

This report focuses on FTE levels at state agencies and higher education institutions. In contrast, the SAO’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. (See text box for headcount and FTE definitions.)

10-Year Trend. [Chapter 1](#) of this report describes FTE changes using one-year and five-year periods. For context, Figure 1 on the next page provides the 10-year trend: between fiscal year 2014 and fiscal year 2023, higher education institutions’ FTEs increased by 22.9 percent while state agencies’ FTEs decreased by 4.7 percent.

FTE System

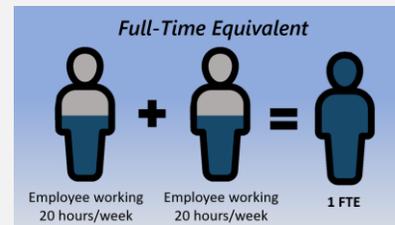
The FTE System maintains unaudited FTE information reported by state agencies and higher education institutions. Data in the FTE System may differ from data in this report because state agencies and higher education institutions periodically submit updated information to the FTE System.

The FTE System is accessible on the [State Auditor’s Office’s website](#).

Headcount and FTE Differences



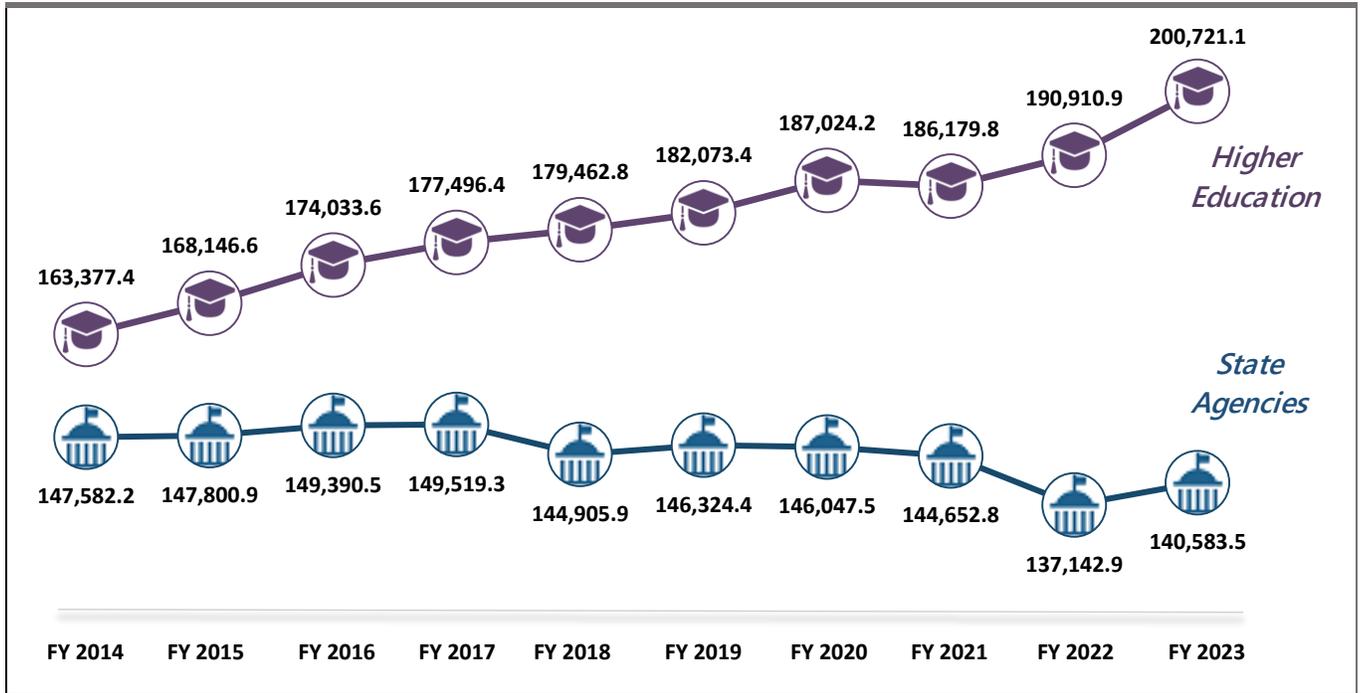
Headcount – Total number of full-time and part-time employees.



FTE employee – A ratio that represents the number of hours that an employee works compared to 40 hours a week, which is generally considered full-time employment. One FTE is any combination of employees whose hours total 40 hours a week. For example, 2 employees who each work 20 hours a week together equal 1.0 FTE.

Figure 1

Ten-Year Annual FTE Levels by State Agencies and Higher Education Institutions ^a



^a State 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.

Source: FTE System, State Auditor’s Office.

Management-to-Staff Ratios. Also included in this report is information on management-to-staff ratios, which are used to determine 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 an entity in the executive branch that employs more than 100 FTEs “...may not employ more than one full-time equivalent employee in a management position for every 11 full-time equivalent employees...in non-managerial staff positions.”

While the SAO did not independently verify the data that state agencies and higher education institutions reported, the data and information in this report were subject to certain procedures to ensure accuracy.



Chapter 1 Changes in Full-time Equivalent (FTE) Levels



Increase

Statewide FTEs increased in fiscal year 2023 compared to fiscal year 2022.

During fiscal year 2023, state agencies and higher education institutions reported an average of **341,304.6** FTEs. That was an **increase** of 13,250.8 FTEs (or 4.0 percent) compared with the average number of FTEs reported in fiscal year 2022 (328,053.8). The majority of that increase came from higher education institutions. Specific changes in FTE levels for one-year and five-year periods are listed below.

State Agencies

 **One-year change:** State agencies reported an average of **140,583.5** FTEs in fiscal year 2023. That was an **increase** of 3,440.6 FTEs (or 2.5 percent) since fiscal year 2022.

 **Five-year change:** Compared to fiscal year 2019, state agencies reported an average of 140,583.5 FTEs in fiscal year 2023, a **decrease** of 5,740.9 FTEs (or 3.9 percent).

Higher Education Institutions

 **One-year change:** Higher education institutions reported an average of **200,721.1** FTEs in fiscal year 2023. That was an **increase** of 9,810.2 FTEs (or 5.1 percent) since fiscal year 2022.

 **Five-year change:** Compared to fiscal year 2019, higher education institutions reported an average of 200,721.1 FTEs in fiscal year 2023, an **increase** of 18,647.7 FTEs (or 10.2 percent). This increase is attributed, in part, to the growth of the 7 medical institutions of The University of Texas System, which accounted for 81.1 percent (or 15,121.9 FTEs) of the 5-year growth in FTEs at higher education institutions.

Figure 2 shows the one-year and five-year comparisons in FTE levels by General Appropriations Act (GAA) article (see text box). See [Appendix 4](#) and [Appendix 5](#) for information on FTE levels and trends at state agencies and higher education institutions.

General Appropriations Act Articles

State agencies and higher education institutions are organized under administrative sections, called articles, in the General Appropriations Act.

Figure 2

One-Year and Five-Year Change in Annual FTE Levels by GAA Article

GAA Article	Fiscal Year 2023 Annual Average	One-year Comparison (Change from Fiscal Year 2022 to Fiscal Year 2023)		Five-year Comparison (Change from Fiscal Year 2019 to Fiscal Year 2023)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
Article I - General Government	9,454.1	131.3	▲ 1.4%	(131.4)	▼ (1.4%)
Article II - Health and Human Services	49,792.1	1,510.1	▲ 3.1%	(1,724.8)	▼ (3.3%)
Article III - Higher Education	200,721.1	9,810.2	▲ 5.1%	18,647.7	▲ 10.2%
Article III - Public Education	3,261.3	282.1	▲ 9.5%	638.6	▲ 24.3%
Article IV - The Judiciary	1,814.6	17.9	▲ 1.0%	67.5	▲ 3.9%
Article V - Public Safety and Criminal Justice	43,090.4	853.5	▲ 2.0%	(6,069.0)	▼ (12.3%)
Article VI - Natural Resources	8,727.6	265.6	▲ 3.1%	527.1	▲ 6.4%
Article VII - Business and Economic Development	19,049.3	268.5	▲ 1.4%	1,165.1	▲ 6.5%
Article VIII - Regulatory ^a	3,461.0	23.2	▲ 0.7%	43.2	▲ 1.3%
Article X - The Legislature	1,933.1	88.4 ^b	▲ 4.8%	(257.2)	▼ (11.7%)
Statewide (Excluding Higher Education)	140,583.5	3,440.6	▲ 2.5% ^c	(5,740.9)	▼ (3.9%) ^c
Statewide (Including Higher Education)	341,304.6	13,250.8	▲ 4.0% ^c	12,906.8	▲ 3.9% ^c

^a Includes self-directed, semi-independent agencies, although they are not listed in the GAA.

^b This number reflects the increase in FTEs that occurs in odd-numbered years when there is a regular session of the Legislature.

