

OFFICE OF THE
LEGISLATIVE
FISCAL
ANALYST

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DIRECTOR

MEMORANDUM FOR EXECUTIVE APPROPRIATIONS COMMITTEE

FROM: Stephen Jardine, Legislative Fiscal Staff
DATE: November 18, 2014
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 2013 and 2014 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 2013 and FY 2014)

Agency	FY13 Revised Appropriated	FY13 Actual	FY14 Revised Appropriated	FY14 Actual	FY13 FTEs	FY14 FTEs	FY13 Turnover Savings %	FY14 Turnover Savings %	2 Year Avg Turnover Savings %	Applied Turnover Savings %	Memo: Previous Year TOS
Administrative Services	11,533,600	11,356,500	12,042,900	13,483,000	129.7	155.0	-1.5%	12.0%	5.2%	0.0%	0.0%
Agriculture and Food	14,594,400	14,359,200	14,765,000	15,804,200	209.4	204.7	-1.6%	7.0%	2.7%	0.0%	-1.8%
Alcoholic Beverage Control	15,872,100	15,254,700	17,870,300	15,762,900	385.5	389.3	-3.9%	-11.8%	-7.8%	-7.8%	0.0%
Attorney General	44,390,500	43,619,400	46,145,800	45,398,100	424.9	435.0	-1.7%	-1.6%	-1.7%	-1.7%	-0.8%
Board of Pardons and Parole	3,157,300	3,085,800	3,249,400	3,207,100	35.5	35.5	-2.3%	-1.3%	-1.8%	-1.8%	-3.1%
Capitol Preservation Board	451,200	474,900	517,100	513,300	7.7	8.5 (a)	5.3%	-0.7%	2.3%	0.0%	0.0%
Career Service Review Office	192,000	178,800	233,700	203,300	1.9	2.0 (a)	-6.9%	-13.0%	-9.9%	0.0%	0.0%
Commerce	18,332,100	17,729,800	18,876,300	17,982,900	241.9	248.0	-3.3%	-4.7%	-4.0%	-4.0%	-6.6%
Corrections	176,672,400	170,199,500	173,831,500	170,770,100	2,229.5	2,187.6	-3.7%	-1.8%	-2.7%	-2.7%	-4.6%
Courts	92,633,400	91,646,300	96,014,600	94,205,000	1,029.6	1,165.9	-1.1%	-1.9%	-1.5%	-1.5%	0.0%
Dixie State University	32,106,800	35,248,500	38,047,300	38,549,300	595.9	618.6	9.8%	1.3%	5.6%	0.0%	0.0%
Economic Development	6,858,800	6,694,700	6,526,700	7,405,500	77.1	83.4	-2.4%	13.5%	5.5%	0.0%	0.0%
Environmental Quality	35,654,000	34,089,700	36,662,900	35,281,700	376.4	371.4	-4.4%	-3.8%	-4.1%	-4.1%	-5.5%
Financial Institutions	5,186,000	5,128,300	5,435,300	5,407,400	51.7	53.0	-1.1%	-0.5%	-0.8%	-0.8%	-2.9%
Governor's Office	12,354,800	12,238,400	11,346,000	11,629,800	132.0	108.0	-0.9%	2.5%	0.8%	0.0%	0.0%
Health	72,424,000	72,275,700	75,974,800	76,534,400	994.9	1,015.1	-0.2%	0.7%	0.3%	0.0%	-0.8%
Heritage and Arts	9,792,900	8,808,000	10,082,900	8,983,500	117.1	122.8	-10.1%	-10.9%	-10.5%	-10.5%	-10.4%
Human Resource Management	1,502,900	1,477,600	1,676,500	1,489,700	16.0	15.0 (a)	-1.7%	-11.1%	-6.4%	0.0%	0.0%
Human Services	185,297,500	181,996,400	191,766,700	189,300,100	3,041.3	3,074.3	-1.8%	-1.3%	-1.5%	-1.5%	-1.9%
Insurance	6,986,800	6,867,400	7,552,500	7,479,300	85.2	91.0	-1.7%	-1.0%	-1.3%	-1.3%	-5.0%
Juvenile Justice Services	51,525,600	50,787,200	50,932,800	52,267,500	886.3	888.8	-1.4%	2.6%	0.6%	0.0%	-2.4%
Labor Commission	9,556,800	9,277,600	9,605,900	9,613,900	116.3	116.3	-2.9%	0.1%	-1.4%	-1.4%	0.0%
Legislature	17,627,300	17,304,300	18,584,300	18,560,700	131.6	132.4	-1.8%	-0.1%	-1.0%	-1.0%	-1.8%
Natural Resources	86,778,700	86,135,700	89,281,100	89,259,200	1,304.1	1,303.8	-0.7%	0.0%	-0.4%	-0.4%	-0.1%
Office of Energy Development	1,189,600	1,108,200	1,560,900	1,168,900	13.7	13.7 (a)	n.a.	-25.1%	-25.1%	0.0%	0.0%
Public Lands Office	1,329,100	1,153,700	1,303,900	601,400	11.7	13.0 (a)	-13.2%	-53.9%	-33.5%	0.0%	0.0%
Public Safety	96,720,800	94,243,700	102,750,500	99,531,700	1,314.3	1,342.0	-2.6%	-3.1%	-2.8%	-2.8%	-1.8%
Public Service Commission	2,187,600	1,814,200	2,245,400	1,939,200	17.3	17.2 (a)	-17.1%	-13.6%	-15.4%	0.0%	0.0%
Salt Lake Community College	100,754,100	94,951,200	104,319,100	94,363,700	1,596.7	1,585.2	-5.8%	-9.5%	-7.7%	-7.7%	-4.7%
School & Inst Trust Lands	7,074,100	6,774,500	7,349,800	6,837,400	72.0	69.7	-4.2%	-7.0%	-5.6%	-5.6%	-2.9%
Snow College	20,651,500	21,529,000	20,397,700	21,765,100	298.6	287.9	4.2%	6.7%	5.5%	0.0%	0.0%
Southern Utah University	53,673,900	52,790,200	53,373,300	51,850,300	718.4	698.9	-1.6%	-2.9%	-2.2%	-2.2%	-1.4%
State Auditor	4,941,100	4,677,200	5,091,700	4,461,700	39.4	41.2	-5.3%	-12.4%	-8.9%	-8.9%	0.0%
State Board of Education	43,773,500	43,206,800	46,366,900	47,583,900	559.6	620.7	-1.3%	2.6%	0.7%	0.0%	-4.3%
State Board of Regents	3,599,100	3,591,000	3,796,900	3,681,000	32.3	31.9	-0.2%	-3.1%	-1.6%	-1.6%	0.0%
State Office of Rehabilitation	33,874,600	33,030,200	35,031,900	33,514,200	444.3	464.7	-2.5%	-4.3%	-3.4%	-3.4%	-4.9%
State Treasurer	2,111,300	1,948,900	2,099,600	2,049,700	22.2	22.0	-7.7%	-2.4%	-5.0%	-5.0%	-8.6%
Tax Commission	48,014,600	46,291,400	49,805,400	47,637,000	717.9	717.9	-3.6%	-4.4%	-4.0%	-4.0%	-3.0%
Technology Services	2,214,300	1,961,500	2,276,600	1,807,100	20.2	16.6 (a)	-11.4%	-20.6%	-16.0%	0.0%	-10.8%
Transportation	129,812,100	126,285,000	133,875,900	128,550,000	1,602.7	1,639.0	-2.7%	-4.0%	-3.3%	-3.3%	-4.2%
University of Utah	362,537,300	382,562,400	394,097,100	403,637,300	3,945.2	3,973.6	5.5%	2.4%	4.0%	0.0%	0.0%
USTAR	1,135,100	1,082,700	1,158,000	1,067,800	13.0	12.0 (a)	-4.6%	-7.8%	-6.2%	0.0%	0.0%
Utah College of Applied Technology	44,799,600	44,564,200	51,398,600	49,619,000	696.5	757.7	-0.5%	-3.5%	-2.0%	-2.0%	0.0%
Utah Education Network	10,029,000	10,081,100	10,229,100	10,464,000	111.0	110.0	0.5%	2.3%	1.4%	0.0%	0.0%

