



## Memorandum

**To:** Executive Appropriations Committee

**From:** Laurie Haupt, Operations Analyst

**Date:** December 9, 2025

**Re: Update on Turnover Savings Factor Calculation for FY 2027**

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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 2024 and 2025 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	2024 Appropriated	2024 Actual	2025 Appropriated	2025 Actual	2024 Actual FTEs	2025 Actual FTEs		FY24 Turnover Savings %	FY25 Turnover Savings %	2 Year Avg. Turnover Savings %	Proposed Applied Turnover Savings
010	Legislature	\$ 42,840,300	\$ 41,639,100	\$ 45,919,000	\$ 45,174,800	204.00	212.39		-2.80%	-1.62%	-2.21%	-2.21%
020	Courts	\$ 154,282,600	\$ 154,013,800	\$ 167,377,800	\$ 163,633,600	1,160.90	1,092.31		-0.17%	-2.24%	-1.21%	-1.21%
030	Capitol Preservation Board	\$ 1,161,600	\$ 1,217,100	\$ 1,480,600	\$ 1,388,300	11.60	13.65	(a)	4.78%	-6.23%	-0.73%	-0.73%
050	State Treasurer	\$ 5,659,800	\$ 5,401,400	\$ 6,776,000	\$ 5,983,100	50.00	54.00		-4.57%	-11.70%	-8.13%	-8.13%
060	Governor's Office	\$ 15,373,500	\$ 12,965,100	\$ 14,816,100	\$ 14,198,700	79.80	82.49		-15.67%	-4.17%	-9.92%	-9.92%
061	Gov Office of Energy Development	\$ -	\$ -	\$ -	\$ -	-	-	(a)	0.00%	0.00%	0.00%	0.00%
062	Governor's Office - Natural Resources	\$ 1,229,400	\$ 927,900	\$ 1,856,300	\$ 1,343,200	5.80	6.77	(a)	-24.52%	-27.64%	-26.08%	-26.08%
063	Governor's Office of Economic Opportunity	\$ 13,941,800	\$ 13,369,900	\$ 17,900,900	\$ 14,862,300	102.40	107.63		-4.10%	-16.97%	-10.54%	-10.54%
064	Governor's Office - Criminal Justice	\$ 13,957,900	\$ 11,068,300	\$ 14,052,300	\$ 12,456,900	82.60	86.56		-20.70%	-11.35%	-16.03%	-16.03%
080	Attorney General	\$ 96,020,400	\$ 93,106,600	\$ 97,951,500	\$ 97,894,700	539.10	517.86		-3.03%	-0.06%	-1.55%	-1.55%
090	Office of the State Auditor	\$ 7,097,700	\$ 5,974,600	\$ 8,154,900	\$ 6,879,900	38.70	39.56		-15.82%	-15.63%	-15.73%	-15.73%
100	Department of Government Operations	\$ 175,712,500	\$ 169,759,500	\$ 183,208,400	\$ 182,202,000	1,228.50	1,267.93		-3.39%	-0.55%	-1.97%	-1.97%
115	Government Operations - DFCM	\$ 22,879,600	\$ 23,287,206	\$ 23,660,700	\$ 24,944,700	223.00	227.44		1.78%	5.43%	3.60%	3.60%
120	Tax Commission	\$ 68,693,500	\$ 62,731,700	\$ 73,446,900	\$ 67,530,200	645.80	657.11		-8.68%	-8.06%	-8.37%	-8.37%
130	Career Service Review Office	\$ 286,700	\$ 270,700	\$ 294,800	\$ 291,000	2.00	2.00	(a)	-5.58%	-1.29%	-3.43%	-3.43%
