

BOARD OF COUNTY COMMISSIONERS
SARPY COUNTY, NEBRASKA

RESOLUTION APPROVING EMPLOYMENT CONTRACT FOR COUNTY FISCAL
ADMINISTRATOR

WHEREAS, pursuant to Neb. Rev. Stat. §23-104(6) (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, a contract has been proposed for the employment of Brian Hanson as County Fiscal Administrator, said employment being necessary for the efficient administration of county government, and the terms and conditions of said agreement are in the best interest of the citizens of Sarpy County.

NOW, THEREFORE, BE IT RESOLVED BY THE SARPY COUNTY BOARD OF COMMISSIONERS THAT the Chairman and Clerk are hereby authorized to execute on behalf of Sarpy County, Nebraska, the attached Employment Contract between Sarpy County and Brian Hanson, the same being approved by this Board.

The above and foregoing Resolution was duly approved by a vote of the Sarpy County Board of Commissioners at a public meeting duly held in accordance with applicable law on this ____ day of January, 2012.

Chairman, Sarpy County Board

Sarpy County Clerk

EMPLOYMENT CONTRACT

THIS AGREEMENT made between the County of Sarpy, Nebraska, a body politic and corporate (hereafter "SARPY") and Brian Hanson (hereafter "Hanson").

WHEREAS, SARPY desires to provide a continuity in its administrative division; and,

WHEREAS, Hanson has agreed to provide such long term continuity;

NOW, THEREFORE, in consideration of the above and foregoing, IT IS HEREBY AGREED:

1. COMMENCEMENT AND TERM: This agreement (hereafter "Agreement") commences the 1st day of October, 2011, and terminates on September 30, 2014.

2. EMPLOYMENT AND POSITION DUTIES: SARPY hereby employs Hanson as its County Fiscal Administrator. Exhibit "A" attached hereto and incorporated herein by reference contains the duties and responsibilities of Hanson under this Contract. By agreeing to perform this Contract, Hanson is under a duty to perform on behalf of Sarpy County, exclusive of other employment, each of said items listed in Exhibit "A" in a reasonable and professional manner, exerting such time and effort as may be required to do so. Such position shall also include such additional duties as may be agreed to by both parties by written amendment to the Agreement. Hanson shall be subject to an annual performance review by the Sarpy County Board of Commissioners (hereafter "Board") or a committee or other entity as may be designated by the Board. Said performance review shall be at such time or times and in a manner as the Board or its designee shall determine.

Hanson hereby accepts employment as County Fiscal Administrator and all of the rights, duties, and responsibilities attendant thereto.

3. COMPENSATION AND BENEFITS: The following compensation terms and benefits schedule apply during the term of the Agreement:
 - 3.1 Upon the commencement date, Hanson shall be paid salary at the rate of \$106,948 per annum (retroactive to July 1, 2011). This increase from the previous agreement and any increases made pursuant to Subparagraph 3.2 are based on job performance and comparability to salaries in the region agreed upon by Hanson and SARPY. Salary shall be paid in equal installments in the same manner as other County exempt employees.
 - 3.2 Effective January 30, 2012, said salary compensation shall increase to \$110,377.
 - 3.3 Commencing July 1, 2012 said salary compensation shall increase to

\$113,413. Commencing July 1, 2013 said salary compensation shall increase to \$116,532.

3.4 As County Fiscal Administrator, Hanson shall be entitled to all benefits available to appointed officials and department heads, as may be modified from time to time, as reflected on the existing benefit schedule which is attached hereto as Exhibit "B", and incorporated herein by reference. Effective February 1, 2012 (for March, 2012 premiums) Hanson shall pay the same the health insurance and dental insurance premium as may be required of other participating appointed officials hired after July 1, 2010 as shown on Exhibit "B". Other available benefits shall be unchanged.

3.5 In addition to the compensation and benefits contained herein, Hanson shall also be entitled to such other benefits that are granted by the County Board of Commissioners to the heads of other County Departments and exempt managerial employees of Sarpy County. Such benefits may increase or decrease as may be required by law or by a change in the benefits available to department heads and exempt managerial employees.

