



Office of the Legislative Fiscal Analyst

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Memorandum

To: Executive Appropriations Committee

From: Nate Osborne, Financial Analyst

Date: December 9, 2024

Re: Update on Turnover Savings Factor Calculation for FY 2026

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 2023 and 2024 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	2023 Appropriated	2023 Actual	2024 Appropriated	2024 Actual	2023 Actual FTEs	2024 Actual FTEs	FY23 Turnover Savings %	FY24 Turnover Savings %	2 Year Avg. Turnover Savings %	Proposed Applied Turnover Savings
010	Legislature	\$ 35,565,700	\$ 34,283,600	\$ 42,840,300	\$ 41,639,100	189.90	204.00	-3.60%	-2.80%	-3.20%	-3.20%
020	Courts	\$ 137,348,900	\$ 136,482,300	\$ 154,282,600	\$ 154,013,800	1,153.90	1,079.90	-0.63%	-0.17%	-0.40%	-0.40%
030	Capitol Preservation Board	\$ 1,027,100	\$ 997,200	\$ 1,161,600	\$ 1,217,100	10.80	11.60 (a)	-2.91%	4.78%	0.93%	
050	State Treasurer	\$ 4,860,700	\$ 4,790,800	\$ 5,659,800	\$ 5,401,400	49.50	50.00	-1.44%	-4.57%	-3.00%	-3.00%
060	Governor's Office	\$ 11,890,800	\$ 10,941,400	\$ 15,373,500	\$ 12,965,100	70.60	79.80	-7.98%	-15.67%	-11.83%	-11.83%
062	Governor's Office - Natural Resources	\$ 1,142,300	\$ 922,600	\$ 1,229,400	\$ 927,900	4.50	5.80 (a)	-19.23%	-24.52%	-21.88%	
063	Governor's Office of Economic Opportunity	\$ 10,649,500	\$ 10,135,100	\$ 13,941,800	\$ 13,386,400	84.70	102.40	-4.83%	-3.98%	-4.41%	-4.41%
064	Governor's Office - Criminal Justice	\$ 9,906,100	\$ 8,441,600	\$ 13,256,100	\$ 11,068,300	71.70	82.60	-14.78%	-16.50%	-15.64%	-15.64%
080	Attorney General	\$ 84,242,300	\$ 76,580,700	\$ 96,020,400	\$ 93,106,600	509.90	539.10	-9.09%	-3.03%	-6.06%	-6.06%
090	Office of the State Auditor	\$ 5,834,600	\$ 5,518,200	\$ 7,097,700	\$ 5,974,600	38.70	38.70	-5.42%	-15.82%	-10.62%	-10.62%
100	Department of Government Operations	\$ 156,663,900	\$ 151,143,300	\$ 175,712,500	\$ 169,759,500	1,180.40	1,228.50	-3.52%	-3.39%	-3.46%	-3.46%
115	Government Operations - DFCM	\$ 22,199,600	\$ 21,528,000	\$ 22,879,600	\$ 21,652,900	213.10	223.00	-3.03%	-5.36%	-4.19%	-4.19%
120	Tax Commission	\$ 63,277,300	\$ 56,504,200	\$ 68,693,500	\$ 62,731,700	629.60	645.80	-10.70%	-8.68%	-9.69%	-9.69%
130	Career Service Review Office	\$ 275,000	\$ 262,000	\$ 286,700	\$ 270,700	2.00	2.00 (a)	-4.73%	-5.58%	-5.15%	
180	Public Safety	\$ 170,954,300	\$ 176,606,900	\$ 195,194,000	\$ 202,805,500	1,473.70	1,552.80	3.31%	3.90%	3.60%	
