



Fiscal Services Division

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Inside this Fiscal Research Brief

Summary

This *Fiscal Research Brief* provides background on the establishment of State government full-time equivalent (FTE) positions and examines how FTE positions are used in the State’s budget process and how positions and personnel costs have changed over time.

Iowa Code Authority

Iowa Code section [8.36A](#)

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FY 2023 FTE Positions and Personnel Costs

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This *Fiscal Research Brief* provides background on the establishment of State government full-time equivalent (FTE) positions and examines how FTE positions are used in the State's budgeting process and how positions and personnel costs have changed over time. The background information provides a general explanation and understanding of the various aspects of FTE positions. The majority of the background information included in this brief is reprinted from an [Issue Review](#) published in 2017.¹

The FTE position data reviewed ends in FY 2023 before the passage of 2023 Iowa Acts, chapter [19](#) (State Government Alignment Act). The document does not include FTE positions of the Board of Regents institutions for the following reasons:

- The Regents FTE positions are not calculated in the same manner as other State agencies that use the Centralized State Payroll System due to the unique nature of employment throughout the academic school year.
- The Regents institutions comprise nearly 60.0% of the total FTE positions and personnel costs in State government, and fluctuations in Regents numbers can suppress or distort overall trends.
- Over 60.0% of the Regents personnel costs are funded with restricted funds.²

Background

Full-Time Equivalent Positions Defined. Language defining an FTE position was added to the Iowa Code in 1990 with the enactment of the Budgetary and Financial Procedures of State Agencies Act (1990 Iowa Acts, chapter [1247](#)). Iowa Code section [8.36A](#) defines an FTE position as follows:

“...a budgeting and monitoring unit that equates the aggregate of full-time positions, part-time positions, a vacancy and turnover factor, and other adjustments. One full-time equivalent position represents two thousand eighty working hours, which is the regular number of hours one full-time person works in one fiscal year. The number of full-time equivalent positions shall be calculated by totaling the regular number of hours that could be annually worked by persons in all authorized positions, reducing those hours by a vacancy and turnover factor and dividing that amount by two thousand eighty hours.”

During the 1987 through 1989 Legislative Sessions, language defining an FTE position that was nearly identical to the codified language was included annually in session law. Prior to the 1987 Legislative Session, FTE positions were not authorized in legislation for most State agencies. However, there were instances when the General Assembly authorized FTE positions for certain programs as a means of controlling the personnel costs of certain appropriated funds.

There are no provisions in the Iowa Code that require FTE positions to be authorized by the General Assembly for a State agency to spend funds on personnel costs. However, the State's centralized payroll system calculates FTE position utilization for agencies that use the system. In addition, for budgeting purposes, all State agencies enter FTE position data in the State budget system regardless of whether the FTE positions were authorized in prior legislation.

¹ Dave Reynolds, Fiscal Services Division, Legislative Services Agency, *Issue Review: State of Iowa FY 2014 FTE Positions and Personnel Costs* (January 2015), www.legis.iowa.gov/docs/publications/IR/402721.pdf.

² Each of the institutions under the purview of the Board of Regents has restricted funds specifically designated or restricted for a particular purpose or enterprise, including gifts; sponsored funding from federal and private sources; athletics; and other auxiliary or independent functions such as residence, parking, and utility systems. The funds cannot be used for the general operating costs of the Regents institutions.

Definitions of FTE Position Categories Used in State Budget Documents. To analyze FTE position data, it is important to understand how FTE position information is categorized and reported on State budget documents. The FTE position data is categorized as follows:

