The current policy for uniforms (Appendix A of the Policies and Procedures Handbook, page 2) is as follows:

Uniforms (revised 10-10-11, 4/14/14): Employees of the Public Works Department and Water/ Wastewater Department will receive a clothing allowance annually (calendar year) amounting to $400 per year for full-time employees and $200 per year for part-time employees after 150-hours of service in the respective department. Clothing allowances for these employees will be treated by the Town as taxable fringe benefits; employees are responsible for claiming, on their own personal tax returns, any exemption or deduction that may be applicable to their purchase of clothing not suitable for street wear.

We are proposing to change the annual allowance from a calendar year to the fiscal year. This would allow for the uniform expenses to better correspond with the budget. We currently budget 400 per eligible employee per fiscal year and the current calendar year policy could allow for each employee to spend 800 in a fiscal year.

Proposed Implementation:

Option 1:

All eligible employees' uniform allowance was replenished January 1, 2015 and it is not proposed to give an additional $400 as of May 1, 2015. The suggestion is to increase the uniform allowance by an additional $133.33 on Jan 1, 2016 to account for the 4 additional months before the uniform allowance is replenished again under the proposed change to fiscal year tracking.

The $133.33 was derived by taking the annual allowance of $400 divided by 12 months to get $33.33 per month. $33.33 per month for the four months (from January 1, 2016 to April 30, 2016) equals $133.33. As of May 1, 2016 all eligible employees will receive the annual fiscal year allowance of $400.

Option 2:

Replenish all eligible employees' uniform allowances with $400 as of May 1, 2015 less the amount they have spent over and above the $133.33 monthly allotment for January 1, 2015 to April 30, 2015. Or if the employee had not yet spent $133.33 of their allowance by April 30, 2015 the difference would be added to their May 1, 2015 replenishment.

Example of an employee who spent more than $133.33 January 1 to April 30, 2015

Allowance	133.33
Total Spent 1/1 - 4/30/15	200.00
Amount over the allowance	(66.67)
May 1, 2015 replenish	400.00
Less: Overage above	(66.67)
Adjusted May 1, 2015 allowance	333.33

Example of an employee who spent less than $133.33 January 1 to April 30, 2015

Allowance	133.33
Total Spent 1/1 - 4/30/15	50.00
Amount under the allowance	83.33
May 1, 2015 replenish	400.00
Less: shortage above	83.33
Adjusted May 1, 2015 allowance	483.33