

Table of Contents

Key Points of Report

Report Overview	1
Changes in State Employment Over Time.....	1
Distribution of State Employees.....	4
Changes in State Employment by General Appropriations Act Article Since 1990	8
Contractors and Consultants at State Entities	10
Temporary or Contract Workers at State Entities	11
Agencies and Universities That Exceeded Legislatively Mandated FTE Caps.....	13
Management-to-Staff Ratios at State Entities	17
Appendix	
Objective, Scope, and Methodology.....	18

Key Points of Report

A Quarterly Report on Full-Time Equivalent State Employees for the Quarter Ending August 31, 2000

January 2001

Overall Conclusion

For fiscal year 2000, the average number of full-time equivalent (FTE) state employees was 270,064. Texas had 264,315.13 FTEs for the fiscal quarter ending August 31, 2000, based on reports submitted by 214 agencies and institutions of higher education. These FTEs represent 242,844 full-time and 49,388 part-time employees. Agencies and institutions of higher education also reported using 28,126 contractors and consultants as of the last working day of the quarter. The overall statewide management-to-staff ratio was 1 manager/supervisor to 13.17 staff members.

Key Facts and Findings

- Compared to the previous quarter, the overall number of FTEs has decreased by 3.16 percent.
- Compared to the fourth quarter of fiscal year 1999, the overall number of FTEs has decreased by 0.11 percent.
- The overall number of FTEs has increased by 0.34 percent between fiscal year 1995 and fiscal year 2000.
- The number of FTEs throughout the State has increased by more than 21 percent (46,145 FTEs) since fiscal year 1990. However, most of this growth occurred between fiscal years 1990 and 1995 at public safety and criminal justice agencies and higher education institutions.
- Work performed by temporary and contract workers who worked for more than half of the workdays during the previous year equaled 903.64 FTEs at 31 agencies and 10 institutions of higher education.
- Three agencies and twenty-four institutions of higher education exceeded their FTE caps during the fourth quarter. Explanations from these agencies and institutions of higher education begin on page 13 of this report.

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This audit was conducted in accordance with Government Code, Section 2052.103.

Report Overview

For fiscal year 2000, the average number of full-time equivalent (FTE) state employees was 270,064. Texas had 264,315.13 FTEs for the fiscal quarter ending August 31, 2000, based on reports submitted by 214 agencies and institutions of higher education. These FTEs represent 242,844 full-time and 49,388 part-time employees. Agencies and institutions of higher education also reported using 28,126 contractors and consultants as of the last working day of the quarter.

This report is based on self-reported data from state agencies and institutions of higher education. The State Auditor's Office has not independently verified the data.

Changes in State Employment Over Time

The number of FTEs has decreased by 3.16 percent since the third quarter of fiscal year 2000. The State's overall employment has decreased only slightly from the fourth quarter of 1999 to the fourth quarter of 2000. Since 1995, overall employment has increased by 0.34 percent, or roughly 900 FTEs.

Changes From the Previous Quarter

Compared to the previous quarter, the overall number of FTEs has decreased by 3.16 percent, the number of FTEs for state agencies has increased by 0.52 percent, and the number of FTEs for institutions of higher education has decreased by 7.61 percent (see Table 1).

Table 1

Change in Number of FTEs From the Third Quarter of Fiscal Year 2000 To the Fourth Quarter of Fiscal Year 2000		
Category	Number of FTEs	Percent Increase/(Decrease)
State Agencies	781.93	0.52%
Higher Education Institutions	(9393.91)	(7.61)%
All State Entities	(8,611.98)	(3.16)%

The state agencies and institutions of higher education with the largest increases in numbers of FTEs were:

- The Department of Transportation by 788.03 FTEs.
- The Texas Agricultural Experiment Station by 317.07 FTEs.
- The Department of Human Services by 310.79 FTEs.
- The University of Texas Medical Branch at Galveston by 240.72 FTEs.
- The Parks and Wildlife Department by 216.08 FTEs.

Three universities have also increased by more than 100 FTEs during the quarter.

Twenty-eight state agencies and institutions of higher education have decreased by at least 100 FTEs. The state agencies with the largest decreases in numbers of FTEs were:

- The Department of Mental Health and Mental Retardation by 302.62 FTEs.
- The Department of Criminal Justice by 258.81 FTEs.

The institutions of higher education with the largest decreases in numbers of FTEs were:

- The University of Texas at Austin by 1,929.94 FTEs.
- Texas A&M University by 1,471.66 FTEs.

Twenty-four other institutions of higher education have decreased by at least 100 FTEs.

Changes From the Fourth Quarter of Fiscal Year 1999

Compared to last year, the number of FTEs has remained nearly constant. The State's overall employment has decreased by 300.80 FTEs (0.11 percent) from the fourth quarter of 1999 to the fourth quarter of 2000 (see Table 2).

Table 2

Change in Number of FTEs From the Fourth Quarter of Fiscal Year 1999 To the Fourth Quarter of Fiscal Year 2000		
Category	Number of FTEs	Percent Increase/(Decrease)
State Agencies	(2330.70)	(1.53)%
Higher Education Institutions	2631.50	2.36%
All State Entities	(300.80)	(0.11) %

The number of FTEs at institutions of higher education has increased by 2.36 percent, and the number of FTEs at state agencies has decreased by 1.53 percent between the fourth quarters of 1999 and 2000.

Changes Over the Past Five Years

Between fiscal year 1995 and fiscal year 2000, the number of FTEs throughout the State has increased by 0.34 percent (see Table 3).

Table 3

Change in Number of FTEs From the Fourth Quarter of Fiscal Year 1995 To the Fourth Quarter of Fiscal Year 2000		
Category	Number of FTEs	Percent Increase/(Decrease)
State Agencies	(10,313.45)	(6.42)%
Higher Education Institutions	11,214.20	10.91%
All State Entities	900.75	0.34%

Public safety and criminal justice agencies have increased their numbers of FTEs by 7.38 percent:

- The Youth Commission has increased its number of FTEs by 2,540.
- The Department of Public Safety has increased its number of FTEs by 624.
- The Department of Criminal Justice has increased its number of FTEs by 474.