- **Actual utilized positions** – At the close of a fiscal year, FTE positions are calculated for all departments and agencies that use the Centralized State Payroll System. This includes all departments and agencies except for the Board of Regents institutions and the judicial district departments (i.e., Community-Based Corrections agencies). The FTE position usage is calculated by taking the actual hours in paid status³ during the fiscal year and dividing the number by 2,080 hours. The calculation of each actual FTE position takes into account the vacancies that occur throughout the fiscal year. For example, if a department budgeted a full-time position (equating to 1.0 FTE position) and this position is vacant for six months of the fiscal year, at the close of the fiscal year, the calculation of the actual FTE position is 0.5 (1,040 hours ÷ 2,080 hours = 0.5 FTE position). The calculation of an FTE position does not include overtime hours worked.
- **Budgeted positions** – At the beginning of each fiscal year, State agencies enter information in the budget system for that fiscal year. In the budget system, these positions are generally referred to as estimated. State agencies also enter budget information for the next fiscal year. This becomes part of the department request and may be adopted in the Governor's recommendation for the General Assembly to consider during the next legislative session. Budgeted FTE positions typically reflect full staffing of agency FTE position levels. However, there may be instances when a department or agency adds a vacancy factor⁴ if the agency is certain that a position will not be filled on July 1.
- **Authorized positions** – Authorized FTE positions (sometimes referred to as “appropriated”) refer to positions specifically authorized by the General Assembly in session law. The General Assembly only authorizes a portion of the State government's FTE positions, and these are typically positions that are associated with annual line-item appropriations. This authorization functions as a cap or limit on the FTE positions that an agency may support with the associated annually appropriated dollars. Authorized positions differ from budgeted positions in that departments will include budgeted FTE positions for all funding sources, including those that are authorized in Iowa Code and not appropriated annually, and have salary expenditures; whereas authorized positions only relate to FTE positions specifically authorized in legislation. Departments often include authorized positions in the budget at the level authorized in legislation.

The authorization of FTE positions is used as a way for the General Assembly to control or limit personnel costs relating to appropriated funds. In addition, there are numerous programs established in the Iowa Code that receive operating revenues from a source other than an annual appropriation. While these programs do not receive annual appropriations or FTE position authorization levels, departments fund salaries and benefits for employees working in those programs.

Full-Time Equivalent Positions and Personnel Costs. Once appropriations are enacted, departments determine their budgets for the coming fiscal year. The finalized budget becomes the Adopted Budget and the numbers in this budget category do not change throughout the fiscal year.

³ Paid status refers to an employee actively employed by the State and receiving regular pay.

⁴ A vacancy factor is a numeric reduction to a budgeted FTE position and the corresponding salary and benefit cost in anticipation that the position will be vacant for a certain amount of time throughout the fiscal year.

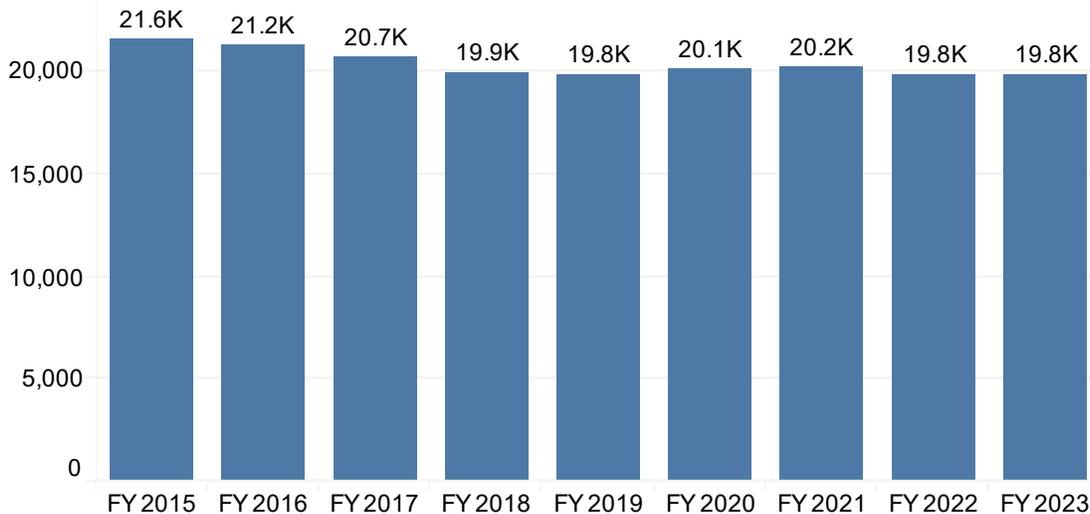
Any changes to a department’s budget are reflected in the Department Revised Budget category. Additionally, the line item in the budget for salaries and benefits is referred to as Personal Services.⁵

Departments can, and often do, revise their budgets throughout the fiscal year. In some cases, departments move available budgeted dollars for personal services from vacant, funded positions to fund increases in other expenditure line items. For instance, departments may leave authorized or budgeted positions vacant to fund the salary and benefit increases for existing staff.

