

BOARD OF COUNTY COMMISSIONERS
SARPY COUNTY, NEBRASKA

RESOLUTION SETTING FRINGE BENEFITS FOR CHIEF DEPUTIES

WHEREAS, pursuant to Neb. Rev. Stat. §23-1114 (Laws 2011, LB278, §1) "The salaries of all deputies in the offices of the elected officers and appointive veterans service officers of the county shall be fixed by the county board at such times as necessity may require;" and,

WHEREAS, it is recognized that the Chief Deputies salaries will be set upon approval of the Sarpy County Budget each year; and,

WHEREAS, pursuant to Neb. Rev. Stat. §44-1615, the County provides certain fringe benefits inclusive of health insurance, dental insurance, life insurance and accidental death & dismemberment, long term disability and pension to the Chief Deputies; and,

WHEREAS, the Board of Commissioners recognizes the greater responsibilities inherent in Chief Deputy assignments and the extraordinary performance required of said employees; and,

WHEREAS, the Board of Commissioners desires to adopt a new Chief Deputy Benefit Policy as outlined in the attachment entitled "Sarpy County Official Benefit List: Chief Deputies".

NOW, THEREFORE, BE IT RESOLVED BY THE SARPY COUNTY BOARD OF COMMISSIONERS that all deputies in the offices of the elected officers and appointive veterans service officers of the county are hereby entitled to participate in such benefit programs as outlined in the attachment entitled "Sarpy County Official Benefit List: Chief Deputies" on the effective date of such program as the same may be modified from time to time, wherein such participation shall be under such terms and conditions as the Board may establish.

IT IS FURTHER RESOLVED THAT this resolution shall become effective on November 1, 2011 and will remain in effect until such time as the coverage is prohibited or revoked by the Sarpy County Board of Commissioners.

The above Resolution was approved by a vote of the Sarpy County Board of Commissioners at a public meeting duly held in accordance with applicable law on the _____ day of _____, 2011.

Attest

SEAL

Sarpy County Board Chairman

County Clerk

SARPY COUNTY OFFICIAL BENEFIT LIST: CHIEF DEPUTIES

HEALTH INSURANCE

Chief Deputies are eligible for health insurance benefits immediately upon taking office. Enrollment must be made within thirty (30) days of taking office. The County pays ninety percent (90%) for individual coverage, eighty-three percent (83%) for Chief Deputies plus coverage and eighty-three percent (83%) for family coverage. The Chief Deputy is responsible for the remaining portion of the premium, which is deducted in two equal parts from the first and second paycheck of each month. Sarpy County partially 'self-funds' deductibles / out of pocket maximums for health insurance. Employee Benefit Systems, (EBS) administers these County funds used to offset IN-NETWORK services incurring the \$3,000 (single) / \$6,000 (other) BCBS Deductible levels. Visit www.nebraskablue.com for more information.

Blue Cross and Blue Shield of Nebraska: BluePreferred PPO

COVERAGE LEVEL	TOTAL PREMIUM	COUNTY SHARE	CHIEF DEPUTY SHARE
Single	\$612.52	\$551.27	\$61.25
Chief Deputy + Spouse	\$1,305.66	\$1,083.70	\$221.96
Chief Deputy + Children	\$1,305.66	\$1,083.70	\$221.96
Family	\$1,496.76	\$1,242.31	\$254.45

LIFE INSURANCE and ACCIDENTAL DEATH & DISMEMBERMENT

The County provides \$45,000 Term Life Insurance coverage for the employee. Supplemental insurance may be purchased at hire or at open enrollment through the insurance carrier, MetLife®. Please review your Certificate of Coverage booklet for further detailed information, restrictions, and specifics.

LONG TERM DISABILITY

The MetLife® group policy also includes provisions for Long Term Disability benefits. Eligibility for Long Term Disability begins one year from date of employment. The employee must be under the age of 70. Benefits would begin after 90 days of continuous disability with a monthly benefit of 66 2/3% of the employee's earnings, with a maximum benefit of \$6,000 per month. This benefit is subject to approval and amounts are subject to taxes; amounts also may be off-set by Social Security, Pension, and other forms of compensation.

CHIEF DEPUTIES
EMPLOYEE BENEFITS

DENTAL INSURANCE

Chief Deputies are eligible to participate in Dental Insurance immediately upon taking office. The cost of the plan is as follows:

METLIFE® DENTAL

	<u>Employee Pays</u>
Single Coverage	\$0.00
Family Coverage	\$19.00

The premium for dental coverage will be deducted from the first payroll period each month upon reaching eligibility. The coverage year begins each January 1 and the annual maximum benefit per plan year is \$1,500.00 per covered patient. Refer to the employee plan booklet provided by MetLife® Dental for details. **IMPORTANT:** Providers outside of the MetLife® network may be used; however, only "reasonable and customary" charges will be paid at the rate specified for the procedures. This amount is not the same as that paid to MetLife® Network Providers. Visit www.metlife.com/dental for further information.

