



Proposed Final Report

Capital Budget Staffing

Legislative Auditor's Conclusion: The state spent \$149 million of capital budget funds in 2015-17 on salaries and benefits for 840 FTEs.

The state's accounting system has reliable staff and salary/benefit data for state agencies, but lacks detail for higher education institutions.

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**JLARC
study in
2017-19
capital
budget**

Determine number of **full-time equivalent staff (FTEs)** paid from the capital budget.

Identify salary/benefit costs, fund sources, and functions.

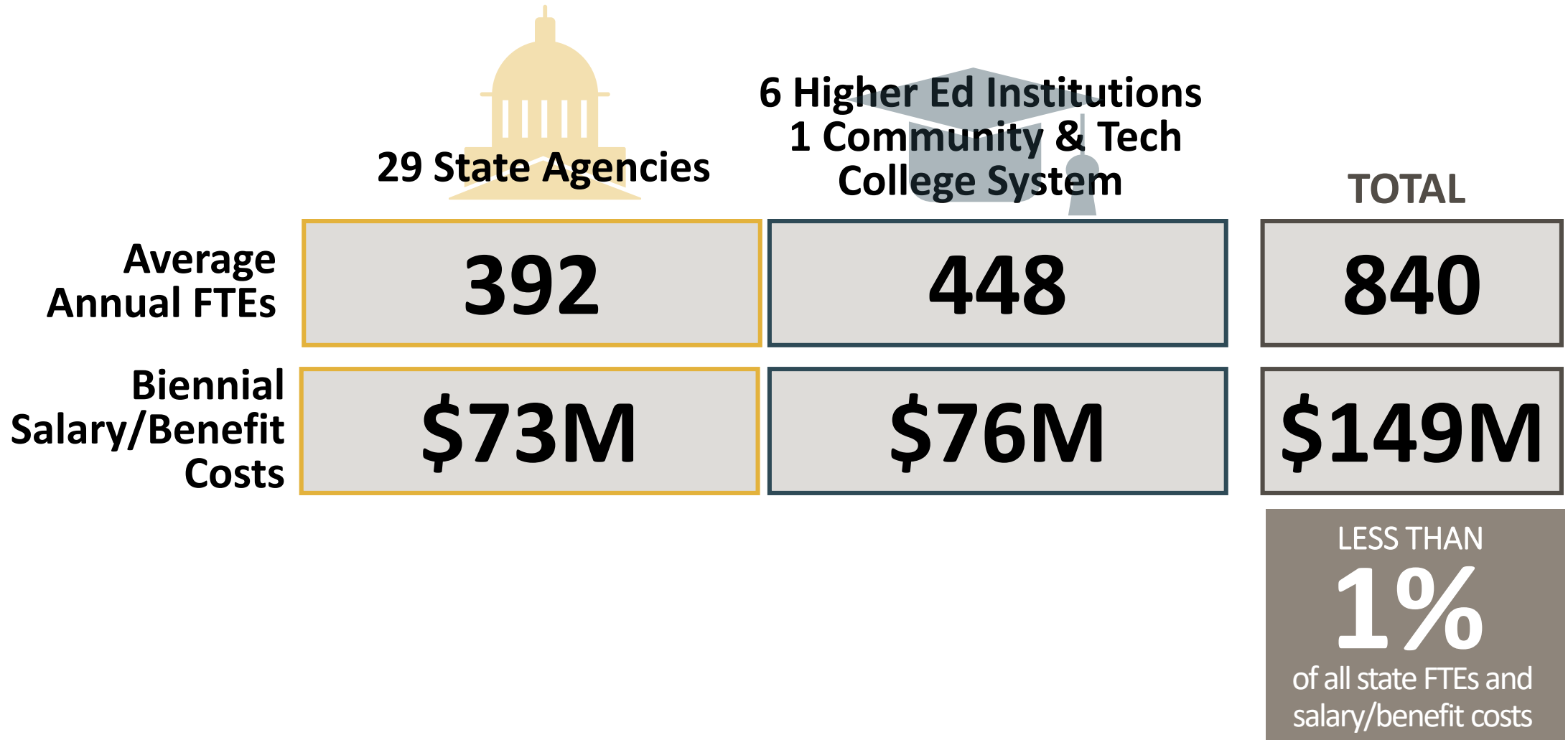
A diagram illustrating the concept of Full-Time Equivalent (FTE) staff. On the left, a dark blue rounded rectangle contains the text "1 FTE". To the right, three horizontal equations are shown, separated by thin lines. Each equation starts with an equals sign, followed by a number of person icons, then a multiplication sign (X), and finally a number of hours. The first equation shows 1 person icon followed by "2,088 hours". The second equation shows 2 person icons followed by "1,044 hours". The third equation shows 4 person icons followed by "522 hours".