Agency	FY13 Revised		FY14 Revised		FY13 FTEs	FY14 FTEs	FY13 Turnover Savings %	FY14 Turnover Savings %	2 Year Avg Turnover Savings %	Applied Turnover Savings %	Memo: Previous Year TOS
	Appropriated	FY13 Actual	Appropriated	FY14 Actual							
Utah National Guard	15,202,900	16,082,800	15,090,500	15,947,400	242.9	218.1	5.8%	5.7%	5.7%	0.0%	0.0%
Utah State University	217,192,500	217,192,500	222,412,300	223,527,800	2,621.2	2,708.5	0.0%	0.5%	0.3%	0.0%	-1.5%
Utah Valley University	136,379,000	130,508,400	140,755,500	134,959,300	1,933.6	1,904.7	-4.3%	-4.1%	-4.2%	-4.2%	0.0%
Veterans' and Military Affairs	1,361,700	1,379,000	1,641,000	1,651,300	17.9	20.0	1.3%	0.6%	0.9%	0.0%	0.0%
Weber State University	103,532,700	97,828,200	108,483,800	102,092,400	1,583.7	1,566.7	-5.5%	-5.9%	-5.7%	-5.7%	-5.6%
Workforce Services	144,847,100	140,723,400	143,436,800	124,914,900	1,872.4	1,767.8	-2.8%	-12.9%	-7.9%	-7.9%	-6.6%
Grand Total	2,500,420,100	2,473,595,800	2,597,370,500	2,544,315,400	33,140.2	33,446.1					

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

Color Legend:

TOS decreased from previous year

TOS increased from previous year

TOS remained the same

