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**BOARD OF COMMISSIONERS
FINANCE DEPARTMENT**

TO: Chairman Thompson and Walton County Board of Commissioners

FROM: Jennifer Wall, Finance Director

RE: Vacation Buy Back/Annual Leave Payout

DATE: November 4, 2025

The Board of Commissioners approved the reimplementation of the annual leave payout benefit at the September 12, 2023, Board Meeting. Twice during a fiscal year, and depending on the availability of funds, an employee may request pay for up to 40 hours of accumulated annual leave provided the employee has a minimum of 150 hours annual leave after the buy back.

The purpose of the annual leave payout is to provide an additional benefit for employees who, for reasons of workload, have maxed out on vacation and may lose some of their accumulated time. It is not meant to encourage employees to avoid taking annual leave.

Finance formally requests to amend the FY26 budget to process the vacation buy-back /vacation payout in December 2025.