



# Office of the Legislative Fiscal Analyst

Jonathan Ball, Legislative Fiscal Analyst

W310 State Capitol Complex | Salt Lake City, UT 84114 | Phone: 801.538.1034

## Memorandum

**To:** Executive Appropriations Committee

**From:** Seán C. Faherty

**Date:** December 13, 2022

**Re:** **Update on Turnover Savings Factor Calculation for FY 2024**

---

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 2021 and 2022 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.

Agency	Agency Name	2021 Appropriated	2021 Actual	2022 Appropriated	2022 Actual	2021 Actual FTEs	2022 Actual FTEs		FY21 Turnover Savings %	FY22 Turnover Savings %	2 Year Avg. Turnover Savings %	Proposed Applied Turnover Savings
010	Legislature	\$ 28,377,500	\$ 27,732,600	\$ 30,906,200	\$ 30,327,900	163.60	174.90		-2.27%	-1.87%	-2.07%	-2.07%
020	Courts	\$ 119,812,000	\$ 119,370,900	\$ 127,677,100	\$ 123,586,400	1,115.70	1,121.70		-0.37%	-3.20%	-1.79%	-1.79%
030	Capitol Preservation Board	\$ 976,700	\$ 788,000	\$ 904,700	\$ 895,400	8.60	10.00	(a)	-19.32%	-1.03%	-10.17%	
050	State Treasurer	\$ 3,249,000	\$ 3,024,300	\$ 3,214,900	\$ 3,203,000	28.56	27.80		-6.92%	-0.37%	-3.64%	-3.64%
060	Governors Office	\$ 16,985,400	\$ 15,468,700	\$ 20,177,600	\$ 18,064,500	128.30	140.00		-8.93%	-10.47%	-9.70%	-9.70%
061	Gov Office of Energy Development	\$ 1,733,200	\$ 1,745,600	\$ -	\$ -	14.30	-	(a)	0.72%	0.00%	0.36%	
063	Governor's Office of Economic Opportunity	\$ 9,715,100	\$ 9,395,600	\$ 10,898,500	\$ 9,933,300	84.60	87.00		-3.29%	-8.86%	-6.07%	-6.07%
065	USTAR	\$ 31,200	\$ -	\$ -	\$ -	0.40	-	(a)	-100.00%	0.00%	-50.00%	
080	Attorney General	\$ 70,085,800	\$ 63,087,100	\$ 72,488,200	\$ 65,908,600	499.70	503.50		-9.99%	-9.08%	-9.53%	-9.53%
090	Office of the State Auditor	\$ 5,658,000	\$ 5,232,700	\$ 5,546,600	\$ 4,921,700	42.20	37.60		-7.52%	-11.27%	-9.39%	-9.39%
100	Department of Government Operations	\$ 153,273,600	\$ 146,653,700	\$ 161,648,300	\$ 157,999,400	1,325.10	1,357.70		-4.32%	-2.26%	-3.29%	-3.29%
100	xDepartment of Government Operations	\$ -	\$ -	\$ -	\$ -	-	-	(a)	0.00%	0.00%	0.00%	
102	Capital Budget	\$ -	\$ 250,700	\$ -	\$ -	-	-	(a)	0.00%	0.00%	0.00%	
105	Department of Government Operations - ISF	\$ -	\$ -	\$ -	\$ -	-	-	(a)	0.00%	0.00%	0.00%	
120	Tax Commission	\$ 56,594,200	\$ 52,869,000	\$ 57,835,500	\$ 52,196,700	648.10	625.20		-6.58%	-9.75%	-8.17%	-6.58%
130	Career Service Review Office	\$ 258,000	\$ 247,300	\$ 262,400	\$ 251,800	2.00	2.00	(a)	-4.15%	-4.04%	-4.09%	
180	Public Safety	\$ 135,387,700	\$ 131,415,400	\$ 162,967,900	\$ 155,052,900	1,414.50	1,416.50		-2.93%	-4.86%	-3.90%	-3.90%