^c Percentage is not the sum of the individual percentages.

Source: FTE System, State Auditor’s Office.

FTEs increased at higher rates in the second half of fiscal year 2023.

As shown in Figure 3, FTE levels progressively increased in each of the four quarters in fiscal year 2023 compared to the FTE levels during those same time periods in fiscal year 2022. The highest growth in FTEs occurred in the second half of the fiscal year, with the fourth quarter having the most significant increase.

Figure 3

FTE Quarterly Comparison Between Fiscal Years 2022 and 2023 ^a

Fiscal Year 2022				Fiscal Year 2023			Percent Change
Time Period ^b	 State Agencies	 Higher Education Institutions	 Totals	 State Agencies	 Higher Education Institutions	 Totals	Quarterly Change (from FY 2022 to FY 2023)
Quarter 1	138,135.8	196,806.5	334,942.3	137,494.4	205,050.9	342,545.3	▲ 2.3%
Quarter 2	136,659.7	193,571.5	330,231.2	138,937.7	203,244.9	342,182.6	▲ 3.6%
Quarter 3	136,175.8	197,295.9	333,471.7	141,684.4	207,458.4	349,142.8	▲ 4.7%
Quarter 4	137,588.6	175,963.5	313,552.1	144,118.6	187,124.3	331,242.9	▲ 5.6%
Annual Average ^c	137,142.9	190,910.9	328,053.8	140,583.5	200,721.1	341,304.6	▲ 4.0%

^a State 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.

^b 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.

^c Annual averages are not averages of the quarterly data presented.

Source: FTE System, State Auditor’s Office.

Chapter 2 Statewide FTE Employee Data

The majority of FTEs statewide were paid from appropriated funds.

Statewide, in fiscal year 2023, 64.1 percent of FTEs were paid from appropriated funds (state and federal appropriations). That figure includes FTEs funded 100.0 percent by federal programs (see Figure 4). On average, in fiscal year 2023, 98.3 percent of FTEs at state agencies and 40.1 percent of FTEs at higher education institutions were paid from appropriated funds.

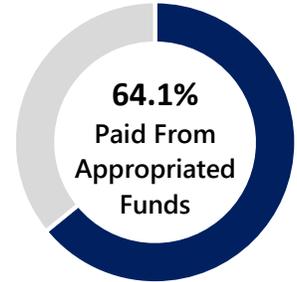


Figure 4

Statewide FTEs by Funding Source for Fiscal Year 2023

Entity	FTEs Paid from Appropriated Funds		FTEs Paid from Non-appropriated Funds		Contract FTEs ^a		Total FTEs
	Number of FTEs	Percent	Number of FTEs	Percent	Number of FTEs	Percent	
State Agencies	138,200.0	98.3%	1,520.7	1.1%	862.8	0.6%	140,583.5
Higher Education Institutions	80,535.6	40.1%	119,657.3	59.6%	528.2	0.3%	200,721.1
Statewide	218,735.6	64.1% ^b	121,178.0	35.5% ^b	1,391.0	0.4% ^b	341,304.6

^a For more information on contract FTEs, see page 16 in this chapter. Contract FTEs reported in this table are also paid from appropriated funds. However, for the purposes of this table and summary, contract FTEs are counted and reported separately from non-contract FTEs.

^b The statewide percentage is not the sum of the individual percentages.

Source: FTE System, State Auditor’s Office.



FTEs by GAA Article

Higher education institutions employed 58.8 percent of the State workforce in fiscal year 2023.

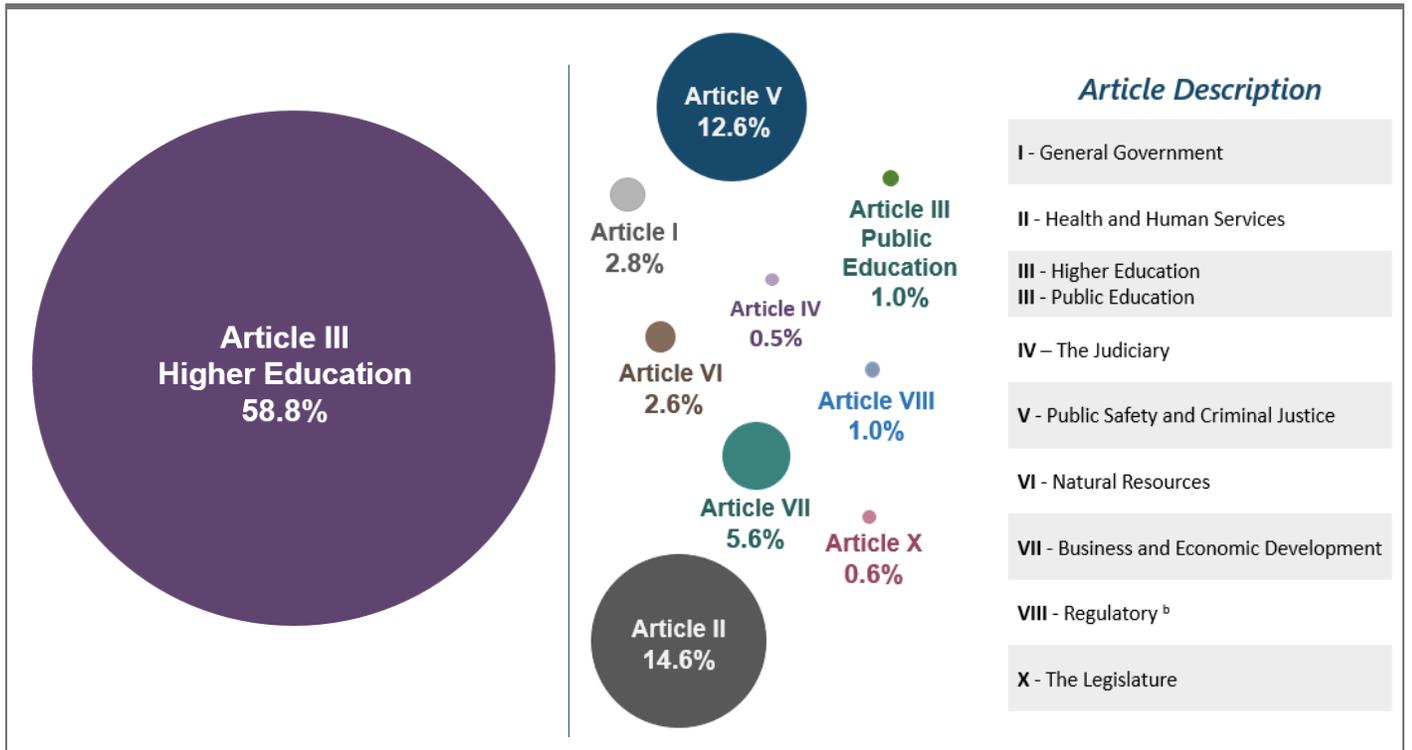
In fiscal year 2023, higher education institutions in Article III of the GAA employed more than half of the State workforce (see text box for definition). Health and human services agencies and public safety and criminal justice agencies (Articles II and V of the GAA, respectively) together employed 27.2 percent of the State workforce. Figure 5 shows the distribution of FTEs by GAA article.

Definition of State Workforce

For the purposes of this report, the term "State workforce" includes employees of both state agencies and higher education institutions.

Figure 5

FTE Distribution by GAA Article for Fiscal Year 2023^a



^a Percentages do not sum to 100.0 due to rounding.

^b Includes self-directed, semi-independent agencies, although they are not listed in the GAA.



FTE Levels at Higher Education Institutions

The University of Texas System employed the majority of higher education FTEs in fiscal year 2023.

Figure 6 shows the distribution of the State’s higher education FTEs by university system (see text box) for fiscal year 2023. In fiscal year 2023, The University of Texas System employed 60.1 percent of all higher education FTEs.

For a detailed list of one-year and five-year changes in FTE levels at the higher education institutions within each university system, as well as those institutions that are independent, see [Appendix 5](#).

Higher Education Institutions

Article III of the GAA lists higher education institutions organized within seven university systems, as well as those that are identified as independent institutions, which are not part of a university system and are governed by their own boards.

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.

The Texas A&M System Shared Services Center is included in the 74 higher education institutions but is not listed in Article III of the GAA.

Figure 6

Distribution of Higher Education FTEs by University System for Fiscal Year 2023

University System	Institutions Within the System	Annual Average FTEs	Percentage of State Higher Education Workforce	Percentage of State Workforce ^a
The University of Texas System	16	120,655.1	60.1%	35.4%
Texas A&M University System	23	31,236.9	15.6%	9.2%
Texas Tech University System	6	15,394.5	7.7%	4.5%
Texas State University System	9	9,814.5	4.9%	2.9%
University of Houston System	6	9,500.9	4.7%	2.8%
University of North Texas System	4	8,122.3	4.0%	2.4%
Independent Universities	3	4,313.6	2.1%	1.3%
Texas State Technical College System	7	1,683.3	0.8%	0.5%
Totals	74	200,721.1	100.0%^b	58.8%^b

^a Percentages are based on an average of 341,304.6 FTEs in state agencies and higher education institutions.