180	Public Safety	\$ 195,194,000	\$ 202,805,500	\$ 217,703,700	\$ 225,378,300	1,552.80	1,626.44		3.90%	3.53%	3.71%	3.71%
190	Utah National Guard	\$ 28,522,400	\$ 26,766,500	\$ 30,371,200	\$ 30,380,100	246.60	250.83		-6.16%	0.03%	-3.06%	-3.06%
250	Department of Health and Human Services	\$ 488,629,500	\$ 550,959,900	\$ 533,516,000	\$ 575,474,600	5,576.57	5,570.51		12.76%	7.86%	10.31%	10.31%
400	State Board of Education	\$ 106,032,032	\$ 104,572,000	\$ 112,231,900	\$ 111,448,900	855.10	883.60		-1.38%	-0.70%	-1.04%	-1.04%
401	Minimum School Program	\$ -	\$ -	\$ -	\$ -	-	-	(a)	0.00%	0.00%	0.00%	0.00%
410	Corrections	\$ 329,431,400	\$ 312,475,800	\$ 373,783,000	\$ 345,011,900	2,469.20	2,513.60		-5.15%	-7.70%	-6.42%	-6.42%
430	Board of Pardons and Parole	\$ 5,072,700	\$ 5,330,700	\$ 5,796,800	\$ 5,968,700	40.40	42.67		5.09%	2.97%	4.03%	4.03%
450	Veterans and Military Affairs	\$ 4,389,300	\$ 4,536,800	\$ 4,600,800	\$ 4,813,700	37.70	39.50		3.36%	4.63%	3.99%	3.99%
480	Environmental Quality	\$ 55,222,800	\$ 52,040,400	\$ 60,426,300	\$ 56,359,300	382.00	397.86		-5.76%	-6.73%	-6.25%	-6.25%
501	Bridgerland Technical College	\$ 19,786,700	\$ 18,989,200	\$ 85,272,500	\$ 21,098,800	-	-	(a)	-4.03%	-75.26%	-39.64%	-39.64%
502	Davis Technical College	\$ 24,577,400	\$ 24,645,400	\$ 67,225,200	\$ 26,494,100	-	-	(a)	0.28%	-60.59%	-30.16%	-30.16%
503	Dixie Technical College	\$ 12,797,900	\$ 12,457,700	\$ 29,457,200	\$ 13,546,800	-	-	(a)	-2.66%	-54.01%	-28.34%	-28.34%
504	Mountainland Technical College	\$ 25,247,700	\$ 24,751,100	\$ 83,626,900	\$ 26,921,300	-	-	(a)	-1.97%	-67.81%	-34.89%	-34.89%
505	Ogden-Weber Technical College	\$ 18,680,700	\$ 18,116,500	\$ 47,101,500	\$ 19,852,600	-	-	(a)	-3.02%	-57.85%	-30.44%	-30.44%
506	Southwest Technical College	\$ 7,521,000	\$ 7,281,700	\$ 20,707,500	\$ 8,400,100	-	-	(a)	-3.18%	-59.43%	-31.31%	-31.31%
507	Tooele Technical College	\$ 7,606,400	\$ 7,565,500	\$ 17,637,500	\$ 8,514,200	-	-	(a)	-0.54%	-51.73%	-26.13%	-26.13%
508	Uintah Basin Technical College	\$ 11,231,500	\$ 10,733,200	\$ 25,978,600	\$ 11,391,500	-	-	(a)	-4.44%	-56.15%	-30.29%	-30.29%
510	Utah Board of Higher Education	\$ 10,513,300	\$ 13,057,900	\$ 14,061,500	\$ 15,696,700	-	-	(a)	24.20%	11.63%	17.92%	17.92%
512	University of Utah	\$ 788,792,300	\$ 771,587,000	\$ 8,029,292,600	\$ 810,004,100	-	-	(a)	-2.18%	-89.91%	-46.05%	-46.05%
514	Utah State University	\$ 370,780,200	\$ 379,798,200	\$ 1,373,911,800	\$ 403,810,500	-	-	(a)	2.43%	-70.61%	-34.09%	-34.09%
516	Weber State University	\$ 176,305,600	\$ 171,184,900	\$ 494,538,700	\$ 183,467,900	-	-	(a)	-2.90%	-62.90%	-32.90%	-32.90%
