

OFFICE OF THE  
LEGISLATIVE  
FISCAL  
ANALYST

JONATHAN C. BALL  
DIRECTOR

**MEMORANDUM FOR EXECUTIVE APPROPRIATIONS COMMITTEE**

**FROM:** Stephen Jardine, Legislative Fiscal Staff  
**DATE:** November 19, 2013  
**SUBJECT:** Update on the Turnover Savings Factor Calculation

On May 15, 2012 legislative fiscal staff presented an issue brief titled, *Vacancies, Turnover Savings, and Personnel Cost Changes* to the Executive Appropriations Committee (EAC). In conjunction with the issue brief, EAC approved the following motion:

1. *All agencies include funded vacant positions in their budget personnel lists.*
2. *The LFA calculate a historical turnover rate for each agency and apply this calculated rate to all agency personnel lists, including higher education, when calculating personnel cost changes.*
3. *The LFA exempt line items with fewer than 20 full-time equivalent (FTE) employees from recommendation 2 given line items with fewer than 20 FTEs can experience greater staffing fluctuations from year to year.*

In updating the calculations, the LFA used fiscal years 2012 and 2013 and compared revised appropriated to actual expenditures for salary and benefits. The two years were then averaged to determine an agency's turnover savings factor. In cases where an agency spent more for salary and benefits than it was appropriated, a turnover savings factor of zero was entered based upon the fact that in those instances an agency under-budgeted for salary and benefits. The LFA calculations follow.

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**Turnover Savings (TOS) Factor Calculation**  
**Revised Appropriated Personnel Services Budget Compared to Actual Expenditure**  
*2 Year Rolling Average (FY 2012 and FY 2013)*