^b Percentages do not sum precisely due to rounding.

Source: FTE System, State Auditor’s Office.

Figure 7 shows the 10 higher education institutions with the highest annual average FTEs in fiscal year 2023. These 10 institutions represented 63.4 percent of the State’s higher education workforce and 37.3 percent of the entire State workforce.

Figure 7

Ten Higher Education Institutions with the Highest Annual Average FTEs for Fiscal Year 2023

Rank	Higher Education Institution	Annual Average FTEs	Percentage of State Higher Education Workforce ^a	Percentage of State Workforce ^b
1	The University of Texas M.D. Anderson Cancer Center	23,578.9	11.7%	6.9%
2	The University of Texas Southwestern Medical Center	21,354.3	10.6%	6.3%
3	The University of Texas at Austin	18,827.0	9.4%	5.5%
4	The University of Texas Medical Branch at Galveston	13,461.9	6.7%	3.9%
5	Texas A&M University	11,872.7	5.9%	3.5%
6	The University of Texas Health Science Center at Houston	11,790.5	5.9%	3.5%
7	Texas Tech University	7,057.7	3.5%	2.1%
8	The University of Texas Health Science Center at San Antonio	6,803.4	3.4%	2.0%
9	University of Houston	6,604.4	3.3%	1.9%
10	University of North Texas	5,935.2	3.0%	1.7%
Totals		127,286.0	63.4%	37.3%

^a Percentages are based on an average of 200,721.1 FTEs in higher education institutions.

^b Percentages are based on an average of 341,304.6 FTEs in state agencies and higher education institutions.

Source: FTE System, State Auditor’s Office.

FTEs by Employee Type at Higher Education Institutions

Figure 8 compares higher education institutions’ FTE data reported by quarter for fiscal years 2022 and 2023, for administrators, faculty, and staff. In fiscal year 2023, total FTEs in higher education institutions **increased** 5.1 percent compared to fiscal year 2022. Specifically:

- Administrator FTEs increased by 0.9 percent.
- Faculty FTEs increased by 2.9 percent.
- Staff FTEs increased by 5.8 percent.

Figure 8

Higher Education Institutions’ FTEs Reported for Each Quarter of Fiscal Years 2022 and 2023

Time Period	Fiscal Year 2022				Fiscal Year 2023			
	Administrators ^a	Faculty ^b	Staff ^c	Totals ^d	Administrators ^a	Faculty ^b	Staff ^c	Totals ^d
Quarter 1	3,135.6	40,849.5	152,818.8	196,806.5	3,133.3	41,656.1	160,259.6	205,050.9
Quarter 2	3,136.0	40,941.9	149,489.5	193,571.5	3,132.4	41,737.7	158,375.3	203,244.9
Quarter 3	3,127.1	40,437.5	153,730.9	197,295.9	3,153.0	41,654.6	162,649.4	207,458.4
Quarter 4	3,035.7	24,200.0	148,726.2	175,963.5	3,125.8	25,629.8	158,368.3	187,124.3
Annual Average ^e	3,109.4	36,608.2	151,192.2	190,910.9	3,137.1	37,670.1	159,914.2	200,721.1
Percentage Change Between Fiscal Year 2022 and Fiscal Year 2023					0.9%	2.9%	5.8%	5.1%

^a 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.

^b 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.

^c Includes graduate and student assistants, individuals who meet the reporting criteria of “contract worker,” and all other positions not reported as administrators or faculty.

^d Totals are not the sum of the subtotals presented.

^e Annual averages are not the averages of the quarterly data presented.

Sources: Section 5(7)(b), page III-268, the GAA (87th Legislature), defined administrators; the State Auditor’s Office developed the definitions of faculty and other staff; and the State Auditor’s Office’s FTE System provided the reported FTE data.



FTE Levels at State Agencies

State agencies employed 41.2 percent of the State workforce in fiscal year 2023.

A total of 114 state agencies (see text box) employed **41.2 percent** of the State workforce in fiscal year 2023.

Figure 9 shows the distribution of FTEs by GAA article at state agencies. For a detailed list of one-year and five-year changes in FTE levels at the state agencies within each GAA article, see [Appendix 4](#).

State Agencies

The following agency divisions are included in the 114 state agencies: Trusted 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.

Figure 9

Distribution of FTEs by GAA Article at State Agencies for Fiscal Year 2023

GAA Article	Number of Agencies Within Each Article	Annual Average FTEs	Percentage of State Agency Workforce ^a	Percentage of State Workforce ^b
Article I - General Government	22	9,454.1	6.7%	2.8%
Article II - Health and Human Services	3	49,792.1	35.4%	14.6%
Article III - Public Education	6	3,261.3	2.3%	1.0%
Article IV - The Judiciary	24	1,814.6	1.3%	0.5%
Article V - Public Safety and Criminal Justice	8	43,090.4	30.7%	12.6%
Article VI - Natural Resources	9	8,727.6	6.2%	2.6%
Article VII - Business and Economic Development	5	19,049.3	13.6%	5.6%
Article VIII - Regulatory ^c	30	3,461.0	2.5%	1.0%
Article X - The Legislature	7	1,933.1	1.4%	0.6%
Totals	114	140,583.5	100.0%^d	41.2%

^a Percentages are based on an average of 140,583.5 FTEs in state agencies.

^b Percentages are based on an average of 341,304.6 FTEs in state agencies and higher education institutions.

^c Includes self-directed, semi-independent agencies, although they are not listed in the GAA.

^d Percentages do not sum precisely due to rounding.

Source: FTE System, State Auditor's Office.

Figure 10 lists the 10 state agencies with the highest annual average FTEs in fiscal year 2023. Those agencies accounted for 83.2 percent of the state agency workforce and 34.3 percent of the State workforce, which includes employees of higher education institutions.

Figure 10

Ten State Agencies with the Highest Annual Average FTEs for Fiscal Year 2023

Rank	State Agency	Annual Average FTEs	Percentage of State Agency Workforce ^a	Percentage of State Workforce ^b
1	Health and Human Services Commission	34,198.6	24.3%	10.0%
2	Department of Criminal Justice	29,749.9	21.2%	8.7%
3	Department of Transportation	12,910.4	9.2%	3.8%
4	Department of Family and Protective Services	11,997.4	8.5%	3.5%
5	Department of Public Safety	10,177.7	7.2%	3.0%
6	Texas Workforce Commission	4,729.6	3.4%	1.4%
7	Office of the Attorney General	3,954.8	2.8%	1.2%
8	Department of State Health Services	3,596.1	2.6%	1.1%
9	Parks and Wildlife Department	3,032.3	2.2%	0.9%
10	Commission on Environmental Quality	2,657.7	1.9%	0.8%
Totals		117,004.5	83.2% ^c	34.3% ^c

^a Percentages are based on an average of 140,583.5 FTEs in state agencies.

^b Percentages are based on an average of 341,304.6 FTEs in state agencies and higher education institutions.

^c Percentages do not sum precisely due to rounding.

Source: FTE System, State Auditor’s Office.



Entities with the Most FTEs

Six higher education institutions and four state agencies employed 55.6 percent of the State workforce.

In fiscal year 2023, 188 state entities reported FTE data (114 state agencies and 74 higher education institutions). Figure 11 lists the 10 state entities that reported the largest number of FTEs; these entities employed 55.6 percent of the State workforce. A full listing of one-year and five-year changes in FTE levels is provided in [Appendix 4](#) for state agencies and in [Appendix 5](#) for higher education institutions.

Figure 11

Ten State Agencies and Higher Education Institutions with the Highest Annual Average FTEs for Fiscal Year 2023

Rank	State Agency or Higher Education Institution	Annual Average FTEs	Percentage of State Workforce ^a
1	Health and Human Services Commission	34,198.6	10.0%
2	Department of Criminal Justice	29,749.9	8.7%
3	The University of Texas M.D. Anderson Cancer Center	23,578.9	6.9%
4	The University of Texas Southwestern Medical Center	21,354.3	6.3%
5	The University of Texas at Austin	18,827.0	5.5%
6	The University of Texas Medical Branch at Galveston	13,461.9	3.9%
7	Department of Transportation	12,910.4	3.8%
8	Department of Family and Protective Services	11,997.4	3.5%
9	Texas A&M University	11,872.7	3.5%
10	The University of Texas Health Science Center at Houston	11,790.5	3.5%
Totals		189,741.6	55.6%

^a Percentages are based on an average of 341,304.6 FTEs in state agencies and higher education institutions.

Source: FTE System, State Auditor’s Office.



Contract and Temporary FTEs

Contract and temporary workers comprised less than 1.0 percent of State FTEs.