PENSION

Chief Deputies participation in the Nebraska Public employees Retirement System is mandatory (state statute).

The chief Deputy contributes 4.5% of their salary (gross compensation) for each payroll period. The County contributes an amount equal to 150% of your contribution each payroll period (6.75%). These contributions are pre-taxed, not subject to Federal and State income taxes.

Deputies employed after January 1, 2003 must participate in the "cash balance" plan. Information will be provided at the time you enroll.

A Chief Deputy is vested in the retirement plan upon the following:

- a) Completion of an aggregate three years of Plan participation:
 - Three years of contributions, or
 - If hired in 2006, a combination of prequalification time plus contribution time to equal three years, or
- b) Age fifty-five (55)

If, at the time a person becomes an official of the County and has had prior Nebraska governmental plan participation, that participation may be counted toward vesting. **NOTE:** to qualify, an "Eligibility and Vesting Credit Application" must be completed within 30 days of taking office. Please see your Personnel Department for the necessary form.

EMPLOYEE ASSISTANCE PROGRAM

Sarpy County has contracted with Alegent Health Employee Assistance Program (E.A.P.) to offer this unique benefit. Alegent EAP is a short-term counseling service to help you and your family begin to work through personal problems, such as marital conflicts, grief issues, stress, legal problems, emotional difficulties, substance abuse, financial troubles, plus more. When you use these services, you are assured of absolute confidentiality. If you directly contact an EAP counselor, no one will know. To arrange for a private and confidential appointment call the 24-Hour telephone line at 398-5566 or 888-847-4975. All sessions are confidential, a critical element in Alegent Health EAP's success. Information is not released without your written permission

TAX DEFERRED COMPENSATION

These programs are available through the following providers:

Company	Representative	Telephone Number
Lincoln Financial	Steven Cassel	392-0540 ext. 17
Nationwide	Chad Christensen	402/730-6066
A.G. Edwards & Sons	Peter Daiker	496-9700
Aetna Financial Services (ING)	Michael Cain	445-2046

No endorsement is made for one company versus another. You may visit with one or more of the companies and make your decision.

Pre-tax contributions may be made from your pay up to a maximum of \$16,500 in 2009. Contributions are taken out of each paycheck until stopped or changed by the employee. If employee contributions are discontinued due to termination of employment, retirement, experiencing an unforeseeable emergency, or death, the employee has options for continuing the plan, "rolling over" their account, or withdrawing assets. It is recommended that employees discuss options with their account representative prior to making any decision because there may be serious tax implications to consider.

ACCIDENTAL, HEALTH, and CANCER INSURANCE

Supplemental health, accidental health and cancer insurance coverage is available through the following insurance providers:

American Family Insurance Capital American (AFLAC)

Colonial Life and Accident Insurance

Company	Representative	Telephone Number
AFLAC	Dee Coughlin	492-8179
Capital American	Ron Bucklin	331-2122
Colonial	Dean Fornoff	291-8123

As the supplemental insurance is strictly voluntary, you are the policyholder. Please contact a representative directly for further information.

FLEXIBLE BENEFIT PLAN

This benefit, administered under contract by PayFlex Systems USA, Inc. of Omaha for Sarpy County, allows you to pay for un-reimbursed medical expenses and dependent care expenses with "pre-tax" dollars, which means that you get a tax break for these expenses. These plans are authorized under IRS Code Section 125 and are often referred to as Flexible Spending Accounts (FSA).

Examples of un-reimbursed medical expenses are: co-pays for visits to doctors and dentists, eye glasses and exams, prescription drugs, hearing devices, and Lasik surgery,. Visit www.healthhub.com for more details.

The plan year is from July 1 through June 30 of the following year, which coincides with the County's fiscal year. The County has set the maximum amount that can be set aside for un-reimbursed medical expenses per plan year at \$5,000. Federal law currently limits the amount for dependent care to \$5,000 per plan year. The annual elected amount is deducted from your pay in equal amounts per pay period over the plan year. PayFlex Systems USA, Inc. offers a PayFlex credit card (for use at merchants that accept MasterCard®) for paying authorized expenses from your medical accounts.

