

OFFICE OF THE  
LEGISLATIVE  
FISCAL  
ANALYST

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**MEMORANDUM FOR EXECUTIVE APPROPRIATIONS COMMITTEE**

**FROM:** Seán Faherty, Legislative Fiscal Staff  
**DATE:** December 7, 2021  
**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 2020 and 2021 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.

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Agency Name	2020 Appropriated	2020 Actual	2021 Appropriated	2021 Actual	2020 Actual FTEs	2021 Actual FTEs	FY20 Turnover Savings %	FY21 Turnover Savings %	2 Year Avg. Turnover Savings %	Proposed Applied Turnover Savings
Legislature	\$ 27,968,600	\$ 26,851,300	\$ 28,377,500	\$ 27,732,600	160.40	163.60	-3.99%	-2.27%	-3.13%	-3.13%
Courts	\$ 122,044,800	\$ 119,823,900	\$ 119,812,000	\$ 119,370,900	1,124.40	1,115.70	-1.82%	-0.37%	-1.09%	-1.09%
State Treasurer	\$ 4,193,100	\$ 4,098,500	\$ 4,334,000	\$ 4,128,200	45.50	51.20	-2.26%	-4.75%	-3.50%	-3.50%
Governors Office	\$ 15,540,100	\$ 14,682,800	\$ 16,985,400	\$ 15,468,700	119.40	128.30	-5.52%	-8.93%	-7.22%	-7.22%
Economic Opportunity	\$ 9,506,000	\$ 8,643,600	\$ 9,715,100	\$ 9,395,600	82.00	90.10	-9.07%	-3.29%	-6.18%	-6.18%
Attorney General	\$ 70,660,300	\$ 63,122,200	\$ 70,085,800	\$ 63,087,100	498.40	499.70	-10.67%	-9.99%	-10.33%	-10.33%
Office of the State Auditor	\$ 6,282,200	\$ 5,796,600	\$ 5,658,000	\$ 5,232,700	49.00	42.20	-7.73%	-7.52%	-7.62%	-7.62%
Department of Government Operations	\$ 155,463,600	\$ 147,846,800	\$ 153,273,600	\$ 146,653,700	1,330.50	1,319.60	-4.90%	-4.32%	-4.61%	-4.61%
Tax Commission	\$ 57,823,500	\$ 54,147,100	\$ 56,594,200	\$ 52,869,000	672.10	648.10	-6.36%	-6.58%	-6.47%	-6.47%
Public Safety	\$ 142,980,200	\$ 132,176,400	\$ 135,387,700	\$ 131,399,000	1,425.60	1,414.50	-7.56%	-2.95%	-5.25%	-5.25%
Human Services	\$ 236,990,400	\$ 234,876,400	\$ 235,036,000	\$ 236,405,000	3,189.20	3,166.90	-0.89%	0.58%	-0.15%	-0.15%
Juvenile Justice Services	\$ 63,409,600	\$ 58,157,300	\$ 59,903,600	\$ 56,446,700	819.10	776.30	-8.28%	-5.77%	-7.03%	-7.03%
Health	\$ 108,957,800	\$ 105,462,400	\$ 113,398,700	\$ 115,312,400	1,056.70	1,173.10	-3.21%	1.69%	-0.76%	-0.76%
State Board of Education	\$ 73,143,800	\$ 70,305,300	\$ 77,206,700	\$ 73,450,100	712.40	728.10	-3.88%	-4.87%	-4.37%	-4.37%
Corrections	\$ 242,086,800	\$ 229,745,700	\$ 246,205,300	\$ 232,649,000	2,414.80	2,433.20	-5.10%	-5.51%	-5.30%	-5.30%