Recent Trends

This *Fiscal Research Brief* will review recent trends in actual FTE positions from FY 2015 to FY 2023. Over the last nine years, actual FTE positions utilized by State government have declined by 1,758.0 or 8.2%. In FY 2015, FTE positions (excluding Regents) totaled 21,550.5. By the close of FY 2023, the total number of positions had decreased to 19,792.5. Although FTE positions declined compared to FY 2015, there are two distinct trends in FTE position utilization from FY 2015 through FY 2023. The first trend, declining FTE position utilization, began in FY 2008 and ended in FY 2019. The start of this trend is evaluated in greater detail in a [2017 Issue Review](#). Fiscal Year 2019 had the lowest total number of FTE positions utilized in years reviewed between the two most recent LSA documents that review FTE positions (the years reviewed in the *2017 Issue Review* began in FY 2008). The second trend in this period is relatively stable FTE position utilization since FY 2018. Although FTE positions reached their minimum in FY 2019 (matched again in FY 2023), the decrease from FY 2018 to FY 2019 was modest (-84.4 FTE positions or -0.4%) compared to prior year-over-year declines, and agencies have supported between 20,183.9 (FY 2021) and 19,792.5 (FY 2023) FTE positions since then.

Figure 1 – FTE Positions FY 2015 to FY 2023
Excluding Board of Regents



Source: LSA appropriations tracking

⁵ See the *Issue Review: Centralized Payroll Employee Costs* for a more in-depth explanation of the items that are included in State employee salaries and benefits.

From FY 2015 through FY 2019, FTE position utilization by the 11 largest agencies declined. The Department of Public Health (DPH) was the only agency in the largest 11 agencies that added FTE positions, adding 13.6, an increase of 3.3%. On a percentage basis, the two largest declines occurred in the Department of Human Services (DHS) and the Department of Veterans Affairs (DVA). The DHS’s utilization declined by 731.8 FTE positions (-15.6%) and the DVA’s utilization declined by 111.1 FTE positions (-12.5%). All other State agencies in the top 11 changed at a rate between -7.6% and -3.4%.

Figure 2 – FTE Differences from FY 2015 to FY 2019
Largest 11 Departments and Others

	FY 2015	FY 2019	FY 2015 vs FY 2019	Percent Difference
Corrections	3,838.3	3,583.4	-254.9	-6.6%
Education	732.9	707.9	-25.0	-3.4%
Human Services (DHS)	4,691.1	3,959.3	-731.8	-15.6%
Inspections and Appeals	534.2	497.9	-36.3	-6.8%
Judicial Branch	1,849.4	1,708.8	-140.7	-7.6%
Natural Resources (DNR)	991.5	916.6	-74.8	-7.5%
Other	3,315.7	3,154.9	-160.8	-4.9%
Public Health (DPH)	415.1	428.7	13.6	3.3%
Public Safety	875.9	832.2	-43.7	-5.0%
Transportation	2,768.4	2,612.5	-155.9	-5.6%
Veterans Affairs (DVA)	888.5	777.4	-111.1	-12.5%
Workforce Develop. (IWD)	649.5	614.0	-35.5	-5.5%
Total	21,550.5	19,793.7	-1,756.8	-8.2%

Source: LSA appropriations tracking

Among the 11 largest State agencies, most FTE position utilization has remained relatively consistent since FY 2019. **Figure 3** below displays the average number of FTE positions used for this period and includes shading for variances from this average. The FTE positions in the DVA have decreased since FY 2015, with FY 2023 use totaling 624.2 or 12.9% less than average. The DHS ended the period with FTE position use at 3,853.4 or 3.2% less than the average of all years since FY 2018. The decline for the DHS is due to FTE position decreases in State institutions including the State Training School at Eldora, the Glenwood Resource Center, the Independence Mental Health Institute, and the Woodward Resource Center. The DPH (4.7%) and Iowa Workforce Development (IWD) (4.0%) both ended FY 2023 with FTE position utilization higher than the average over this time. These FTE positions may be due to additional federal support received due to the COVID-19 pandemic. Although this spending does not directly equate to a certain number of FTE positions, the DPH spent \$13.1 million on 12 different federal programs between FY 2020 and FY 2023. Iowa Workforce Development spent \$21.1 million over the same period, primarily to administer unemployment insurance programs. The Department of Natural Resources (DNR) also utilized more FTE positions in FY 2022 and FY 2023.