$$\begin{aligned} 1 \text{ FTE} &= 1 \text{ person} \times 2,088 \text{ hours} \\ &= 2 \text{ people} \times 1,044 \text{ hours} \\ &= 4 \text{ people} \times 522 \text{ hours} \end{aligned}$$

- State policy allows use of capital funds for FTE costs directly related to projects.
- State provides oversight through budget instructions and review, statutes, provisos, and spending plans.
- Agencies and universities allowed to use various accounting methods.

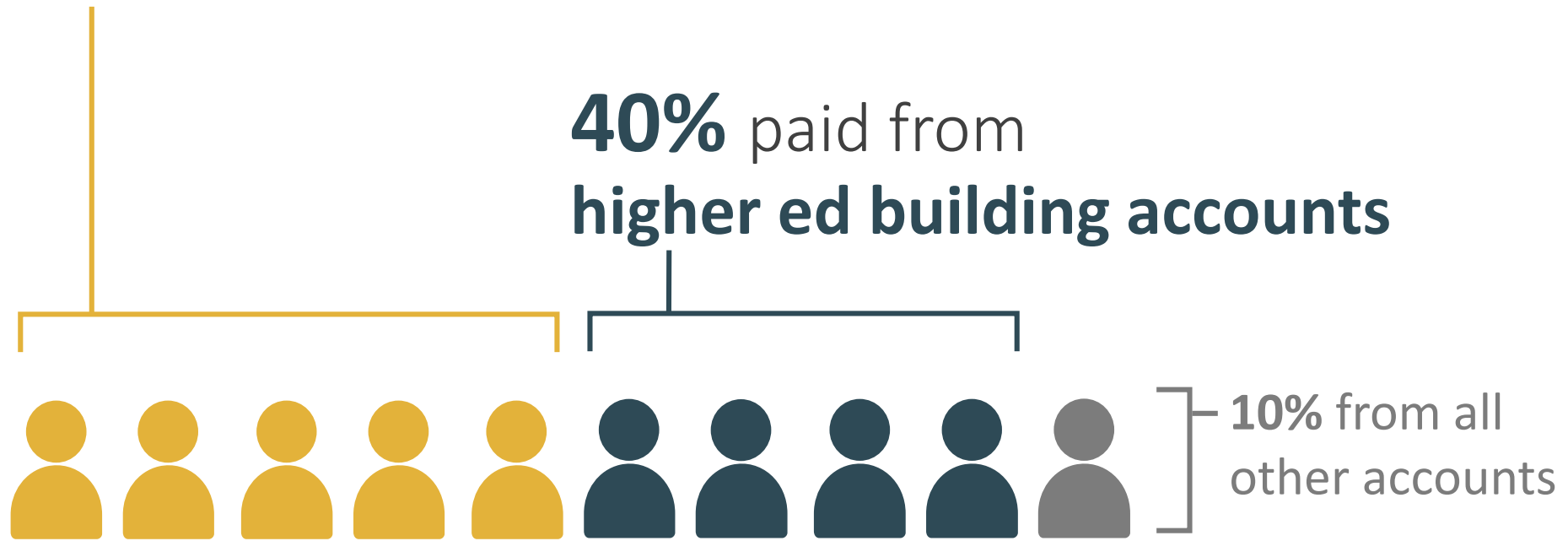
36 entities provided data

using accounting, personnel, and internal management systems



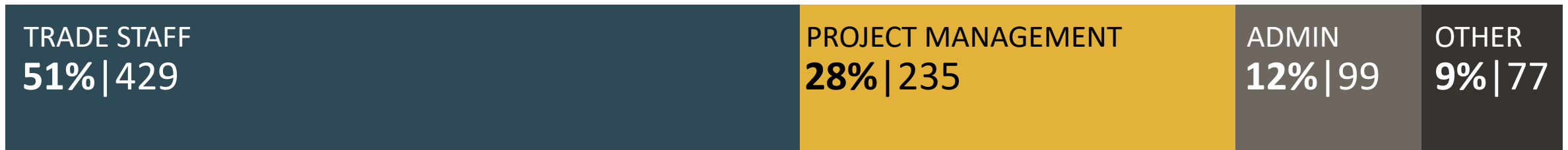
50% of FTEs and costs
paid from **bond-funded** accounts

40% paid from
higher ed building accounts



What funds are used to pay for the FTEs?

Most common job functions are trades & project management



Largely due to higher education preventive maintenance staff.

Dashboard has detail for each entity involved in study

Appendix B of the report

The screenshot shows a dashboard interface with a list of entities, each with a checkbox. The entities listed include:

- (All)
- Agriculture, Dept. of
- Archaeology & Historic Preservation
- Center for Childhood Deafness & Hearing Loss or State School for Deaf and Hard of Hearing
- Central Washington University
- Commerce, Dept. of
- Community/Technical College System
- Corrections, Dept. of
- Court of Appeals
- Criminal Justice Train Comm
- Eastern Washington University
- Ecology, Dept. of
- Enterprise Services, Dept. of
- Fish and Wildlife, Dept. of
- Health, Dept. of
- JLARC
- Military Department
- Natural Resources, Dept. of
- NW Museum of Art & Culture (East Wash State Historical Society)
- Office of Financial Management
- Office of the Secretary of State
- Pollution Liability Insurance Agency
- Puget Sound Partnership
- Recreation and Conservation Funding Board