New enrollment is required each plan year and there are limited circumstances for terminating the plan prior to the end of the plan year. Please visit www.healthhub.com for further information.

529 EDUCATION SAVINGS PLAN

This IRS Section 529 college savings program enables individuals to save and invest, on a tax-favored basis, to fund college and graduate school expenses for a child or other beneficiary. This is a voluntary program funded by the employee with after-tax dollars but investment growth is tax-free.

The Sarpy County Board has approved the Putman Investments Advantage Payroll Deduction program for marketing to its employees. The program is offered through A.G. Edwards & Sons, Inc. (Pete Daiker): 496-9700.

HOLIDAYS

In addition to any other days that may be designated by the Employer, the following are paid holidays for all eligible employees:

New Years' Day	January 1
Martin Luther King Day	3 rd Monday in January
President's Day	3 rd 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	4 th Thursday in November
Day after Thanksgiving Day	4 th Friday in November
Christmas Eve (PM only)	December 24
Christmas Day	December 25

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

CHIEF DEPUTIES
EMPLOYEE BENEFITS

VACATION LEAVE

All employees, excluding temporary or emergency employees, are eligible to accrue vacation hours each bi-weekly pay period, as long as they remain in a paid status. Employees in an "Introductory Status" shall earn vacation time from their starting date of employment, but may not take vacation leave until the completion of their six-month introductory period (180 days).

The Employer shall compensate full time Employees with vacation time computed as follows:

1-5 years	88 hours vacation	3.385 hrs./pay period
6-9 years	128 hours vacation	4.923 hrs./pay period
10 years	136 hours vacation	5.230 hrs./pay period
11 years	144 hours vacation	5.538 hrs./pay period
12 years	152 hours vacation	5.846 hrs./pay period
13 years	160 hours vacation	6.153 hrs./pay period
14 years	168 hours vacation	6.461 hrs./pay period
15 years	176 hours vacation	6.769 hrs./pay period
20 years	188 hours vacation	7.231 hrs./pay period

SICK LEAVE

The purpose of sick leave is to provide a benefit to those eligible County employees who are unable to attend work due to short-term illness or injury.

Accrual and Accumulation

1. Chief Deputies will accrue sick pay benefits at a rate of 4.00 hours per payroll period (104 hours per year).
2. One thousand forty (1040) hours of sick leave may be accumulated. Chief Deputies who have accumulated eight hundred (800) hours of sick leave may, at the employee's option, convert their sick leave at a 2 to 1 ratio to vacation or pay, up to a maximum of two hundred and forty (240) hours of sick leave, to one (1) hour of vacation or one (1) hour of regular pay. This conversion may only be made once per calendar year.
4. Sick leave shall not be accrued by emergency or temporary employees.

EDUCATION REIMBURSEMENT

All salaried (exempt from overtime) employees shall be eligible for educational reimbursement of courses at 90% of the cost of tuition, class related fees (i.e. computer lab, science lab fees) and books up to a maximum of one thousand five hundred dollars (\$1,500.00) per fiscal year. Employees must successfully complete the course with a grade "C" or higher from an accredited college, university, community college or trade school. Receipts are required before reimbursement will be paid. *(Nonreimbursable fees include, but are not limited to, student activity fees, parking fees, etc. - See Policies and Procedures Manual for further information.)*

Please refer to the Sarpy County Policies & Procedure Manual for further specifics.

RETIREMENT

An employee who retires with a minimum of fifteen (15) years of continuous service, is over the age of fifty-five (55), and has not yet reached their sixty-fifth (65th) birthday may continue in the County's primary health insurance program and receive insurance coverage as provided by the primary carrier selected by the County.

Eligible employees must be enrolled in the County health insurance program prior to retirement. If the employee is not enrolled with the primary carrier, such employee is required to change to such carrier prior to retirement. The County will pay seventy-five percent (75%) of the monthly premium for single coverage and fifty percent (50%) of employee/spouse, employee/children or family coverage. If an employee's share of premium cost is not paid and received by the County prior to the monthly premium due date deadline, such coverage shall be terminated.

If you choose to remain a member of the County's group health insurance program, you will need to contact the Social Security Administration *prior* to reaching age 65 to begin the transition process for Medicare coverage. It is recommended that you also research possible Medicare supplemental insurance coverage prior to enrolling in a specific Medicare option.