190	Utah National Guard	\$ 21,642,300	\$ 22,496,800	\$ 21,208,200	\$ 22,188,600	264.40	254.50		3.95%	4.62%	4.29%	
195	Restricted Account Transfers - EAC	\$ 2,141,000	\$ -	\$ -	\$ -	-	-	(a)	-100.00%	0.00%	-50.00%	
200	Human Services	\$ 235,036,000	\$ 236,405,000	\$ 247,885,200	\$ 250,928,400	3,166.90	3,072.20		0.58%	1.23%	0.91%	
210	Juvenile Justice Services_	\$ 59,903,600	\$ 56,446,700	\$ 61,676,300	\$ 58,613,500	776.30	774.80		-5.77%	-4.97%	-5.37%	-5.37%
250	Department of Health and Human Services	\$ 893,300	\$ 930,700	\$ 938,400	\$ 1,701,600	8.80	10.50	(a)	4.19%	81.33%	42.76%	
270	Health	\$ 112,505,400	\$ 114,381,700	\$ 126,389,600	\$ 126,957,300	1,164.30	1,307.70		1.67%	0.45%	1.06%	
400	State Board of Education	\$ 77,206,700	\$ 73,450,100	\$ 81,793,100	\$ 76,246,500	728.10	759.10		-4.87%	-6.78%	-5.82%	-5.82%
405	Utah System of Technical Colleges	\$ (38,000)	\$ -	\$ -	\$ -	-	-	(a)	-100.00%	0.00%	-50.00%	
410	Corrections	\$ 246,205,300	\$ 232,649,000	\$ 254,601,500	\$ 244,895,200	2,433.20	2,407.00		-5.51%	-3.81%	-4.66%	-4.66%
430	Board of Pardons and Parole	\$ 4,579,400	\$ 4,155,000	\$ 4,803,900	\$ 4,766,900	38.00	41.10		-9.27%	-0.77%	-5.02%	-5.02%
450	Veterans and Military Affairs	\$ 3,075,700	\$ 3,144,100	\$ 3,162,200	\$ 3,203,900	30.90	30.70		2.22%	1.32%	1.77%	
480	Environmental Quality	\$ 41,773,000	\$ 39,346,200	\$ 42,279,300	\$ 40,074,900	356.27	358.70		-5.81%	-5.21%	-5.51%	-5.51%
501	Bridgerland Technical College	\$ 14,524,500	\$ 13,320,900	\$ 15,780,800	\$ 14,078,400	173.00	-	(a)	-8.29%	-10.79%	-9.54%	-9.54%
502	Davis Technical College	\$ 18,292,800	\$ 17,952,800	\$ 19,134,600	\$ 18,970,300	200.00	-	(a)	-1.86%	-0.86%	-1.36%	-1.36%
503	Dixie Technical College	\$ 7,990,000	\$ 7,742,100	\$ 8,723,400	\$ 8,569,200	101.46	-	(a)	-3.10%	-1.77%	-2.44%	-2.44%
504	Mountainland Technical College	\$ 13,526,300	\$ 13,642,900	\$ 15,868,200	\$ 16,821,400	188.84	-	(a)	0.86%	6.01%	3.43%	
505	Ogden-Weber Technical College	\$ 14,122,700	\$ 12,654,500	\$ 14,763,500	\$ 13,424,100	297.00	-	(a)	-10.40%	-9.07%	-9.73%	-9.73%
506	Southwest Technical College	\$ 4,854,300	\$ 4,669,600	\$ 5,615,900	\$ 5,238,300	63.99	-	(a)	-3.80%	-6.72%	-5.26%	-5.26%
507	Tooele Technical College	\$ 4,874,300	\$ 4,945,300	\$ 5,411,500	\$ 5,380,500	52.00	-	(a)	1.46%	-0.57%	0.44%	
508	Uintah Basin Technical College	\$ 8,069,500	\$ 7,699,900	\$ 8,524,500	\$ 7,699,900	83.00	-	(a)	-4.58%	-9.67%	-7.13%	-7.13%
510	Utah Board of Higher Education	\$ 6,052,800	\$ 6,022,400	\$ 7,069,100	\$ 7,447,500	28.24	-	(a)	-0.50%	5.35%	2.43%	
512	University of Utah	\$558,117,400	\$586,271,600	\$612,387,700	\$621,176,400	4,200.25	-	(a)	5.04%	1.44%	3.24%	
