

OFFICE OF THE
LEGISLATIVE
FISCAL
ANALYST

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DIRECTOR

MEMORANDUM FOR EXECUTIVE APPROPRIATIONS COMMITTEE

FROM: Stephen Jardine, Legislative Fiscal Staff
DATE: November 17, 2015
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 2014 and 2015 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 2014 and FY 2015)

Agency	FY14 Revised Appropriated	FY14 Actual	FY15 Revised Appropriated	FY15 Actual	FY14 FTEs	FY15 FTEs	FY14 Turnover Savings %	FY15 Turnover Savings %	2 Year Avg Turnover Savings %	Applied Turnover Savings %	Memo: Previous Year TOS	
Administrative Services	12,042,900	13,483,000	11,619,900	12,664,800	155.0	156.0	12.0%	9.0%	10.5%	0.0%	0.0%	
Agriculture and Food	14,765,000	15,804,200	15,936,600	15,961,100	204.7	213.6	7.0%	0.2%	3.6%	0.0%	0.0%	
Alcoholic Beverage Control	17,870,300	15,762,900	15,643,200	16,178,000	389.3	393.5	-11.8%	3.4%	-4.2%	-4.2%	-7.8%	
Attorney General	46,145,800	45,398,100	49,924,600	48,436,600	435.0	428.7	-1.6%	-3.0%	-2.3%	-2.3%	-1.7%	
Board of Pardons and Parole	3,249,400	3,207,100	3,448,600	3,511,200	35.5	37.5	-1.3%	1.8%	0.3%	0.0%	-1.8%	
Capitol Preservation Board	517,100	513,300	611,400	545,000	8.5	8.5	(a)	-0.7%	-10.9%	-5.8%	0.0%	0.0%
Career Service Review Office	233,700	203,300	209,200	210,100	2.0	2.0	(a)	-13.0%	0.4%	-6.3%	0.0%	0.0%
Commerce	18,876,300	17,982,900	20,490,300	19,155,100	248.0	248.0	-4.7%	-6.5%	-5.6%	-5.6%	-4.0%	
Corrections	173,831,500	170,770,100	191,142,800	182,011,500	2,187.6	2,382.0	-1.8%	-4.8%	-3.3%	-3.3%	-2.7%	
Courts	96,014,600	94,205,000	99,585,900	97,543,100	1,165.9	1,155.0	-1.9%	-2.1%	-2.0%	-2.0%	-1.5%	
Dixie State University	38,047,300	38,549,300	42,668,500	41,770,300	618.6	658.2	1.3%	-2.1%	-0.4%	-0.4%	0.0%	
Economic Development	6,526,700	7,405,500	7,371,000	7,816,700	83.4	85.0	13.5%	6.0%	9.8%	0.0%	0.0%	
Environmental Quality	36,662,900	35,281,700	37,513,800	36,985,900	371.4	373.1	-3.8%	-1.4%	-2.6%	-2.6%	-4.1%	
Financial Institutions	5,435,300	5,407,400	6,029,800	5,647,900	53.0	56.0	-0.5%	-6.3%	-3.4%	-3.4%	-0.8%	
Governor's Office	11,346,000	11,629,800	11,998,900	11,420,600	108.0	103.7	2.5%	-4.8%	-1.2%	-1.2%	0.0%	
Health	75,974,800	76,534,400	81,249,800	79,574,000	1,015.1	1,012.1	0.7%	-2.1%	-0.7%	-0.7%	0.0%	
Heritage and Arts	10,082,900	8,983,500	9,934,300	9,475,500	122.8	119.5	-10.9%	-4.6%	-7.8%	-7.8%	-10.5%	
Human Resource Management	1,676,500	1,489,700	1,280,100	1,151,900	15.0	13.3	(a)	-11.1%	-10.0%	-10.6%	0.0%	0.0%
Human Services	191,766,700	189,300,100	193,632,900	192,921,200	3,074.3	3,035.8	-1.3%	-0.4%	-0.8%	-0.8%	-1.5%	
Insurance	7,552,500	7,479,300	9,113,300	7,854,100	91.0	95.0	-1.0%	-13.8%	-7.4%	-7.4%	-1.3%	
Juvenile Justice Services	50,932,800	52,267,500	54,430,300	53,103,400	888.8	877.5	2.6%	-2.4%	0.1%	0.0%	0.0%	
Labor Commission	9,605,900	9,613,900	10,315,000	9,852,900	116.3	116.1	0.1%	-4.5%	-2.2%	-2.2%	-1.4%	
Legislature	18,584,300	18,560,700	20,564,500	19,764,300	132.4	138.7	-0.1%	-3.9%	-2.0%	-2.0%	-1.0%	
Natural Resources	89,281,100	89,259,200	91,301,900	93,461,600	1,303.8	1,313.0	0.0%	2.4%	1.2%	0.0%	-0.4%	
Office of Energy Development	1,560,900	1,168,900	1,397,400	1,474,900	13.7	13.3	(a)	n.a.	5.5%	5.5%	0.0%	0.0%