SARPY COUNTY OFFICIAL BENEFIT LIST: CHIEF DEPUTIES

HEALTH INSURANCE

Chief Deputies are eligible for health insurance benefits immediately upon taking office. ~~The premium is paid in full by Sarpy County. Enrollment must be made within thirty (30) days of taking office. The County pays ninety percent (90%) for individual coverage, eighty-three percent (83%) for Chief Deputies plus coverage and eighty-three percent (83%) for family coverage. The Chief Deputy is responsible for the remaining portion of the premium, which is deducted in two equal parts from the first and second paycheck of each month. Sarpy County partially 'self-funds' deductibles / out of pocket maximums for health insurance. Employee Benefit Systems, (EBS) administers these County funds used to offset IN-NETWORK services incurring the \$3,000 (single) / \$6,000 (other) BCBS Deductible levels. This requires you to submit BOTH your BCBS and EBS cards when obtaining health care. The current plan is briefly described below; however, the insurance carrier's Certificate of Medical Insurance should be consulted for details. Visit www.nebraskablue.com www.bcbsne.com for more information.~~

Blue Cross and Blue Shield of Nebraska: BluePreferred PPO

~~Classes of Coverage:~~ ~~Single~~
 ~~Family~~
 ~~Employee / Spouse~~
 ~~Employee / Children~~

~~In-Network:~~ ~~Annual deductible: \$500 member/\$1,000 family*~~
 ~~Max Annual out-of-pocket: \$1,500 member/\$3,000 family*~~
 ~~Office visit co-pay: \$30 per visit / \$60 for Specialist~~
 ~~Prescription co-pay: \$10 / \$40 / \$60~~

~~*Deductible and Out-of-Pocket Maximums listed are after Partial-Self-Funding contributions.~~

<u>COVERAGE LEVEL</u>	<u>TOTAL PREMIUM</u>	<u>COUNTY SHARE</u>	<u>CHIEF DEPUTY SHARE</u>
<u>Single</u>	<u>\$612.52</u>	<u>\$551.27</u>	<u>\$61.25</u>
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- If hired in 2006, a combination of prequalification time plus contribution time to equal three years, or

b) Age fifty-five (55)

If, at the time a person becomes an official of the County and has had prior Nebraska governmental plan participation, that participation may be counted toward vesting. **NOTE:** to qualify, an "Eligibility and Vesting Credit Application" must be completed within 30 days of taking office. Please see your Personnel Department for the necessary form.

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Examples of un-reimbursed medical expenses are: co-pays for visits to doctors and dentists, eye glasses and exams, prescription drugs, hearing devices, and Lasik surgery, ~~smoking cessation program, over the counter medicines and drugs which are used to alleviate or treat sickness or injuries (allergy and cold medications and pain relievers such as aspirin and antacids) and others (Visit www.myPayFlex.com for more details).~~ Visit www.healthhub.com for more details.

The plan year is from July 1 through June 30 of the following year, which coincides with the County's fiscal year. The County has set the maximum amount that can be set aside for un-reimbursed medical expenses per plan year at \$5,000. Federal law currently limits the amount for dependent care to \$5,000 per plan year. The annual elected amount is deducted from your pay in equal amounts per pay period over the plan year. PayFlex Systems USA, Inc. offers a PayFlex credit card (for use at merchants that accept MasterCard®) for paying authorized expenses from your medical accounts.

New enrollment is required each plan year and there are limited circumstances for terminating the plan prior to the end of the plan year. Please visit www.healthhub.com ~~www.mypayflex.com~~ for further information.

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2. One thousand forty (1040) hours of sick leave may be accumulated. Chief Deputies who have accumulated eight hundred (800) hours of sick leave may, at the employee's option, convert their sick leave at a 2 to 1 ratio to vacation or pay, up to a maximum of two hundred and forty (240) hours of sick leave, to one (1) hour of vacation or one (1) hour of regular pay. This conversion may only be made once per calendar year.
4. Sick leave shall not be accrued by emergency or temporary employees.

EDUCATION REIMBURSEMENT

All salaried (exempt from overtime) employees shall be eligible for educational reimbursement of courses at 90% of the cost of tuition, class related fees (i.e. computer lab, science lab fees) and books up to a maximum of one thousand five hundred dollars (\$1,500.00) per fiscal year. Employees must successfully complete the course with a grade "C" or higher from an accredited college, university, community college or trade school. Receipts are required before reimbursement will be paid. *(Nonreimbursable fees include, but are not limited to, student activity fees, parking fees, etc. - See Policies and Procedures Manual for further information.)*

Please refer to the Sarpy County Policies & Procedure Manual for further specifics.

RETIREMENT

An employee who retires with a minimum of fifteen (15) years of continuous service, is over the age of ~~sixty-two (62)~~ fifty-five (55), and has not yet reached their sixty-fifth (65th) birthday may continue in the County's primary health insurance program and receive insurance coverage as provided by the primary carrier selected by the County.