514	Utah State University	\$ 314,234,700	\$ 313,732,500	\$ 324,243,800	\$ 320,216,700	3,203.47	-	(a)	-0.16%	-1.24%	-0.70%	-0.70%
516	Weber State University	\$ 146,290,300	\$ 139,696,500	\$ 153,785,500	\$ 143,632,200	1,699.78	-	(a)	-4.51%	-6.60%	-5.55%	-5.55%
518	Southern Utah University	\$ 80,562,900	\$ 78,884,300	\$ 88,563,700	\$ 88,016,300	826.44	-	(a)	-2.08%	-0.62%	-1.35%	-1.35%
520	Snow College	\$ 33,733,700	\$ 33,766,400	\$ 35,151,900	\$ 34,031,500	355.00	-	(a)	0.10%	-3.19%	-1.55%	-1.55%
522	Utah Tech University	\$ 63,892,400	\$ 63,565,700	\$ 70,514,600	\$ 69,209,700	752.13	-	(a)	-0.51%	-1.85%	-1.18%	-1.18%
526	Utah Valley University	\$ 234,296,800	\$ 222,716,100	\$ 251,692,000	\$ 232,167,600	2,558.28	-	(a)	-4.94%	-7.76%	-6.35%	-6.35%
528	Salt Lake Community College	\$ 135,223,100	\$ 137,784,600	\$ 147,031,400	\$ 146,742,600	1,715.09	-	(a)	1.89%	-0.20%	0.85%	
532	Utah Education and Telehealth Network	\$ 15,614,800	\$ 16,303,200	\$ 16,730,100	\$ 16,862,600	137.70	133.30		4.41%	0.79%	2.60%	
540	School and Institutional Trust Fund Office	\$ 944,800	\$ 1,135,600	\$ 2,823,300	\$ 1,667,500	6.70	9.40	(a)	20.19%	-40.94%	-10.37%	
550	School and Inst Trust Lands	\$ 8,554,200	\$ 8,107,600	\$ 8,676,400	\$ 8,626,400	63.10	63.70		-5.22%	-0.58%	-2.90%	-2.90%
560	Natural Resources	\$ 113,448,100	\$ 115,423,400	\$ 109,359,100	\$ 124,058,000	1,415.90	1,434.10		1.74%	13.44%	7.59%	
570	Agriculture	\$ 24,921,000	\$ 23,066,800	\$ 27,143,200	\$ 22,718,400	258.10	263.10		-7.44%	-16.30%	-11.87%	-11.87%
600	Workforce Services	\$ 188,792,900	\$ 175,563,100	\$ 192,921,500	\$ 179,095,300	2,049.80	2,042.10		-7.01%	-7.17%	-7.09%	-7.09%
650	Alcoholic Beverage Control	\$ 28,096,400	\$ 22,945,000	\$ 33,284,800	\$ 26,201,600	448.70	462.90		-18.33%	-21.28%	-19.81%	-19.81%
660	Labor Commission	\$ 11,584,600	\$ 11,263,300	\$ 11,684,300	\$ 11,268,100	114.40	111.10		-2.77%	-3.56%	-3.17%	-3.17%
670	Commerce	\$ 25,118,800	\$ 24,412,300	\$ 25,657,700	\$ 25,355,300	266.50	269.80		-2.81%	-1.18%	-2.00%	-2.00%
680	Financial Institutions	\$ 6,701,800	\$ 6,155,900	\$ 7,257,000	\$ 6,441,700	51.10	50.40		-8.15%	-11.23%	-9.69%	-9.69%
690	Insurance	\$ 9,745,200	\$ 9,888,800	\$ 10,310,900	\$ 10,450,200	88.90	90.60		1.47%	1.35%	1.41%	
700	Public Service Commission	\$ 2,587,000	\$ 2,265,800	\$ 2,627,300	\$ 2,298,600	17.40	16.70	(a)	-12.42%	-12.51%	-12.46%	
710	Cultural and Community Engagement	\$ 12,966,800	\$ 12,965,700	\$ 15,334,400	\$ 14,167,700	140.10	151.70		-0.01%	-7.61%	-3.81%	-3.81%
810	Transportation	\$ 167,736,700	\$ 168,959,900	\$ 187,130,400	\$ 180,389,500	1,665.60	1,666.60		0.73%	-3.60%	-1.44%	-1.44%

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