

BOARD OF COUNTY COMMISSIONERS SARPY COUNTY, NEBRASKA

AMENDED RESOLUTION
AMEND THE PERSONNEL POLICY AND PROCEDURES MANUAL

WHEREAS, pursuant to Neb. Rev. Stat. § 23-104 (Reissue 2007), the County has the power to do all acts in relation to the concerns of the County necessary to the exercise of its corporate powers; and,

WHEREAS, pursuant to Neb. Rev. Stat. § 23-103 (Reissue 2007), the powers of the County as a body are exercised by the County Board; and,

WHEREAS, Sarpy County has adopted certain policies and procedures regarding the performance of County business and of employees of the County, and

NOW, THEREFORE, BE IT RESOLVED by the Sarpy County Board of Commissioners that the revised Educational Reimbursement Policy, Overtime Policy, and Holiday Policy, copies of which are attached hereto, are hereby adopted into the Sarpy County Policy and Procedure Manual with an effective date of April 1, 2011 and future practices of the County shall be in conformity with the same.

BE IT FURTHER RESOLVED that all previous Resolutions or parts of Resolutions of the Sarpy County Board of Commissioners on said subjects or in conflict with the provisions of this Resolution are hereby repealed.

Dated this 8th day of March, 2011.

Moved by Jim Nekuda seconded by Tom Richards, that the above Resolution be adopted. Carried.

YEAS:

NAYS:

ABSENT:

[Signature]

none

none

[Signature]

[Signature]

[Signature]

[Signature]

ABSTAIN:

none

[Signature]
County Clerk



Approved as to form:

[Signature]
County Attorney



POLICIES & PROCEDURES MANUAL



TOPIC: <i>Educational Reimbursement</i>	APPROVED: <i>July 20, 2004</i> REVISED: <i>April 1, 2011</i>
POLICIES & PROCEDURES MANUAL: <i>Section 5 – Employee Benefits</i>	Pages: <i>1 of 3</i>

I. Purpose

The purpose of this policy is to foster a learning environment and provide educational opportunities that are mutually beneficial to the employees and the County and will encourage eligible employees to participate in education programs which will further their skills and knowledge for use in their current position or for use in a possible future position of greater responsibility.

The Educational Reimbursement Program shall be a plan as provided for in Section 127 of the Internal Revenue Code of 1986, as amended (the "Code") and shall be construed consistently with the requirements of Section 127.

II. Objective

The County will reimburse an eligible Employee as follows:

- ◆ Non-Exempt/Hourly: up to 75% of the cost of tuition, books, and class-associated fees for approved technical or undergraduate level courses, and graduate level courses (graduate level requires "B" or above for reimbursement), up to a maximum of \$1,500 during a fiscal year.
- ◆ Exempt/Salaried: up to 90% of the cost of tuition, books, and class-associated fees for approved technical or undergraduate level courses, and graduate level courses (graduate level requires "B" or above for reimbursement), up to a maximum of \$1,500 during a fiscal year.

Supplies and other fees and charges will not be reimbursed.

Only expenses actually incurred by the employee are eligible for reimbursement.

- a. Tuition costs that are covered by grants, scholarships, or other waivers (and therefore not the financial obligation of the employee) are not eligible for reimbursement.

There will be no loans or advances of money to Employees for purposes of taking courses. Reimbursement will be paid only after the course has been completed and the grades have been received.

III. Eligibility

- A. The employee must be a Regular Full-time employee who has completed one (1) year of service as of the date the course begins. Introductory employees are not eligible.
- B. The individual must be actively working for the County as of the date the course is completed.
- C. The course schedule and study time must not be in conflict with the Employee work schedule.



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- D. The Employee must take the course at one of the following types of accredited institutions:
- Technical Institutes (trade schools)
 - Colleges or Universities
 - On-line courses

The County reserves the right in the sole discretion of the Board of Commissioners to exclude any school or subject from eligibility under the Program. Any exclusion shall be effective as to courses beginning after the date the exclusion is imposed.

- E. The Employee shall be entitled to reimbursement if he/she has complied with all provisions of this policy with the amount of reimbursement based on the grade received, subject to the limitations set forth above according to the following schedule:

Employee receives an "A" or "B" or "C" = 75% reimbursed ("B" or above for graduate-level courses must be maintained). Maximum \$1500.00.

Employee receives a "D" or below = 0% reimbursed.
(Plus or minus modifiers to a grade will be disregarded.)

