

**OFFICE OF MANAGEMENT AND BUDGET**

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**MEMORANDUM**

February 12, 2026

**TO:** Board of County Commissioners**FROM:** Jennifer Steelman, Director  
Office of Management and Budget**SUBJECT:** Fiscal Impact Statement Re: A Resolution Pertaining to County Holidays, amending  
section 14.227 of the Broward County Administrative Code**Summary**

The resolution would amend the County's Administrative Code regarding county holidays by providing county employees with two one-half personal days to be used by the employee on Christmas Eve and New Year's Eve that will be credited to a separate personal leave bank for only the employees who are scheduled to work and subject to operational needs of the agency. This personal leave must be used no later than September 30 of the fiscal year in which it is received and cannot be cashed out or paid out under any circumstances.

**Fiscal Impact**

The total cost of salaries of County employees for the two one-half personal days is currently budgeted within departments budgets. There is no additional direct cost for the two one-half personal days on Christmas Eve and New Year's Eve, since this would not incur additional overtime, as the assumption is that normal scheduling would provide appropriate operational coverage.