Higher education institutions have increased their overall numbers of FTEs by 10.91 percent:

- The University of Texas M.D. Anderson Cancer Center has increased its number of FTEs by 2,589.
- The University of Texas Medical Branch at Galveston has increased its number of FTEs by 1,886.
- Texas Tech University Health Sciences Center has increased its number of FTEs by 1,226.

Finally, health and human service agencies have decreased FTE counts by 18.63 percent:

- The Department of Mental Health and Mental Retardation has decreased its number of FTEs by 7,256.
- The Department of Human Services has decreased its number of FTEs by 3,472.

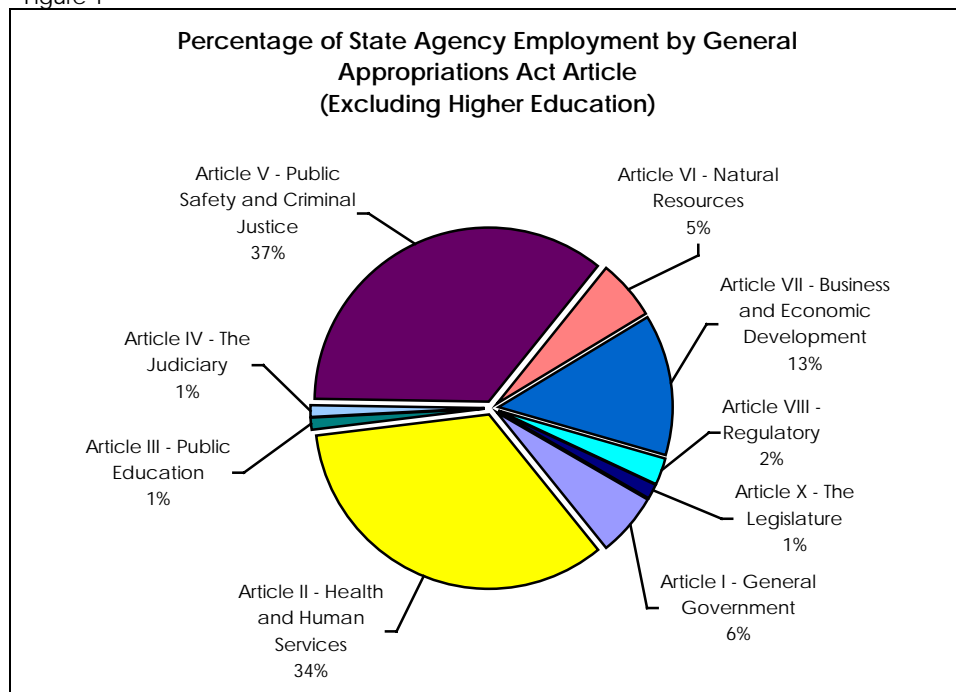
Distribution of State Employees

State agencies employ 57 percent of all state employees. Among state agencies, public safety and criminal justice agencies and health and human services agencies employ the majority of FTEs. Institutions of higher education employ 43 percent of all state employees. Fifteen large state agencies employ 89 percent of state agency employees, and two large universities employ 73 percent of higher education employees.

A Majority of State Agency Employees Work in Public Safety and Criminal Justice or Health and Human Services

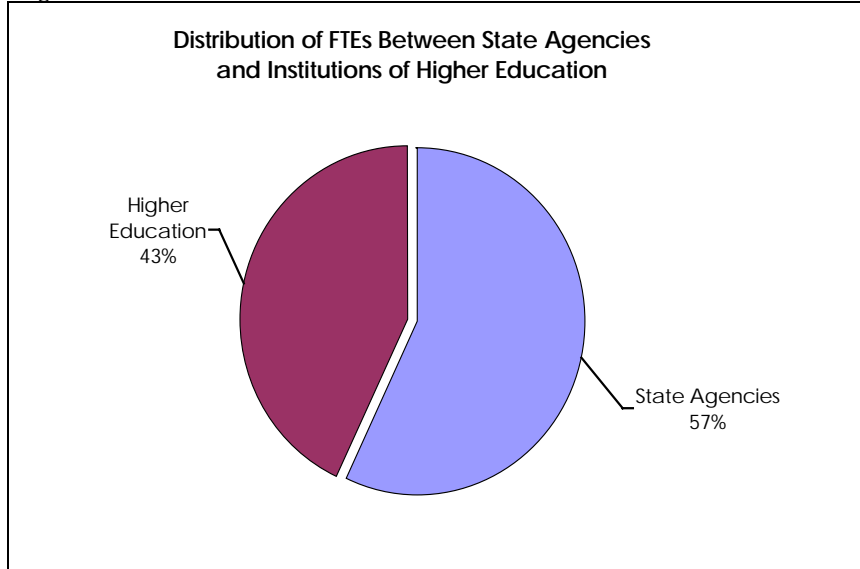
More than 70 percent of employees at state agencies work for public safety and criminal justice agencies or health and human services agencies (see Figure 1).