4. RENEWAL OF AGREEMENT: On or before January 15, 2014, the parties hereto shall meet and use their best good faith efforts to determine whether a continuation agreement is necessary and desirable. If such continuation agreement is not negotiated and agreed upon by March 15, 2014, Hanson shall have the right to seek other employment and accept same without reduction or termination of compensation and benefits.

5. TERMINATION: The Agreement may be terminated in the following situations:

5.1 If Hanson is grossly negligent in meeting the job requirements set forth under the Agreement, see Job Description attached, Exhibit "A", the Agreement may be terminated. SARPY must inform HANSON in writing of any gross negligence under the Agreement. In the event that SARPY informs Hanson that gross negligence is occurring under the Agreement, Hanson will have an opportunity to resolve any and all performance issues a minimum of sixty (60) days prior to notice of the termination of the Agreement.

5.2 SARPY shall have the right at any time, by written notice to Hanson, to terminate the Agreement and discharge Hanson "for cause" if any one of the following events shall occur during the employment term:

1. Hanson's conviction in a court of a law of a felony, or of any crime or offense involving misuse or misappropriation of SARPY'S money or other property; or

2. Hanson's failure or refusal to perform specific directives, unless said performance would be unsafe or illegal, of SARPY'S County Board of Commissioners, which directives are formally given by a majority of County Board members and are consistent with the scope and nature of Hanson's duties and responsibilities as Fiscal Administrator, and which are not remedied by Hanson within sixty (60) days after written notice of such; or
 3. Any documented act of dishonesty by Hanson which adversely affects the business of SARPY; or
 4. Hanson's termination of his employment with SARPY prior to the end of the employment term as delineated in the Agreement; or
 5. Hanson's drunkenness or use of drugs which interferes with Hanson's performance of any of his obligations under the Agreement, and which is not remedied by Hanson within thirty (30) days after notice thereof in writing.
- 5.3 In the event of the death of Hanson, the employment term and the Agreement shall terminate and be of no further force or effect.
- 5.4 In the event that, by reason of a physical or mental illness continuing for a period of one hundred and eighty (180) consecutive calendar days, or for shorter periods aggregating one hundred and eighty (180) days during any twelve (12) month period, Hanson has been substantially unable to render services of the character contemplated by the Agreement, SARPY may, on sixty (60) days' prior written notice to Hanson, terminate the employment term and the Agreement. The advice of a reputable physician mutually acceptable to SARPY and Hanson as to the existence of any such incapacity or disability shall be final and binding on the parties.
- 5.5 In the event of a termination of employment for death or disability as delineated in Subparagraphs 5.3 and 5.4, Hanson or his estate shall be entitled to all salary accrued but unpaid as of the date of termination.
- 5.6 In the event of termination of employment by SARPY for any of the reasons delineated in Subparagraphs 5.1 or 5.2, written notice of such termination shall be given to Hanson one hundred and eighty (180) days prior to the desired termination date. Hanson may remain in his position with SARPY for the one hundred and eighty (180) days prior to the termination date and shall use his best good faith efforts to aid in the transition period. Hanson shall be paid for the actual time worked prior to and including the termination date. Nothing in the Agreement shall be deemed to limit any other rights and remedies which SARPY may have against Hanson.

During the first year of the contract term, termination "for cause" under Subparagraph 5.2 shall be effective one hundred eighty (180) days after notice of the termination date.

6. NON-RENEWAL OF AGREEMENT: If either SARPY or Hanson determines not to renew the Agreement upon its expiration, written notice of such non-renewal of the Agreement shall be given one hundred and eighty (180) days prior to the date on which the Agreement shall expire. Hanson may remain in his position with SARPY for up to one hundred and eighty (180) days following notice of non-renewal of the Agreement, and shall use his best good faith efforts to aid in the transition period. Hanson will be paid for the actual time worked prior to and including the termination date.

7. SEVERABILITY- This Contract shall be interpreted, construed and enforced under the laws of the State of Nebraska. It is understood and agreed by the Parties hereto that if any part, term, condition or provision of this Contract is held to be illegal or in conflict with any law of the State of Nebraska or of the United States, the validity of the remaining parts, terms conditions, or provisions shall not be affected, and the rights and obligations of the Parties shall be construed and enforced as if the contract did not contain the particular part, term, condition or provisions held to be invalid.

DATED this ____ day of _____, 2012.