- Social and Health Services, Dept. of
- State Conservation Commission
- State Parks and Recreation Commission
- State School for the Blind
- Supt of Public Instruction/Public Schools
- The Evergreen State College
- University of Washington
- Veterans' Affairs, Dept. of
- Washington State Historical Society
- Washington State Patrol
- Washington State University
- Western Washington University
- Workforce Train & Educ Coord Board

Filters at the top include:

- Entity: (All)
- Agency or Higher Ed: (All)
- Fund Type: (All)
- Area of Government: (All)

Below the list, there are several horizontal bars representing data for different entities. A table titled "What fund types were used to pay salary/benefit costs?" shows the following data:

Fund Type	Percentage
State-funded accounts	40%
Other accounts	12%
Higher ed. building accounts	30%

At the bottom, there is a note: "Due to rounding, the sum of individual parts may not match totals or add to 100%."

Additional filters: Agency/Higher Ed | Fund Type | Area of Government



AFRS has generally reliable data for state agencies

Agencies: Overall totals consistent with what JLARC staff compiled. Agency-level discrepancies due to standard accounting practices.



AFRS lacks detail for institutions of higher education

Universities: AFRS data is 70% lower than compiled data. Most FTEs and costs recorded under local (university) accounts rather than capital accounts.

Community/technical colleges: Cost data is consistent. FTEs are 77% lower than compiled data due to standard accounting practices.



The Legislative Auditor
did not make recommendations
for this report.

Agency Responses

OFM, 5 agencies, and 6 higher education
institutions provided formal responses.

Full Report

leg.wa.gov/jlarc/AuditAndStudyReports

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