190	Utah National Guard	\$ 22,714,900	\$ 23,274,600	\$ 28,522,400	\$ 26,766,500	251.00	246.60	2.46%	-6.16%	-1.85%	-1.85%
211	Juvenile Justice Services & Corrections Medical	\$ 69,714,600	\$ 63,044,400	\$ 100,368,600	\$ 99,059,400	782.93	1,048.30	-9.57%	-1.30%	-5.44%	-5.44%
250	Department of Health and Human Services	\$ 394,160,200	\$ 400,265,700	\$ 388,260,900	\$ 451,902,800	4,430.80	4,528.27	1.55%	16.39%	8.97%	
400	State Board of Education	\$ 90,681,300	\$ 87,688,500	\$ 106,032,032	\$ 104,572,000	809.10	855.10	-3.30%	-1.38%	-2.34%	-2.34%
410	Corrections	\$ 302,178,000	\$ 290,805,000	\$ 329,431,400	\$ 312,475,800	2,456.80	2,469.20	-3.76%	-5.15%	-4.46%	-4.46%
430	Board of Pardons and Parole	\$ 4,958,600	\$ 4,907,000	\$ 5,072,700	\$ 5,330,700	41.10	40.40	-1.04%	5.09%	2.02%	
450	Veterans and Military Affairs	\$ 3,468,400	\$ 3,657,100	\$ 4,389,300	\$ 4,536,800	32.90	37.70	5.44%	3.36%	4.40%	
480	Environmental Quality	\$ 47,005,400	\$ 42,773,700	\$ 55,222,800	\$ 52,040,400	351.20	382.00	-9.00%	-5.76%	-7.38%	-7.38%
501	Bridgerland Technical College	\$ 17,054,406	\$ 16,282,148	\$ 19,786,726	\$ 18,899,186	-	- (a)	-4.53%	-4.03%	-4.28%	-4.28%
502	Davis Technical College	\$ 21,084,305	\$ 21,216,437	\$ 24,577,432	\$ 24,645,387	-	- (a)	0.63%	0.28%	0.45%	
503	Dixie Technical College	\$ 9,564,546	\$ 9,866,696	\$ 12,229,924	\$ 12,457,763	-	- (a)	3.16%	1.86%	2.51%	
504	Mountainland Technical College	\$ 20,495,353	\$ 19,545,955	\$ 25,247,754	\$ 24,751,097	-	- (a)	-4.63%	-1.97%	-3.30%	-3.30%
505	Ogden-Weber Technical College	\$ 16,530,033	\$ 15,498,828	\$ 18,680,689	\$ 18,116,499	-	- (a)	-6.24%	-3.02%	-4.63%	-4.63%
506	Southwest Technical College	\$ 6,367,451	\$ 6,384,685	\$ 7,537,230	\$ 7,281,715	-	- (a)	0.27%	-3.39%	-1.56%	-1.56%
507	Tooele Technical College	\$ 6,393,229	\$ 6,350,727	\$ 7,606,400	\$ 7,565,486	-	- (a)	-0.66%	-0.54%	-0.60%	-0.60%
508	Uintah Basin Technical College	\$ 9,974,050	\$ 9,638,678	\$ 11,231,490	\$ 10,733,220	-	- (a)	-3.36%	-4.44%	-3.90%	-3.90%
510	Utah Board of Higher Education	\$ 11,027,740	\$ 11,211,179	\$ 13,433,908	\$ 12,283,402	-	- (a)	1.66%	-8.56%	-3.45%	-3.45%
512	University of Utah	\$ 709,575,283	\$ 641,042,980	\$ 789,479,928	\$ 771,586,810	-	- (a)	-9.66%	-2.27%	-5.96%	-5.96%
514	Utah State University	\$ 355,461,800	\$ 346,934,841	\$ 376,427,400	\$ 379,798,092	-	- (a)	-2.40%	0.90%	-0.75%	-0.75%
516	Weber State University	\$ 167,706,146	\$ 155,347,710	\$ 181,318,407	\$ 171,184,825	-	- (a)	-7.37%	-5.59%	-6.48%	-6.48%