THE COUNTY OF SARPY, NEBRASKA,
A body politic and corporate,

BY: _____
Chairman, County Board of Commissioners

SEAL

ATTEST:

SARPY COUNTY CLERK

Brian Hanson

APPROVED AS TO FORM:

Deputy Sarpy County Attorney



JOB DESCRIPTION



Class Title: FISCAL ADMINISTRATOR / PURCHASING AGENT
Department: Fiscal/Purchasing
Division: Administration
Date: March 27, 1996

Grade Number: N/A Contracted
Union: EXEMPT
Location: Courthouse

GENERAL PURPOSE

Performs a variety of complex supervisory, professional, administrative and technical accounting, finance functions, managerial, purchasing goods and services, and contract administration for the County.

SUPERVISION RECEIVED

Works under the general direction of the County Administrator.

SUPERVISION EXERCISED

Supervises regular and part-time staff for Fiscal Administration, Purchasing, and Human Services.

ESSENTIAL DUTIES AND RESPONSIBILITIES

- Develops and administers procedures relating to the County budget development and establishment of the County tax levy; helps in evaluating requests related to financial restraints.
- Serves as the advisor to the County Board on budgetary, fiscal, tax matters, communicates official plans, policies, and procedures to staff and the general public.
- Manages and supervises assigned operations to achieve goals within available resources; plans and organizes workloads and staff assignments.
- Prepares county budget document by compiling anticipated and actual expenditures and revenues and evaluating which requests will not be allowed because of financial constraints.
- Monitors and analyzes revenues, expenditures and fund balances by comparing them with budgeted and prior year amounts to assure that the liquidity of all funds is maintained and that unanticipated situations are dealt with.
- Provides financial and accounting assistance to department heads by designing bookkeeping and accounting systems, preparing cost analysis, establishing internal control procedures, and locating errors and variations so that all records are properly maintained.
- Assures that assigned areas of responsibility are performed within budget; performs cost control activities; monitors revenues and expenditures in assigned area to assure sound fiscal control; prepares annual budget requests; assures effective and efficient use of budgeted funds, personnel, materials, facilities, and time.
- Coordinates debt financing for the county by consulting with department heads, engineers and architects to determine the amount of financing necessary and consults with investment bankers and bond counsel to determine the best method of structuring the debt.
- Responds to oral and written requests for financial information from outside sources such as news media and the general public by reviewing the appropriate records and compiling the required information so that the outside sources can be informed.
- Participates in legislative activities by identifying and/or analyzing new legislation which affects the county and consults with registered lobbyist so that new law passed by the state legislature will be most beneficial to the county.
- Develops bid specifications by analyzing the specific needs of the project, and presents the requirements in a way that assures that the scope of the specifications are not too general or narrow and that will obtain the best service or product for the lowest cost.
- Purchases equipment, services and supplies for county and assure that items purchased are the most cost effective and meet requirements of bid specifications and make recommendations for award.
- Manages the accounting for federal grants by reviewing grant applications, becoming familiar with federal guidelines, budgeting for the grants and reviewing quarterly reports to assure that all federal reporting and accounting requirements are met.
- Prepares a variety of studies, reports and related information for decision-making purposes.
- Establishes and maintains internal control procedures and assures that state and national standard accounting procedures are maintained.
- Develops financial studies and plans. Forecasts, estimates, and monitors the financial condition of the County to assure the fiscal well being of the County.
- Reviews purchase orders filed with the County Clerk to assure the proper budget code is charged and that the claim is appropriate for payment.
- Coordinates the audit of Sarpy County financial records by preparing financial statements, preparing audit specifications, assisting in the audit firm selection process; acts as a liaison between department heads and the audit firm so that the audit can be performed in an effective manner.
- Manages the financial and operational aspects of the County's outfall sewer system.



JOB DESCRIPTION



- Ensures safety regulations are followed and the County is adequately protected with liability and workers' compensation insurance coverage with NIRMA and other insurance carriers; promotion and planning of safety programs through the Safety Committee, and reviewing insurance claims.
- The Fiscal Administrator will ensure compliance with federal regulations related to tax exempt bonds as set forth in the Tax Exempt Bond Compliance Policy.
- Procures prices and bids, sealed and unsealed according to specifications.
- Seeks and oversees fiscal savings for the county through contractual services and procedural change within county departments to provide monetary savings.
- Reviews all expenditures for compliance to state laws and county resolutions.
- Develops a contract data base to monitor contract expiration, bid bond expiration and insurance expiration dates, generate reports and contain other needed information.

