



Agenda Date: 10/23/2007  
Agenda Placement: 6L

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors  
**FROM:** Mark Gregersen - Director  
Human Resources  
**REPORT BY:** Olivia Soria, Staff Services Analyst II , 253-4945  
**SUBJECT:** Adoption of Reimbursement of Relocation and Temporary Living Expenses Policy

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### **RECOMMENDATION**

Human Resources Director requests adoption of a resolution adopting Policy 37Z, "Reimbursement of Relocation and Temporary Living Expenses".

### **EXECUTIVE SUMMARY**

This proposed policy outlines the official guidelines for the reimbursement of pre-approved relocation and temporary living expenses for new hires. Reimbursement of relocation and temporary living expenses will only be made for new hires in department head, assistant department head, major division head, or difficult-to-fill positions. This policy allows the County of Napa to recruit the most qualified candidates.

### **FISCAL IMPACT**

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	No
What is the revenue source?	The hiring departments will fund the reimbursement of relocation and temporary living expenses of new hires as authorized by the County Executive Officer.
Is it Mandatory or Discretionary?	Discretionary
Discretionary Justification:	This policy allows the County of Napa to recruit the most qualified candidates for department head, assistant department head, major division head, or difficult-to-fill positions.
Is the general fund affected?	Yes

- Future fiscal impact: Reimbursements will be contained in the current Fiscal Year and in subsequent budgets.
- Consequences if not approved: The County of Napa may not be able to fill high profile positions or difficult-to-fill positions without the incentive of a relocation and temporary living expense reimbursement.
- Additional Information:

### **ENVIRONMENTAL IMPACT**

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

### **BACKGROUND AND DISCUSSION**

The proposed policy states the official guidelines for the reimbursement of pre-approved relocation and temporary living expenses for new hires. The policy will allow the County of Napa to recruit the most qualified candidates for department head, assistant department head, major division head, or any difficult-to-fill position as determined by the Human Resources Director or his/her designee.

Based on the proposed policy, reimbursement requires pre-approval by the County Executive Officer who will authorize reimbursement requests on a case-by-case basis. Highlights of the policy include:

- | In order for a reimbursement of relocation to be non-taxable, the new hire's move must meet the IRS distance and time tests: 1) the distance test is met if the distance from the former residence to the new work location is at least 50 miles greater than the distance from the former residence to the previous location; and 2) the time test is met if the new hire works a minimum of 39 weeks during his/her first year of employment with the County of Napa.
- | The maximum intrastate relocation and temporary living expense allowance shall be \$10,000, with a maximum of \$5,000 of that amount being allocated for temporary living expenses. The maximum interstate relocation and temporary living expense allowance shall be \$15,000, with a maximum of \$5,000 of that amount allocated for temporary living expenses.
- | All expense claims must be rendered no later than six (6) months after the date incurred but within the fiscal year incurred where feasible. New hires must document and certify itemized relocation and temporary living expenses in forms acceptable by the Auditor-Controller.
- | If the new hire resigns from the County within the first three years of employment, he/she will be required to repay the County a certain percentage of the reimbursement.

**SUPPORTING DOCUMENTS**

A . Resolution

B . Reimbursement of Relocation and Temporary Living Expenses Policy

CEO Recommendation: Approve

Reviewed By: Karen Gratton