



**Ensen Mason CPA, CFA**  
**Auditor-Controller/  
Treasurer/Tax Collector**  
SAN BERNARDINO COUNTY

# Interoffice Memo

**DATE:** August 4, 2023

**PHONE:** 382-3193

**FROM:** VANESSA DOYLE, Chief Deputy Controller  
Auditor-Controller/Treasurer/Tax Collector

A handwritten signature in blue ink, appearing to be "VDO", next to the name Vanessa Doyle.

**TO:** DISTRIBUTION

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**SUBJECT: PRODUCTIVE HOURS ANALYSIS – FY 2023 ACTUAL DATA**

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Attached is the Auditor-Controller/Treasurer/Tax Collector's Office – Management Services Section (MSS) analysis of the productive hours for San Bernardino County for fiscal year 2022-23. The MSS study concludes that the productive hours for full-time employees were calculated at 1,684. Each full-time employee contributed 1,684 productive hours during the fiscal year. This number is based on actual employee benefits and statistics for the fiscal year 2022-23. Note that 1,684 productive hours can be used for fiscal years 2022-23 or 2023-24 billing purposes.

Please call Guadalupe Del Rio, Accounting Technician at 382-7020 if you have any questions.

VJD:SSY:JT:GD:adp

Attachment

Formula connected to "No. of Employees By Union Code" worksheet.  
Formula connected to "PD\_HRS Manpower" worksheet.  
Formula connected to "Avg Acc. Vac. Hrs" worksheet.  
Formula connected to "Selected Count for SFM & SPS Unit " worksheet.  
Data from MOUs.

**2022-2023  
PRODUCTIVE HOURS ANALYSIS**

	EXEMPT	SAFETY	SAFETY MGMT & SUPV	MGMT	SUPV	ATTORNEYS	SUPV NURSES	SPCLED PEACE OFFR- SUPV	SPCLED PEACE OFFR	ALL OTHERS	WGTD.AVG. PROD.HRS.
Number of Employees (1)	532	1,752	271	301	1,147	313	150	126	305	13,458	18,355
Base Annual Hours	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080
Subtract non-productive hours:											
Holiday (2)	120	0	120	120	120	120	120	120	120	120	109
Vacation (3)	99	0	142	147	138	98	128	157	105	108	101
Annual Leave (4)	0	199	0	0	40	0	40	40	0	0	22
Administrative Leave (5)	80	0	43	80	40	0	40	40	0	0	7
Sick (6)	67	103	122	94	96	69	97	150	144	90	92
Jury Duty, Military Leave, Training, Blood Donations (7)	16	9	9	11	9	5	9	7	4	9	9
Leave w/o pay (8)	4	24	7	6	11	22	19	13	68	68	55
Attorney Leave (9)	0	0	0	0	0	80	0	0	0	0	1
<b>TOTAL PRODUCTIVE HOURS</b>	<b>1,694</b>	<b>1,745</b>	<b>1,637</b>	<b>1,622</b>	<b>1,626</b>	<b>1,686</b>	<b>1,627</b>	<b>1,553</b>	<b>1,639</b>	<b>1,685</b>	<b>1,684</b>

**NOTES:**

Sources

MOUs:

- San Bernardino County Exempt Employee Compensation Ordinance (Title 1, Division 3, Chapter 6)
- San Bernardino County and Sheriff's Employees Benefit Association Memorandum of Understanding (2019-2025) - Safety Unit
- San Bernardino County and Sheriff's Employees Benefit Association Memorandum of Understanding (2019-2025) - Safety Management and Supervisory Unit
- San Bernardino County and Sheriff's Employees Benefit Association Memorandum of Understanding (2023-2027) - Specialized Peace Officer & Specialized Peace Officer Supervisory Units
- San Bernardino County and Public Attorneys Association Memorandum of Understanding (2023-2027) - Attorney Unit
- San Bernardino County and Teamsters San Bernardino Consolidated Memorandum of Understanding (2019-2023) - General MOU
- San Bernardino County and SBCPOA Memorandum of Understanding (2022-2027) - Probation Unit
- San Bernardino County and California Nurses Association Memorandum of Understanding (2021-2024) - Nurses & Per Diem Nurses Units
- San Bernardino County and SEIU Memorandum of Understanding (2020-2024) - Professional Unit
- San Bernardino County and IUOOE Memorandum of Understanding (2020-2023) - General Fire Support

*Disclaimer: County Fire has various MOUs with different leave provisions. The productive hours' calculations does not take into account these differences. Instead, the calculations will be based on the General Fire Support MOU.*

San Bernardino County and IBEW Memorandum of Understanding (2020-2024) - WAS (Special Districts)

Payroll report SBPOS004 from the EMACS team.

EMACS queries: PD\_HRS\_UNION\_CODE, PD\_HRS2\_UNION\_CODE\_COMPANY, MSS\_ACCRUED\_VAC\_HRS, MSS\_EE\_COUNT\_FY\_3JOB\_CODES

**2022-2023**  
**PRODUCTIVE HOURS ANALYSIS**

(1) Number of Employees:

These numbers were taken from SBPOS004, "San Bernardino County - EMACS, Authorized vs. Assigned Position Totals by Union Code" report dated 12/31/22.

(2) Holiday leave:

All employees with the exception of Safety received 15 paid holidays. Safety accrues annual leave in lieu of holiday.