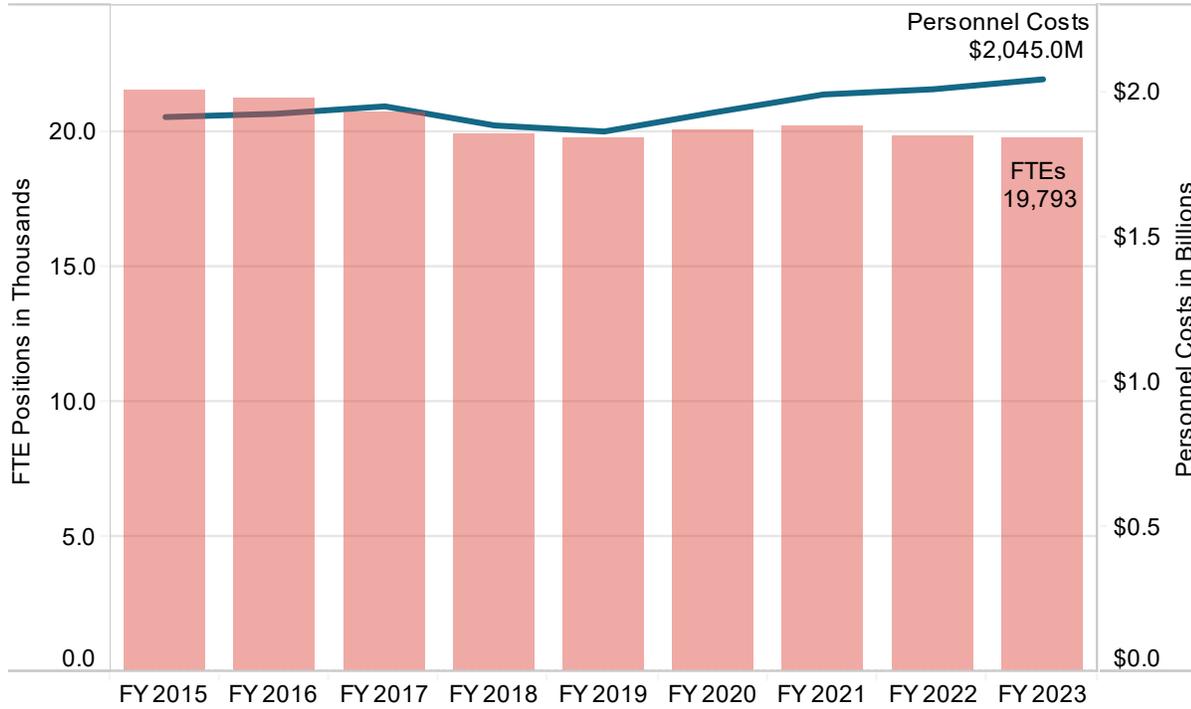
Figure 3 – FTE Percent Difference from Average
 Departments Outside the 11 Largest Combined in Other

	Five-Year Average	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Corrections	3,602.3	3,583.4 -0.53%	3,658.4 1.57%	3,584.2 -0.50%	3,575.4 -0.75%	3,609.9 0.21%
Education	719.3	707.9 -1.58%	713.3 -0.83%	724.2 0.68%	721.4 0.29%	729.8 1.44%
Human Services (DHS)	3,979.7	3,959.3 -0.51%	4,041.1 1.55%	4,102.2 3.09%	3,942.4 -0.94%	3,853.4 -3.19%
Inspections and Appeals	506.8	497.9 -1.76%	512.7 1.15%	508.6 0.35%	507.5 0.15%	507.3 0.10%
Judicial Branch	1,711.2	1,708.8 -0.14%	1,758.3 2.76%	1,711.3 0.01%	1,678.3 -1.92%	1,699.1 -0.70%
Natural Resources (DNR)	943.4	916.6 -2.82%	928.2 -1.60%	947.7 0.46%	971.1 2.93%	953.1 1.03%
Other	3,153.4	3,154.9 0.05%	3,142.7 -0.34%	3,192.8 1.25%	3,127.1 -0.84%	3,149.6 -0.12%
Public Health (DPH)	466.0	428.7 -7.75%	443.4 -4.71%	488.3 4.64%	481.2 3.15%	488.5 4.67%
Public Safety	846.5	832.2 -1.67%	851.6 0.60%	854.9 0.99%	840.7 -0.68%	852.9 0.76%
Transportation	2,627.5	2,612.5 -0.57%	2,626.4 -0.04%	2,643.2 0.60%	2,615.5 -0.46%	2,639.8 0.47%
Veterans Affairs (DVA)	721.5	777.4 7.40%	779.1 7.62%	754.7 4.40%	672.3 -6.52%	624.2 -12.90%
Workforce Develop. (IWD)	658.2	614.0 -6.58%	633.0 -3.75%	671.8 2.03%	687.2 4.33%	684.8 3.97%