PERIPHERAL DUTIES

- Assists in managing the Sarpy County Human Services department.
- Develops finance related ordinances and resolutions.
- Represents the county at various conferences and meetings.

DESIRED MINIMUM QUALIFICATIONS

Education and Experience:

(A) Graduation from an accredited four-year college or university with a degree in accounting, finance, business or public administration.

Necessary Knowledge, Skills and Abilities:

(A) Considerable knowledge of modern governmental accounting theory, principles, and practices; considerable knowledge of internal control procedures and management information systems; considerable knowledge of office automation and computerized financial applications; considerable knowledge of public finance and fiscal planning; working knowledge of accounts payable functions; considerable knowledge of budgetary, accounting and reporting system; considerable knowledge of bond issuance procedures and regulations. Knowledge of purchasing requirements and procedures; knowledge of contract management requirements and procedures.

(B) Effective planning and organizational skills; well-developed communication and management skills;

(C) Ability to prepare and analyze complex financial reports; ability to maintain efficient and effective financial systems and procedures; ability to effectively supervise staff; ability to establish and maintain effective working relationships with employees, county officials; ability to communicate effectively orally and in writing; ability to operate listed office equipment.

SPECIAL REQUIREMENTS

A valid state driver's license or ability to obtain one. Must be bondable.

TOOLS AND EQUIPMENT USED

Personal and Mainframe computers, typewriter, 10-key calculator, multi-line telephone, copy machine, fax machine, printer, scanner. Computer software includes document management software, word processing, spreadsheet, presentation, and data base software.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to sit/remain stationary, talk, and hear (i.e. communicate / exchange information), and operate/manipulate equipment (ex: use hands to finger, handle, or feel objects, tools, or controls). The employee is occasionally required to walk/move about, stand (i.e. remain upright).

The employee must occasionally lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision and the ability to adjust focus.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually quiet.

SELECTION GUIDELINES

Formal application, rating of education and experience; oral interview and reference check; job related tests may be required.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.

The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

Approval: _____
Supervisor

Approval: _____
Appointing Authority

Date: _____

Date: _____

Revision Dates: 04/96; 04/08; 10/08; 07/10; 02/11



BENEFIT POLICIES & PROCEDURES



TOPIC: <i>Exempt Management Employees Benefits</i>	APPROVED: <i>September 6, 2005</i> REVISED: <i>November 22, 2011</i>
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Unless otherwise specified, employees must work an average of 30 hours or more per week to be eligible for benefits.

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, RESOLUTIONS, AGREEMENTS, AND/OR CONTRACTS. PLEASE REFER TO THE APPLICABLE DOCUMENT(S) FOR FURTHER INFORMATION. THESE BENEFITS MAY BE MODIFIED FROM TIME TO TIME, WITHOUT FURTHER NOTICE TO THE EMPLOYEES.

HEALTH INSURANCE

Exempt management employees and Appointed Officials must select health insurance coverage within 30 days from the employment or eligibility date.

<u>POSITION</u>	<u>COUNTY CONTRIBUTION</u>
Appointed Officials:	100%
Appointed Officials / Department Heads (hired after 7/01/10):	90% Single 83% Family / 2-Party
Salaried / Exempt from Overtime:	90% Single 83% Family / 2-Party

Exempt management employees and Appointed Officials/Department Heads, hired after 7/01/10, are responsible for the remaining portion of the premium, which is deducted in two equal parts from the first and second paycheck of each month. Employees must select health insurance coverage within 30 days from the employment or eligibility date. Sarpy County partially self-funds the IN-NETWORK deductibles as well as the out of pocket maximums. Employee Benefit Systems (EBS) administers these County funds used to offset IN-NETWORK services incurring the \$3,000 (single coverage) or \$6,000 (other types of coverage) Blue Cross Blue Shield (BCBS) deductible levels. The following table indicates the cost sharing portion by coverage type.