(3) Vacation:

These numbers were calculated by the following formula:

$$\text{Average Vacation Hrs} = \frac{\text{Total Accrued Vacation Hours by Union Code}^1}{\text{Total Number of Employees by Union Code}^2}$$

<sup>1</sup> MSS\_ACCRUED\_VAC\_HRS query

<sup>2</sup> SBPOS004 Authorized vs. Assigned Position Totals by Union Code

(4) Annual Leave:

Safety unit employees earn annual leave in lieu of vacation and holidays.

Supervisory and Supervisory Nurses unit employees received 40 hours of annual leave.

Management unit employees receive no annual leave.

Specialized Peace Officer - Supervisory unit employees received 40 hours of annual leave\*

No cash conversion is allowed for Management or Supervisory employees.

\* Classification breakdown of Specialized Peace Officer - Supervisory unit taken from "MSS\_EE\_COUNT\_FY\_3JOBCODES" EMACS query

See below for computation.

Job Title	Supv		Totals
	Deputy Coroner Investigator II	All Other Classifications	
Job Code	19829		
# of Employees	1.00	125.00	126
Hrs. for Annual Leave	0	40	N/A
Total Hours	0	5,000	5,000
Weighted Average			40

**2022-2023  
PRODUCTIVE HOURS ANALYSIS**

(5) Administrative Leave:

Administrative leave time is provided for Exempt, Safety Management & Supervisory, Management, Supervisory, Supervisory Nurses and Specialized Peace Officer - Supervisory employees. Such administrative leave may be cashed out at a prorated rate, used as time off or cashed out at calendar year end. The leave time available for the above employees is as follows:

Exempt	Safety Management & Supervisory *	Mgmt	Supervisory	Supervisory Nurses	Spclcd Peace Offr - Supv *	Wgtd. Average
80	43	80	40	40	40	54

\* Classification breakdown of Safety Management and Supervisory unit and Specialized Peace Officer - Supervisory taken from "MSS\_EE\_COUNT\_FY\_3JOBCODES" EMACS query. See below for computation.

Job Title	DA Supv. Investigator	DA Commanding Investigator	Sheriff's Lieutenant	Sheriff's Sergeant	All Other Classifications	Totals
Job Code	04405	04407	19515	04199&19535		
# of Employees	6.92	2.00	49.65	180.38	32.04	271
Hrs. for Admin. Leave	40	80	80	40	0	N/A
Total Hours	277	160	3,972	7,215	0	11,625
Weighted Average						43

Job Title	Supv Deputy Coroner Investigator II	All Other Classifications	Totals
Job Code	19829		
# of Employees	1.00	125.00	126
Hrs. for Admin. Leave	80	40	N/A
Total Hours	80	5,000	5,080
Weighted Average			40

(6) Sick leave:

Sick leave percentage was calculated using EMACS queries (PD\_HRS\_UNION\_CODE and PD\_HRS2\_UNION\_CODE\_COMPANY).

	Exempt	Safety	Safety Mgmt. & Supv.	Management	Supervisory	Attorneys	Supv. Nurses	Spclcd Peace Offr - Supv	Spclcd Peace Offr	All Others
Base Annual Hours	2080	2080	2080	2080	2080	2080	2080	2080	2080	2080
% from PD-HRS queries	3.22%	4.97%	5.86%	4.54%	4.61%	3.31%	4.65%	7.19%	6.93%	4.32%
	67	103	122	94	96	69	97	150	144	90

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PRODUCTIVE HOURS ANALYSIS**

(7) Jury Duty, Military, Training, Blood Donation:

Jury duty, military, training and blood donation leave percentage was calculated using EMACS queries (PD\_HRS\_UNION\_CODE and PD\_HRS2\_UNION\_CODE\_COMPANY).

	<u>Exempt</u> 2080	<u>Safety</u> 2080	<u>Safety Mgmt. &amp; Supv.</u> 2080	<u>Management</u> 2080	<u>Supervisory</u> 2080	<u>Attorneys</u> 2080	<u>Supv. Nurses</u> 2080	<u>Spclcd Peace Offr - Supv</u> 2080	<u>Spclcd Peace Offr</u> 2080	<u>All Others</u> 2080
Base Annual Hours										
% from PD-HRS queries	0.75%	0.42%	0.41%	0.54%	0.45%	0.22%	0.45%	0.34%	0.21%	0.41%
	16	9	9	11	9	5	9	7	4	9

(8) Leave without pay:

Leave without pay percentage was calculated using EMACS queries (PD\_HRS\_UNION\_CODE and PD\_HRS2\_UNION\_CODE\_COMPANY).

	<u>Exempt</u> 2080	<u>Safety</u> 2080	<u>Safety Mgmt. &amp; Supv.</u> 2080	<u>Management</u> 2080	<u>Supervisory</u> 2080	<u>Attorneys</u> 2080	<u>Supv. Nurses</u> 2080	<u>Spclcd Peace Offr - Supv</u> 2080	<u>Spclcd Peace Offr</u> 2080	<u>All Others</u> 2080
Base Annual Hours										
% from PD-HRS query	0.17%	1.17%	0.32%	0.27%	0.53%	1.06%	0.90%	0.60%	3.29%	3.27%
	4	24	7	6	11	22	19	13	68	68

(9) Attorney Leave:

The Attorneys unit employees received **80** hours of Attorney leave.

\*\*\* Numbers are rounded to the nearest whole number.