

CITY OF WASHINGTON

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MEMORANDUM

TO: Mayor Manier and Committee of the Whole
FROM: Joanie Baxter, Controller *JEB*
DATE: October 4, 2018
SUBJECT: Amendment to Training Policy Administrative Directive

The Finance and Personnel Committee has discussed at its past two meetings changing the payment for meals as required during training to coincide with the General Services Administration (GSA) guidelines. It has been over 15 years since the reimbursement rates were adjusted. The per diem would allow for meal advances that would not be taxable if an expense report was filed as required. This would also eliminate the need for time-consuming reconciliation by the Finance Department of receipts and attempts to recover overpayments. In addition, employees choosing to continue using a City credit card for charges and turning in receipts as documentation in lieu will have the option to do so.

Both the policy and form indicate that any per diem must be reduced by meals provided as part of a conference or seminar or as provided through a hotel continental breakfast. This will avoid overpayment for meals that are included as part of conference registration fees or hotel charges.

The Administrative Directive is being proposed to be amended at this time based on direction from the Finance and Personnel Committee and then the policy will be incorporated into the Personnel Manual currently being revised.

Employee Training and Development

Purpose: To promote training opportunities for City employees which will improve the quality of their services rendered to the City by establishing standards, procedures and rules for the proper administration of the employee training and development program.

Rationale: The City of Washington recognized the direct relationship between meaningful training and development activities and the level of employee performance. Therefore, within the framework of the City Personnel Policies and budgetary limitations, it is appropriate to encourage employees to undertake training which will contribute to the attainment of a high degree of job proficiency and personal productivity.

The City budgets funds in each department to be allocated to employee training programs. As such, training dollars spent are viewed as an investment in our employees. The training program should be carefully managed so that the dollars expended yield the greatest possible return to the employee and the City organization. Together, employees and supervisors must work to assure the employee receives maximum benefit from the training and then is diligent in putting to use what has been learned. Training, therefore, is not viewed as a benefit or "perc" for the employee, but an integral part of the commitment to seek excellent performance.

Action Plan:

1. **Budget Guidelines.** Annually, each Department Head/Supervisor shall submit a proposed training budget itemizing the training programs to be undertaken. To the extent possible, the itemization should include a description of the training, the benefits to be derived, the employee(s) attending, the location of the training and expected costs broken down by such area such as registration, transportation, meals, lodging, and miscellaneous.

Scheduling of training shall be done in such a way as to minimize travel and lodging expenses. That is, the closer the training is to Washington, the more likely it is to be viewed favorably.

2. **City Payment of Training Expenses.** Costs for authorized training will be paid by the City according to the following dollar limits:
 - A. Program Registration – 100% City-Paid
 - B. Transportation – If personal vehicle is used, City pays **in accordance with** at the rates **as established by the Internal Revenue Service each year. \$0.275 per mile**; if City vehicle is used, City reimburses for actual expenses incurred; if air transportation is authorized, City pays 100% for air fare, but in no case greater than coach class.
 - C. Meals – For training outside the City requiring overnight stays the City will pay **in accordance with the per diem rates established annually by the General Services**

~~Administration (GSA) up to the following maximums per meal: Breakfast \$5.00, Lunch \$7.00, Dinner \$15.00. For local training, where meal is not part of the registration fee, City pays up to \$6.00 per meal. Meals included as part of registration fee shall be paid 100% by City.~~ In lieu of the meal and incidental expense breakdown indicated by the GSA, the following per diem/reimbursement will be used for partial days or travel not requiring overnight stays:

Breakfast	(20%)	\$11.00
Lunch	(27%)	\$14.85
Dinner	(53%)	\$29.15
Total		\$55.00
First day of travel (75%)		\$41.25
Last day of travel (75%)		\$41.25

The rates indicated above are the standard per diem rates for October 2018 through September 2019. A locality in a non-standard rate would have a different base rate as indicated by GSA and this rate would be used to determine the breakfast, lunch, dinner, first day and last day of travel rates in accordance with the percentages as indicated.

In addition, the above breakdown is used to determine the decrease from the per diem amount for any meals provided as part of a conference/seminar or continental breakfast provided by a hotel. If this information is not known in advance and the per diem includes such meals otherwise covered, the employee is required to reimburse the City for the overpayment within 15 business days of returning from the training.

In lieu of the per diem, actual receipts may be submitted to document meals charged to a City credit card for which no advance was requested.

A meal advance may be requested and received prior to training if a Travel Request and Expense Report is submitted with required approvals from the employee's Supervisor and Department Head at least three business days in advance of the need for the funds. The City Administrator should approve requests in excess of \$1,000 or his/her spending authority. The advance will be made no earlier than two weeks prior to the training.

The meal per diem will be considered non-taxable if the Travel Request and Expense Report is submitted with the following information included: business purpose of trip; dates of trip; location of travel; determination of meals provided. No receipts are required for advances under the meal per diem. If an advance is not requested, the Travel Request and Expense Report must be submitted within 15 business days after returning from the training.

