



## EMPLOYMENT CONTRACT

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

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

WHEREAS, Wayne 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 July, 2014, and terminates on June 30, 2017. There is a previous agreement between the Parties, said prior agreement having been approved by Sarpy on May 15, 2012. The commencement of the term of this Agreement shall terminate said prior agreement.

2. EMPLOYMENT AND POSITION DUTIES: SARPY hereby employs Wayne as its County Administrator. Such position is declared to be the head of all Department Heads and middle managers. Exhibit "A" attached hereto and incorporated herein by reference contains the duties and responsibilities of Wayne under this Contract. By agreeing to perform this Contract, Wayne 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. Said performance review shall be at such time or times and in a manner as the Board or its designee shall determine.

Wayne hereby accepts employment as County 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, Wayne shall be paid a salary at the rate of \$130,481.03 per annum beginning July 1, 2014. Salary shall be paid in equal installments in the same manner as other County exempt employees.
- 3.2 Beginning July 1, 2015, Wayne shall be paid according to the then current Salary Schedule for Management and Non-Union Employees as duly adopted by the County Board of Commissioners at Grade 16 Step 8, and shall be entitled to annual increases pursuant to said Schedule as of July

1 of each subsequent year.

- 3.3 As County Administrator, Wayne shall be entitled 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 July 1, 2014 (for August 2014 premiums) Wayne shall pay the same premiums for said coverage as may be required of other participating appointed officials hired after July 1, 2010. Other available benefits shall remain unchanged.
- 3.4 In addition to the compensation and benefits contained herein, Wayne 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. Benefits related to the employee's ability to exchange accrued leave time for pay shall not change during the term of this contract. Other 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. TRANSITION OF DUTIES: It is the present intent of the Parties that Wayne shall elect to retire or otherwise discontinue his employment with the County after the expiration of the term of this Agreement. Unless otherwise agreed by the Parties, Wayne agrees that he will use his best efforts to enable other Sarpy employees to assume Wayne's duties herein after the expiration of this Agreement.

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

- 5.1 If Wayne 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 Wayne in writing of any gross negligence under the Agreement. In the event that SARPY informs Wayne that gross negligence is occurring under the Agreement, Wayne 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 Wayne, to terminate the Agreement and discharge Wayne "for cause" if any one of the following events shall occur during the employment term:
1. Wayne'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. Wayne'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 Wayne's duties and responsibilities as County Administrator, and which are not remedied by Wayne within sixty (60) days after written notice of such; or

3. Any documented act of dishonesty by Wayne which adversely affects the business of SARPY; or
4. Wayne's termination of his employment with SARPY prior to the end of the employment term as delineated in the Agreement; or
5. Wayne's drunkenness or use of drugs which interferes with Wayne's performance of any of his obligations under the Agreement, and which is not remedied by Wayne within thirty (30) days after notice thereof in writing.

- 5.3 In the event of the death of Wayne, 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, Wayne has been substantially unable to render services of the character contemplated by the Agreement, SARPY may, on sixty (60) days' prior written notice to Wayne, terminate the employment term and the Agreement. The advice of a reputable physician mutually acceptable to SARPY and Wayne 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, Wayne 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 Wayne one hundred and eighty (180) days prior to the desired termination date. Wayne 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. Wayne 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 Wayne.

During the first year of the contract term, termination "for cause" under

Subparagraph 5.2 shall be effective or one hundred eighty (180) days after notice of the termination date, whichever is later.

6. **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 24<sup>th</sup> day of June, 2014.

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

BY: [Signature] 6/24/14  
Chairman

SEAL

ATTEST:



[Signature]  
SARPY COUNTY CLERK [Signature]

[Signature]  
Mark Wayne

APPROVED AS TO FORM:

[Signature]  
Deputy Sarpy County Attorney



## JOB DESCRIPTION



Class Title: COUNTY ADMINISTRATOR  
Department: Administration  
Division:  
Date: AUGUST 20, 1997  
Revision Dates: 07/22/04

Grade Number: N/A Contracted  
FLSA: EXEMPT  
Union: EXEMPT  
Location: COURTHOUSE

### GENERAL PURPOSE

Performs high-level administrative, technical and professional work in directing and supervising the administration of county government.

### SUPERVISION RECEIVED

Works under the broad policy guidance of the County Board.

### SUPERVISION EXERCISED

Exercises supervision over all county board employees either directly or through subordinate supervisors.