Board of Pardons and Parole	\$ 4,862,600	\$ 4,520,500	\$ 4,579,400	\$ 4,155,000	39.10	38.00	-7.04%	-9.27%	-8.15%	-8.15%
Environmental Quality	\$ 42,198,600	\$ 39,809,300	\$ 41,773,000	\$ 39,456,700	360.00	357.31	-5.71%	-5.71%	-5.71%	-5.60%
Utah Board of Higher Education	\$ 7,728,600	\$ 6,325,500	\$ 6,934,600	\$ 6,859,600	-	28.24	-18.15%	-1.08%	-9.62%	-9.62%
Utah State University	\$ 305,891,700	\$ 304,841,400	\$ 314,713,200	\$ 314,224,300	-	3,203.47	-0.34%	-0.16%	-0.25%	-0.25%
Weber State University	\$ 142,382,200	\$ 133,587,000	\$ 146,678,000	\$ 140,092,500	-	1,699.78	-6.18%	-4.49%	-5.33%	-5.33%
Snow College	\$ 32,957,800	\$ 32,539,500	\$ 33,733,700	\$ 32,940,300	-	355.00	-1.27%	-2.35%	-1.81%	-1.81%
Utah Valley University	\$ 227,405,800	\$ 212,728,800	\$ 234,481,800	\$ 222,908,400	-	2,558.28	-6.45%	-4.94%	-5.69%	-5.69%
School and Inst Trust Lands	\$ 8,459,500	\$ 8,183,700	\$ 8,554,200	\$ 8,107,600	64.30	63.10	-3.26%	-5.22%	-4.24%	-4.24%
Natural Resources	\$ 115,007,500	\$ 111,182,200	\$ 113,448,100	\$ 115,423,400	1,381.60	1,415.90	-3.33%	1.74%	-0.79%	-0.79%
Agriculture	\$ 25,574,400	\$ 21,661,400	\$ 24,921,000	\$ 23,066,800	258.70	258.10	-15.30%	-7.44%	-11.37%	-11.37%
Workforce Services	\$ 175,871,700	\$ 175,690,600	\$ 188,792,900	\$ 175,563,100	2,024.90	2,049.80	-0.10%	-7.01%	-3.56%	-3.56%
Alcoholic Beverage Control	\$ 25,979,000	\$ 22,769,600	\$ 28,096,400	\$ 22,945,000	454.30	448.70	-12.35%	-18.33%	-15.34%	-15.34%
Labor Commission	\$ 11,437,500	\$ 11,318,000	\$ 11,584,600	\$ 11,263,300	116.30	114.40	-1.04%	-2.77%	-1.91%	-1.91%
Commerce	\$ 24,379,400	\$ 24,368,000	\$ 25,118,800	\$ 24,412,300	268.20	266.50	-0.05%	-2.81%	-1.43%	-1.43%
Financial Institutions	\$ 6,594,900	\$ 6,138,100	\$ 6,701,800	\$ 6,155,900	51.10	51.10	-6.93%	-8.15%	-7.54%	-7.54%
Cultural and Community Engagement	\$ 12,689,200	\$ 12,549,300	\$ 12,966,800	\$ 12,965,700	129.70	140.10	-1.10%	-0.01%	-0.56%	-0.56%
Uintah Basin Technical College	\$ 7,846,100	\$ 7,508,300	\$ 8,069,500	\$ 7,699,900			-4.31%	-4.58%	-4.44%	-4.44%
Southwest Techncial College	\$ 4,506,000	\$ 4,166,700	\$ 4,854,300	\$ 4,669,600			-7.53%	-3.80%	-5.67%	-5.67%
Ogden Weber Technical College	\$ 14,816,300	\$ 13,830,700	\$ 14,122,700	\$ 12,537,600			-6.65%	-11.22%	-8.94%	-8.94%
Dixie Technical College	\$ 7,750,900	\$ 7,007,700	\$ 7,990,000	\$ 7,742,100			-9.59%	-3.10%	-6.35%	-6.35%
Bridgerland Technical College	\$ 14,755,700	\$ 13,389,200	\$ 14,524,500	\$ 13,320,900			-9.26%	-8.29%	-8.77%	-8.77%