Eligible employees must be enrolled in the County health insurance program prior to retirement. If the employee is not enrolled with the primary carrier, such employee is required to change to such carrier prior to retirement. The County will pay seventy-five percent (75%) of the monthly premium for single coverage and fifty percent (50%) of employee/spouse, employee/children or family coverage. If an employee's share of premium cost is not paid and received by the County prior to the monthly premium due date deadline, such coverage shall be terminated.

If you choose to remain a member of the County's group health insurance program, you will need to contact the Social Security Administration *prior* to reaching age 65 to begin the transition process for Medicare coverage. It is recommended that you also research possible Medicare supplemental insurance coverage prior to enrolling in a specific Medicare option.

~~THIS INFORMATION IS INTENDED TO BE INFORMATIVE OF THE GENERAL NATURE OF BENEFITS TO WHICH AN EMPLOYEE MAY BE ELIGIBLE. THE INFORMATION IS NOT INTENDED TO BE BINDING ON SARPY COUNTY, AND SHOULD NOT BE CONSTRUED TO CREATE A CONTRACT OR AN OFFER TO CONTRACT. THE ACTUAL BENEFITS ARE DEFINED BY VARIOUS OTHER LAWS, REGULATIONS, POLICIES AND CONTRACTS. THESE BENEFITS MAY BE MODIFIED FROM TIME TO TIME, WITHOUT FURTHER NOTICE TO THE EMPLOYEES.~~

~~UPDATE: 01-03-2011~~ ADOPTED: 9-13-2011
PERSONNEL DEPARTMENT

~~The Sarpy County Elected Officials recognize that their Chief Deputies must provide effective management and leadership to assure efficient County operations and quality public service within their offices; and~~

~~The Officials understand the greater responsibilities inherent in the Chief Deputy's assignments and the additional duties required of said employees; therefore the undersigned Elected Officials collectively agree to revise the "Chief Deputies Employee Benefits List" as attached effective June 24, 2010.~~

~~Lloyd Dowding, Register of Deeds~~

~~Deb Houghtaling, County Clerk~~

~~Dan Pittman, County Assessor~~

~~Rich James, Treasurer~~

~~Tom Strigenz, Public Defender~~

~~Lee Polikov, County Attorney~~

~~Carol Kremer, Clerk of District Court~~

~~Jeff Davis, Sheriff~~

~~Tom Lynam, Surveyor~~



Office of the County Attorney

Hall of Justice • 1210 Golden Gate Drive • Suite 3147
Papillion, NE 68046-2889
(402) 593-2230 • FAX: (402) 593-4359

L. Kenneth Polikov
Sarpy County Attorney

MEMORANDUM

September 8, 2011

TO: Sarpy County Board of Commissioners
FROM: Nicole O'Keefe, Deputy Sarpy County Attorney
RE: Insurance Resolutions

Currently, Sarpy County pays for the health benefits of county commissioners, elected officials, chief deputies and managers/department heads. Commissioner Jim Warren asked me to create resolutions which alter the benefits such that the county commissioners, elected officials, chief deputies and managers/department heads pay the same amount for health benefits as all other employees of Sarpy County. Thus each benefit summary was appropriately amended. Besides the county commissioners, the only elected official affected at this time is the public defender as the public defender position will be up for election in 2012.

One item of note in each benefit summary is the Retirement provision. There appear to be differences in the retirement provisions for county commissioners, elected officials, chief deputies and managers/department heads. These differences in the retirement benefits remain unchanged as there were no amendments to this section of the benefit summaries except for the age requirement of the chief deputies. It should also be noted that the retirement benefits for the hourly non-union employees contain different provisions as well. The hourly non-union benefits are not addressed today, as such employees currently pay for a portion of their health insurance.

The commissioner and the elected official resolutions are limited to a benefit summary only; the salaries are not addressed in the attached documents. However, the salaries will need to be set prior to January 15, 2012. In order to keep the matter transparent and uncomplicated, there should only be one document which describes the salary and benefits for the county commissioners and elected official. Thus, at the time the county commissioner and the elected official salaries are set, those resolutions will require a benefit component in addition to the salary information. Accordingly, if the commissioner and elected official resolutions are approved at the September 13th County Board meeting, when the salary resolutions are subsequently addressed it will be necessary to include language rescinding the September 13th resolutions in order to maintain a single document which addresses both salary and benefits.

I have included 2 versions of each benefit summary; one in which all amendments are noted on the document and one "clean" version to attach to each resolution.