



## Office of Policy and Budgetary Affairs

### MEMORANDUM

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**TO:** Honorable Chairman Jose "Pepe" Diaz  
and Members, Board of County Commissioners

**DATE:** April 4, 2022

**FROM:** Jennifer Moon, Chief   
Office of Policy and Budgetary Affairs

**SUBJECT:** Fiscal Impact for Law  
Enforcement Appreciation  
Day

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This memorandum has been prepared in response to Chairman Diaz's request to review the fiscal impact submitted by the Administration regarding the proposed legislation to designate a new paid County holiday for law enforcement appreciation (file number [220509](#)). This item was favorably recommended by the Community Safety and Security Committee on March 10 and is scheduled for consideration by the full Board of County Commissioners (BCC) on April 5, 2022.

At the Community Safety and Security Committee hearing, Commissioner Heyman requested that the Administration prepare a fiscal impact analysis for this proposal. The attached memorandum (Attachment 1) was provided by Mayor Daniella Levine Cava on April 1, 2022. This memorandum states that there will be no fiscal impact for employees who do not work on the holiday. The Mayor's memorandum goes on to say that employees who, for operational needs, work the holiday will have the option to either bank holiday hours or to have those hours paid out, depending upon the applicable bargaining agreement and that the County has paid out "on average" \$1.8 million per holiday.

It is common practice that the County budget assumes that each full-time employee works 2,080 hours in a given fiscal year (80 hours for 26 pay periods). As a result of the unpredictable nature of annual and sick leave usage, the 2,080 hours are indifferent to leave usage or the frequency of paid County holidays as no employee would earn base pay for more than 2,080 hours. The inclusion of an additional County holiday does not change the 2,080 hours and, therefore, would not have a fiscal impact. The only impact associated with a new County holiday would be if there are employees that work on the holiday, "bank" the holiday and use the holiday hours "banked" at a later time when their pay rate is, potentially, higher. A similar explanation was provided to the BCC on October 19, 2021, during the consideration of COVID-19 paid sick leave. At the time, both the Office of Management and Budget and the Office of Policy and Budgetary Affairs confirmed that the provision of 80 hours of sick leave would not have an immediate annual fiscal impact.

While a figure is cited by the Administration as an average for the amount paid out per holiday, this figure would be impacted by a number of variables including the number of employees who choose to bank the hours versus receive pay and the salary of the employees who choose to receive pay. The number of employees who work on the holiday is impacted by the day of the week on which the holiday falls, as well as the time of the year. While there are employees who, for operational reasons, must work on holidays, many more employees choose to work on certain holidays when compared to other holidays. Therefore, while this figure is the average of a subset of holidays, it is not appropriate to use an average as an estimate for the cost to designate a new paid holiday.

At the October 20, 2020, the BCC unanimously adopted Resolution No. [R-1124-20](#) which designated Juneteenth as a paid County Holiday. At the time, and like the proposal for Law Enforcement Appreciation Day, the holiday was only granted to non-bargaining unit employees and would be provided to bargaining unit employees once their agreements provided for such holiday. In order to ensure that County employees working within collective bargaining units were granted the Juneteenth Holiday in 2021, the BCC adopted Resolution No. [R-446-21](#) which accepted Mayor Levine Cava's recommendation to obtain written consent of the applicable collective bargaining agents to provide the Juneteenth holiday in 2021 to bargaining unit employees. The Mayor's Memorandum accompanying Resolution No. R-446-21 stated that there was no fiscal impact associated with that recommendation.

The conclusion remains the same, adding an additional paid County holiday does not have a fiscal impact to the County's budget. Should you have any questions, please contact me at 305-375-5350. My staff and I will also be available throughout tomorrow's BCC meeting should the Board need additional information.


cc: Honorable Daniella Levine Cava, Mayor  
Geri Bonzon-Keenan, County Attorney  
Gerald Sanchez, First Assistant County Attorney  
Jess McCarty, Executive Assistant County Attorney  
Yinka Majekodunmi, Commission Auditor  
Arleene Cuellar, Director, Human Resources Department  
David Clodfelter, Director, Office of Management and Budget  
Basia Pruna, Clerk of the Board  
Eugene Love, Agenda Coordinator  
Office of Policy and Budgetary Affairs

## Memorandum



**Date:** April 1, 2022

**To:** Honorable Chairman Jose "Pepe" Diaz  
and Members, Board of County Commissioners

**From:** Daniella Levine Cava  
Mayor 

**Subject:** Fiscal Impact Statement for Resolution Relating to recognizing Law Enforcement Appreciation Day as a paid County Holiday

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On March 10<sup>th</sup> in the Community Safety and Security Committee, Commissioner Heyman requested a fiscal impact statement related to the proposed resolution that recognizes the Law Enforcement Appreciation Day as a paid County holiday. The fiscal impact statement is as follows:

The Adopted Budget plans for 2,080 annual work hours for every position. Those hours include all paid holidays, so as a result, the establishment of this new Law Enforcement Appreciation Day, will have no fiscal impact for those employees that do not work the holiday. However, when operational needs require employees to work on this day, some employees have the option to bank these holiday hours or ask for them to be paid out. As a result, the County has paid out on average of \$1.8 million per holiday.

C: Geri Bonzon-Keenan, County Attorney  
Gerald K. Sanchez, First County Attorney  
Jess M. McCarty, Executive Assistant County Attorney  
Office of the Mayor Senior Staff  
Arleene Cuellar, Director, Human Resources  
David Clodfelter, Director, Office of Management and Budget  
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Jennifer Moon, Chief, Policy and Budgetary Affairs  
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