During fiscal year 2023, state entities reported an average of 1,391.0 contract and temporary FTEs, which was 0.4 percent of the State’s FTEs. This is an **increase** of 126.1 contract and temporary FTEs compared with the 1,264.9 FTEs reported in fiscal year 2022. (See text box for contract and temporary FTE definitions.)

State agencies employed 62.0 percent (or 862.8 FTEs) and higher education institutions employed 38.0 percent (or 528.2 FTEs) of all contract and temporary worker FTEs (see Figure 12).

Contract and Temporary FTE Definitions

For FTE reporting purposes, the contract and temporary workers category includes individuals who are under contract to fill specific positions that are customarily filled by state workers. Additionally, only contract and temporary workers who worked more than half of the workdays in the previous 12 months **and** were paid from appropriated funds count toward state agencies’ and higher education institutions’ FTE limitations. Outsourced functions and work performed by consultants are excluded from this category.

Figure 12

Distribution of Contract and Temporary FTEs by GAA Article for Fiscal Year 2023

GAA Article	Annual Average FTEs	Contract and Temporary FTEs	Contract and Temporary FTEs as Percentage of Article Workforce
Article I - General Government	9,454.1	168.7	1.8%
Article II - Health and Human Services	49,792.1	419.0	0.8%
Article III - Higher Education	200,721.1	528.2	0.3%
Article III - Public Education	3,261.3	15.0	0.5%
Article IV - The Judiciary	1,814.6	1.6	0.1%
Article V - Public Safety and Criminal Justice	43,090.4	35.6	0.1%
Article VI - Natural Resources	8,727.6	122.7	1.4%
Article VII - Business and Economic Development	19,049.3	94.4	0.5%
Article VIII - Regulatory ^a	3,461.0	5.8	0.2%
Article X - The Legislature	1,933.1	0.0	0.0%
Totals	341,304.6	1,391.0	0.4% ^b

^a Includes self-directed, semi-independent agencies, although they are not listed in the GAA.

^b Percentage is rounded and is not the sum of the individual percentages.

Source: FTE System, State Auditor’s Office.

Chapter 3

Legislatively Mandated Limitations on State Employment Levels

In the GAA, the Legislature establishes limitations on state employment levels of FTEs (otherwise known as the *FTE cap*). (See text box for details.) The total state employment FTE limitation in fiscal year 2023 was 216,080.1 FTEs, an increase of 200.7 FTEs (or 0.1 percent) compared with fiscal year 2022.

The majority of state agencies and higher education institutions complied with their legislatively mandated FTE limitations.

While most state agencies are subject to mandated **quarterly** FTE limitations, all higher education institutions and six state agencies are subject to mandated **annual** FTE limitations. During fiscal year 2023:

- No state agency exceeded its legislatively mandated **annual** FTE limitation; however, three state agencies exceeded their legislatively mandated **quarterly** FTE limitations. (See [Appendix 2](#) for a list of the three state agencies and the reasons they provided for exceeding their FTE limitations.)
- Seventeen higher education institutions exceeded their legislatively mandated **annual** FTE limitations, with many of those citing growth in student enrollment as the reason. (See [Appendix 3](#) for a list of the 17 higher education institutions and the reasons they provided for exceeding their FTE limitations.)

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

Limitations on State Employment Levels

The General Appropriations Act (87th Legislature), Article IX, Section 6.10, pages IX-30 through IX-32, establishes limitations on state employment levels, including reporting requirements for state agencies and higher education institutions that exceed their limitations on state employment levels.

Figure 13 shows the number of FTEs subject to limitations on state employment levels at state agencies and higher education institutions and those entities’ annual average FTEs.

Figure 13

**Comparison of GAA Articles’ FTEs
With Limitations on State Employment Levels for Fiscal Year 2023**

GAA Article	Annual Average FTEs	Fiscal Year 2023 Limitations on State Employment	Annual Average FTEs Subject to Limitations on State Employment	Percentage of FTEs Subject to Limitations on State Employment
Article I – General Government ^a	9,454.1	6,997.3	6,329.2	66.9%
Article II – Health and Human Services	49,792.1	55,185.3	49,431.1	99.3%
Article III – Higher Education ^b	200,721.1	63,754.7	59,766.4	29.8%
Article III – Public Education	3,261.3	3,421.7	3,095.5	94.9%
Article IV – The Judiciary ^a	1,814.6	356.1	328.4	18.1%
Article V – Public Safety and Criminal Justice	43,090.4	54,805.4	42,968.1	99.7%
Article VI – Natural Resources	8,727.6	9,188.9	8,543.8	97.9%
Article VII – Business and Economic Development	19,049.3	19,136.0	18,435.0	96.8%
Article VIII – Regulatory ^c	3,461.0	3,234.7	2,752.9	79.5%
Article X – The Legislature	1,933.1	Not Applicable	Not Applicable	Not Applicable
Statewide (Excluding Higher Education)	140,583.5	152,325.4	131,884.0	93.8%
Statewide (Including Higher Education)	341,304.6	216,080.1	191,650.4	56.2%

^a Section 3, page IV-38, and Section 6.10(e), page IX-31, of the GAA (87th Legislature) 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 2023.

^b 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.

^c Includes self-directed, semi-independent agencies, although they are not listed in the GAA.

Source: FTE System, State Auditor’s Office.

Chapter 4 Management-to-staff Ratios

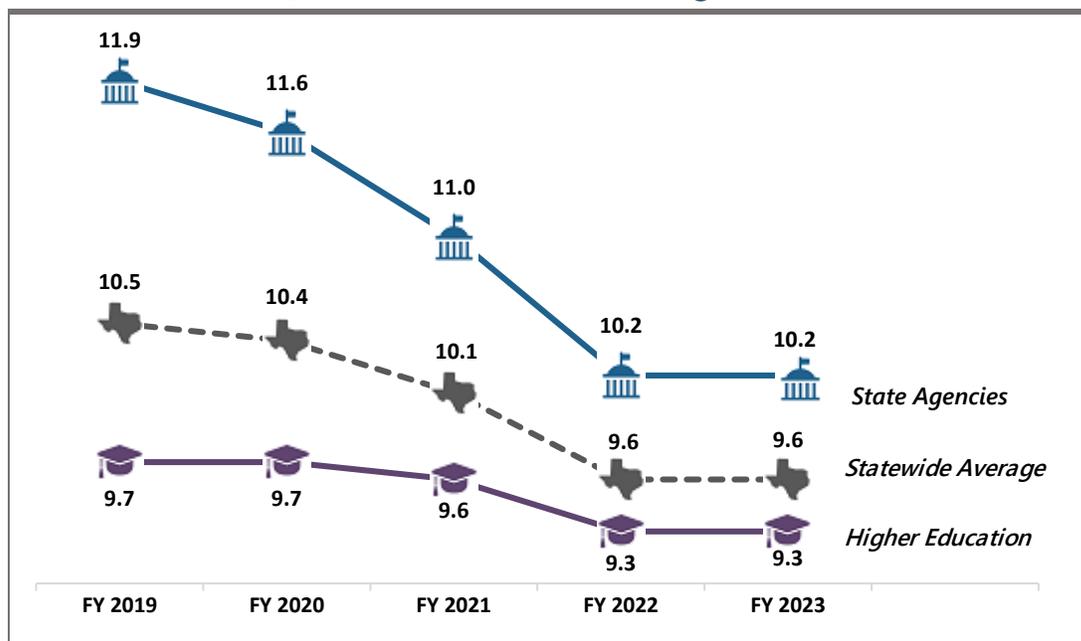
Management-to-staff (MTS) ratios are used to determine an organization’s “span of control,” or the number of employees who report directly to a single manager or supervisor. State agencies and higher education institutions with more than 100 FTEs are statutorily required to employ no more than 1 manager or supervisor FTE for every 11 staff FTEs. State entities with fewer than 100 FTEs and those in the legislative and judiciary branches are excluded.

In fiscal year 2023, the statewide average MTS ratio for state entities with more than 100 FTEs was **1:9.6** (1 manager or supervisor FTE per 9.6 staff FTEs). State agencies averaged a ratio of **1:10.2**, while higher education institutions averaged a ratio of **1:9.3**. These ratios remained the same compared with fiscal year 2022.

Figure 14 shows the five-year trend in the average MTS ratios for state agencies and higher education institutions, compared to the statewide average.

Figure 14

Average Number of Staff FTEs per Manager and Supervisor for Fiscal Years 2019 through 2023^a



^a The decrease for state agencies in fiscal year 2022 may be due, in part, to more turnover at the staff level than at the manager and supervisor level, resulting in fewer staff FTEs being reported compared to manager and supervisor FTEs.

Source: FTE System, State Auditor’s Office.