### ESSENTIAL DUTIES AND RESPONSIBILITIES

- Administers and interprets County Board policy to county offices, public agencies and the general public. Recommends policies and revisions of existing policies to the Board.
- Attends and participates in County Board meetings; assists the Board in preparing meeting agenda, informs Board of pertinent items on agenda which require their particular attention, and may provide background data on important matters coming before the Board.
- Participates with the Board in charting the course of the county; evaluates the effect of forces on the county and recommends long range plans that support the county's general objectives; informs Board members of current trends, issues, problems affecting the County and recommends positions concerning legislation, administrative policies and other matters of interest.
- Assists in preparing and submits to the County Board a proposed annual budget and long-range capital expenditure program for such period as the Board may direct; recommends operating budget and capital improvement programs for review, revision and adoption.
- Administers and supervises the administrative operations of the county and ensures the attainment of objectives through the selection and evaluation of department personnel; specifies personnel accountabilities and evaluates performance; establishes departmentalization and delegation; manages department heads and administrative personnel - administrative services group, facility/maintenance/environmental group and emergency support services group.
- Conducts research and collects information on operational and administrative problems and issues; analyzes findings and makes recommendations on solutions; develops improved county procedures, methods, and systems and monitors implementation.
- Advises the County Board on such matters as labor relations, negotiations, federal grant applications; advises the Board of county participation in and obligations under agreements with other governmental units.
- Provides supervision to department heads regarding policy interpretations pertinent to county problems, activities and services; guides department heads in the development and implementation of new policies and procedures; coordinates policy implementation with Elected Officials clarifying Board directives.
- Fields and resolves citizens complaints regarding county services and investigates service deficiencies; answers inquiries relating to overall county operations; attends a variety of meetings and is appointed to various committees representing the County Board.
- Coordinates legislative activities by identifying new legislation affecting the county; contacting state senators and testifying at committee hearings in representing the interest of the county.
- Consults with local city and county administrators seeking ways to improve and/or consolidate government services.
- Provides professional advice to the County Board and department heads.
- Communicates official plans, policies and procedures to staff and the general public.
- 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.
- Determines work procedures, prepares work schedules, and expedites workflow; studies and standardizes procedures to improve efficiency and effectiveness of operations.
- Prepares a variety of studies, reports and related information for decision-making purposes.