Public Lands Office	1,303,900	601,400	1,134,100	1,212,500	13.0	11.6	(a)	-53.9%	6.9%	-23.5%	0.0%	0.0%
Public Safety	102,750,500	99,531,700	111,293,700	106,237,000	1,342.0	1,348.0	-3.1%	-4.5%	-3.8%	-3.8%	-2.8%	
Public Service Commission	2,245,400	1,939,200	2,282,500	2,066,700	17.2	18.0	(a)	-13.6%	-9.5%	-11.5%	0.0%	0.0%
Salt Lake Community College	104,319,100	94,363,700	113,528,800	106,563,100	1,585.2	1,610.0	-9.5%	-6.1%	-7.8%	-7.8%	-7.7%	
School & Inst Trust Lands	7,349,800	6,837,400	6,950,200	7,220,000	69.7	70.8	-7.0%	3.9%	-1.5%	-1.5%	-5.6%	
Snow College	20,397,700	21,765,100	23,992,000	22,494,100	287.9	315.0	6.7%	-6.2%	0.2%	0.0%	0.0%	
Southern Utah University	53,373,300	51,850,300	55,343,100	53,912,700	698.9	694.2	-2.9%	-2.6%	-2.7%	-2.7%	-2.2%	
State Auditor	5,091,700	4,461,700	5,256,900	4,823,900	41.2	41.3	-12.4%	-8.2%	-10.3%	-10.3%	-8.9%	
State Board of Education	46,366,900	47,583,900	49,712,100	51,125,000	620.7	646.3	2.6%	2.8%	2.7%	0.0%	0.0%	
State Board of Regents	3,796,900	3,681,000	4,648,200	4,179,700	31.9	37.8	-3.1%	-10.1%	-6.6%	-6.6%	-1.6%	
State Office of Rehabilitation	35,031,900	33,514,200	43,805,000	34,851,900	464.7	442.4	-4.3%	-20.4%	-12.4%	-12.4%	-3.4%	
State Treasurer	2,099,600	2,049,700	2,032,300	1,999,700	22.0	21.3	-2.4%	-1.6%	-2.0%	-2.0%	-5.0%	
Tax Commission	49,805,400	47,637,000	51,212,800	49,144,000	717.9	713.0	-4.4%	-4.0%	-4.2%	-4.2%	-4.0%	
Technology Services	2,276,600	1,807,100	1,941,800	1,735,800	16.6	16.0	(a)	-20.6%	-10.6%	-15.6%	0.0%	0.0%
Transportation	133,875,900	128,550,000	137,689,400	131,552,100	1,639.0	1,568.0	-4.0%	-4.5%	-4.2%	-4.2%	-3.3%	
University of Utah	394,097,100	403,637,300	418,017,100	438,862,900	3,973.6	3,987.1	2.4%	5.0%	3.7%	0.0%	0.0%	
USTAR	1,158,000	1,067,800	786,900	1,408,200	12.0	14.0	(a)	-7.8%	79.0%	35.6%	0.0%	0.0%
Utah College of Applied Technology	51,398,600	49,619,000	53,858,800	53,379,400	757.7	814.5	-3.5%	-0.9%	-2.2%	-2.2%	-2.0%	
Utah Education and Telehealth Network	10,229,100	10,464,000	11,248,600	11,558,700	110.0	118.2	2.3%	2.8%	2.5%	0.0%	0.0%	
Utah National Guard	15,090,500	15,947,400	17,054,800	15,338,500	218.1	209.4	5.7%	-10.1%	-2.2%	-2.2%	0.0%	
Utah State University	222,412,300	223,527,800	230,396,000	232,845,700	2,708.5	2,746.2	0.5%	1.1%	0.8%	0.0%	0.0%	

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Utah Valley University	140,755,500	134,959,300	151,463,400	144,371,100	1,904.7	1,977.6	-4.1%	-4.7%	-4.4%	-4.4%	-4.2%
Veterans' and Military Affairs	1,641,000	1,651,300	2,002,300	1,980,400	20.0	21.0	0.6%	-1.1%	-0.2%	-0.2%	0.0%
Weber State University	108,483,800	102,092,400	114,565,000	105,865,800	1,566.7	1,546.7	-5.9%	-7.6%	-6.7%	-6.7%	-5.7%
Workforce Services	143,436,800	124,914,900	133,985,400	129,474,400	1,767.8	1,757.6	-12.9%	-3.4%	-8.1%	-8.1%	-7.9%
Grand Total	2,597,370,500	2,544,315,400	2,731,615,200	2,682,695,000	33,446.1	33,781.1					

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

(b) - Beginning in FY 2015 the Utah Telehealth Network became part of the Utah Education Network and is now known as the Utah Education and Telehealth Network (UETN)

Color Legend:

TOS decreased from previous year

TOS increased from previous year

TOS remained the same