Appendix 1

Objective, Scope, and Methodology

Objective

The objective of this project was to provide the Legislature and the public with fiscal year 2023 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 FTE information for fiscal year 2023 (September 1, 2022, to August 31, 2023) that state agencies and higher education institutions reported each quarter to the State Auditor's Office in accordance with Texas Government Code, Section 2052.103.

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



• Juan R. Sanchez, MPA, CGAP (Project Manager)

- Zoe Skinner
- Lara Foronda Tai, PHR, SHRM-CP
- Michelle Ann Duncan Feller, CPA, CIA (Quality Control Reviewer)
- Sharon K. Schneider, CCP, PHR, SHRM-CP (Classification Manager)

Methodology

This report summarized FTE data from fiscal year 2023 that state agencies and higher education institutions submitted to the [State Auditor's Office's FTE System](#). This report also compared FTE data from fiscal year 2023 with data that state agencies and higher education institutions submitted in previous fiscal years to the State Auditor's Office's FTE System. The number of FTEs shown in this report for previous years may vary from the numbers provided in prior State Auditor's Office's FTE reports due to corrections that state agencies and higher education institutions made to their FTE data.

Fieldwork was conducted from October 2023 through January 2024. 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 procedures to ensure accuracy.

Appendix 2

State Agencies That Exceeded FTE Limitations

Figure 15 shows the three state 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. [Chapter 3](#) provides more information on mandated FTE limitations.

Figure 15

State Agencies That Exceeded Their Legislatively Mandated Quarterly FTE Limitations in Fiscal Year 2023

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)
Exceeded Quarterly Limitation in 3rd Quarter					
Article VI – Natural Resources					
305 – General Land Office	798.0	809.0	11.0	1.4%	<i>Pursuant to the authority given under the General Appropriations Act (87th Legislature) Article IX, Section 6.10 (f), the GLO has exceeded its FTE cap by 11 FTEs due to additional staff needed for the administration of disaster recovery efforts related to grants issued for Hurricane Harvey, Mitigation, the 2018 Floods, and the 2019 Disasters. The additional staff were contractors 100% federally funded from grants issued by HUD.</i>

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)
580 – Water Development Board	401.1	412.3	11.2	2.8%	<i>Based on the TWDB Legislative mandates, the agency has increased its hiring of FTE and contract support positions.</i>
Exceeded Quarterly Limitation in 4th Quarter					
Article I – General Government					
313 – Department of Information Resources	228.0	240.7	12.7	5.6%	<i>Board approved exercise of Article IX, Sec. 6.10 110% allowance.</i>
Article VI – Natural Resources					
305 – General Land Office	798.0	812.9	14.9	1.9%	<i>Pursuant to the authority given under the General Appropriations Act (87th Legislature) Article IX, Section 6.10 (f), the GLO has exceeded its FTE cap by 9.2 FTEs due to additional staff needed for the administration of disaster recovery efforts related to grants issued for Hurricane Harvey, Mitigation, the 2018 Floods, and the 2019 Disasters. The additional staff were contractors 100% federally funded from grants issued by HUD.</i> <i>Also pursuant to the authority given under the General Appropriations Act (87th Legislature) Article IX, Section 6.10 (i) the GLO has employed 5.8 interns which are exempt from FTE limitations.</i>

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)
580 – Water Development Board	401.1	427.9	26.8	6.7%	<i>To ensure adequate staffing, TWDB invokes the General Appropriations Act, 87th Legislature, Article IX, Section 6.10 (a)(1)(B) which allows the agency to exceed its FTE count by 10%.</i>

Source: FTE System, State Auditor’s Office.

Appendix 3

Higher Education Institutions That Exceeded FTE Limitations

Figure 16 shows the 17 higher education institutions’ explanations for exceeding their **annual** 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. [Chapter 3](#) provides more information on mandated FTE limitations.

Figure 16

Higher Education Institutions That Exceeded Their Legislatively Mandated Annual FTE Limitations in Fiscal Year 2023

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)
575 – Texas Division of Emergency Management	372.4	399.7	27.3	7.3%	<i>TDEM has increased in FTE size due to available federal funding and the continuance to propel emergency management preparedness, response, recovery and mitigation for the state of Texas.</i>
712 – Texas A&M Engineering Experiment Station	842.4	1,011.6	169.2	20.1%	<i>TEES is a research agency affiliated with Texas A&M University and has recorded an average of 1,011.6 FTE’s paid from appropriated funds during FY23. This increase of 169.2 FTE’s 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</i>

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)
					<i>new research opportunities including large-dollar, multi-year research proposals. During the summer months, there is an increase in research expenditures and accompanying FTE's as University Engineering Faculty move from academic sources to research grant funding (i.e. TEES funding sources) for their efforts.</i>
719 – Texas State Technical College System Administration	28.3	29.8	1.5	5.3%	<i>Our headcount exceeded the limit during a period of transition during reorganization of our staff and faculty. Though the limit was exceeded for this appropriation area, TSTC as a whole was still under the combined maximum FTE cap and we are diligently making changes to fall within the published maximum.</i>
727 – Texas A&M Transportation Institute	419.7	459.6	39.9	9.5%	<i>During FY23, TTI experienced continued research growth, leading to increases in hiring of professional research staff. Because research funds are considered appropriated, this led to our exceeding the FTE cap. It should be noted that these employees are funded from external research sponsors and not by general revenue.</i>
729 – The University of Texas Southwestern Medical Center	1,747.7	1,759.9	12.2	0.7%	<i>UTSW experienced a slight shift in our mix between faculty and non-faculty sourced on state funds. While all funds were used, this change in mix caused us to exceed the cap by 12 FTEs.</i>

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)
733 – Texas Tech University	2,536.9	2,555.3	18.4	0.7%	<i>TTU is experiencing enrollment growth and is therefore seeing a related increase in FTE to support the enrollment growth. TTU is within the limitation allowed in GAA article IX, sec. 6.10 (a)(1)(B)(ii).</i>
734 – Lamar University	951.3	1,037.1	85.8	9.0%	<i>Increase in Staffing needed due to increase in student enrollment and returning back to normal hiring and staffing levels following the pandemic.</i>
738 – The University of Texas at Dallas	1,468.3	1,526.0	57.7	3.9%	<i>As the University continues to grow, additional faculty and support staff are needed to continue academic quality. The University reached Tier One status for a research university and with that, is receiving more contracts and grants funding and hiring the necessary staff to conduct it.</i>
744 – The University of Texas Health Science Center at Houston	1,972.1	1,983.2	11.1	0.6%	<i>The average of the four quarters of state appropriated FTE is within the limitation when incorporating the 50 FTE in Rider Appropriation Art IX, Sec 6.10(a)(1), Board or Administrator FTE Adjustment (2022-23 GAA).</i>
746 – The University of Texas Rio Grande Valley	1,560.2	1,603.2	43.0	2.8%	<i>The FTE limitation was exceeded due to an increase in staff and student employment needed to support new academic programs.</i>

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)
748 – The University of Texas Rio Grande Valley School of Medicine	358.5	522.3	163.8	45.7%	<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>
752 – University of North Texas	2,066.9	2,167.9	101.0	4.9%	<i>Continued increase in Freshman and Graduate enrollment levels contributed to Faculty/Staff growth numbers.</i>
766 – University of Houston College of Medicine	91.4	96.4	5.0	5.5%	<i>The college of medicine continues to be in a growth phase. As planned, student enrollment increased and as a result additional faculty and staff have come on board. And a new direct primary care clinic has opened since last fiscal year's first quarter. The FTE cap has been increased for FY2024 – FY2025 to 135.9 to reflect that growth.</i>
769 – University of North Texas System Administration	107.4	113.0	5.6	5.2%	<i>The variance of 5.6 FTEs (5.2%) is within what is allowed per the GAA.</i>
789 – Lamar Institute of Technology	225.1	239.8	14.7	6.5%	<i>The excess above FTE limitations is due to new position creation within the organization, both within Staff and Faculty. These new roles were due to: new program growth within instruction, increased loads due to rising enrollment within existing programs, and new staff roles and/or departments stemming from shared services with two other local college campuses.</i>

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)
921 – Texas State Technical College – North Texas	45.4	63.3	17.9	39.4%	<i>Our headcount exceeded the limit during a period of transition during reorganization of our staff and faculty. Though the limit was exceeded for this appropriation area, TSTC as a whole was still under the combined maximum FTE cap and we are diligently making changes to fall within the published maximum.</i>
922 – Texas State Technical College – Fort Bend	79.3	85.2	5.9	7.4%	<i>Our headcount exceeded the limit during a period of transition during reorganization of our staff and faculty. Though the limit was exceeded for this appropriation area, TSTC as a whole was still under the combined maximum FTE cap and we are diligently making changes to fall within the published maximum.</i>

Source: FTE System, State Auditor's Office.

Appendix 4

State Agency Changes in FTE Levels

Figure 17 shows the one-year and five-year changes in annual full-time equivalent (FTE) levels at state agencies, grouped by General Appropriations Act (GAA) article.