Source: LSA appropriations tracking

During the period reviewed, total expenditures on personnel costs declined from FY 2017 through FY 2019 before beginning to increase. The decline from FY 2017 through FY 2019 mirrors the overall decrease in FTE positions for that period. Fiscal Year 2019 represents the lowest annual FTE position utilization and the lowest annual personnel costs (\$1.865 billion) since FY 2015. Since FY 2019, expenses on personnel costs have increased by between 0.9% and 3.5% as FTE position utilization has remained relatively flat. Total personal services and salaries increased by \$130.2 million from FY 2015 through FY 2023 (ending 6.8% higher than costs in FY 2015).

Figure 4 – FTE Positions and Personnel Costs



Source: LSA appropriations tracking

Figure 5 below reflects a comparison of expenses for personnel costs from FY 2015 through FY 2019. The largest decline both on a percentage basis and on an actual basis was in the DHS (\$-44.8 million or -11.4%). The DPS and DPH both increased personnel expenses over this time by \$7.2 million (7.6%) and \$4.3 million (10.7%), respectively.

Figure 5 – Personnel Costs FY 2015 to FY 2019

Top 11 Departments and Others

	FY 2015	FY 2019	FY 2015 vs FY 2019	Percent Difference
Corrections	\$334.1	\$326.7	-\$7.4	-2.2%
Education	\$72.3	\$73.8	\$1.5	2.1%
Human Services (DHS)	\$392.3	\$347.5	-\$44.8	-11.4%
Inspections and Appeals	\$53.6	\$53.1	-\$0.6	-1.0%
Judicial Branch	\$165.5	\$167.4	\$2.0	1.2%
Natural Resources	\$86.8	\$83.8	-\$3.1	-3.6%
Other	\$308.7	\$307.7	-\$1.1	-0.3%
Public Health (DPH)	\$39.9	\$44.1	\$4.3	10.7%
Public Safety	\$94.5	\$101.7	\$7.2	7.6%
Transportation	\$241.4	\$242.1	\$0.7	0.3%
Veterans Affairs (DVA)	\$67.7	\$60.6	-\$7.1	-10.5%
Workforce Development (IWD)	\$57.8	\$56.3	-\$1.5	-2.6%
Grand Total	\$1,914.7	\$1,864.8	-\$49.9	-2.6%

Source: LSA appropriations tracking

Since FY 2019, personnel costs have increased for every State agency other than the DVA, whose costs declined by \$7.0 million (-11.6%). On a percentage basis, the largest increases were in the DPH (21.2%) and IWD (16.8%), both of which increased FTE position utilization from FY 2019 through FY 2023. All other State agencies increased expenditures on personnel costs by between 5.5% and 14.0%.

Figure 6 – Personnel Costs FY 2019 to FY 2023
 Top 11 Departments and Others

	FY 2019	FY 2023	FY 2019 vs FY 2023	Percent Difference
Corrections	\$326.7	\$353.9	\$27.2	8.3%
Education	\$73.8	\$81.9	\$8.2	11.0%
Human Services (DHS)	\$347.5	\$367.8	\$20.3	5.8%
Inspections and Appeals	\$53.1	\$58.4	\$5.3	10.0%
Judicial Branch	\$167.4	\$176.7	\$9.2	5.5%
Natural Resources	\$83.8	\$93.2	\$9.5	11.3%
Other	\$307.7	\$352.2	\$44.5	14.5%
Public Health (DPH)	\$44.1	\$53.5	\$9.3	21.2%
Public Safety	\$101.7	\$116.0	\$14.3	14.0%
Transportation	\$242.1	\$272.0	\$29.9	12.4%
Veterans Affairs (DVA)	\$60.6	\$53.6	-\$7.0	-11.6%
Workforce Development (IWD)	\$56.3	\$65.7	\$9.4	16.8%
Grand Total	\$1,864.8	\$2,044.9	\$180.2	9.7%

Source: LSA appropriations tracking

Factors Affecting FTE Position Trends

Between FY 2015 and FY 2023, various factors influencing FTE position utilization may have affected FTE position staffing levels. Factors that contributed to changes in FTE positions include the following with a discussion of each below:

- Two budget adjustment Acts reducing appropriations during FY 2017 and FY 2018.
- A broader authorization of salary adjustment beginning in FY 2018.
- Changes made to collective bargaining in 2017 Iowa Acts, chapter [2](#) (Public Employment Act).
- Changes to staffing at DHS and IVH facilities.
- Changes to workforce demographics.