518	Southern Utah University	\$ 110,385,200	\$ 112,379,800	\$ 305,473,800	\$ 115,583,800	-	-	(a)	1.81%	-62.16%	-30.18%	-30.18%
520	Snow College	\$ 46,269,100	\$ 42,991,300	\$ 112,945,700	\$ 46,619,900	-	-	(a)	-7.08%	-58.72%	-32.90%	-32.90%
522	Utah Tech University	\$ 91,976,700	\$ 85,422,000	\$ 229,797,500	\$ 88,466,100	-	-	(a)	-7.13%	-61.50%	-34.31%	-34.31%
526	Utah Valley University	\$ 286,115,100	\$ 284,910,200	\$ 733,608,300	\$ 296,080,000	-	-	(a)	-0.42%	-59.64%	-30.03%	-30.03%
528	Salt Lake Community College	\$ 165,853,400	\$ 156,793,100	\$ 440,179,900	\$ 169,319,900	-	-	(a)	-5.46%	-61.53%	-33.50%	-33.50%
532	Utah Education and Telehealth Network	\$ 19,582,700	\$ 19,762,100	\$ 21,235,700	\$ 16,388,900	-	141.00	(a)	0.92%	-22.82%	-10.95%	-10.95%
540	School and Institutional Trust Fund Office	\$ 3,061,800	\$ 2,162,800	\$ 3,824,000	\$ 2,225,300	10.70	11.22	(a)	-29.36%	-41.81%	-35.58%	-35.58%
550	School and Institutional Trust Lands Admin.	\$ 11,082,500	\$ 10,717,300	\$ 11,806,200	\$ 11,377,900	69.20	71.51		-3.30%	-3.63%	-3.46%	-3.46%
560	Natural Resources	\$ 160,327,800	\$ 166,363,200	\$ 184,560,300	\$ 187,352,100	1,590.60	1,702.78		3.76%	1.51%	2.64%	2.64%
570	Agriculture	\$ 32,967,300	\$ 30,293,900	\$ 34,062,400	\$ 31,919,700	295.40	297.98		-8.11%	-6.29%	-7.20%	-7.20%
600	Workforce Services	\$ 224,864,300	\$ 199,220,600	\$ 221,018,500	\$ 206,726,300	2,007.90	2,011.17		-11.40%	-6.47%	-8.94%	-8.94%
650	Alcoholic Beverage Services	\$ 48,626,700	\$ 39,579,600	\$ 43,471,000	\$ 41,432,500	559.30	562.07		-18.61%	-4.69%	-11.65%	-11.65%
660	Labor Commission	\$ 13,368,100	\$ 12,969,900	\$ 14,191,300	\$ 13,722,300	117.00	117.51		-2.98%	-3.30%	-3.14%	-3.14%
670	Commerce	\$ 34,167,600	\$ 33,501,600	\$ 35,354,900	\$ 36,218,300	315.40	319.75		-1.95%	2.44%	0.25%	0.25%
680	Financial Institutions	\$ 8,628,900	\$ 8,465,300	\$ 10,365,500	\$ 9,256,900	57.60	59.14		-1.90%	-10.70%	-6.30%	-6.30%
690	Insurance	\$ 12,170,000	\$ 11,914,500	\$ 13,912,700	\$ 13,073,100	93.40	95.48		-2.10%	-6.03%	-4.07%	-4.07%
700	Public Service Commission	\$ 2,847,500	\$ 2,476,500	\$ 2,992,800	\$ 2,793,200	16.30	17.19	(a)	-13.03%	-6.67%	-9.85%	-9.85%
710	Cultural and Community Engagement	\$ 18,517,700	\$ 18,028,400	\$ 21,823,300	\$ 20,788,500	169.40	183.89		-2.64%	-4.74%	-3.69%	-3.69%
810	Transportation	\$ 233,124,300	\$ 221,351,500	\$ 249,229,600	\$ 244,646,200	1,733.00	1,768.14		-5.05%	-1.84%	-3.44%	-3.44%

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