**Agenda Summary Report (ASR)**
Franklin County Board of Commissioners

<table>
<thead>
<tr>
<th>DATE SUBMITTED:</th>
<th>9/4/2019</th>
<th>PREPARED BY:</th>
<th>Carlee Nave</th>
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</thead>
<tbody>
<tr>
<td>Meeting Date Requested:</td>
<td>9/10/2019</td>
<td>PRESENTED BY:</td>
<td>Carlee Nave</td>
</tr>
<tr>
<td>ITEM: (Select One)</td>
<td>☐ Consent Agenda</td>
<td>☒ Brought Before the Board</td>
<td>Time needed: 10 minutes</td>
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<td>SUBJECT:</td>
<td>Tuition Reimbursement Policy Update</td>
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<td>FISCAL IMPACT:</td>
<td>Varies – 2019 budgeted amount is $10,000, though all funds approved under the program require annual allocation as part of the budget process.</td>
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**BACKGROUND:**
The existing Tuition Reimbursement Policy was adopted in 1994. Historically, the funding for this benefit has come from individual department budgets, so the benefit was only available to employees whose elected official or department head were willing to solicit specific funding for the benefit, or authorize existing budgeted funds to be used. In the 2019 budget, a line item was created in the Non-Departmental budget for this benefit, and a modernized policy is the next step in the enhancement of this benefit program.

The primary objectives of this policy update are to:
- Centralize administration
- Maximize the number of employees who can benefit from the program
- Provide predictability for employees and the County
- Ensure we are good stewards of public funds

The new policy, as presented, addresses each of these objectives and creates a benefit program that enhances the total benefit package offered to Franklin County employees. Key changes from the existing policy include:
- **Courses are required to relate to current or next level position rather than part of a degree program:** Very few County positions require a degree and not all degree program courses relate to County job duties.
- **Maximum Reimbursement is 80% of tuition for up to eight credits, based on WA resident rates at WSU:** This will expand the benefit from a credit standpoint and allow for more predictability of cost than the book reimbursement allowed under the previous policy.
- **Policy does not apply to County-initiated training courses, conferences, certification, etc. required for current position:** Clarifies what is tuition reimbursement under this policy and what is training expense paid out of department budgets.
- **Pre-approval process defined, including appeal process:** Provides for a consistent approval process, integrated with the annual budget process.
- **Expansion of service requirement to 24 months after reimbursement received:** Repayment is prorated after 12 months’ service following reimbursement.
- **Records Retention:** Defines records requirements to allow for centralized recordkeeping and controls.

**RECOMMENDATION:** Approve the resolution adopting the new Tuition Reimbursement Policy.
COORDINATION: Early in the development process, we partnered with the accounting staff in the Auditor’s Office to determine how many employees had received this benefit in recent years. The draft then went out to all elected officials and department heads for input. During the 10-day comment period, 3 responses were received: P McEnderfer (Assessor) asked some clarifying questions, S Sant (Prosecuting Attorney) expressed support for the certainty provided in the policy with the budget approval process, and M Mahoney (Public Works Director) indicated his support as presented.

This policy is incorporated into our AFSCME Collective Bargaining Agreements (Courthouse, Roads, and Appraisers) by reference, so the draft was sent to AFSCME representatives for review and they indicated no concerns with the policy as presented.

Legal review was completed by J Johnson, Chief Deputy Prosecuting Attorney/Risk Manager and section VII. “Taxability of Benefit” was added at her request.

ATTACHMENTS: (Documents you are submitting to the Board)
1. Resolution
2. Tuition Reimbursement Policy
3. Sample Tuition Reimbursement Request Form

HANDLING / ROUTING: (Once document is fully executed it will be imported into Document Manager. Please list name(s) of parties that will need a pdf)

n/a- HR will distribute

I certify the above information is accurate and complete.

______________________________ Carlee Nave, HR Director

Revised: October 2017
FRANKLIN COUNTY RESOLUTION

BEFORE THE BOARD OF COMMISSIONERS
FRANKLIN COUNTY, WASHINGTON

ADOPTING FRANKLIN COUNTY TUITION REIMBURSEMENT POLICY

WHEREAS, it is the policy of Franklin County to encourage employees to continue their education through a tuition reimbursement benefit; and

WHEREAS, the Franklin County Tuition Reimbursement Policy has been modernized and enhanced; and

WHEREAS, the Board of Franklin County Commissioners constitutes the legislative authority of Franklin County and deems this to be in the best interest of the County.

NOW, THEREFORE, BE IT RESOLVED the Franklin County Board of Commissioners does hereby adopt the attached Franklin County Tuition Reimbursement Policy.

APPROVED this ___ day of ______________, 2019.

BOARD OF COUNTY COMMISSIONERS
FRANKLIN COUNTY, WASHINGTON

________________________
Chair

________________________
Chair Pro Tem

________________________
Member

ATTEST:

________________________
Clerk to the Board
I. POLICY.

It is the policy of Franklin County to encourage employees to continue their education to improve their ability to perform the duties and responsibilities of their present position and for the next higher position(s) in their line of professional progression.

