

OFFICE OF THE  
LEGISLATIVE  
FISCAL  
ANALYST

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DIRECTOR

**MEMORANDUM FOR EXECUTIVE APPROPRIATIONS COMMITTEE**

**FROM:** Sean Faherty and Stephen Jardine, Legislative Fiscal Staff  
**DATE:** November 15, 2016  
**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 2015 and 2016 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 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 2015 and FY 2016)*

Agency	FY15 Revised Appropriated	FY15 Actual	FY16 Revised Appropriated	FY16 Actual	FY15 FTEs	FY16 FTEs		FY15 Turnover Savings %	FY16 Turnover Savings %	2 Year Avg Turnover Savings %	Applied Turnover Savings %	Memo: 2015 Interim TOS
Administrative Services	11,619,900	12,664,800	12,780,300	13,352,500	156.0	145.0		9.0%	4.5%	6.7%	0.0%	0.0%
Agriculture and Food	15,936,600	15,961,100	18,005,000	17,890,700	213.6	241.7		0.2%	-0.6%	-0.2%	-0.2%	0.0%
Alcoholic Beverage Control	15,643,200	16,178,000	19,918,000	16,571,000	393.5	390.2		3.4%	-16.8%	-6.7%	-6.7%	-4.2%
Attorney General	49,924,600	48,436,600	52,565,300	51,249,800	428.7	442.5		-3.0%	-2.5%	-2.7%	-2.7%	-2.3%
Board of Pardons and Parole	3,448,600	3,511,200	3,800,600	3,775,300	37.5	38.7		1.8%	-0.7%	0.6%	0.0%	0.0%
Capitol Preservation Board	611,400	545,000	607,200	655,000	8.5	9.5	(a)	-10.9%	7.9%	-1.5%	0.0%	0.0%
Career Service Review Office	209,200	210,100	221,900	220,100	2.0	2.0	(a)	0.4%	-0.8%	-0.2%	0.0%	0.0%
Commerce	20,490,300	19,155,100	22,729,500	19,529,000	248.0	245.7		-6.5%	-14.1%	-10.3%	-10.3%	-5.6%
Corrections	191,142,800	182,011,500	201,853,600	194,168,600	2,382.0	2,502.5		-4.8%	-3.8%	-4.3%	-4.3%	-3.3%
Courts	99,585,900	97,543,100	104,489,600	102,934,600	1,155.0	1,147.0		-2.1%	-1.5%	-1.8%	-1.8%	-2.0%
Dixie State University	42,668,500	41,770,300	46,586,100	45,956,000	658.2	677.9		-2.1%	-1.4%	-1.7%	-1.7%	-0.4%
Economic Development	7,371,000	7,816,700	7,101,700	8,187,400	85.0	85.0		6.0%	15.3%	10.7%	0.0%	0.0%
Environmental Quality	37,513,800	36,985,900	40,397,600	37,560,000	373.1	366.6		-1.4%	-7.0%	-4.2%	-4.2%	-2.6%
Financial Institutions	6,029,800	5,647,900	6,137,400	5,987,800	56.0	56.0		-6.3%	-2.4%	-4.4%	-4.4%	-3.4%
Governor's Office	11,998,900	11,420,600	12,416,200	11,484,200	103.7	100.3		-4.8%	-7.5%	-6.2%	-6.2%	-1.2%
Health	81,249,800	79,574,000	82,240,500	82,755,200	1,012.1	1,012.1		-2.1%	0.6%	-0.7%	-0.7%	-0.7%
Heritage and Arts	9,934,300	9,475,500	10,153,000	10,115,000	119.5	124.3		-4.6%	-0.4%	-2.5%	-2.5%	-7.8%
Human Resource Management	1,280,100	1,151,900	1,376,500	1,014,700	13.3	10.9	(a)	-10.0%	-26.3%	-18.1%	0.0%	0.0%
Human Services	193,632,900	192,921,200	204,581,600	199,275,100	3,035.8	3,032.9		-0.4%	-2.6%	-1.5%	-1.5%	-0.8%
Insurance	9,113,300	7,854,100	10,168,000	8,128,400	95.0	95.0		-13.8%	-20.1%	-16.9%	-16.9%	-7.4%
Juvenile Justice Services	54,430,300	53,103,400	56,624,500	59,748,000	877.5	972.3		-2.4%	5.5%	1.5%	0.0%	0.0%
Labor Commission	10,315,000	9,852,900	10,644,000	10,018,600	116.1	115.3		-4.5%	-5.9%	-5.2%	-5.2%	-2.2%
Legislature	20,564,500	19,764,300	22,519,600	21,232,800	138.7	141.4		-3.9%	-5.7%	-4.8%	-4.8%	-2.0%
Natural Resources	91,301,900	93,461,600	99,355,700	96,294,900	1,313.0	1,317.5		2.4%	-3.1%	-0.4%	-0.4%	0.0%
Office of Energy Development	1,397,400	1,474,900	1,490,500	1,437,400	13.3	14.2	(a)	5.5%	-3.6%	1.0%	0.0%	0.0%