Figure 17

Changes in Annual FTE Levels by GAA Article and Agency

Agency	Fiscal Year 2023 Annual Average	One-year Comparison (Change from Fiscal Year 2022 to Fiscal Year 2023)		Five-year Comparison (Change from Fiscal Year 2019 to Fiscal Year 2023)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
Article I – General Government					
Bond Review Board	10.0	(0.9)	(8.3%)	0.0	0.0%
Cancer Prevention and Research Institute of Texas	41.7	5.4	14.9%	7.2	20.9%
Commission on State Emergency Communications	24.8	0.3	1.2%	1.9	8.3%
Commission on the Arts	13.6	(0.1)	(0.7%)	(0.1)	(0.7%)
Department of Information Resources	227.1	8.3	3.8%	37.8	20.0%
Employees Retirement System	394.8	9.7	2.5%	12.0	3.1%
Facilities Commission	504.9	28.2	5.9%	77.9	18.2%
Historical Commission	295.8	4.4	1.5%	73.2	32.9%
Library and Archives Commission	153.1	(0.7)	(0.5%)	(2.9)	(1.9%)
Office of the Attorney General	3,954.8	(65.7)	(1.6%)	(203.1)	(4.9%)
Office of the Comptroller of Public Accounts	2,564.7	79.5	3.2%	(193.7)	(7.0%)
Office of the Comptroller of Public Accounts - Fiscal Programs	16.3	4.7	40.5%	7.3	81.1%
Office of the Governor	99.9	13.6	15.8%	0.1	0.1%
Office of the Secretary of State	200.5	19.0	10.5%	25.1	14.3%
Pension Review Board	11.1	1.2	12.1%	0.5	4.7%
Preservation Board	180.4	9.2	5.4%	(11.4)	(5.9%)
Public Finance Authority	14.4	0.8	5.9%	0.4	2.9%

Agency	Fiscal Year 2023 Annual Average	One-year Comparison (Change from Fiscal Year 2022 to Fiscal Year 2023)		Five-year Comparison (Change from Fiscal Year 2019 to Fiscal Year 2023)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
State Office of Risk Management	102.1	(0.6)	(0.6%)	(12.9)	(11.2%)
Texas Emergency Services Retirement System	7.8	(1.0)	(11.4%)	(1.2)	(13.3%)
Texas Ethics Commission	27.3	0.2	0.7%	2.6	10.5%
Trusted Programs within the Office of the Governor	175.4	6.2	3.7%	15.6	9.8%
Veterans Commission	433.6	9.6	2.3%	32.3	8.0%
Subtotals for Article I	9,454.1	131.3	1.4%	(131.4)	(1.4%)
Article II – Health and Human Services					
Department of Family and Protective Services	11,997.4	(354.9)	(2.9%)	(344.0)	(2.8%)
Department of State Health Services	3,596.1	193.3	5.7%	496.3	16.0%
Health and Human Services Commission	34,198.6	1,671.7	5.1%	(1,877.1)	(5.2%)
Subtotals for Article II	49,792.1	1,510.1	3.1%	(1,724.8)	(3.3%)
Article III – Public Education					
Higher Education Coordinating Board	257.8	(19.7)	(7.1%)	20.4	8.6%
School for the Blind and Visually Impaired	321.8	(7.4)	(2.2%)	(33.4)	(9.4%)
School for the Deaf	417.5	14.9	3.7%	(6.3)	(1.5%)
Teacher Retirement System	1,047.8	159.0	17.9%	326.1	45.2%
Texas Education Agency	1,126.9	45.8	4.2%	242.3	27.4%
Texas Permanent School Fund Corporation ^a	89.5	89.5	100.0%	89.5	100.0%
Subtotals for Article III	3,261.3	282.1	9.5%	638.6	24.3%
Article IV – The Judiciary					
Board of Law Examiners	22.4	0.1	0.4%	2.9	14.9%
Court of Criminal Appeals	66.7	1.9	2.9%	0.0	0.0%
Eighth Court of Appeals District, El Paso	17.3	1.4	8.8%	0.6	3.6%
Eleventh Court of Appeals District, Eastland	16.7	(0.6)	(3.5%)	(1.6)	(8.7%)
Fifth Court of Appeals District, Dallas	56.3	0.2	0.4%	(5.3)	(8.6%)
First Court of Appeals District, Houston	37.2	(0.8)	(2.1%)	(3.2)	(7.9%)
Fourteenth Court of Appeals District, Houston	39.2	(1.4)	(3.4%)	(1.1)	(2.7%)
Fourth Court of Appeals District, San Antonio	32.7	1.2	3.8%	0.3	0.9%

Agency	Fiscal Year 2023 Annual Average	One-year Comparison (Change from Fiscal Year 2022 to Fiscal Year 2023)		Five-year Comparison (Change from Fiscal Year 2019 to Fiscal Year 2023)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
Ninth Court of Appeals District, Beaumont	19.0	0.7	3.8%	(1.4)	(6.9%)
Office of Capital and Forensic Writs	20.9	(1.2)	(5.4%)	6.0	40.3%
Office of the Comptroller of Public Accounts' Judiciary Section	652.6	7.1	1.1%	22.4	3.6%
Office of the State Prosecuting Attorney	4.0	0.0	0.0%	0.0	0.0%
Second Court of Appeals District, Fort Worth	35.3	0.7	2.0%	(2.3)	(6.1%)
Seventh Court of Appeals District, Amarillo	17.1	0.2	1.2%	(0.9)	(5.0%)
Sixth Court of Appeals District, Texarkana	14.7	(0.1)	(0.7%)	(0.3)	(2.0%)
State Bar of Texas	289.9	5.5	1.9%	(2.9)	(1.0%)
State Commission on Judicial Conduct	12.9	(0.7)	(5.1%)	(0.7)	(5.1%)
State Law Library	10.8	1.6	17.4%	0.7	6.9%
Supreme Court of Texas	81.0	(0.8)	(1.0%)	1.5	1.9%
Tenth Court of Appeals District, Waco	14.3	0.2	1.4%	(1.1)	(7.1%)
Texas Judicial Council Office of Court Administration	279.9	4.7	1.7%	57.4	25.8%
Third Court of Appeals District, Austin	31.1	(0.8)	(2.5%)	(0.6)	(1.9%)
Thirteenth Court of Appeals District, Corpus Christi - Edinburg	28.3	(0.5)	(1.7%)	(1.9)	(6.3%)
Twelfth Court of Appeals District, Tyler	14.3	(0.7)	(4.7%)	(1.0)	(6.5%)
Subtotals for Article IV	1,814.6	17.9	1.0%	67.5	3.9%
Article V – Public Safety and Criminal Justice					
Alcoholic Beverage Commission	524.5	(10.3)	(1.9%)	(66.8)	(11.3%)
Commission on Fire Protection	26.0	(0.1)	(0.4%)	(2.9)	(10.0%)
Commission on Jail Standards	22.5	2.2	10.8%	1.4	6.6%
Commission on Law Enforcement	63.0	5.6	9.8%	9.7	18.2%
Department of Criminal Justice	29,749.9	661.3	2.3%	(6,420.0)	(17.7%)
Department of Public Safety	10,177.7	(60.0)	(0.6%)	513.2	5.3%
Juvenile Justice Department	1,990.4	264.5	15.3%	(130.8)	(6.2%)
Military Department	536.4	(9.7)	(1.8%)	27.2	5.3%
Subtotals for Article V	43,090.4	853.5	2.0%	(6,069.0)	(12.3%)

Agency	Fiscal Year 2023 Annual Average	One-year Comparison (Change from Fiscal Year 2022 to Fiscal Year 2023)		Five-year Comparison (Change from Fiscal Year 2019 to Fiscal Year 2023)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
Article VI – Natural Resources					
Animal Health Commission	175.8	6.6	3.9%	(18.2)	(9.4%)
Commission on Environmental Quality	2,657.7	37.8	1.4%	28.3	1.1%
Department of Agriculture	613.1	(4.2)	(0.7%)	(0.7)	(0.1%)
General Land Office	801.0	30.2	3.9%	170.3	27.0%
Low-Level Radioactive Waste Disposal Compact Commission ^b	0.0	0.0	0.0%	0.0	0.0%
Parks and Wildlife Department	3,032.3	61.0	2.1%	31.2	1.0%
Railroad Commission	968.9	100.4	11.6%	191.9	24.7%
Soil and Water Conservation Board	69.4	1.7	2.5%	1.9	2.8%
Water Development Board	409.4	32.1	8.5%	122.4	42.6%
Subtotals for Article VI	8,727.6	265.6	3.1%	527.1	6.4%
Article VII – Business and Economic Development					
Department of Housing and Community Affairs	349.8	23.0	7.0%	58.3	20.0%
Department of Motor Vehicles	770.7	18.5	2.5%	56.1	7.9%
Department of Transportation	12,910.4	388.5	3.1%	761.5	6.3%
Texas Lottery Commission	288.8	0.6	0.2%	(10.3)	(3.4%)
Texas Workforce Commission	4,729.6	(162.1)	(3.3%)	299.5	6.8%
Subtotals for Article VII	19,049.3	268.5	1.4%	1,165.1	6.5%
Article VIII – Regulatory					
Behavioral Health Executive Council ^c	58.7	0.5	0.9%	58.7	100.0%
Board of Architectural Examiners ^d	20.0	0.5	2.6%	0.2	1.0%
Board of Chiropractic Examiners	9.3	(1.1)	(10.6%)	(0.5)	(5.1%)
Board of Examiners of Psychologists ^c	0.0	0.0	0.0%	(13.2)	(100.0%)
Board of Professional Geoscientists	5.0	0.5	11.1%	0.0	0.0%
Board of Pharmacy	93.5	(1.3)	(1.4%)	0.7	0.8%
Board of Plumbing Examiners	34.4	0.2	0.6%	8.0	30.3%
Board of Professional Engineers and Land Surveyors ^{d e}	35.0	0.2	0.6%	4.2	13.6%