- F. For employees taking graduate level courses, the course for which reimbursement is sought must be on leading to a graduate degree in a course of study in which the Employee is enrolled.

IV. Procedures

- A. Before enrollment in a course for which reimbursement will be sought, an eligible Employee must submit to his/her immediate Supervisor a completed Education Reimbursement Application, in duplicate, for such course. The form can be obtained on the Intranet" (under "Forms") or by contacting the Personnel Department. A copy of the course description, costs, and dates must be attached.
- B. Completed Education Reimbursement Application forms will be submitted to the Employee's Supervisor or Department Head for their review and recommendations, if they care to make a recommendation. The forms and any recommendations will then be submitted to the Personnel Department.
- C. The Personnel Department will review the Educational Reimbursement Application to determine if the applicant satisfies the criteria as an eligible Employee and to otherwise determine whether or not to approve the application. The Personnel Department will approve or disapprove each application. If an application is disapproved, the Personnel Department shall advise the applicant of the reasons in writing.



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- D. When the Education Reimbursement Application satisfies the criteria for an eligible Employee and has been approved, the Personnel Department will retain one approved copy, and the second approved copy will be returned to the Employee to hold until the course is completed.
- E. To receive tuition reimbursement, the eligible Employee must submit to the Personnel Department the original official grade report for the course, or a copy certified by the registrar or other appropriate official of the educational institution, and an original receipt of payment of tuition for the course, or a copy certified by the registrar or other appropriate official of the educational institution, attached to a copy of the approved application for reimbursement. Original receipts for course-related books are also to be attached to the approved application for reimbursement.
- F. Employees who voluntarily separate service from the County or are terminated for just cause, within 12 months after receiving reimbursement under the Education Reimbursement Program, shall repay the County for all such education reimbursements received in the prior 12 months. By accepting the reimbursement under the Education Reimbursement Program, the Employee authorizes the County to deduct tuition reimbursements, which must be repaid from his or her final paycheck. If the repayments are not fully paid by payroll deduction, the Employee shall immediately pay the County the repayment due and such amount shall bear interest from the date of the Employees' termination of employment until paid at the rate of 10% per annum.

Federal Income Withholding

Amounts paid for tuition reimbursement from a plan meeting the requirements of Section 127 of the Code are not included in an Employee's income or subject to income tax withholding up to a maximum of \$5,250 annually. If subsequent tax law changes fail to continue the tax-free treatment of an Education Assistance Plan, or in any way modify its treatment, appropriate adjustments in Federal Income Tax withholding will be made from the effective date of the change.

Mandatory Courses

This Education Reimbursement Program should not be confused with courses undertaken to meet the express requirement of the County. Mandatory courses, which may be required for a current position, are not subject to this Policy.



POLICIES & PROCEDURES MANUAL



TOPIC: <i>Overtime & Compensatory Time</i>	APPROVED: <i>July 20, 2004</i> REVISED: <i>April 1, 2011</i>
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I. POLICY: Overtime

Overtime shall be defined as any time properly authorized or approved by the Elected Official/Dept. Head in which the employee actually works in excess of 40 hours in a single workweek. This excludes holiday leave, sick leave, compensatory leave, and vacation leave (i.e., if an employee receives paid holiday and/or vacation days and does not work a full week but works four additional hours on Saturday, the employee only receives compensation for actual hours worked, and does not receive overtime pay). Authorization to work overtime shall be obtained from the employee's immediate supervisor prior to working overtime hours. Failure to obtain authorization before working overtime may subject the employee to disciplinary action.

Overtime work shall be mandatory when required by the employer and the employee shall work the hours directed by the employer. Overtime shall not be used to punish or reward employees. It is the policy of Sarpy County to keep overtime work to a minimum.

Overtime will be compensated at one and one-half (1½) times the employee's regular hourly rate of pay.

II. POLICY: Compensatory Time

Compensatory time (comp. time) is available to non-exempt (hourly) employees. An employee may choose comp. time off in lieu of overtime or call back time. An employee desiring compensatory time off rather than overtime pay shall notify the employer prior to working any comp. time. Authorization to work comp. time shall be obtained from the employee's immediate supervisor prior to working comp. hours. Failure to obtain authorization before working comp. time may subject the employee to disciplinary action.

Comp. time will be compensated at one and one-half (1 ½) times the employee's regular work hours (i.e., eight hours overtime converts to twelve hours comp. time). Unless otherwise specified by a collective bargaining agreement, employees may not accrue more than 240 hours of comp. time for hours worked.