Public Lands Office	1,134,100	1,212,500	2,173,100	1,455,800	11.6	14.7	(a)	6.9%	-33.0%	-13.0%	0.0%	0.0%
Public Safety	111,293,700	106,237,000	116,062,100	109,612,000	1,348.0	1,348.0		-4.5%	-5.6%	-5.1%	-5.1%	-3.8%
Public Service Commission	2,282,500	2,066,700	2,250,800	2,205,600	18.0	18.4	(a)	-9.5%	-2.0%	-5.7%	0.0%	0.0%
Salt Lake Community College	113,528,800	106,563,100	117,845,100	111,289,600	1,610.0	1,643.4		-6.1%	-5.6%	-5.8%	-5.8%	-7.8%
School & Inst Trust Lands	6,950,200	7,220,000	7,206,400	7,585,000	70.8	71.5		3.9%	5.3%	4.6%	0.0%	-1.5%
Snow College	23,992,000	22,494,100	25,516,100	25,343,100	315.0	335.7		-6.2%	-0.7%	-3.5%	-3.5%	0.0%
Southern Utah University	55,343,100	53,912,700	60,439,000	57,519,600	694.2	737.0		-2.6%	-4.8%	-3.7%	-3.7%	-2.7%
State Auditor	5,256,900	4,823,900	5,448,400	4,801,400	41.3	43.0		-8.2%	-11.9%	-10.1%	-10.1%	-10.3%
State Board of Education	49,712,100	51,125,000	55,770,000	54,387,000	646.3	610.6		2.8%	-2.5%	0.2%	0.0%	0.0%
State Board of Regents	4,648,200	4,179,700	4,952,300	4,446,800	37.8	38.8		-10.1%	-10.2%	-10.1%	-10.1%	-6.6%
State Office of Rehabilitation	43,805,000	34,851,900	36,732,100	34,899,000	442.4	419.3		-20.4%	-5.0%	-12.7%	-12.7%	-12.4%
State Treasurer	2,032,300	1,999,700	2,163,200	2,022,300	21.3	21.4		-1.6%	-6.5%	-4.1%	-4.1%	-2.0%
Tax Commission	51,212,800	49,144,000	52,749,800	49,985,900	713.0	698.0		-4.0%	-5.2%	-4.6%	-4.6%	-4.2%
Technology Services	1,941,800	1,735,800	1,720,200	1,755,900	16.0	15.1	(a)	-10.6%	2.1%	-4.3%	0.0%	0.0%
Transportation	137,689,400	131,552,100	139,158,200	140,166,000	1,568.0	1,616.0		-4.5%	0.7%	-1.9%	-1.9%	-4.2%
University of Utah	418,017,100	438,862,900	456,026,000	470,753,400	3,987.1	4,027.9		5.0%	3.2%	4.1%	0.0%	0.0%
USTAR	786,900	1,408,200	691,700	2,143,200	14.0	19.5	(a)	79.0%	209.8%	144.4%	0.0%	0.0%
Utah College of Applied Technology	53,858,800	53,379,400	56,726,000	50,732,300	814.5	918.8		-0.9%	-10.6%	-5.7%	-5.7%	-2.2%
Utah Education and Telehealth Network	11,248,600	11,558,700	11,368,600	12,148,700	118.2	121.1		2.8%	6.9%	4.8%	0.0%	0.0%
Utah National Guard	17,054,800	15,338,500	16,952,200	16,927,700	209.4	225.7		-10.1%	-0.1%	-5.1%	-5.1%	-2.2%
Utah State University	230,396,000	232,845,700	245,816,800	242,898,500	2,746.2	2,852.7		1.1%	-1.2%	-0.1%	-0.1%	0.0%

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Utah Valley University	151,463,400	144,371,100	161,795,500	158,662,000	1,977.6	2,088.7		-4.7%	-1.9%	-3.3%	-3.3%	-4.4%
Veterans' and Military Affairs	2,002,300	1,980,400	2,162,400	2,290,400	21.0	27.0		-1.1%	5.9%	2.4%	0.0%	-0.2%
Weber State University	114,565,000	105,865,800	120,890,600	109,969,900	1,546.7	1,567.9		-7.6%	-9.0%	-8.3%	-8.3%	-6.7%
Workforce Services	133,985,400	129,474,400	138,804,800	131,985,000	1,757.6	1,716.8		-3.4%	-4.9%	-4.1%	-4.1%	-8.1%
Grand Total	2,731,615,200	2,682,695,000	2,890,185,300	2,825,528,200	33,781.1	34,483.5						

(a) - motion passed in Executive Appropriations Committee (EAC), 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).

(c) - motion passed in EAC on 11/17/15 exempts State Office of Rehabilitation from TOS application for 2016 and 2017 General Sessions due to USOR eliminating 43 full-time equivalent positions.

Color Legend:

TOS decreased from previous year

TOS increased from previous year

TOS remained the same