Figure 1



Institutions of Higher Education Employ Over 40 Percent of the State's FTEs

Figure 2

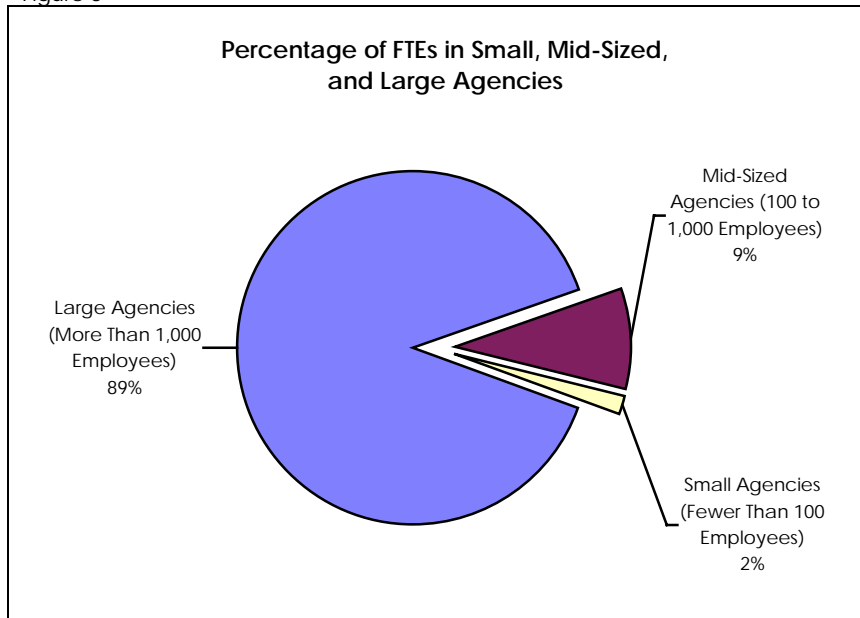


Forty-three percent of all state employees are employed by institutions of higher education. State agencies employ fifty-seven percent of all state employees (see Figure 2).

Fifteen State Agencies Employ 89 Percent of State Agency FTEs

Fifteen large state agencies, each with over 1,000 FTEs, employ 89 percent of state agency employees.

Figure 3

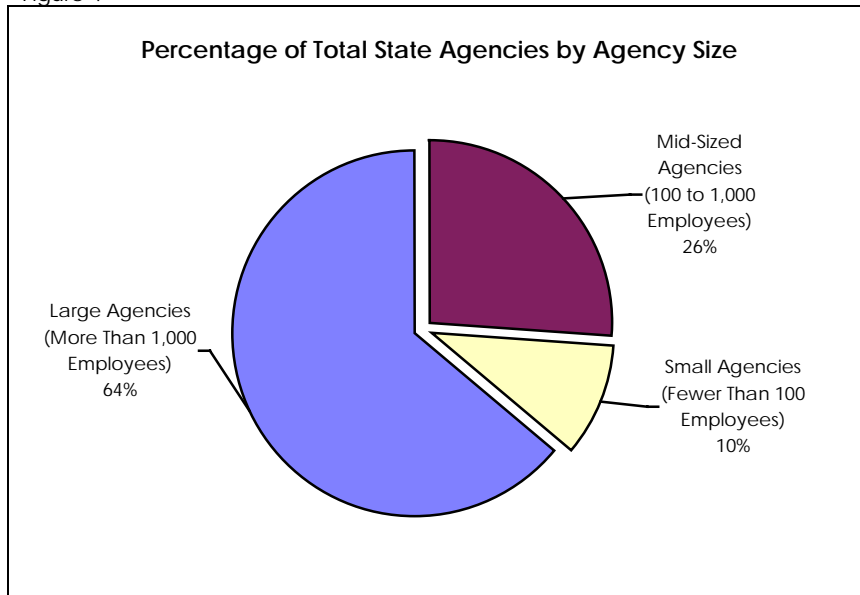


Large state agencies account for only 10 percent of total agencies (see Figures 3 and 4).

Thirty-seven agencies reported FTE counts between 100 and 1,000 for the fourth quarter. These mid-sized agencies comprise 26 percent of all state agencies but employ less than 10 percent of all state agency employees (see Figures 3 and 4).

Over 60 Percent of All State Agencies Have Fewer Than 100 FTEs

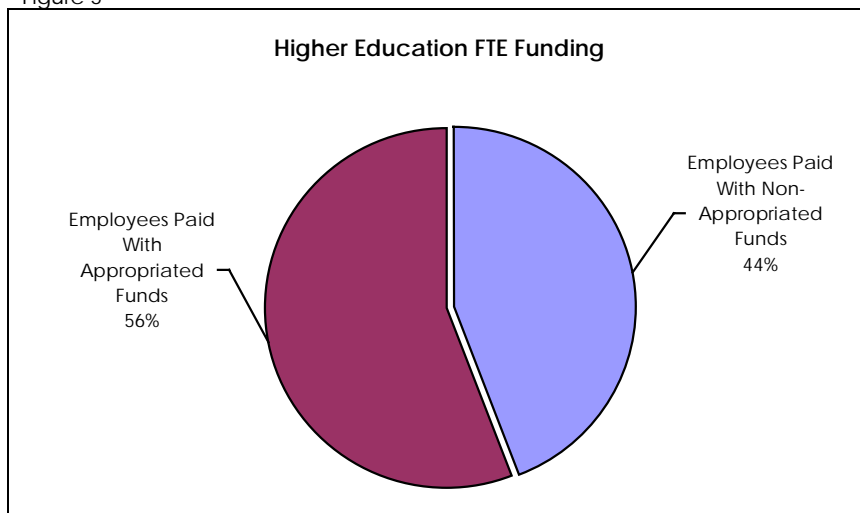
Figure 4



Ninety-three state agencies reported FTE counts of fewer than 100 in the fourth quarter. These small agencies represent 64 percent of all agencies, yet employ less than 2 percent of all state agency employees (see Figures 3 and 4).

Almost 45 Percent of Higher Education Employees Are Paid With Funds That Are Not Appropriated by the State