Agency	Fiscal Year 2023 Annual Average	One-year Comparison (Change from Fiscal Year 2022 to Fiscal Year 2023)		Five-year Comparison (Change from Fiscal Year 2019 to Fiscal Year 2023)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
Board of Professional Land Surveying ^e	0.0	0.0	0.0%	(5.4)	(100.0%)
Board of Public Accountancy ^d	37.0	0.3	0.8%	(1.0)	(2.6%)
Board of Veterinary Medical Examiners	18.5	0.8	4.5%	0.2	1.1%
Credit Union Department ^d	31.8	2.3	7.8%	4.1	14.8%
Department of Banking ^d	167.9	1.0	0.6%	(5.9)	(3.4%)
Department of Insurance	1,204.1	(5.4)	(0.4%)	(67.0)	(5.3%)
Department of Licensing and Regulation	489.1	(7.2)	(1.5%)	28.2	6.1%
Department of Savings and Mortgage Lending ^d	60.8	2.6	4.5%	11.0	22.1%
Executive Council of Physical and Occupational Therapy Examiners	18.7	(0.5)	(2.6%)	(1.0)	(5.1%)
Funeral Service Commission	8.5	(0.3)	(3.4%)	(2.2)	(20.6%)
Health Professions Council	8.0	0.5	6.7%	1.0	14.3%
Office of Consumer Credit Commissioner ^d	70.4	3.5	5.2%	(14.0)	(16.6%)
Office of Injured Employee Counsel	131.0	(10.5)	(7.4%)	(14.8)	(10.2%)
Office of Public Insurance Counsel	8.5	(1.0)	(10.5%)	(2.9)	(25.4%)
Office of Public Utility Counsel	13.1	0.1	0.8%	0.3	2.3%
Optometry Board	5.8	(0.6)	(9.4%)	(1.2)	(17.1%)
Public Utility Commission of Texas	201.8	17.9	9.7%	20.5	11.3%
Racing Commission	31.7	2.9	10.1%	(2.6)	(7.6%)
Real Estate Commission ^d	157.0	16.0	11.3%	43.2	38.0%
Securities Board	79.3	0.0	0.0%	(5.0)	(5.9%)
State Office of Administrative Hearings	107.3	2.1	2.0%	(5.5)	(4.9%)
Texas Board of Nursing	117.3	0.7	0.6%	4.4	3.9%
Texas Medical Board	187.6	(2.1)	(1.1%)	2.1	1.1%
Texas State Board of Dental Examiners	49.9	0.6	1.2%	(1.4)	(2.7%)
Subtotals for Article VIII	3,461.0	23.2	0.7%	43.2	1.3%

Agency	Fiscal Year 2023 Annual Average	One-year Comparison (Change from Fiscal Year 2022 to Fiscal Year 2023)		Five-year Comparison (Change from Fiscal Year 2019 to Fiscal Year 2023)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
Article X – The Legislature					
House of Representatives	685.8	0.2	0.0%	(155.5)	(18.5%)
Legislative Budget Board	126.8	10.3	8.8%	(5.2)	(3.9%)
Legislative Council	390.5	28.5	7.9%	(37.5)	(8.8%)
Legislative Reference Library	22.8	0.2	0.9%	0.3	1.3%
Senate	508.4	55.6	12.3%	(38.9)	(7.1%)
State Auditor's Office	174.9	(4.4)	(2.5%)	(17.9)	(9.3%)
Sunset Advisory Commission	23.9	(2.0)	(7.7%)	(2.5)	(9.5%)
Subtotals for Article X	1,933.1	88.4	4.8%	(257.2)	(11.7%)
Totals	140,583.5	3,440.6	2.5%	(5,740.9)	(3.9%)

^a Senate Bill 1232 (87th Legislature, Regular Session) established the Texas Permanent School Fund Corporation (Corporation). The transfer of permanent school fund investment and operational functions from the Texas Education Agency and the General Land Office to the Corporation took place in January 2023. The Corporation began reporting FTEs effective the second quarter of fiscal year 2023. As a result, the Corporation’s fiscal year 2023 annual average FTE level is comprised of three quarters instead of four.

^b 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.

^c House Bill 1501 (86th Legislature) established the Behavioral Health Executive Council (Council) effective September 1, 2019. The same legislation abolished the Board of Examiners of Psychologists and transferred the regulation of psychologists to the Council effective September 1, 2020.

^d This is a self-directed, semi-independent (SDSI) agency. SDSIs are not listed in the GAA, but in this report their FTEs are included in the Article VIII totals.

^e House Bill 1523 (86th Legislature) 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.

Appendix 5

Higher Education Changes in FTE Levels

Figure 18 shows the one-year and five-year changes in annual full-time equivalent (FTE) levels at higher education institutions, grouped by university system.

Figure 18

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

Higher Education Institution	Fiscal Year 2023 Annual Average	One-year Comparison (Change from Fiscal Year 2022 to Fiscal Year 2023)		Five-year Comparison (Change from Fiscal Year 2019 to Fiscal Year 2023)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
The University of Texas System					
The University of Texas System Administration	472.8	12.6	2.7%	(154.0)	(24.6%)
The University of Texas at Arlington	4,222.9	103.6	2.5%	(13.4)	(0.3%)
The University of Texas at Austin	18,827.0	873.0	4.9%	1,461.5	8.4%
The University of Texas at Dallas	4,522.5	334.6	8.0%	168.6	3.9%
The University of Texas at El Paso	3,531.0	65.9	1.9%	174.1	5.2%
The University of Texas of the Permian Basin	536.3	4.2	0.8%	(56.1)	(9.5%)
The University of Texas Rio Grande Valley ^a	3,905.2	168.5	4.5%	68.1	1.8%
The University of Texas at San Antonio	4,233.5	126.5	3.1%	22.8	0.5%
The University of Texas at Tyler	1,127.9	35.5	3.2%	51.2	4.8%
The University of Texas M.D. Anderson Cancer Center	23,578.9	1,362.6	6.1%	2,813.9	13.6%
The University of Texas Southwestern Medical Center	21,354.3	2,097.9	10.9%	5,569.0	35.3%
The University of Texas Medical Branch at Galveston	13,461.9	700.0	5.5%	1,067.0	8.6%

Higher Education Institution	Fiscal Year 2023 Annual Average	One-year Comparison (Change from Fiscal Year 2022 to Fiscal Year 2023)		Five-year Comparison (Change from Fiscal Year 2019 to Fiscal Year 2023)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
The University of Texas Health Science Center at Houston	11,790.5	906.0	8.3%	3,533.4	42.8%
The University of Texas Health Science Center at San Antonio	6,803.4	429.1	6.7%	996.3	17.2%
The University of Texas Health Science Center at Tyler	1,299.9	(112.0)	(7.9%)	155.2	13.6%
The University of Texas Rio Grande Valley School of Medicine ^a	987.1	18.3	1.9%	987.1	100.0%
Subtotals for The University of Texas System	120,655.1	7,126.3	6.3%	16,844.7	16.2%
Texas A&M University System					
Texas A&M University System Administrative and General Offices	273.2	2.0	0.7%	(2.8)	(1.0%)
Texas A&M University - Central Texas	301.6	13.8	4.8%	17.7	6.2%
Texas A&M University - Commerce	1,213.7	1.7	0.1%	(45.0)	(3.6%)
Texas A&M University - Corpus Christi	1,629.5	43.5	2.7%	(29.4)	(1.8%)
Texas A&M University at Galveston	381.5	8.0	2.1%	(34.4)	(8.3%)
Texas A&M University - Kingsville	1,109.6	39.7	3.7%	(75.5)	(6.4%)
Texas A&M International University	935.4	34.5	3.8%	82.7	9.7%
Texas A&M University	11,872.7	242.8	2.1%	388.6	3.4%
Texas A&M System Shared Services Center	188.0	50.5	36.7%	123.4	191.0%
Prairie View A&M University	1,393.7	34.7	2.6%	(56.5)	(3.9%)
Texas A&M University - San Antonio	753.2	3.3	0.4%	143.7	23.6%
Tarleton State University	1,458.3	43.4	3.1%	103.9	7.7%
Texas A&M University - Texarkana	291.9	8.6	3.0%	5.1	1.8%
West Texas A&M University	1,048.6	(3.9)	(0.4%)	(5.2)	(0.5%)
Texas A&M University System Health Science Center	2,018.2	317.2	18.6%	291.8	16.9%
Texas A&M AgriLife Extension Service	1,508.3	37.0	2.5%	45.7	3.1%
Texas A&M AgriLife Research	1,585.4	67.2	4.4%	10.3	0.7%
Texas A&M Engineering Experiment Station	1,104.4	23.9	2.2%	62.7	6.0%