BCBS: BluePreferred PPO

COVERAGE LEVEL	TOTAL PREMIUM	COUNTY SHARE	EMPLOYEE SHARE
Single	\$612.52	\$551.27	\$61.25
Employee + Spouse	\$1,305.66	\$1,083.70	\$221.96
Employee + Child(ren)	\$1,305.66	\$1,083.70	\$221.96
Family	\$1,496.76	\$1,242.31	\$254.45

Please visit the provider's website: www.nebraskablue.com for further information.



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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. Upon approval, benefits would begin after 90 days of continuous disability with a monthly benefit of 66 ⅔% 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 offset by Social Security, Pension, and other forms of compensation. Please review your Certificate of Coverage booklet for further detailed information, restrictions, and specifics.

DENTAL INSURANCE

Employees and their covered dependents are eligible to participate following six (6) months of continuous employment. Employees hired between the 1st and 15th of the month start the six-month eligibility waiting period on the first of that month. Employees hired the 16th through the end of the month start the six-month eligibility-waiting period on the first of the following month. Enrollment is not automatic; an employee must complete an enrollment form and return it to the Human Resources Department prior to their eligibility date.

Below is the breakdown of coverage costs:

METLIFE® DENTAL

<u>POSITION</u>	<u>EMPLOYEE COSTS</u>
Appointed Officials:	\$0.00
Appointed Officials / Department Heads (hired after 7/01/10):	\$0.00 Single \$19.00 Family
Salaried / Exempt from Overtime:	\$0.00 Single \$19.00 Family

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



BENEFIT POLICIES & PROCEDURES



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MetLife® Dental.) **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.

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.

PENSION

Full-time employees' participation in the Nebraska Public Employee's Retirement System is mandatory, as it is a state statute.

Part-time employees' participation in the Nebraska Public Employee's Retirement System is mandatory for those working twenty (20) hours or more per week. Those working less have the option to elect voluntary participation.

Currently, employees contribute 4.5% of their salary, gross compensation, for each pay period. The County contributes an amount equal to 150% of your contribution each payroll period, which is currently 6.75%. These contributions are pre-taxed, and therefore not subject to Federal and State income taxes.

Beginning January 1, 2003 all new employees participating in the retirement plan will be enrolled in the "cash balance" plan. Information will be provided at the time of enrollment.

Vesting Credit: Completion of an aggregate three (3) years of plan participation or at 55 years of age. If, at the time an employee is hired by the County and has prior Nebraska governmental plan participation, that participation may be counted toward the aggregate three years of participation required to vest in the Plan. However, to qualify, an "Eligibility and Vesting Credit Application" must be completed within 30 days from date of hire by Sarpy County. Please see your Human Resources Department for the necessary form.



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TAX DEFERRED COMPENSATION

These voluntary programs are available for all employees through the following providers:

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

No endorsement is made for one company versus another. Employees may visit with one or more of the companies to make a decision.

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. Employees should contact their specific representative for maximum contribution amounts, makeup contribution amounts, and any other questions.

ACCIDENTAL, HEALTH, and CANCER INSURANCE

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

Company	Representative	Telephone Number
AFLAC (American Family Insurance)	Dee Coughlin	402-492-8179
Capital American	Ron Bucklin	402-331-2122
Colonial Life and Accident Insurance	Kylie Lacour	402-827-5137

As the supplemental insurance is strictly voluntary, the employee is 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 Sarp County, allows employees to pay for unreimbursed medical expenses and dependent care expenses with "pre-tax" dollars, which means employees, get a tax break for these expenses. These plans are authorized under IRS Code Section 125 and are often referred to as Flexible



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Spending Accounts (FSA's).

Examples of unreimbursed medical expenses are: co-pays for doctor and dentist visits, eye glasses and exams, prescription drugs, hearing devices, and Lasik surgery. Please 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 unreimbursed 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 an employee's pay in equal amounts per pay period over the plan year. PayFlex Systems USA, Inc. offers a debit credit card, which can be used at merchants that accept MasterCard®, for paying authorized expenses from an employee's 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.

HOLIDAYS

In addition to any other days that may be designated by the Employer, the following are paid holidays for all salaried (exempt from overtime) employees:

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

If an employee is required to work on a holiday, the employee shall, in addition to his/her regular salary for the day, accrue compensatory holiday time on an hour for hour basis for all hours worked up to eight (8) hours.