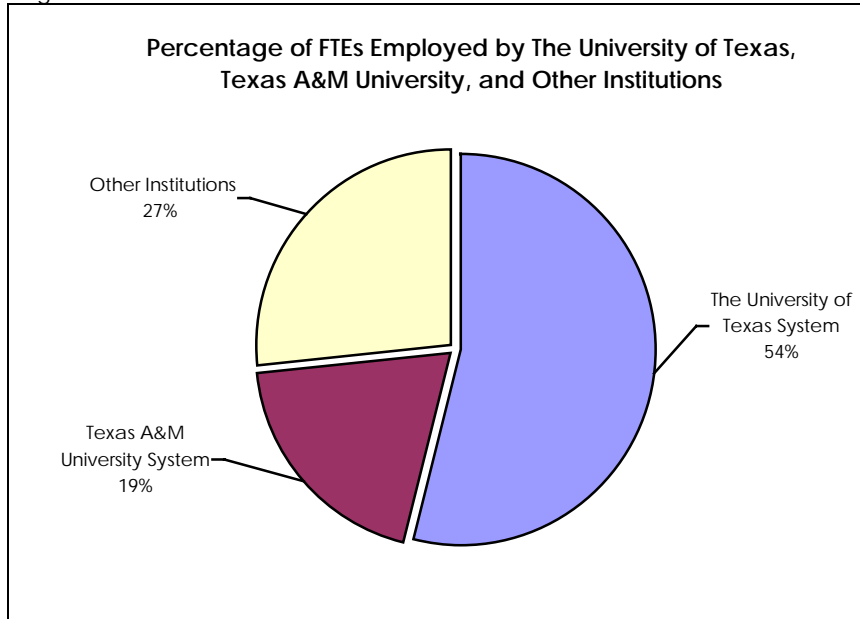
Figure 5



Non-appropriated funds are used to pay 44 percent of FTEs at higher education institutions (see Figure 5).

Two University Systems Employ Over 70 Percent of Texas' Higher Education Employees

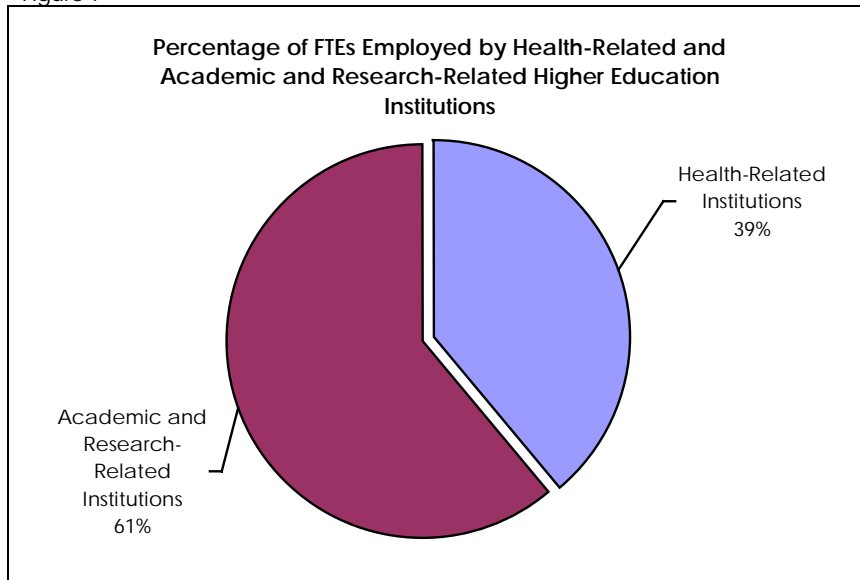
Figure 6



Branches of The University of Texas System and the Texas A&M University System employ over 70 percent of higher education FTEs (see Figure 6).

Almost 40 Percent of Higher Education Employees Work in Health-Related Institutions

Figure 7



Almost 40 percent of higher education FTEs are employed at health-related institutions (see Figure 7).

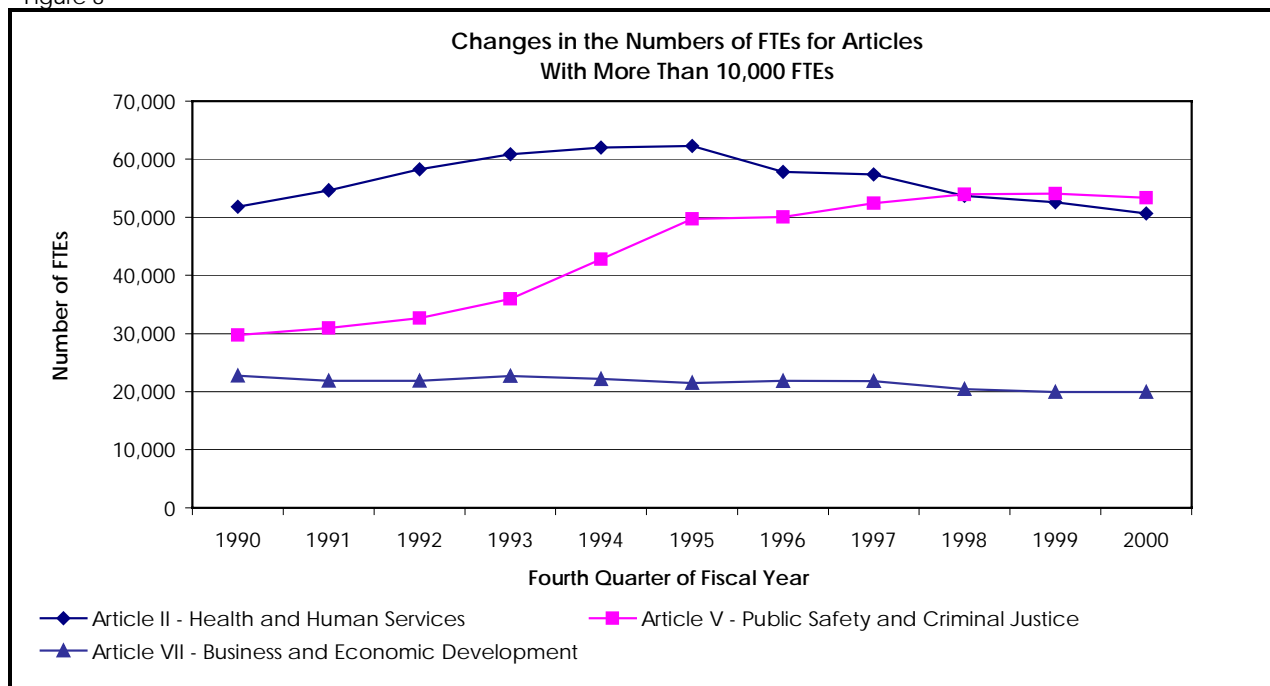
Changes in State Employment by General Appropriations Act Article Since 1990

The number of FTEs throughout the State has increased by over 21.15 percent (46,145 FTEs) since fiscal year 1990.

