



SECTION: HUMAN RESOURCES	REFERENCE NUMBER: A31
SUBJECT: CLOTHING/UNIFORM ALLOWANCE & REIMBURSEMENT PROGRAM	EFFECTIVE DATE: 01/01/2025
FROM: DR. CRYSTAL CALDERA, CITY MANAGER	LAST REVISION DATE: N/A

A. PURPOSE

1. Employees represent the City of Leon Valley in their appearance as well as their actions. It is the policy of the City of Leon Valley that every employee maintains the highest standards of personal appearance while representing the City.
2. The clothing and uniform allowance and reimbursement policy is applicable to all employees respective of their position and departmental attire requirements. The purpose of this policy is to cover the cost of maintaining a neat, presentable, and uniform appearance to the public.
3. The amount of the allowance allocated for clothing/uniform reimbursement is determined annually during the budgetary process.

B. POLICY

1. Uniform costs, paid using city funds, shall not exceed the allowable distribution amount determined for the year for each department for each employee.
2. Items eligible for reimbursement must be *reasonable and consistent* with the department's established uniform worn in public as a condition of an employee's employment to conduct the job functions required of their position and approved by the Department Director prior to purchase.
 - a. Departments may distribute polo shirts, or similar casual clothing items, such as baseball caps, to their employees to wear as part of their uniform while on-duty, so long as these clothes bear the City's insignias of the issuing department.
 - b. Police and Fire/EMS Departments have an important governmental and public safety interest in ensuring that members of the public are able to readily identify police officers, firefighters, and emergency medical service personnel on-duty to minimize confusion and impersonation of a bona-fide first responder of the City of Leon Valley, as a result, these employees are prohibited from wearing their designated uniform as casual wear while off-duty.

- c. For the safety and security of Public Works and Utility Departments, employees are required to wear the uniforms provided by the city's vendor at all times while on duty.
 - d. All non-uniformed employees, typically administrative staff, may be required by their department to wear a city logo shirt while on-duty; however, the number of shirts provided is limited to two (2) shirts after the completion of six-months of employment and an additional three (3) shirts after completion of the employee's twelve-month probationary period. Thereafter, the number of shirts and/or allowance is determined by the department's allocated budget.
3. The City will only reimburse employees subject to this uniform policy for items paid directly by the employee that meets the required uniform standards of their respective department, and such costs were authorized and approved by the Department Head prior to purchase.
4. Reimbursement for clothing or accessories that are not required by the department's uniform standards, that are not suitable for everyday wear, or cannot be worn as part of the department's uniform in public are not authorized for reimbursement.
5. The value and upkeep of uniforms provided to employees respective of their departments is not taxable, including the value of safety shoes or boots, safety glasses, hard hats, or work gloves provided by the employer. Thus, reimbursement of sales tax for purchases paid directly by the employee for any of these items is not reimbursable. To avoid paying sales tax on items that are considered non-taxable, employees must comply with the Responsibilities Section of this policy.
6. Should an employee cause for unauthorized purchases to be charged to the city by store credit, credit card, or by invoice, the employee must reimburse the city for such charges made to the city's account, and appropriate disciplinary action may be enforced, up to and including termination, for the misappropriation of public funds.

C. RESPONSIBILITIES

1. Employees are responsible for:
 - a. Coordinating appointments or arrangements to be fitted with the appropriate uniforms and/or gear with the Department Head.
 - b. Employees are not authorized to make direct purchases through authorized city vendors to avoid paying sales tax without first completing a "Clothing/Uniform Purchase Requisition" form (Attachment A) and obtaining approval from their Department Head.
 - c. Obtaining and submitting itemized receipts for all clothing/uniform purchases paid directly by the employee or paid by the city on store credit, credit card, or through

authorized vendors.

- d. Submitting requests for reimbursement within ten (10) days from the date of receipt for any reimbursable expenses paid with personal funds to the Department Head for approval.
 - e. In all cases, it is the employee's responsibility to ensure items requested are “non-taxable” purchases and are associated with and consistent with the department’s established uniform, as the city has no obligation to reimburse or make direct payment or charges of sales taxes to employees, vendors, or merchants for non-taxable clothing/uniform items. Should the City be charged sales tax on store credit, credit card, or invoiced by a vendor for non-taxable items, it is the employee's responsibility to have said sales tax removed from the charges or remit payment to the Finance Department for the sales tax amount charged to the city.
2. Department Heads are responsible for:
- a. Ensuring departmental staff are provided with a copy of this policy.
 - b. Updating departmental staff on any policy changes, including the determined distribution amount or procedural changes.
 - c. Coordinating appointments or arrangements for employees to be fitted with the appropriate uniform and/or department gear.
 - d. Ensuring clothing/uniform costs are within the department’s budgetary limitations.
 - e. Reviewing and Approving or Denying an employee’s “clothing requisition” form to ensure costs and items are reasonable and consistent with the departments established uniform:
 - i. Requests for items considered “taxable” and are NOT associated with and consistent with the department’s established uniform are not reimbursable.
 - ii. Requests for items considered “non-taxable” and ARE associated with and consistent with the department’s established uniform are sales-tax exempt and are reimbursable purchases.
 - f. Approving the employee’s final receipts and submitting reimbursement requests to the Finance Department through the direct order (D.O.) process within ten (10) days from the date of receipt from the employee.
3. The Finance Department is responsible for:
- a. Ensuring all proper documentation and receipts are attached to the D.O. and processed through Accounts Payable.
 - b. Ensuring the requested expenses are reasonable and consistent with this policy and are within the budgetary constraints of the department.

- c. Ensuring the D.O. is coded to the proper department and account number, and verifying the D.O. was approved for payment by the Department Head.
- d. Ensuring the employee receives payment within fifteen (15) days from the date D.O. was received by the Department Head.

CLOTHING/UNIFORM PURCHASE REQUISITION

Employee Name: _____ Date: _____

SKU/Item #	Description	Qty	Unit Price	Total Price
Notes:	Subtotal			
	Shipping Fees			
	Total			

Payment: Invoice City City Credit Card Employee Reimbursement

Vendor Name:	Vendor No.
Contact Person:	Phone No.
Address:	City/State/Zip:

Allowance Amount: _____ Available Balance: _____

Department: _____ Account Number: _____

Director Approval: _____ Date: _____