Higher Education Institution	Fiscal Year 2023 Annual Average	One-year Comparison (Change from Fiscal Year 2022 to Fiscal Year 2023)		Five-year Comparison (Change from Fiscal Year 2019 to Fiscal Year 2023)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
Texas A&M Engineering Extension Service	601.4	49.8	9.0%	7.9	1.3%
Texas A&M Forest Service	487.9	(2.6)	(0.5%)	(9.6)	(1.9%)
Texas A&M Transportation Institute	514.2	14.8	3.0%	40.5	8.5%
Texas A&M Veterinary Medical Diagnostic Laboratory	166.5	13.0	8.5%	7.8	4.9%
Texas Division of Emergency Management ^b	399.7	93.4	30.5%	399.7	100.0%
Subtotals for Texas A&M University System	31,236.9	1,136.3	3.8%	1,473.1	4.9%
University of Houston System					
University of Houston System Administration	55.4	(0.9)	(1.6%)	(4.9)	(8.1%)
University of Houston	6,604.4	171.7	2.7%	(289.0)	(4.2%)
University of Houston - Clear Lake	1,063.5	35.6	3.5%	51.3	5.1%
University of Houston - Downtown	1,158.0	12.1	1.1%	(36.8)	(3.1%)
University of Houston - Victoria	469.7	(4.1)	(0.9%)	(2.9)	(0.6%)
University of Houston College of Medicine ^c	149.9	38.1	34.1%	149.9	100.0%
Subtotals for University of Houston System	9,500.9	252.5	2.7%	(132.4)	(1.4%)
University of North Texas System					
University of North Texas System Administration	359.4	(29.3)	(7.5%)	(88.8)	(19.8%)
University of North Texas	5,935.2	469.3	8.6%	402.4	7.3%
University of North Texas at Dallas	470.5	4.6	1.0%	65.1	16.1%
University of North Texas Health Science Center at Fort Worth	1,357.2	26.3	2.0%	98.1	7.8%
Subtotals for University of North Texas System	8,122.3	470.9	6.2%	476.8	6.2%
Texas Tech University System					
Texas Tech University System Administration	245.7	3.1	1.3%	74.7	43.7%
Angelo State University	986.9	19.3	2.0%	5.6	0.6%
Midwestern State University ^d	741.4	(6.8)	(0.9%)	(25.9)	(3.4%)

Higher Education Institution	Fiscal Year 2023 Annual Average	One-year Comparison (Change from Fiscal Year 2022 to Fiscal Year 2023)		Five-year Comparison (Change from Fiscal Year 2019 to Fiscal Year 2023)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
Texas Tech University	7,057.7	382.5	5.7%	272.9	4.0%
Texas Tech University Health Sciences Center	4,688.0	137.0	3.0%	151.0	3.3%
Texas Tech University Health Sciences Center at El Paso	1,674.8	(7.2)	(0.4%)	(58.4)	(3.4%)
Subtotals for Texas Tech University System	15,394.5	527.9	3.6%	419.9	2.8%
Texas State University System					
Texas State University System	45.1	2.2	5.1%	2.4	5.6%
Lamar Institute of Technology	245.3	53.5	27.9%	44.9	22.4%
Lamar State College - Orange	152.8	3.3	2.2%	1.0	0.7%
Lamar State College - Port Arthur	195.1	7.9	4.2%	14.8	8.2%
Lamar University	1,374.1	62.9	4.8%	(120.6)	(8.1%)
Sam Houston State University	2,928.1	106.5	3.8%	278.4	10.5%
Sul Ross State University	330.4	4.7	1.4%	(65.8)	(16.6%)
Sul Ross State University Rio Grande College	43.4	(5.5)	(11.2%)	(24.9)	(36.5%)
Texas State University	4,500.2	171.6	4.0%	(212.9)	(4.5%)
Subtotals for Texas State University System	9,814.5	407.1	4.3%	(82.7)	(0.8%)
Texas State Technical College System					
Texas State Technical College System Administration	45.3	4.5	11.0%	(0.8)	(1.7%)
Texas State Technical College - Fort Bend	89.6	8.7	10.8%	12.7	16.5%
Texas State Technical College - Harlingen	499.2	57.1	12.9%	(2.2)	(0.4%)
Texas State Technical College - Marshall	94.5	10.0	11.8%	5.2	5.8%
Texas State Technical College - North Texas	65.0	11.8	22.2%	19.6	43.2%
Texas State Technical College - Waco	671.8	54.3	8.8%	26.2	4.1%
Texas State Technical College - West Texas	217.9	13.7	6.7%	(6.8)	(3.0%)
Subtotals for Texas State Technical College System	1,683.3	160.1	10.5%	53.9	3.3%

Higher Education Institution	Fiscal Year 2023 Annual Average	One-year Comparison (Change from Fiscal Year 2022 to Fiscal Year 2023)		Five-year Comparison (Change from Fiscal Year 2019 to Fiscal Year 2023)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
Independent Universities					
Stephen F. Austin State University ^e	1,362.9	(145.8)	(9.7%)	(204.6)	(13.1%)
Texas Southern University	1,066.3	(199.4)	(15.8%)	(236.4)	(18.1%)
Texas Woman’s University ^f	1,884.4	74.3	4.1%	35.4	1.9%
Subtotals for Independent Universities	4,313.6	(270.9)	(5.9%)	(405.6)	(8.6%)
Totals	200,721.1	9,810.2	5.1%	18,647.7	10.2%

^a 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.

^b House Bill 2794 (86th Legislature) 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.

^c House Bill 826 (86th Legislature) authorized the creation of the University of Houston College of Medicine (College), effective May 1, 2019. The College began reporting FTEs in fiscal year 2022.

^d Effective September 1, 2021, Midwestern State University became a member of the Texas Tech University System. Previously, the institution was reported as an independent university.

^e Effective September 1, 2023, at the beginning of fiscal year 2024, Stephen F. Austin State University became part of The University of Texas System. However, that change does not affect this report, which pertains to FTEs reported in fiscal year 2023.

^f Senate Bill 1126 (87th Legislature, Regular Session) authorized the establishment and administration of the Texas Woman’s University (TWU) System, effective May 26, 2021. The TWU System Office will begin reporting FTEs as a separate reporting entity in fiscal year 2024.

Source: FTE System, State Auditor’s Office.



Copies of this report have been distributed to the following:

Legislative Audit Committee

The Honorable Dan Patrick, Lieutenant Governor, Joint Chair

The Honorable Dade Phelan, Speaker of the House, Joint Chair

The Honorable Joan Huffman, Senate Finance Committee

The Honorable Robert Nichols, Member, Texas Senate

The Honorable Greg Bonnen, House Appropriations Committee

The Honorable Morgan Meyer, House Ways and Means Committee

Office of the Governor

The Honorable Greg Abbott, Governor

Office of the Comptroller of Public Accounts

The Honorable Glenn Hegar, Comptroller of Public Accounts

Ms. Lisa Craven, Deputy Comptroller

Legislative Budget Board

Mr. Jerry McGinty, Director



This document is not copyrighted. Readers may make additional copies of this report as needed. In addition, most State Auditor's Office reports may be downloaded from our website: <https://sao.texas.gov>.

In compliance with the Americans with Disabilities Act, this document may also be requested in alternative formats. To do so, contact our report request line at (512) 936-9500 (Voice), (512) 936-9400 (FAX), 1-800-RELAY-TX (TDD), or visit the Robert E. Johnson Building, 1501 North Congress Avenue, Suite 4.224, Austin, Texas 78701.

The State Auditor's Office is an equal opportunity employer and does not discriminate on the basis of race, color, religion, sex, national origin, age, or disability in employment or in the provision of services, programs, or activities.

To report waste, fraud, or abuse in state government, visit <https://sao.fraud.texas.gov/>.