

OFFICE OF THE
LEGISLATIVE
FISCAL
ANALYST

JONATHAN C. BALL
DIRECTOR

MEMORANDUM FOR EXECUTIVE APPROPRIATIONS COMMITTEE

FROM: Tim Dinehart, Financial Analyst
DATE: December 10, 2019
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 2018 and 2019 and compared revised appropriated to actual expenditures for salary and benefits. The two years are 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.

UTAH STATE CAPITOL COMPLEX
HOUSE BUILDING, SUITE W310
P.O. BOX 145310
SALT LAKE CITY, UTAH

PHONE: (801) 538-1034
FAX: (801) 538-1692

WEBSITE:
WWW.LE.UTAH.GOV/LFA



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Agency Name	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	2018 Actual FTEs	2019 Actual FTEs	FY18 Turnover Savings %	FY19 Turnover Savings %	2 Year Avg. Turnover Savings %	Proposed Applied Turnover Savings
Legislature	\$ 24,564,100	\$ 23,613,900	\$ 25,818,700	\$ 24,521,500	151.7	154.3	-3.87%	-5.02%	-4.45%	-4.45%
Courts	\$ 113,624,500	\$ 108,820,600	\$ 116,343,800	\$ 114,408,600	1096.3	1119.5	-4.23%	-1.66%	-2.95%	-2.95%
State Treasurer	\$ 2,566,400	\$ 2,348,200	\$ 2,876,500	\$ 2,723,600	23.5	25.6	-8.50%	-5.32%	-6.91%	-6.91%
Governor's Office	\$ 13,446,200	\$ 12,849,200	\$ 14,777,000	\$ 13,967,400	110	117.2	-4.44%	-5.48%	-4.96%	-4.96%
Economic Development	\$ 8,839,000	\$ 9,274,300	\$ 9,879,400	\$ 9,221,600	88.3	87.6	4.92%	-6.66%	-0.87%	-0.87%
Attorney General	\$ 60,171,400	\$ 56,393,300	\$ 61,635,500	\$ 58,488,100	470.6	481.1	-6.28%	-5.11%	-5.69%	-5.69%
Office of the State Auditor	\$ 5,549,300	\$ 5,047,500	\$ 5,732,200	\$ 5,341,000	44.4	46	-9.04%	-6.82%	-7.93%	-7.93%
Administrative Services	\$ 19,323,200	\$ 18,183,100	\$ 20,908,900	\$ 20,215,100	177.1	189.4	-5.90%	-3.32%	-4.61%	-4.61%
Tax Commission	\$ 54,301,800	\$ 51,733,800	\$ 55,917,900	\$ 52,982,800	687.5	683.2	-4.73%	-5.25%	-4.99%	-4.99%
Human Resource Management	\$ 12,396,400	\$ 12,075,700	\$ 12,539,400	\$ 12,294,600	124.8	123.2	-2.59%	-1.95%	-2.27%	-2.27%
ISF - Technology Services	\$ 82,193,700	\$ 82,371,300	\$ 86,268,400	\$ 84,719,900	698.8	701.2	0.22%	-1.79%	-0.79%	-0.79%
Public Safety	\$ 116,420,100	\$ 116,693,100	\$ 130,745,300	\$ 127,533,600	1331.1	1391.2	0.20%	-2.50%	-1.15%	-1.15%
Utah National Guard	\$ 18,928,700	\$ 19,865,300	\$ 21,803,000	\$ 20,580,000	250.9	258.6	4.95%	-5.61%	-0.33%	-0.33%
Human Services	\$ 220,398,200	\$ 212,763,800	\$ 227,525,700	\$ 224,938,900	3070.4	3129.2	-3.46%	-1.14%	-2.30%	-2.30%
Juvenile Justice Services	\$ 60,685,700	\$ 62,898,900	\$ 60,997,500	\$ 56,416,000	942.2	817	3.60%	-7.50%	-1.95%	-1.95%
Health	\$ 91,778,600	\$ 90,234,900	\$ 98,785,800	\$ 94,299,500	973.9	989.8	-1.68%	-4.54%	-3.11%	-3.11%
State Board of Education	\$ 68,824,700	\$ 58,066,900	\$ 72,738,600	\$ 63,639,700	647.5	677	-15.63%	-12.51%	-14.07%	-14.07%
Corrections	\$ 225,594,900	\$ 219,449,900	\$ 231,892,100	\$ 222,579,000	2440.4	2423.5	-2.72%	-4.02%	-3.37%	-3.37%
Board of Pardons and Parole	\$ 4,142,300	\$ 4,131,500	\$ 4,613,700	\$ 4,551,500	37.7	39.3	-0.26%	-1.35%	-0.80%	-0.80%
Veterans and Military Affairs	\$ 2,885,800	\$ 2,780,800	\$ 2,863,000	\$ 2,800,900	30.7	28.1	-3.64%	-2.17%	-2.90%	-2.90%
Environmental Quality	\$ 41,431,300	\$ 38,238,939	\$ 42,370,200	\$ 38,979,889	359.8	356.8	-7.71%	-8.00%	-7.85%	-7.85%
State Board of Regents	\$ 5,018,766	\$ 4,920,200	\$ 5,114,312	\$ 5,035,232	39.6	40.1	-1.96%	-1.55%	-1.76%	-1.76%
Utah State University	\$ 274,320,100	\$ 275,616,700	\$ 292,683,500	\$ 290,952,555	2993.11	3100.8	0.47%	-0.59%	-0.06%	-0.06%
Weber State University	\$ 129,822,703	\$ 120,436,200	\$ 136,106,382	\$ 125,874,518	1527.31	1524.2	-7.23%	-7.52%	-7.37%	-7.37%