Agency	FY12 Revised Appropriated	FY12 Actual	FY13 Revised Appropriated	FY13 Actual	FY12 FTEs	FY13 FTEs	FY12 Turnover Savings %	FY13 Turnover Savings %	2 Year Avg Turnover Savings %	Applied Turnover Savings %	Memo: Previous Year TOS	
Administrative Services	11,533,600	11,766,300	11,533,600	11,356,500	137.0	129.7	2.0%	-1.5%	0.2%	0.0%	-5.9%	
Agriculture and Food	13,754,900	13,481,400	14,594,400	14,359,200	200.6	209.4	-2.0%	-1.6%	-1.8%	-1.8%	0.0%	
Alcoholic Beverage Control	14,205,200	15,124,400	15,872,100	15,254,700	380.4	385.5	6.5%	-3.9%	1.3%	0.0%	0.0%	
Attorney General	42,380,900	42,453,900	44,390,500	43,619,400	416.8	424.9	0.2%	-1.7%	-0.8%	-0.8%	-0.5%	
Board of Pardons and Parole	3,083,900	2,962,200	3,157,300	3,085,800	34.8	35.5	-3.9%	-2.3%	-3.1%	-3.1%	-4.3%	
Capitol Preservation Board	805,500	396,400	451,200	474,900	6.5	7.7	(a)	-50.8%	5.3%	-22.8%	0.0%	0.0%
Career Service Review Board	186,200	190,000	192,000	178,800	2.0	1.9	(a)	2.0%	-6.9%	-2.4%	0.0%	0.0%
Commerce	18,799,700	16,953,100	18,332,100	17,729,800	230.0	241.9	-9.8%	-3.3%	-6.6%	-6.6%	-8.6%	
Corrections	175,178,300	165,420,400	176,672,400	170,199,500	2,178.1	2,229.5	-5.6%	-3.7%	-4.6%	-4.6%	-7.2%	
Courts	86,903,400	89,429,400	92,633,400	91,646,300	1,034.9	1,029.6	2.9%	-1.1%	0.9%	0.0%	0.0%	
Dixie State University	30,119,000	33,161,600	32,106,800	35,248,500	588.4	595.9	10.1%	9.8%	9.9%	0.0%	0.0%	
Economic Development	6,031,100	6,430,600	6,858,800	6,694,700	71.6	77.1	6.6%	-2.4%	2.1%	0.0%	0.0%	
Environmental Quality	35,159,600	32,838,900	35,654,000	34,089,700	371.2	376.4	-6.6%	-4.4%	-5.5%	-5.5%	-5.2%	
Financial Institutions	5,065,900	4,829,500	5,186,000	5,128,300	47.3	51.7	-4.7%	-1.1%	-2.9%	-2.9%	-4.7%	
Governor's Office	11,955,700	12,427,500	12,354,800	12,238,400	115.5	132.0	3.9%	-0.9%	1.5%	0.0%	-0.6%	
Health	70,463,000	69,432,400	72,424,000	72,275,700	913.0	927.6	-1.5%	-0.2%	-0.8%	-0.8%	-2.2%	
Heritage and Arts	14,233,200	12,712,581	9,792,900	8,808,000	169.2	117.1	-10.7%	-10.1%	-10.4%	-10.4%	-6.2%	
Human Resource Management	1,476,900	1,460,400	1,502,900	1,477,600	15.8	16.0	(a)	-1.1%	-1.7%	-1.4%	0.0%	0.0%
Human Services	179,680,000	176,062,800	185,297,500	181,996,400	2,965.6	3,041.3	-2.0%	-1.8%	-1.9%	-1.9%	-2.0%	
Insurance	6,737,600	6,183,300	6,986,800	6,867,400	79.5	85.2	-8.2%	-1.7%	-5.0%	-5.0%	-14.9%	
Juvenile Justice Services	53,550,400	51,699,600	51,525,600	50,787,200	916.2	886.3	-3.5%	-1.4%	-2.4%	-2.4%	-3.5%	
Labor Commission	8,511,600	8,965,700	9,556,800	9,277,600	113.9	116.3	5.3%	-2.9%	1.2%	0.0%	0.0%	
Legislature	16,981,900	16,681,200	17,627,300	17,304,300	129.2	131.6	-1.8%	-1.8%	-1.8%	-1.8%	-1.1%	
Natural Resources	83,771,300	84,302,000	86,778,700	86,135,700	1,269.2	1,304.1	0.6%	-0.7%	-0.1%	-0.1%	0.0%	
Office of Energy Development	716,500	1,089,600	1,189,600	1,108,200	22.0	13.7	(a)	n.a.	-6.8%	-6.8%	0.0%	0.0%
Public Lands Office	773,600	696,100	1,329,100	1,153,700	13.3	11.7	(a)	-10.0%	-13.2%	-11.6%	0.0%	0.0%
Public Safety	93,142,800	92,231,200	96,720,800	94,243,700	1,264.4	1,314.3	-1.0%	-2.6%	-1.8%	-1.8%	-4.7%	
Public Service Commission	1,465,100	1,835,200	2,187,600	1,814,200	17.3	17.3	(a)	25.3%	-17.1%	4.1%	0.0%	0.0%
Salt Lake Community College	96,477,100	93,005,900	100,754,100	94,951,200	1,525.2	1,596.7	-3.6%	-5.8%	-4.7%	-4.7%	0.0%	
School & Inst Trust Lands	6,620,100	6,519,500	7,074,100	6,774,500	71.2	71.0	-1.5%	-4.2%	-2.9%	-2.9%	-1.4%	
Snow College	19,508,000	20,222,100	20,651,500	21,529,000	302.3	298.6	3.7%	4.2%	4.0%	0.0%	0.0%	
Southern Utah University	51,213,000	50,577,400	53,673,900	52,790,200	700.1	718.4	-1.2%	-1.6%	-1.4%	-1.4%	0.0%	
State Auditor	4,481,800	4,718,100	4,941,100	4,677,200	41.4	39.4	5.3%	-5.3%	0.0%	0.0%	-0.4%	
State Board of Education	44,237,500	41,000,200	43,773,500	43,206,800	545.7	559.6	-7.3%	-1.3%	-4.3%	-4.3%	-6.9%	
State Board of Regents	2,921,200	3,607,700	3,056,100	3,591,000	29.8	32.3	23.5%	17.5%	20.5%	0.0%	0.0%	
State Office of Rehabilitation	34,029,700	31,533,500	33,874,600	33,030,200	433.7	444.3	-7.3%	-2.5%	-4.9%	-4.9%	-3.7%	
State Treasurer	1,999,000	1,810,700	2,111,300	1,948,900	20.9	22.2	-9.4%	-7.7%	-8.6%	-8.6%	-12.7%	
Tax Commission	46,216,900	45,119,000	48,014,600	46,291,400	712.4	717.9	-2.4%	-3.6%	-3.0%	-3.0%	-2.9%	
Technology Services	2,265,000	2,036,200	2,214,300	1,961,500	22.4	20.2	-10.1%	-11.4%	-10.8%	-10.8%	-5.5%	
Transportation	128,339,700	120,987,900	129,812,100	126,285,000	1,548.8	1,602.7	-5.7%	-2.7%	-4.2%	-4.2%	-4.6%	
University of Utah	351,494,100	364,343,100	362,537,300	382,562,400	3,968.2	3,945.2	3.7%	5.5%	4.6%	0.0%	0.0%	
USTAR	1,824,400	1,394,900	1,135,100	1,082,700	12.5	13.0	(a)	-23.5%	-4.6%	-14.1%	0.0%	0.0%
Utah College of Applied Technology	41,371,000	44,529,300	44,799,600	44,564,200	682.5	696.5	7.6%	-0.5%	3.6%	0.0%	0.0%	
Utah Education Network	9,657,700	10,044,100	10,029,000	10,081,100	111.1	111.0	4.0%	0.5%	2.3%	0.0%	0.0%	

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Utah National Guard	14,369,900	14,928,500	15,202,900	16,082,800	222.1	242.9	3.9%	5.8%	4.8%	0.0%	
Utah State University	210,089,700	206,782,400	217,127,200	214,067,300	2,631.1	2,621.2	-1.6%	-1.4%	-1.5%	-1.5%	
Utah Valley University	128,043,400	124,722,600	136,379,000	130,508,400	1,950.3	1,933.6	-2.6%	-4.3%	-3.4%	-3.4%	
Veterans' Affairs	970,000	1,030,700	1,361,700	1,379,000	14.7	17.9	(a)	6.3%	1.3%	3.8%	0.0%
Weber State University	98,186,800	92,651,100	103,532,700	97,828,200	1,471.8	1,583.7	-5.6%	-5.5%	-5.6%	-5.6%	
Workforce Services (b)	146,352,000	131,263,800	144,847,100	140,723,400	1,896.7	1,872.4	-10.3%	-2.8%	-6.6%	-6.6%	
Grand Total	2,427,334,800	2,384,046,381	2,499,811,800	2,470,470,600	32,618.6	33,071.9					

Memo: Previous Year TOS
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(a) - motion passed in Executive Appropriations Committee, May 15, 2012, exempts agencies with less than 20 FTE.

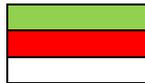
(b) - for Workforce Services (FY12), the agency budget request is used instead of 'Revised Appropriated' - which was unavailable.

Color Legend:

TOS decreased from previous year

TOS increased from previous year

TOS remained the same



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