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



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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. Employees will accrue sick pay benefits at a rate of 4.00 hours per payroll period or 104 hours per year, as long as they remain in a paid status.
2. Part-time management exempt employees will accrue sick pay benefits at a rate of 4.00 hours for each eighty (80) hours worked, not including overtime hours.
3. One-thousand forty (1,040) hours of sick leave may be accumulated. An employee who has accumulated eight hundred (800) hours of sick leave may, at the employee's option, convert their sick leave at a 2:1 ratio into vacation or compensation, up to a maximum of two hundred and forty (240) hours, to one (1) hour of vacation or one (1) hour of regular pay. This conversion may only be made once per calendar year.
4. Employees reaching the one-thousand forty (1,040) hour threshold will no longer accrue sick leave until the balance falls below this threshold.
5. Sick leave shall not be accrued by emergency or temporary employees.

VACATION LEAVE

Employees are eligible to accrue vacation hours each 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 (6) month or 180 day "Introductory Period."

The County shall compensate 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

*Part-time salaried individuals will have their vacation time prorated according to policy.



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Once a year employees, with the approval of their Appointed Official/Department Head, may request compensation of up to eighty (80) hours of accrued vacation. After the vacation conversion, employees shall have an accrued vacation balance of no less than eighty (80) hours.

Please see the Sarpy County Policies & Procedures Manual for specifics on vacation and sick leave.

ADMINISTRATIVE LEAVE

Appointed Officials: 5 days
Management: 3 days

Because 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 granted each calendar year and cannot be accumulated or carried over. Any Administrative Leave approved 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 Appointed Official/Department Head. Department Heads may approve their own use of Administrative Leave as well as that of their staff, unless otherwise directed by the County Administrator.

LONGEVITY PAY

This benefit is available to Appointed Officials/Department Heads and management exempt employees. The amount granted is based on the following schedule of full-time service:

10th Year through 14th Year: \$ 885
15th Year through 19th Year: \$1,330
20th Year through 24th Year: \$1,785
25th Year through 28th Year: \$2,165
29th Year and thereafter: \$2,400

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.



BENEFIT POLICIES & PROCEDURES



TOPIC: <i>Exempt Management Employees Benefits</i>	APPROVED: <i>September 6, 2005</i> REVISED: <i>November 22, 2011</i>
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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., and Pete Daiker is the contract and can be reached at 402-496-9700.

EDUCATION REIMBURSEMENT

All employees shall be eligible for educational reimbursement of courses at 90% of the cost of tuition, class related fees (e.g.. computer lab, science lab fees) and textbooks 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. (*Non-reimbursable fees include, but are not limited to, student activity fees, parking fees, etc. See Policies and Procedures Manual for further information.*)

PROFESSIONAL LICENSE FEES

Employees shall be reimbursed for professional license fees (e.g., State bar dues, civil engineering registration, CPA license, appraisal license, etc.) under the following conditions:

1. Possession of license or certificate must be an ongoing requirement of the position.
2. If the employee leaves County employment during the licensing period, the County's contribution shall be pro-rated (i.e., if fees have been paid in advance by the County, the employee shall be required to reimburse the County for the pro-rated portion of the fees through a reduction in the employee's final pay check).

RETIREMENT

Employees, who retire with a minimum of 15 years of continuous service and are at least age fifty-five (55) years, until reaching their sixty-fifth (65th) birthday, may continue in the County's primary health insurance program. The premium paid by the County for those qualifying is as follows:

Age fifty-five through fifty-nine (55-59): The County will pay 50% of the monthly premium for single, employee/spouse, employee/child(ren), or family coverage.

At age sixty (60) until reaching their sixty-fifth* (65th) birthday: The County will pay 100% of the monthly premium for single and 50% employee/spouse, employee/child(ren), or family coverage.

Eligible employees must be enrolled in the current County Health program prior to retirement.



BENEFIT POLICIES & PROCEDURES



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**Prior to reaching age 65, the employee is advised to contact the Social Security Administration to begin the transition process for Medicare coverage and research possible Medicare supplemental insurance coverage prior to enrolling in specific Medicare option(s.)*