Southern Utah University	\$ 64,088,927	\$ 63,185,900	\$ 69,468,831	\$ 69,012,590	793.99	795.1	-1.41%	-0.66%	-1.03%	-1.03%
Dixie State University	\$ 51,658,993	\$ 51,335,000	\$ 55,756,538	\$ 54,875,421	726.91	755.99	-0.63%	-1.58%	-1.10%	-1.10%
Utah Valley University	\$ 195,958,609	\$ 183,136,300	\$ 211,367,694	\$ 194,978,737	2227.95	2421.1	-6.54%	-7.75%	-7.15%	-7.15%
Salt Lake Community College	\$ 124,644,789	\$ 121,122,800	\$ 126,741,368	\$ 126,934,387	1690.69	1696.7	-2.83%	0.15%	-1.34%	-1.34%
School and Inst Trust Lands	\$ 7,774,100	\$ 7,802,300	\$ 8,165,200	\$ 8,027,000	65.9	64.8	0.36%	-1.69%	-0.66%	-0.66%
Natural Resources	\$ 103,865,000	\$ 101,299,500	\$ 106,716,700	\$ 104,125,700	1332.7	1327.3	-2.47%	-2.43%	-2.45%	-2.45%
Agriculture	\$ 20,277,400	\$ 19,644,600	\$ 21,302,800	\$ 20,390,300	250.3	252.4	-3.12%	-4.28%	-3.70%	-3.70%
Workforce Services	\$ 179,707,000	\$ 164,979,000	\$ 182,679,100	\$ 166,047,900	2038.5	2010.6	-8.20%	-9.10%	-8.65%	-8.65%
Alcoholic Beverage Control	\$ 23,396,500	\$ 19,783,300	\$ 24,904,900	\$ 20,763,900	425.5	434	-15.44%	-16.63%	-16.04%	-16.04%
Labor Commission	\$ 10,719,100	\$ 10,533,600	\$ 11,204,400	\$ 10,975,800	115.8	117.8	-1.73%	-2.04%	-1.89%	-1.89%
Commerce	\$ 24,321,100	\$ 22,156,500	\$ 24,752,400	\$ 23,079,600	256.3	264.7	-8.90%	-6.76%	-7.83%	-7.83%
Financial Institutions	\$ 6,565,200	\$ 5,815,100	\$ 6,648,200	\$ 5,753,100	49.7	49.7	-11.43%	-13.46%	-12.44%	-12.44%
Insurance	\$ 9,440,000	\$ 8,917,100	\$ 9,445,400	\$ 9,136,600	89.9	90	-5.54%	-3.27%	-4.40%	-4.40%
Heritage and Arts	\$ 11,033,900	\$ 10,526,400	\$ 11,567,600	\$ 11,098,000	123	127.8	-4.60%	-4.06%	-4.33%	-4.33%