- D. Lodging – 100% City-paid for actual costs of single room, single occupancy, plus applicable taxes.
- E. Miscellaneous – City will pay 100% of reasonable miscellaneous expenses incidental to the training, such as parking fees, tolls, business related phone charges, etc.

Employees must submit paid receipts to verify expenses ~~and receive reimbursement~~, **except for per diem meals as indicated above.**

The City shall not pay for expenses incurred by the spouse or family members of an employee who travel with the employee to authorized training. Additionally, the City shall not pay for entertainment or recreational expenses which are not considered a part of the authorized training program.

- 3. Authorization for Training. Attendance at and participation in appropriate professional conferences, conventions and technical meetings shall be considered part of the normal duties for management and supervisory personnel. Subject to budgetary constraints, management and supervisory personnel may be authorized to attend appropriate local, regional, or national meetings and to hold membership in appropriate regional, state and national organizations.

Employees may be authorized to attend and participate in seminars, training programs, or short courses if they are inherent to the duties of their positions.

Authorization to attend training programs shall be granted only upon prior approval of the employee's Supervisor and Department Head **(and the City Administrator if in excess of \$1,000 or spending authority)**, on the form provided by the ~~Controller~~ **Office Manager**, and if the training has been approved in the budget. In considering requests for training authorization, priority shall be given to:

- A. Training required to obtain necessary certification.
- B. Training made necessary to fulfill or implement legal requirements.
- C. Training made necessary by new regulations, policies, or programs mandated by the City.
- D. Training designed to increase employee job-related knowledge and/or improve expertise.
- E. Training which is held locally and/or which offers discounts or reimbursements.

Mayor Gary Manier, Acting City Administrator

Attachment: Travel Request and Expense Report

Distribution: Supervisors
Department Heads

CITY OF WASHINGTON
TRAVEL REQUEST AND EXPENSE REPORT
(effective October 2018 - September 2019)

Please note that this form is due at least three business day before funds are required to guarantee advancement

NAME: _____ DEPARTMENT: _____

BUSINESS PURPOSE FOR TRIP*: _____

DATES OF TRIP*: _____ CITY/STATE*: _____

REGISTRATION FEE: \$ _____ PO # _____ PAYABLE TO: _____

LODGING: \$ _____ PO # _____ PAYABLE TO: _____

MISCELLANEOUS: \$ _____ PO # _____ PAYABLE TO: _____

MEAL PER DIEM: (CHECK ONE) ☐ STANDARD PER DIEM ☐ NON-STANDARD PER DIEM
☐ ACTUAL RECEIPTS Locality Non-Standard _____
(attach copy of GSA per diem for locality*)

FOR OVERNIGHT TRAVEL:

(75%) FIRST DAY	_____	X	\$41.25/DAY	=	_____	X	_____	=	_____
(75%) LAST DAY	_____	X	\$41.25/DAY	=	_____	X	_____	=	_____
FULL DAYS	_____	X	\$55.00/DAY	=	_____	X	_____	=	_____
TOTAL MEAL ADVANCEMENT					_____	TOTAL MEAL ADVANCEMENT		_____	

PARTIAL DAYS/NOT OVERNIGHT:

(20%) BREAKFAST	_____	X	\$11.00/MEAL	=	_____	X	_____	=	_____
(27%) LUNCH	_____	X	\$14.85/MEAL	=	_____	X	_____	=	_____
(53%) DINNER	_____	X	\$29.15/MEAL	=	_____	X	_____	=	_____
TOTAL MEAL ADVANCEMENT					_____	TOTAL MEAL ADVANCEMENT		_____	

ANY MEALS PROVIDED AS PART OF A CONFERENCE/SEMINAR/CONTINENTAL BREAKFAST PROVIDED BY THE HOTEL
MUST BE SUBTRACTED FROM THE ADVANCEMENT REQUEST AS INDICATED ABOVE (attach the conference/seminar itinerary)

TOTAL	_____	(If electing actual receipts, indicate total here)
LESS MEALS PROVIDED*	(_____)	
NET ADVANCE TO EMPLOYEE	_____	ACCOUNT # _____

* Required in order for per diem to be deemed not-taxable. Funds will be advanced no earlier than two weeks prior to training.

EMPLOYEE: I certify that the above expenses are accurate and the meal per diem is calculated net of any meals provided by the conference/seminar. Any meals provided not known about in advance will be reimbursed.

EMPLOYEE CERTIFICATION _____ DATE _____

SUPERVISOR/DEPT. HEAD: I certify that the travel expenses are for a valid business purpose and the meal per diem is calculated net of any meals provided by the conference/seminar/continental breakfast.

SUPERVISOR APPROVAL _____ DATE _____

DEPT. HEAD/CITY ADMIN. APPROVAL _____ DATE _____