Budget Adjustment Acts. During the 2017 and 2018 Legislative Sessions, the General Assembly passed two budget adjustment Acts. During the 2017 Session, FY 2017 General Fund appropriations were reduced in the middle of the fiscal year to address an estimated budget shortfall of \$112.7 million. 2017 Iowa Acts, chapter [163](#) (FY 2017 Budget Adjustment Act), reduced General Fund appropriations to State agencies and programs by \$88.2 million (1.2%) and increased revenues by \$25.2 million through the transfer of funds from various non-General Fund sources to the General Fund. During the 2018 Session, FY 2018 General Fund appropriations were reduced to bring the FY 2018 budget into balance. 2018 Iowa Acts, chapter [1028](#) (FY 2018 Budget Adjustment Act), reduced appropriations by a net total of \$23.3 million and transferred \$10.0 million in revenue from the Skilled Worker and Job Creation Fund to the General Fund. As a result of these actions, General Fund appropriations were flat from FY 2016 through FY 2018.

Other Fund Salary Adjustment. Beginning in FY 2018, and in each year since, the General Assembly has authorized salary adjustments from certain other funds. Before FY 2018, salary adjustments from non-General Fund sources were only authorized from the Fish and Wildlife Trust Fund. Salary adjustments occur when the General Assembly, with approval of the Governor, authorizes the Department of Management (DOM) to allocate dollars from certain other funds to various State agencies based on agency salary adjustment needs. This action has affected the following departments:

- | | |
|---|---|
| • Department of Commerce | • Department of Public Safety |
| • Department of Inspections and Appeals | • Department of Transportation |
| • Department of Justice | • Iowa Public Employees' Retirement System (IPERS) Administration |
| • Department of Natural Resources | |

2017 Iowa Acts, Chapter 2 — Public Employment Act. In the 2017 Legislative Session, the General Assembly passed 2017 Iowa Acts, chapter 2 (Public Employment Act), which amended collective bargaining for public employees. These changes would have first affected new contracts after FY 2017, and the largest annual change attributable to the law would have occurred then. New contracts after FY 2017 were under new collective bargaining rules, and year-over-year changes would be more directly comparable. All State collective bargaining agreements negotiated before the enactment of the Act expired June 30, 2019. The first fiscal year affected by the Act was FY 2020.

Federal Funds and COVID-19. In response to the COVID-19 pandemic, the federal government enacted six Acts in 2020 and 2021. Those Acts are:

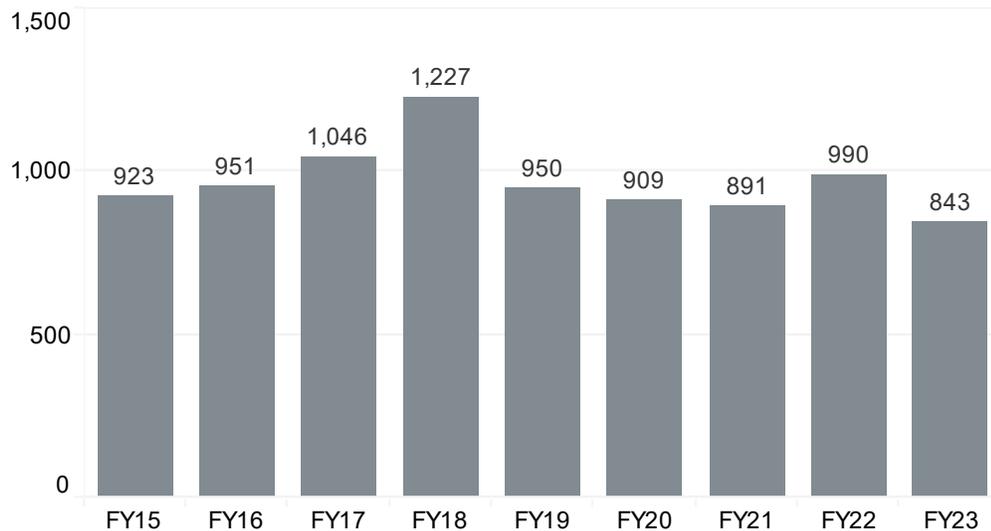
- [Public Law 116-123](#) — Coronavirus Preparedness and Response Supplemental Appropriations Act, enacted March 6, 2020.
- [Public Law 116-127](#) — Families First Coronavirus Response Act, enacted March 18, 2020.