II. ELIGIBILITY and BENEFIT.

a. Regular full time employees are eligible.

b. Employees must successfully complete any applicable probation or learning period, as determined by their elected official or department head, before becoming eligible for reimbursement.

c. Employees will be reimbursed up to 80% of the cost of tuition for pre-approved, job-related courses and/or classes.
   i. Maximum per term is tuition for two classes, up to eight credits.
   ii. Reimbursement maximum shall be based upon Washington State resident rates at Washington State University (WSU).
      1. If the institution charges a flat rate instead of charging by the credit, the reimbursement maximum will be based on the WSU rates for the equivalent number of classes/credits completed, up to two classes/eight credits.

III. QUALIFIED COURSEWORK.

a. To qualify for reimbursement, courses must be:
   i. Offered by an accredited educational institution, professional, or technical organization.
   ii. Directly related to the career field in which the employee is presently performing or for the next higher promotional position.
   iii. Offered outside of regularly scheduled working hours unless otherwise approved by the elected official/department head.

b. Classes must be graded or pass/fail. Courses taken on an audit basis are not eligible for reimbursement.

c. Qualified coursework does not include training courses which the employee is designated to attend by the County, including professional conferences, seminars, workshops, and credits to maintain job-required certifications.
   i. These courses are the responsibility of the employee and/or the office/department to fund through the training budget.
IV. ADVANCED APPROVAL PROCESS.

a. Requests for tuition reimbursement consideration must be submitted to Human Resources (HR) by November 1 for coursework beginning in the following calendar year.
   i. Requests must be submitted on the Franklin County Tuition Reimbursement Request Form and signed by the employee’s elected official or department head.

b. The HR Director will review the request for compliance with the requirements of this Policy, and will consult with the County Administrator regarding availability of budgeted funds.
   i. In the event the HR Director finds the request to be outside of the reimbursement allowed under this Policy, the requestor may appeal the decision to the County Administrator.

c. Approval is not final until the budget is adopted by the Board of County Commissioners for the year in which the coursework begins.
   i. In the case where limited funds prevent the County from approving reimbursement for all eligible employees, the following criteria will be considered:
      1. Length of service with the County;
      2. The County’s needs for the particular knowledge, skill, or training;
      3. How closely the course relates to the employee’s current position or a future promotional position.

V. REIMBURSEMENT PROCESS.

a. The following documents are required for reimbursement and must be submitted to HR within 30 days of course completion:
   i. Transcript or other proof of course completion, including grade or score;
   ii. Proof of payment.

b. A grade of “B” or better (2.6-3.0), or “P” if a pass/fail course, must be obtained to be eligible for reimbursement.

VI. REPAYMENT UPON SEPARATION.

a. Employees who voluntarily leave County employment within 12 months of receipt of tuition reimbursement funds shall repay in full any reimbursement funds received in the preceding 12 months.

b. Employees who voluntarily leave County employment within 24 months of receipt of tuition reimbursement funds shall repay 50% of any reimbursement funds received in the preceding 24 months.
VII. TAXABILITY OF BENEFIT.

a. Reimbursement may constitute a taxable benefit and will be processed in accordance with Internal Revenue Service (IRS) requirements.

b. Employees are responsible for consulting with a tax professional regarding the taxability of benefits.

c. The employee is responsible for any and all required taxes on tuition reimbursement payments.

VIII. RECORDS RETENTION.

a. HR is responsible for the administration of this policy, including maintenance of records of approved reimbursements, in accordance with applicable retention schedules.

b. The Auditor’s Office is responsible for all records relating to reimbursement payments made to employees under this Policy, in accordance with applicable retention schedules.

IX. REPEALER.

This Policy is in effect beginning with any tuition reimbursement requests for coursework beginning in 2020. As of the date of approval of this Tuition Reimbursement Policy by the Franklin County Board of Commissioners, any and all prior tuition reimbursement policies are hereby repealed and superseded by this Tuition Reimbursement Policy, except in the case of reimbursements approved prior to the date of adoption of this Policy for coursework beginning prior to January 1, 2020.
Franklin County Tuition Reimbursement Request Form

A separate form must be submitted for each course

Employee Name: ____________________________

Employee Job Title: ____________________________

Department: ____________________________

Educational Institution: ____________________________

Course Name: ____________________________

Credit Hours: ____________________________

Tuition Cost per Credit: ____________________________

Course Dates: ____________________________

How does this course relate to your current position or future promotional opportunity with Franklin County?

__________________________________________________________________________

__________________________________________________________________________

__________________________________________________________________________

__________________________________________________________________________

__________________________________________________________________________

__________________________________________________________________________

__________________________________________________________________________

I attest that I have fully read the Tuition Reimbursement Policy and understand the requirements and my responsibilities under the Policy.

Employee Signature: ____________________________

Elected Official/Department Head Signature: ____________________________

Date Request Submitted: ____________________________

☐ Request Approved ☐ Request Denied

Approval Signature: ____________________________

Max Amount Approved: ____________________________

Date Approved: ____________________________

For HR Use Only:

☐ Completion/Grade Verified ☐ Payment Processed

☐ Date Reimbursement Received by Employee

Updated: 6/2019 CN