#### Purpose:

On July 9, 2019, the Board of Supervisors directed staff to expand the Staff Development and Wellness Benefit Allowance Program to include emergency preparedness equipment as an allowable reimbursable expense. As County employees are required to serve as Disaster Service Workers (Cal. Govt. code 3100 et. seq.) expansion of this benefit to include designated emergency preparedness supplies supports the County's mission to encourage County employees and their families to be better prepared for an emergency or disaster. This preparation enhances the County's ability to provide continuity of County services to the community during an emergency or disaster.

# **Tax Treatment:** Taxable **Applies to:** Groups 1 and 2<sup>1</sup>

In support of this initiative, the following items are included as eligible reimbursable expenses under the new category of Emergency Preparedness in the Staff Development and Wellness Benefit Allowance Program:

| Allowable Reimbursement Costs                                       |
|---|
| Hand crank radios   |
| National Oceanic and Atmospheric Administration (NOAA)              |
| weather radios  |
| Personal and family pre-configured emergency / disaster / first aid |
| kits (purchased as a package)                                       |
| Portable generators and emergency power battery systems             |
| (equipment costs only)  |

<sup>1</sup>Group definitions include the following bargaining units: Group 1: ESC (75), SCLEA (30,40,41,70), SCPA (45), SCPDIA (55,56), SCPDAA (60), SEIU<sup>2</sup> (01,05,10,25), WCE (21) Group 2: Local 39 (85)
Group 3: Salary Resolution (00,49,50,51,52)
<sup>2</sup> SEIU MOU allows staff development reimbursement through 6/30/2025

The following provides a list of exclusion examples. **This list is NOT all inclusive**, and the County reserves the right to exclude any expense which may not conform to the intent for the use of County funds or resources. **Employees are encouraged to seek guidance from the Human Resources Department** at StaffDev@sonoma-county.org for clarification of these exclusions and reimbursable expenses before incurring the expense.

#### **Non-Allowable Costs for Reimbursement**

- Apparel, clothing, and uniforms
- Backpacks, backpacking tents and other related products
- Coolers
- Credit card statement payments
- Disposable batteries
- Electric and motorized vehicles (e.g. boats, electric scooters, electric skateboards, electric hoverboards, golf carts)
- Extension cords
- Financed amounts or installment agreements for purchased goods (Only the monthly installment bill with proof of payment is eligible for reimbursement)
- Food, food and nutritional supplements (e.g. whey protein, probiotics, Vitamin B12, fish oil and other similar supplements), food preparation equipment
- Gift cards, gift certificates, in-store credits purchases paid using these and other similar forms of payment cannot be reimbursed
- Hunting, fishing, and camping expenses
- Individual items intended as a "build it yourself" emergency kits (e.g. flashlights)
- Installation costs
- Interest costs on leases, lease purchases, loans, etc. for purchased goods
- Loans and loan fees

- Lockers and locks
- Maintenance costs
- Medical equipment and supplies, medicine, medical treatment, medical services and similar expenses which are not medically necessary and would not otherwise be covered through a County-offered health plan or which may be FSA eligible
- Parts replacement, add-on parts
- Personal living furniture (e.g. reclining chairs, armchairs, massage chairs, dining tables, side tables, coffee tables, lighting fixtures, beds, mattresses, massage chairs and vibrating chairs)
- Provisions for pets or animals, including animal boarding
- Rental fees associated with storage
- Repair costs
- Service, maintenance agreements, and warranties
- Solar panels and devices that are not part of emergency power battery systems
- Temporary living structures such as tents or trailers
- Two-Way radios
- Water purification systems
- Weapons or combative items such as knives, swords, nun chucks, batons