Public Safety and Criminal Justice Agencies Have Added the Most FTEs

The total number of FTEs at public safety and criminal justice agencies has increased by nearly 23,653 FTEs in the past 10 years (see Figure 8). This increase is by far the largest among the agencies as grouped by General Appropriations Act article.

Figure 8

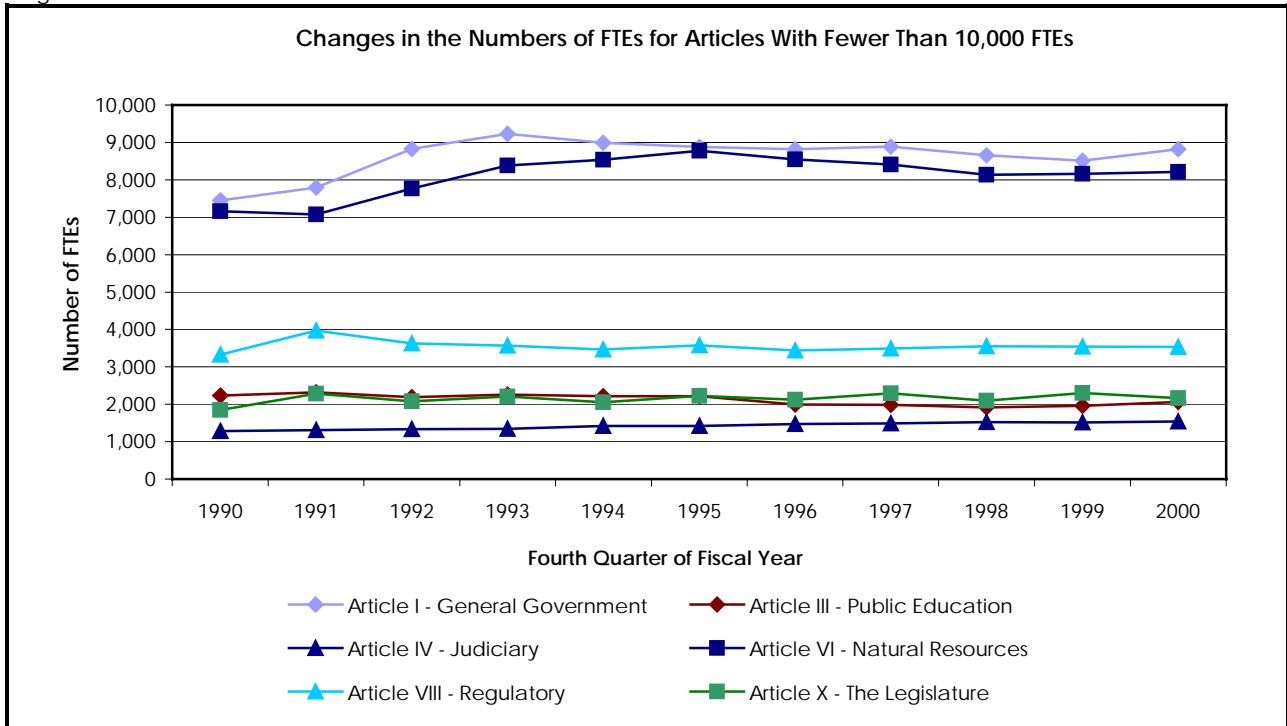


During that same 10-year period, the number of FTEs at health and human services agencies has decreased by 1,101 FTEs.

FTE totals for business and economic development agencies have remained relatively stable throughout the 1990s. Overall FTE counts have decreased by 2,789 FTEs since 1990, primarily due to staff reductions at the Texas Workforce Commission.

Agencies Categorized Under Articles With Fewer Than 10,000 FTEs Have Grown Since 1990

Figure 9



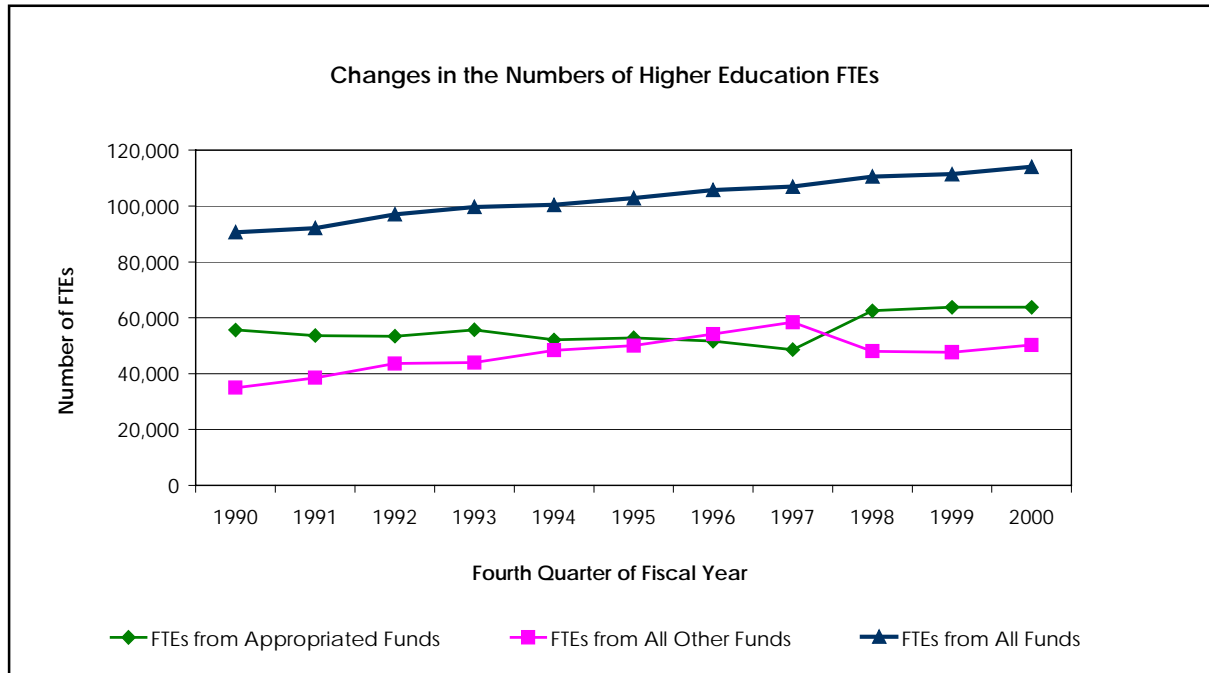
Agencies categorized under articles with fewer than 10,000 FTEs have grown since 1990. General government and natural resources agencies have experienced significant growth since 1990 (see Figure 9). General government agencies have added 1,371 FTEs, and natural resources agencies have added 1,046 FTEs. However, natural resources agencies have decreased their overall FTE counts since 1995.