518	Southern Utah University	\$ 98,551,034	\$ 97,435,815	\$ 110,385,158	\$ 112,379,777	-	- (a)	-1.13%	1.81%	0.34%	
520	Snow College	\$ 42,251,807	\$ 37,937,433	\$ 47,043,323	\$ 42,991,231	-	- (a)	-10.21%	-8.61%	-9.41%	-9.41%
522	Utah Tech University	\$ 77,427,017	\$ 76,014,393	\$ 87,454,047	\$ 85,422,024	-	- (a)	-1.82%	-2.32%	-2.07%	-2.07%
526	Utah Valley University	\$ 269,637,285	\$ 255,607,272	\$ 291,177,896	\$ 284,910,177	-	- (a)	-5.20%	-2.15%	-3.68%	-3.68%
528	Salt Lake Community College	\$ 151,058,960	\$ 154,223,254	\$ 166,436,353	\$ 156,793,173	-	- (a)	2.09%	-5.79%	-1.85%	-1.85%
532	Utah Education and Telehealth Network	\$ 17,930,400	\$ 17,825,600	\$ 19,582,700	\$ 19,762,100	140.30	- (a)	-0.58%	0.92%	0.17%	
540	School and Institutional Trust Fund Office	\$ 2,914,100	\$ 2,071,300	\$ 3,061,800	\$ 2,162,800	10.90	10.70 (a)	-28.92%	-29.36%	-29.14%	
550	School and Institutional Trust Lands Admin.	\$ 10,097,200	\$ 9,967,400	\$ 11,082,500	\$ 10,717,300	69.00	69.20	-1.29%	-3.30%	-2.29%	-2.29%
560	Natural Resources	\$ 138,098,500	\$ 141,528,400	\$ 160,327,800	\$ 166,363,200	1,831.84	1,590.60	2.48%	3.76%	3.12%	
570	Agriculture	\$ 25,787,900	\$ 25,791,000	\$ 31,067,300	\$ 30,295,900	276.70	295.40	0.01%	-2.49%	-1.24%	-1.24%
571	Agriculture - Economic Development	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000	-	- (a)	0.00%	-100.00%	-50.00%	
600	Workforce Services	\$ 209,191,600	\$ 187,751,700	\$ 224,864,300	\$ 199,220,600	2,030.70	2,007.90	-10.25%	-11.40%	-10.83%	-10.83%
650	Alcoholic Beverage Services	\$ 37,246,000	\$ 31,816,700	\$ 44,743,600	\$ 39,707,600	509.20	559.30	-14.58%	-11.26%	-12.92%	-12.92%
660	Labor Commission	\$ 12,550,200	\$ 11,908,900	\$ 13,368,100	\$ 12,969,900	113.00	117.00	-5.11%	-2.98%	-4.04%	-4.04%
670	Commerce	\$ 28,278,500	\$ 28,699,200	\$ 34,167,600	\$ 33,501,600	289.20	315.40	1.49%	-1.95%	-0.23%	-0.23%
680	Financial Institutions	\$ 7,351,200	\$ 6,850,700	\$ 8,628,900	\$ 8,465,300	50.80	57.60	-6.81%	-1.90%	-4.35%	-4.35%
690	Insurance	\$ 11,343,800	\$ 11,142,800	\$ 12,170,000	\$ 11,914,500	92.60	93.40	-1.77%	-2.10%	-1.94%	-1.94%
700	Public Service Commission	\$ 2,693,800	\$ 2,330,500	\$ 2,847,500	\$ 2,476,500	16.00	16.30 (a)	-13.49%	-13.03%	-13.26%	
710	Cultural and Community Engagement	\$ 16,170,800	\$ 16,205,600	\$ 18,517,700	\$ 18,272,100	161.50	169.40	0.22%	-1.33%	-0.56%	-0.56%
810	Transportation	\$ 192,210,000	\$ 192,955,700	\$ 233,124,300	\$ 221,351,500	1,702.50	1,733.00	0.39%	-5.05%	-2.33%	-2.33%

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