

**SILVER LAKE WATER AND SEWER DISTRICT
SNOHOMISH COUNTY, WASHINGTON
RESOLUTION NO. 706**

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE SILVER LAKE WATER AND SEWER DISTRICT, SNOHOMISH COUNTY, WASHINGTON, ADOPTING AND ENACTING A PROGRAM CONCERNING EMPLOYEE REIMBURSEMENT FOR CONTINUING EDUCATION EXPENSES.

WHEREAS, the District's Board of Commissioners consider training and education of District personnel beneficial to the District, its customers, and to District personnel; and

WHEREAS, the Board of Commissioners understands that additional employee training and education is expensive and time consuming; and

WHEREAS, the Board of Commissioners has determined that additional training and education of District staff will improve employee performance and provide better service to District customers as well as improve the reputation of the District by making its employees more professional; now, therefore,

BE IT RESOLVED by the Board of Commissioners of the Silver Lake Water and Sewer District, Snohomish County, Washington, as follows:

1. To encourage ongoing learning and development, the District will consider tuition reimbursement for employee continuing education that leads to a degree or certification related to a full-time employee's current job duties or a foreseeable future position with the District.
2. To be considered for tuition reimbursement, an employee must be an active full-time employee for at least twelve (12) months since his/her most recent date of hire, and not be on a leave of absence. A detailed class or curriculum plan must be submitted to, and approved by, the General Manager or his/her designee prior to the quarter/semester in which the class/courses will be taken, in order to be eligible for continuing education expense reimbursement. The General Manager or his/her designee has the sole discretion to determine courses/classes for which the cost is eligible for reimbursement.
3. Following the approval of the tuition expense reimbursement for the continuing education, the following guidelines shall govern tuition expense reimbursement:
 - a) The quarter/semester of tuition shall be paid by the employee. The District will reimburse the employee for such approved tuition and other expenses as provided herein upon completion of the class/course, provided that the employee shall be required to provide written verification to the General Manager that the employee received a passing grade in the class or course (a 2.0 on a 4.0 scale or better for the course; or, if the class/course is "pass/fail", verification the employee passed).

- b) The employee shall provide written verification to the General Manager after the tuition expenses subject to reimbursement are incurred, confirming the tuition expenses were actually incurred and paid in full by the employee. The maximum amount of tuition reimbursement by the District to any individual employee for continuing education expenses is \$5,250.00 per calendar year. The District will provide reimbursement for tuition, books, and lab fees associated with the course/class, but will not reimburse employees for any specific supplies, mileage, parking, meals, lodging, or other miscellaneous expenses. The District reserves the right in its sole discretion to deny any request for payment of tuition at any time.
 - c) If an employee is receiving tuition reimbursement from any other source, the employee shall be required to first, utilize such other source for the reimbursement of tuition expenses for which the employee was otherwise eligible for reimbursement by the District, and District reimbursement shall be limited to the remaining amount of tuition expense the employee would otherwise be entitled to have reimbursed by the District.
 - d) Poor work performance while attending courses/classes qualifying for tuition expense reimbursement may prevent reimbursement on future course or class work. Class attendance is not an excuse for the poor performance of an employee's employment duties and responsibilities.
 - e) Only classes/courses at Seattle or Everett metropolitan area colleges, universities or technical schools, or other programs as determined by the General Manager, are eligible for reimbursement.
4. Amounts received by an employee as educational assistance benefits pursuant to this policy may be subject to IRS Publication 970. The employee is encouraged to review and seek tax accountant advice on whether amounts received from the District are subject to income tax withholding, and may be included in the employee's taxable gross income as required under Internal Revenue Code provisions. (See Publication 970 (2013).
5. While educational assistance is expected to enhance employee performance and professional ability, the District makes no representation, expressed or implied that participation in continuing education, not required as a condition of the employee's job classification or position, will entitle an employee to an automatic advancement, a different job assignment, or pay increase.

ADOPTED by the Board of Commissioners of the Silver Lake Water and Sewer District, Snohomish County, Washington, at the regular open public meeting held the 14th day of August, 2014.



President and Commissioner

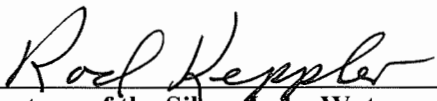


Secretary and Commissioner



Commissioner

I CERTIFY the above to be a true and correct copy of Resolution No. adopted by the Board of Commissioners of the Silver Lake Water and Sewer District this 14th day of August, 2014 as said Resolution appears in the records of the Silver Lake Water and Sewer District.



Secretary of the Silver Lake Water and Sewer District