



CITY OF WATAUGA – PERSONNEL, ADMINISTRATION AND FINANCIAL POLICIES AND PROCEDURES MANUAL

POLICY TITLE	Tool Allowance
INITIAL EFFECTIVE DATE	July 24, 2017
LAST REVISION DATE	January 1, 2023
POLICY NUMBER	7.06

OBJECTIVE This policy sets forth measures to effectively manage the City’s tool allowance program.

SCOPE This policy applies to all eligible employees.

POLICY

A. Eligibility

Full time employees in the positions that service in roles as Mechanics, who are required to provide their own tools of the trade as a condition of employment, shall receive a tool allowance of \$500.00 dollars per year payable in November of every year. Employees must have completed their six (6) month probation period to be eligible.

B. Policy

1. In order to comply with the Internal Revenue Service (IRS) provisions, all payments made for tool allowance will be taxable.
2. It is understood and agreed that the amount paid under this policy constitutes a reimbursement for expenses actually and necessarily incurred in the purchase, upgrade and maintenance of tools in order to perform their duties.
3. Tools may be inspected by the Fleet and Facilities Superintendent to assure they are of sufficient quality and condition which will provide safe, damage free usage.
4. The employee shall be responsible for the safe operation and usage of their tools.
5. The employee shall be responsible for the securement and protection against loss or theft which includes a lockable secure tool box.
6. Theft or disappearance of tools shall not be reimbursed by the City unless such loss is the result of, and evident of, a forceable entry.

7. Criteria used in determining whether a specific tool should be supplied by the organization or be required of the employees includes cost, frequency of use, mobility and securement of the item and shall be determined by the Director of Public Works and Fleet and Facilities Superintendent.

The Mechanic I positions will generally require the following tools:

- Locking mobile storage cabinet
- 1/2", 3/8" and 1/4" drive sockets, both American and metric sizes (less than 1" or 21mm) with related ratchets and extensions
- Expanded set of sockets to include flex head and deep well type
- Combination end wrenches both American and metric sizes (less than 1" or 21mm)
- Set of basic Allen wrenches or sockets
- Various screw drivers; Phillips, straight and Torx tips
- 1/2" drive torque wrench of either the "click" or "dial" type of sufficient quality and accuracy
- Wire cutters and crimping tools for small gauge wire
- Various hammers, punches and chisels
- Electrical test light
- Tire pressure gauge and valve stem tool
- 10 foot tape measure
- Spark plug gap tool
- Oil filter wrench
- Battery terminal tools
- Digital VOLT-OHM meter
- Measuring devices such as calipers and thickness gauges
- Various snap-ring retainer pliers
- 1/2" and 3/8" drive air pact tools, 3/8" air ratchet
- Various impact sockets
- Flair nut or tubing wrenches
- Any other various tools required to perform job duties safely and efficiently