Legislative, judiciary, and regulatory agencies have also increased the total number of FTEs since 1990: legislative agencies by 321 FTEs, the judiciary by 261 FTEs, and regulatory agencies by 161 FTEs.

Public education agencies have decreased their total number of FTEs by 167 over the same time period.

The Number of FTEs in Institutions of Higher Education Has Increased Significantly Since 1990

Figure 10



The number of higher education institution FTEs has increased by 23,390 since 1990 (see Figure 10).

The majority of this increase (nearly 15,000 FTEs) is for positions paid from funds other than those appropriated by the Texas Legislature (prior to 1998, this number represented the number of FTEs paid from funds outside of the State Treasury).

Contractors and Consultants at State Entities

Agencies and institutions of higher education reported using 28,126 contractors and consultants as of the last day of the fourth quarter of fiscal year 2000. More than half of the State's contractors and consultants worked for the Department of Transportation. Two agencies and five higher education institutions employed more than 500 contractors or consultants (see Table 4).

Table 4

Agencies and Institutions of Higher Education With More Than 500 Contractors and Consultants			
Agencies	Number of Contractors/ Consultants	Institutions of Higher Education	Number of Contractors/ Consultants
Department of Transportation	16,325	The University of Texas at Austin	2,309
State Preservation Board	581	The University of Texas at San Antonio	1,353
		The University of Texas M.D. Anderson Cancer Center	861
		The University of Texas Medical Branch at Galveston	666
		Southwest Texas State University	569

Temporary or Contract Workers at State Entities

Thirty-one agencies and ten institutions of higher education used a total of 903.64 FTEs for temporary or contractor workers for more than half of the days of the work year (see Table 5).

For reporting purposes, temporary or contract workers include those under contract to fill specific positions customarily filled by state employees. Outsourced functions and work done by consultants are excluded from these requirements. As Table 5 shows, for the fourth quarter of fiscal year 2000, 31 agencies and 10 institutions reported a total of 903.64 FTEs for temporary or contract workers working more than half of the workdays in the previous 12 months.

During the 76th Legislative Session, the Legislature added new provisions to the FTE reporting requirements. These provisions allow the Legislature to gather information on the use of temporary or contract workers for customary state business and the effect this practice has on state employment levels. As of the first quarter of fiscal year 2000, state agencies and institutions of higher education were required to report hours worked during the reporting quarter by temporary or contract workers who worked for more than half of the workdays in the previous 12 months and were paid from appropriated funds. Any such hours worked count toward that entity's FTE cap. The total number of state contract workers that meet the above requirements reported for each quarter of fiscal year 2000 are as follows: 994.26 in the first quarter, 893.96 in the second quarter, 966.42 in the third quarter, and 903.64 in the fourth quarter.

Table 5

Agencies and Institutions of Higher Education With Temporary and/or Contract Workers Who Fill Positions for More Than Half of the Days in a Year	
Agencies	Number of FTEs
General Services Commission	133.25
Department of Human Services	115.00
Natural Resources Conservation Commission	72.85
Department of Criminal Justice	60.22
Department of Health	41.33
Adjutant General's Department	30.00
Department of Transportation	18.28
Texas Education Agency	16.95
Department of Mental Health and Mental Retardation	15.34
Rehabilitation Commission	15.21
Office of Court Administration	11.66
Employees Retirement System	10.99
Department of Housing and Community Affairs	10.00
Texas Lottery Commission	8.00
Department of Protective and Regulatory Services	7.69
Office of the Governor	6.59
Texas Workforce Commission	6.08
Teacher Retirement System	5.16
Comptroller of Public Accounts	4.82
Youth Commission	3.64
Library and Archives Commission	3.05
Texas Department of Economic Development	3.00
Office of the Attorney General	2.82
Commission for the Blind	1.85
General Land Office	0.97
Polygraph Examiners Board	0.65
Aircraft Pooling Board	0.64
Department on Aging	0.60
Department of Information Resources	0.57
Juvenile Probation Commission	0.50
Department of Banking	0.28
Total for Agencies	607.99

Agencies and Institutions of Higher Education With Temporary and/or Contract Workers Who Fill Positions for More Than Half of the Days in a Year	
Institutions of Higher Education	Number of FTEs
The University of Texas Medical Branch at Galveston	146.83
The University of Texas M.D. Anderson Cancer Center	111.04
The University of Texas at Austin	14.58
Prairie View A&M University	8.50
The University of Texas at Dallas	6.47
The University of Texas System	3.00
The University of Texas Southwestern Medical Center at Dallas	3.00
Texas Tech University	1.44
University of North Texas Health Science Center	0.49
The University of Texas Health Science Center at San Antonio	0.30
Total for Institutions of Higher Education	295.65

Agencies and Universities That Exceeded Legislatively Mandated FTE Caps

Three agencies exceeded their quarterly FTE caps set by the Legislature without approval from the Legislature Budget Board and the Office of the Governor (see Table 6 for individual agency explanations).