The Elected Official/Dept. Head or designated representative shall keep a record of any compensatory time that an employee has earned or used. An employee shall be permitted to use such time off within a reasonable period after making the request, if such use does not unduly disrupt the operations of the Department.

Upon separation, the employee or his beneficiary shall be paid up to, but not more than, the hours of accumulated comp. time computed on the basis of the employee's regular pay as of his or her last day of employment.



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ADMINISTRATIVE DAYS

Appointed Officials: 5 days
Management: 3 days

Because salaried (FLSA "Exempt") employees may be required to periodically work long or irregular hours and to attend various meetings and functions outside the "normal" business hours to fulfill their responsibilities, Administrative Leave may be granted. Leave will be for a calendar year only and cannot be accumulated or carried over. Any Administrative Leave granted and used must be documented as such. This leave is not an entitlement nor is it subject to accrual or payment for unused leave. Use is completely discretionary upon approval by the Department Head.



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TOPIC: <i>Holidays</i>	APPROVED: <i>July 20, 2004</i> REVISED: <i>April 1, 2011</i>
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I. AUTHORIZED HOLIDAYS

The following and any other days that may be designated by the Sarpy County Commissioners are paid holidays for eligible employees:

New Year's Day	January 1
Martin Luther King Day	Third Monday in January
President's Day	Third Monday in February
Memorial Day	Last Monday in May
Independence Day	July 4
Labor Day	First Monday in September
Columbus Day	Second Monday in October
Veteran's Day	November 11
Thanksgiving Day	Fourth Thursday in November
Day after Thanksgiving	Fourth Friday in November
Christmas Day	December 25

II. POLICY

Holidays which fall on a Sunday shall be observed on the following Monday; those falling on Saturday shall be observed on the preceding Friday.

Holidays which occur during a vacation, sick, funeral or other paid leave shall not be charged against that leave. Vacation leave taken the first workday before or after the observed holiday must be approved by the Elected/Appointed Official ten (10) days prior to the first day of vacation leave.

An employee absent without authorized leave on the last working day preceding or the first working day following a holiday shall not receive regular compensation for the holiday.

A. Compensation

1. Full-Time Status

Regular full-time employees shall be credited with pay at straight time for the number of hours in their normal work shift not to exceed eight (8) hours for each of the holidays authorized by this policy.

2. Part-time (20+) Status

Part-time employees working twenty (20) hours or more on a regularly scheduled basis shall be paid for the number of hours they would have normally worked on said holiday if the holiday is observed on their scheduled day of work.

Eligible part-time employees who work on the day of the holiday shall receive, in addition to their regular pay for hours worked, holiday pay at the regular rate of pay for the actual number of hours worked. Part-time employees shall not be paid holiday pay for holidays that fall on their regular days off.



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3. Part-Time (<20) Status, Temporary and Students

Employees classified as part-time (less than 20 hours per week), temporary or students shall not be paid for holidays that fall on their regular day off and shall not receive holiday pay if they work on a holiday, but shall only receive pay at the regular rate of pay for the actual hours worked on a holiday.

B. Compensation for Work Performed on Holidays

Employees whose regular work schedule includes work on a holiday shall receive pay at the regular rate for actual hours worked plus holiday pay at one time the regular rate of pay (i.e., an employee who works 8 hours on a holiday will be paid 8 hours of regular pay, plus 8 hours of holiday pay, for a total of 16 hours of pay). Employees working on New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, or Christmas Day shall be paid one and one-half (1½) times the regular rate of pay for each hour worked in addition to the eight (8) hours of holiday pay at the regular rate.(i.e., an employee who works 8 hours on New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, or Christmas Day shall be paid 12 hours of regular pay plus 8 hours of holiday pay, for a total of 20 hours of pay). Whenever an observed holiday occurs on an employee's regularly scheduled day off, or during said employee's vacation, the employee at his/her option shall receive either pay or extended leave time.

Employees shall not be eligible for more than eight hours of holiday pay. All holidays, for which no compensable work is performed shall not be considered as hours worked for the purpose of computing overtime.

A holiday, for time worked, shall be defined as the twenty-four (24) hour period, commencing at 12:00 a.m. midnight and ending the following 12:00 a.m. midnight.

If an exempt (salaried) employee is required to work on a holiday, the employee shall, in addition to his/her regular salary for the day, be granted compensatory holiday time on an hour for hour basis for all hours worked up to eight (8) hours; this time must be used within the calendar year in which it was earned.