- [Public Law 116-136](#) — Coronavirus Aid, Relief, and Economic Security (CARES) Act, enacted March 27, 2020.
- [Public Law 116-139](#) — Paycheck Protection Program and Health Care Enhancement Act, enacted April 24, 2020.
- [Public Law 116-260](#) — Consolidated Appropriations Act, 2021, enacted December 27, 2020.
- [Public Law 117-2](#) — American Rescue Plan Act of 2021 (ARPA), enacted March 11, 2021.

These Acts funded over 80 individual programs, including the State and Local Fiscal Recovery Fund and the Iowa Coronavirus Relief Fund, which allowed the Governor discretion over the expenditure of the funds. Expenses from this federal funding have been tracked by the DOM and reported publicly on data.iowa.gov. Both the DPH and IWD, which increased FTE position utilization after FY 2020, reported personnel expenses from COVID-19 federal funds. Between FY 2020 and FY 2023, the DPH reported \$13.1 million in expenses for 12 different programs, and IWD reported \$21.1 million primarily to administer unemployment insurance programs. The Iowa Veterans Home (IVH) also reported personnel expenses of \$11.9 million from FY 2020 through FY 2023.

Workforce Demographics. The demographics of the State workforce also influence FTE position utilization and personnel costs. Since FY 2015, the average age of the workforce has remained relatively stable, between 46.9 years and 47.9 years. However, the average length of employment with the State decreased from 13.7 years (FY 2016) to 11.8 years (FY 2023). Retirements contribute to these changes. Retirements peaked in FY 2018 at 1,227 and dropped to 843 in FY 2023.

Figure 7 – New Retirees by Fiscal Year



Source: Iowa Public Employees’ Retirement System, Police Officers’ Retirement System and Judicial Branch

Changes to State Institutions. Ongoing changes to State institutions under the DHS also played a role in changes to FTE position utilization over the time period. In calendar years 2015 and 2016, the State closed the Toledo Juvenile Home and the mental health institutions at Mount Pleasant and Clarinda. The closure of these three institutions resulted in a reduction of approximately 330.8 FTE positions. More recently, FTE position utilization by the Glenwood and Woodward Resource Centers declined as the census at those facilities declined. In April 2022, the Governor announced the planned 2024 closure of the Glenwood Resource Center. The Glenwood Resource Center closed permanently in June 2024, the end of FY 2024, which is outside of the scope of this document.

In addition to changes to the DHS, FTE position utilization for the IVH also declined, which IVH has attributed to declining census numbers. From FY 2015 to FY 2023, the IVH patient census declined from 564 to 385. The largest decrease occurred during the pandemic when the IVH was not able to admit new residents and the census naturally declined. According to the IVH, another factor contributing to lower staffing level challenges was difficulty in filling vacant nursing positions.

Summary

At the close of FY 2023, the number of actual FTE positions totaled 19,792.5 for all of State government (excluding Board of Regents), representing a decrease of 1,758.0 positions, or 8.2%, compared to FY 2015. At the same time, personnel costs for State government increased over the last nine years by \$130.2 million, an average annual increase of 0.8%. **Attachment A** displays all FTE position utilization since FY 2015.

Several factors likely contributed to changes in FTE position utilization and personnel costs from FY 2015 through FY 2023. Although FTE position utilization is down since FY 2015, utilization has stabilized since FY 2019. Since then, several factors are contributing to pressures that may lead to decreases or increases in FTE position utilization. Factors over this time include the following:

- The FY 2017 and FY 2018 budget adjustment Acts.
- Permitting salary adjustment from certain non-General Fund sources.
- 2017 Iowa Acts, chapter 2 — Public Employment Act, which amended rules for collective bargaining.
- Federal stimulus due to the COVID-19 pandemic.
- Changes in State workforce demographics that may influence personnel costs.
- Policy changes that resulted in FTE position utilization decreases in DHS institutions.