Table 6

Agencies That Exceeded Quarterly Legislative FTE Cap			
Agency	Number of FTEs Over Cap	Percentage Over Cap	According to the Explanation (According to the Agency and the Legislative Budget Board)
Department of Transportation	385.83	2.57	The agency increased the number of its FTEs due to the summer hire program, which employs 300 FTEs that are exempt from the FTE cap.
Board of Architectural Examiners	0.08	0.42	The agency is participating in the Comptroller of Public Accounts' Information Technology Academy program and is allowed to exceed its FTE cap by one.
General Services Commission	42.63	0.50	The agency requested an increase in its FTE cap for fiscal year 2000 to 856 in order to accommodate the revised definition of FTE contract employees.

Twenty-four institutions of higher education exceeded their annual FTE caps (the annual average of FTEs from Appropriated Funds plus Contractor FTEs for fiscal year

2000) without approval from the Legislature Budget Board and the Office of the Governor (see Table 7 for individual institution explanations).

Table 7

Higher Education Institutions That Exceeded Their Annual Legislative FTE Caps			
Institution	FTEs Over Cap	Percentage Over Cap	Explanation (According to the agency and Legislative Budget Board)
The University of Texas M.D. Anderson Cancer Center	1,221.76	20.26	No explanation provided.
The University of Texas at Brownsville	349.11	118.74	An allocation for FTEs paid with Texas Southernmost College (TSC) [SLM3] funds has been made for TSC, and a corresponding request to exceed the cap was prepared and presented to The University of Texas System. The 1992 partnership agreement between The University of Texas at Brownsville and Texas Southmost College, specifically, the Educational Partnership Cooperation Contract Regarding Personnel, requires that all employees be employed by the University.
The University of Texas - Pan American	110.89	10.39	The addition and expansion of facilities on and off campus have consequently increased staffing requirements. Also, the addition of certain staff positions has been required as a condition for compliance with various audits. Increased usage and complexity of computers/electronic media have necessitated the addition of staff members.
Southwest Texas State University	103.05	6.24	The cap was set at less than the actual number of FTEs when the legislative appropriation request was made in 1998. New positions were funded by Back-to-Basics, special items, local revenue, and state-applied research grants.
University of Houston - Downtown	46.86	10.38	The campus exceeded the FTE cap due to increased student enrollment and support staff, expansion of non-traditional course schedules, and expansion of distance learning tools.
Tarleton State University (A&M)	45.68	7.62	The number of FTEs exceeded the cap due to the addition of a new center in Killeen, Texas. A request to exceed the cap was submitted in fall 1999.
The University of Texas at Arlington	42.29	2.31	The current FTE caps were set when the University was starting to come out of a long and sustained enrollment decline. Given the lean faculty and staff counts that resulted from the enrollment decline, the University had to increase the number of FTEs associated with recruiting, teaching, and retaining students. These hard efforts are now paying off, as the University anticipates a 6 percent enrollment increase over the current base period.
Texas State Technical College - Harlingen	41.78	12.23	The College exceeded the FTE cap due to increased enrollment.

Higher Education Institutions That Exceeded Their Annual Legislative FTE Caps			
Institution	FTEs Over Cap	Percentage Over Cap	Explanation (According to the agency and Legislative Budget Board)
West Texas A&M University	35.66	6.42	The University requested [SLM4] to exceed cap by 61.80 FTEs for a newly approved program in Communication Disorders (Speech Pathology), special item appropriation for Agriculture Initiatives and Museum, a new faculty position to meet demand in specific academic programs that are experiencing growth, and a new position in physical plant to address deferred maintenance.
Texas A&M University - Corpus Christi	34.79	5.23	A request to exceed the fiscal year 2000 cap of 665.05 has been submitted. The request was based on significant increases in student enrollment.
University of Houston - Victoria Center	31.44	25.35	The campus exceeded the FTE cap due to expanded community outreach, development of Internet courses, increased staffing, increased student enrollment, and plant support personnel.
Texas A&M International University	31.31	8.44	The University continues to grow each year. New programs continue to be added, and Phase III is under construction, which results in the need for additional staff.
Texas A&M University - Galveston	21.81	9.50	The University added 11.5 faculty and staff members due to reorganization, increased enrollment, retention efforts, and academic enhancement (11.5). New state matching funds for federal grant to increase the Seaborne Conservation Corps (SCC) effort will add 25 FTEs. The University is in a growth mode, which will increase the number of classes, faculty members, and staff members. In addition, the SCC appropriation increased by approximately \$1 million a year to expand the program.
Texas State Technical College - Sweetwater	17.05	9.61	The College exceeded the FTE cap due to increased enrollment.
The University of Texas at El Paso	16.70	1.18	The vast majority of these FTEs are related to new programs/funds allocated by the Texas Legislature.
Texas Agricultural Extension Service (A&M)	15.91	1.40	The Service employed short term and student workers to meet increased agricultural seasonal demand and summer interns to increase access in hiring for future position vacancies.
Prairie View A&M University	13.14	2.12	The University requested [SLM5] the return of the vacant positions not filled, which will increase the 2000 FTE level to the fiscal year 1999 level. The FTE reports excluded those vacant positions. The University requested to return to the budgeted 1999 FTE level of 640.5. Justification is primarily based on four categories of FTE needs: (1) accreditation, (2) safety and security, (3) enrollment growth, and (4) reorganization for efficiency and effectiveness.

