

MEMORANDUM FROM THE

# ULSTER COUNTY OFFICE OF THE COMPTROLLER

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Comptroller



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## MEMORANDUM

To: County Executive Jen Metzger  
Cc: Roseanne Daw, Commissioner of Finance  
From: Comptroller March Gallagher  
Re: Recommended Changes Regarding Vacation Time Accrual  
Date: July 31, 2023

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After a thorough review of the County's Personnel Policy Manual concerning County employee payouts upon separation of service, the Comptroller's Office strongly recommends that the County adopt new practices to align with the policy and contract guidelines regarding the accrual of vacation time for County employees.

Currently, the County's practice involves "crediting" employees with their vacation accrual balances once annually on their employment anniversary date. However, both the Policy and the County's current collective bargaining agreements explicitly state that vacation time should be accrued, as earned on a *monthly* basis.

The Personnel Policy Manual States:

### **LEAVE TIME**

#### **1. Vacation**

Department Heads, Managerial Staff, Legislative Employees and Board of Elections Employees will be eligible for five days' vacation their first year (non-accumulative) and will accrue vacation monthly based upon years of service as follows:

Additionally, the CSEA contract covering employees through 2024 states:

### **SCHEDULE C**

Vacation shall be credited to each employee as earned on the basis of a monthly pro-ration; including use at six months of accrued days, after 12 months, one may use ten days, or the balance; the equivalent of which shall be ten days per annum, i.e. each vacation "unit" shall equal five sixths of one day per month for those employees who have one through five completed years of service. Upon completion of the first anniversary of service, the total entitlement is ten days' vacation. Upon an employee's fifth anniversary of continuous service, such employee will receive a third vacation week, i.e. a week in addition to the two earned.

The UCSEA Contract states:

Vacations shall be credited to each employee as earned based on a monthly pro-ration; including use at six (6) months of accrued days, after twelve (12) months, one may use ten (10) days, or the balance; the equivalent of which shall be ten (10) days per annum, i.e.: each vacation "unit" shall equal five-sixths (5/6ths) of one (1) day per month for those employees who have one (1) through five (5) completed years of service. Upon completion of the first anniversary of service, the total entitlement is ten (10) days' vacation. Upon an employee's fifth anniversary of continuous service, such employee will receive a third vacation week, i.e.: a week in addition to the two (2) earned. Upon an employee's eighth anniversary of continuous service, such employee will receive seventeen (17) days' vacation; upon the completion of twelve (12) years of continuous service, an employee will receive twenty (20) days' vacation; upon completion of sixteen (16) years of continuous service, an employee will receive twenty two (22) days' vacation; upon completion of twenty (20) years of continuous service, an employee will receive twenty five (25) days' vacation.

\*Monthly shall mean four (4) calendar weeks of continuous service. Anniversary shall mean twelve (12) months of continuous service.

The UCSA Contract states:

### **ARTICLE 11**

#### **LEAVES**

##### **SECTION 1: VACATION**

Employees shall be eligible for five days vacation during their first year of employment. Such days must be used prior to the employee's first anniversary date. These five days may not be carried over into the subsequent year.

Vacation leave shall be accrued on a monthly basis and credited on an employee's anniversary date in accordance to the following schedule:

The PBA Contract states:

Vacations shall be credited to each employee as earned on the basis of a monthly proration; including use at six (6) months of accrued days. After twelve (12) months, an employee may use ten (10) work days, or the balance; the equivalent of which shall be ten (10) work days each year, (i.e., each vacation "unit" shall equal five-sixths (5/6th) of one (1) work day each month for those employees who have one (1) through five (5) completed years of service). Upon completion of the first (1st) anniversary of service, the total entitlement is ten (10) work days of vacation. Upon completion of an employee's fifth (5<sup>th</sup>) anniversary of

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The SOU Contract is silent as to the timing of vacation accruals.

While the reference to an employee's anniversary date is noted for the purpose of determining the rate at which vacation accrues, the contract clearly states that the time shall be *credited* and *earned* on a monthly basis.

To ensure compliance and fairness, we propose the following changes:

Monthly Accruals: Vacation time should be accrued on a monthly basis, aligning with the policy's intent. This approach will allow employees to utilize their accrued vacation hours more effectively throughout the year, in accordance with their needs and the workload demands.

Limits on Vacation Balances: The policy sets certain limits on the maximum vacation balances allowed to be maintained by employees. Adhering to the monthly accrual system will assist in ensuring that employees adhere to these limits and prevent excessive accumulations of vacation hours.

Utilization of Vacation Time: The policy also requires that employees use at least half of their current year's accrued vacation time. By transitioning to monthly accruals, employees will have greater flexibility in planning and utilizing their vacation time, making it easier to comply with this requirement.

Enforcing Caps and Required Use of Vacation Time: Under the current annual accrual practice, employees often face difficulties in enforcing the 45-day cap on accrued vacation and the mandatory usage of vacation time. The monthly accrual system will simplify compliance and facilitate the enforcement of these provisions.

Equitable Treatment: To ensure fair treatment and consistency, vacation time accrual should follow the same monthly schedule as sick time accruals, as stipulated in the policy.

Implementation:

We recommend that the County begins accruing vacation time for employees on a monthly basis. To initiate the transition, employees should be credited with the accruals earned up to the present date, and subsequent accruals should be processed monthly in accordance with the accrual schedule outlined in the policy, based on years of service.

We believe that these adjustments will not only ensure compliance with the County's Personnel Policy Manual but also provide employees with a more equitable and efficient method of managing their vacation time. Should you have any questions or need further clarification, please do not hesitate to contact the Comptroller's Office.