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Attachment A – FTE Positions and Personnel Costs

Actual FTE Positions

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Corrections	3,838.3	3,794.5	3,685.1	3,529.9	3,583.4	3,658.4	3,584.2	3,575.4	3,609.9
Education	732.9	745.9	753.3	721.5	707.9	713.3	724.2	721.4	729.8
Human Services (DHS)	4,691.1	4,459.8	4,367.4	4,085.8	3,959.3	4,041.1	4,102.2	3,942.4	3,853.4
Inspections and Appeals	534.2	537.2	516.1	494.4	497.9	512.7	508.6	507.5	507.3
Judicial Branch	1,849.4	1,838.5	1,774.7	1,700.4	1,708.8	1,758.3	1,711.3	1,678.3	1,699.1
Natural Resources (DNR)	991.5	979.5	946.9	908.9	916.6	928.2	947.7	971.1	953.1
Other	3,315.7	3,290.7	3,266.2	3,171.2	3,154.9	3,142.7	3,192.8	3,127.1	3,149.6
Public Health (DPH)	415.1	430.0	440.1	434.9	428.7	443.4	488.3	481.2	488.5
Public Safety	875.9	869.4	839.3	817.2	832.2	851.6	854.9	840.7	852.9
Transportation	2,768.4	2,754.9	2,662.4	2,599.3	2,612.5	2,626.4	2,643.2	2,615.5	2,639.8
Veterans Affairs (DVA)	888.5	886.4	822.4	790.8	777.4	779.1	754.7	672.3	624.2
Workforce Develop. (IWD)	649.5	654.2	653.1	623.8	614.0	633.0	671.8	687.2	684.8
Total	21,550.5	21,241.0	20,727.1	19,878.1	19,793.7	20,087.9	20,183.9	19,820.2	19,792.5

Personnel Costs

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Corrections	\$334,120,498	\$340,823,933	\$341,539,124	\$326,271,625	\$326,686,797	\$338,289,358	\$343,361,219	\$347,929,072	\$353,884,447
Education	\$72,266,683	\$74,655,262	\$77,466,039	\$75,267,070	\$73,785,739	\$75,822,664	\$79,449,738	\$79,610,324	\$81,938,915
Human Services (DHS)	\$392,335,873	\$376,521,125	\$384,465,565	\$360,754,647	\$347,523,441	\$358,225,330	\$372,631,741	\$369,404,842	\$367,838,643
Inspections and Appeals	\$53,626,570	\$55,141,271	\$54,774,359	\$53,193,335	\$53,074,694	\$55,362,361	\$55,953,533	\$57,016,349	\$58,395,848
Judicial Branch	\$165,466,097	\$170,345,193	\$171,187,323	\$167,276,545	\$167,449,202	\$173,687,360	\$172,980,163	\$175,133,305	\$176,675,073
Natural Resources	\$86,846,668	\$87,221,928	\$87,329,933	\$84,099,109	\$83,762,942	\$86,012,063	\$89,362,774	\$92,321,916	\$93,213,837
Other	\$308,729,938	\$311,655,144	\$320,137,546	\$311,538,444	\$307,672,147	\$319,365,592	\$331,031,331	\$341,095,374	\$352,218,609
Public Health (DPH)	\$39,850,874	\$41,953,679	\$44,375,111	\$44,302,911	\$44,121,130	\$46,780,059	\$51,271,540	\$52,518,155	\$53,453,201
Public Safety	\$94,521,892	\$97,706,227	\$99,049,140	\$99,404,249	\$101,719,505	\$105,893,889	\$108,913,460	\$111,851,859	\$116,008,026
Transportation	\$241,416,653	\$242,863,558	\$245,187,201	\$243,055,800	\$242,088,199	\$247,405,432	\$255,528,704	\$260,831,364	\$272,011,017
Veterans Affairs (DVA)	\$67,702,645	\$68,519,857	\$65,803,785	\$62,465,611	\$60,624,006	\$61,306,240	\$61,182,999	\$56,220,281	\$53,594,080
Workforce Development (IWD)	\$57,809,640	\$58,416,679	\$60,242,958	\$58,065,939	\$56,279,462	\$62,259,521	\$70,965,561	\$66,711,109	\$65,711,215
Total	\$1,914,694,031	\$1,925,823,857	\$1,951,558,082	\$1,885,695,284	\$1,864,787,264	\$1,930,409,870	\$1,992,632,765	\$2,010,643,950	\$2,044,942,913