Higher Education Institutions That Exceeded Their Annual Legislative FTE Caps			
Institution	FTEs Over Cap	Percentage Over Cap	Explanation (According to the agency and Legislative Budget Board)
Texas State Technical College - Waco	12.28	2.41	The College exceeded the FTE cap due to increased enrollment.
Texas State Technical College - Marshall	9.62	16.18	The College exceeded the FTE cap due to increased enrollment.
Texas A&M System Administration	9.46	13.42	An increase in the number of FTEs was necessary due to expanded efforts devoted to legal services and distance learning initiatives. Student worker positions are not included in the cap established in the appropriations bill for fiscal year 2000-2001. The System requested [SLM6] correction to the employment limit to include student worker positions (paid from appropriated funds) in this cap amount [SLM7].
The University of Texas at Dallas	7.06	0.68	Due to the significant growth of the University, it has had to add additional faculty and staff members. A request to increase the FTE cap was submitted to the Legislative Budget Board.
Texas A&M University - Texarkana	2.44	2.10	Two special items, the Jeffersonian Project and Academic Programs (Nursing and Biology), require the addition of multiple faculty positions and staff positions for implementation of the programs.
Sam Houston State University	2.30	0.26	The size of the enrollment from semester to semester often requires a change in the number of FTEs.
Texas State Technical College System	1.40	4.51	The College submitted requests in August and October 1999 to exceed the FTE cap due to increased enrollment.

Management-to-Staff Ratios at State Entities

The overall statewide management-to-staff ratio was 1 manager/supervisor to 13.17 staff members, slightly higher than the 1:11 ratio the State would like to achieve (see Table 8).

At this time, the State has no legislative mandate to achieve a specific management-to-staff ratio. However, each agency is required to develop procedures for achieving a management-to-staff ratio of 1 manager to 11 staff members. Forty-four percent of all state agencies and higher education institutions achieved the desired ratio of 1 manager/supervisor for every 11 non-supervisory staff members. Twenty-three agencies and forty-two institutions of higher education reported a 1:11 ratio or higher.

Very small agencies often have a ratio much lower than the desired 1:11 ratio; therefore, the State Auditor's Office groups and reports on these agencies separately. Thirteen of the 100 agencies and institutions (13 percent) with fewer than 100 employees met the goal of a 1:11 ratio.

Table 8

Management-to-Staff Ratio by Entity Category	
Category	Management-to-Staff Ratio
Agencies/Institutions With Fewer Than 100 FTEs	1 Manager/Supervisor to 5.92 Staff Members
Agencies With More Than 100 FTEs	1 Manager/Supervisor to 11.48 Staff Members
Higher Education Institutions With More Than 100 FTEs	1 Manager/Supervisor to 16.11 Staff Members
All State Entities	1 Manager/Supervisor to 13.17 Staff Members

Although the average management-to-staff ratio for agencies and institutions with more than 100 employees was approximately 1:13, the Department of Criminal Justice, with over 40,000 FTEs, reported a ratio of 1:76, which affects the statewide average significantly. Other agencies and higher education institutions with high management-to-staff ratios include: Wildlife Damage Management Services with a ratio of 1:87, The University of Texas Health Science Center San Antonio with a ratio of 1:51, University North Texas with a ratio of 1:35, and The University of Texas at Dallas with a ratio of 1:33.

The significant differences in management-to-staff ratios between various agencies do not necessarily mean one agency is better managed than another. Agency size, organizational function and mission, and managerial strategy can affect what constitutes a "reasonable" span of control for any agency.

Objective, Scope, and Methodology

Objective

The objective of this report is to provide the Legislature and the public with information on the number of state employees and the number of consultants and contract workers that perform services for state government. This report was prepared in accordance with Government Code, Chapter 2052, Subchapter B.

Scope

The report's scope encompasses information submitted to the State Auditor's Office by 214 agencies and institutions of higher education. The information in this report is based on self-reported data from these agencies and institutions. The State Auditor's Office has not independently verified the accuracy of this reported information.

Methodology

The methodology employed to analyze the data in this report included comparing data for the fourth quarter of fiscal year 2000 to (previously submitted) data for the third quarter of fiscal year 2000 and fourth quarter data from the previous 10 years.

Report Variances

Agency and higher educational institution variances are depicted in Tables 1 through 3 of this report, but an overall, statewide variance is not computed, as selected agencies are not bound by FTE caps. The Texas State Museum, the Panhandle Plains Historical Museum, the State Bar of Texas, the Board of Law Examiners, and all Article X agencies are reported in FTE totals but are not assigned FTE caps in the General Appropriations Act.

FTE Caps

- FTE caps were modified only if there were rider adjustments in the General Appropriations Act or if both the Legislative Budget Board and the Governor's Office granted an exception.
- FTE caps for agencies are based only on FTEs paid from State Appropriated funds.
- The FTE cap for West Texas A&M University (Agency No. 757) provides an overall FTE cap for both the University and the Panhandle Plains Historical Museum (Agency No. 039). The museum does not have an FTE cap listed in the General Appropriations Act.

- The 76th Legislature did not assign FTE caps for the Texas State Museum, the State Bar of Texas, the Board of Law Examiners, or any Article X agencies.
- The State Auditor’s Office and the Legislative Budget Board agree that the Teacher Retirement System should report its FTEs as “Appropriated” and “All Other Funds” as is allowed for higher education institutions.
- This report combines the Office of the Governor and the Trustees Program FTEs and FTE caps, as appropriations and FTEs may be transferred between these two programs.

Non-Standard Work Week FTE Calculations

Agencies with a significant percentage of employees who work non-standard work weeks are allowed to use one of three methods for calculating FTEs. Each agency is required to continue the method chosen for the entire fiscal year. The options are listed in Table 9 below:

Table 9

Agency Options for Calculating FTEs for Employees With Non-Standard Work Weeks	
Option	Agencies
Count the actual number of hours in the quarter based on the number of Mondays through Fridays.	Youth Commission Department of Mental Health and Mental Retardation Department of Public Safety Parks and Wildlife Department School for the Blind and Visually Impaired School for the Deaf
Use 520 hours as the standard number of hours in every quarter, regardless of the actual number of work hours.	Alcoholic Beverage Commission
Allocate both methods of calculation so that the hours in a quarter will be the average total number during the quarter that one full-time employee would be paid.	Department of Criminal Justice

Management-to-Staff Ratio Calculation

The following formula is used to calculate the management-to-staff ratio:

$$\text{Management-to-staff ratio} = \frac{[N+(S-1)]}{S}$$

N = Number of non-supervisory employees

S = Combined number of supervisors and managers

Other Information

This report was prepared by the following employees of the State Auditor's staff:

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