**SALARY SCHEDULE**  
**Management and Non-Union**  
**2014-2015**

Grade	ADJ	FY		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8
16	2.00%	14-15	Hourly	\$48.32	\$50.15	\$52.06	\$54.04	\$56.09	\$58.22	\$60.43	\$62.73
			Annual	\$100,499.96	\$104,318.96	\$108,283.08	\$112,397.84	\$116,668.96	\$121,102.38	\$125,704.27	\$130,481.03
15	2.00%	14-15	Hourly	\$44.74	\$46.44	\$48.20	\$50.03	\$51.94	\$53.91	\$55.96	\$58.08
			Annual	\$93,055.52	\$96,591.63	\$100,262.11	\$104,072.07	\$108,026.81	\$112,131.83	\$116,392.84	\$120,815.77
14	2.00%	14-15	Hourly	\$41.42	\$43.00	\$44.63	\$46.33	\$48.09	\$49.92	\$51.81	\$53.78
			Annual	\$86,162.52	\$89,436.69	\$92,835.29	\$96,363.03	\$100,024.82	\$103,825.77	\$107,771.15	\$111,866.45
13	2.00%	14-15	Hourly	\$38.36	\$39.81	\$41.33	\$42.90	\$44.53	\$46.22	\$47.97	\$49.80
			Annual	\$79,779.44	\$82,811.06	\$85,957.88	\$89,224.28	\$92,614.80	\$96,134.17	\$99,787.27	\$103,579.18
12	2.00%	14-15	Hourly	\$35.51	\$36.86	\$38.27	\$39.72	\$41.23	\$42.80	\$44.42	\$46.11
			Annual	\$73,871.19	\$76,678.30	\$79,592.07	\$82,616.57	\$85,756.00	\$89,014.73	\$92,397.29	\$95,908.39
11	2.00%	14-15	Hourly	\$32.88	\$34.13	\$35.43	\$36.78	\$38.17	\$39.63	\$41.13	\$42.69
			Annual	\$68,398.69	\$70,997.84	\$73,695.76	\$76,496.20	\$79,403.05	\$82,420.37	\$85,552.34	\$88,803.33
10	2.00%	14-15	Hourly	\$30.45	\$31.61	\$32.81	\$34.05	\$35.35	\$36.69	\$38.09	\$39.53
			Annual	\$63,334.91	\$65,741.64	\$68,239.82	\$70,832.94	\$73,524.59	\$76,318.52	\$79,218.62	\$82,228.93
9	2.00%	14-15	Hourly	\$28.19	\$29.26	\$30.38	\$31.53	\$32.73	\$33.97	\$35.26	\$36.60
			Annual	\$58,640.76	\$60,869.11	\$63,182.13	\$65,583.05	\$68,075.21	\$70,662.07	\$73,347.23	\$76,134.42
8	2.00%	14-15	Hourly	\$26.10	\$27.10	\$28.13	\$29.20	\$30.30	\$31.46	\$32.65	\$33.89
			Annual	\$54,298.22	\$56,361.55	\$58,503.29	\$60,726.42	\$63,034.02	\$65,429.31	\$67,915.63	\$70,496.42
7	2.00%	14-15	Hourly	\$24.17	\$25.09	\$26.04	\$27.03	\$28.06	\$29.13	\$30.23	\$31.38
			Annual	\$50,274.23	\$52,184.65	\$54,167.67	\$56,226.04	\$58,362.63	\$60,580.41	\$62,882.47	\$65,272.00
6	2.00%	14-15	Hourly	\$22.38	\$23.23	\$24.12	\$25.03	\$25.98	\$26.97	\$28.00	\$29.06
			Annual	\$46,556.80	\$48,325.96	\$50,162.34	\$52,068.51	\$54,047.11	\$56,100.90	\$58,232.74	\$60,445.58
5	2.00%	14-15	Hourly	\$20.72	\$21.51	\$22.33	\$23.18	\$24.06	\$24.97	\$25.92	\$26.91
			Annual	\$43,106.81	\$44,744.87	\$46,445.17	\$48,210.09	\$50,042.08	\$51,943.67	\$53,917.53	\$55,966.40
4	2.00%	14-15	Hourly	\$19.09	\$19.81	\$20.57	\$21.35	\$22.16	\$23.00	\$23.87	\$24.78
			Annual	\$39,701.89	\$41,210.57	\$42,776.57	\$44,402.08	\$46,089.36	\$47,840.75	\$49,658.70	\$51,545.73

**SALARY SCHEDULE**  
**Management and Non-Union**  
**2014-2015**

Grade	ADJ	FY		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8
3	2.00%	14-15	Hourly	\$17.61	\$18.27	\$18.97	\$19.69	\$20.44	\$21.21	\$22.02	\$22.86
			Annual	\$36,618.54	\$38,010.05	\$39,454.43	\$40,953.70	\$42,509.94	\$44,125.31	\$45,802.08	\$47,542.56
2	2.00%	14-15	Hourly	\$16.24	\$16.86	\$17.50	\$18.16	\$18.85	\$19.57	\$20.31	\$21.09
			Annual	\$33,780.60	\$35,064.27	\$36,396.71	\$37,779.79	\$39,215.42	\$40,705.60	\$42,252.42	\$43,858.01
1	2.00%	14-15	Hourly	\$14.98	\$15.55	\$16.14	\$16.76	\$17.39	\$18.05	\$18.74	\$19.45
			Annual	\$31,162.61	\$32,346.79	\$33,575.96	\$34,851.85	\$36,176.22	\$37,550.92	\$38,977.85	\$40,459.01



# BENEFIT POLICIES & PROCEDURES



<b>TOPIC:</b> <i>Exempt Management Employees Benefits</i>	<b>APPROVED:</b> <i>September 6, 2005</i> <b>REVISED:</b> <i>November 22, 2011</i>
<b>COVERED GROUP:</b> <i>Exempt Management Employees</i>	<b>Pages:</b> <i>1 of 9</i>

**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.

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## HEALTH INSURANCE

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

### POSITION

### COUNTY CONTRIBUTION

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

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](http://www.nebraskablue.com) for further information.



# BENEFIT POLICIES & PROCEDURES



<b>TOPIC:</b> <i>Exempt Management Employees Benefits</i>	<b>APPROVED:</b> <i>September 6, 2005</i> <b>REVISED:</b> <i>November 22, 2011</i>
<b>COVERED GROUP:</b> <i>Exempt Management Employees</i>	<b>Pages:</b> <i>2 of 9</i>

## 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



<b>TOPIC:</b> <i>Exempt Management Employees Benefits</i>	<b>APPROVED:</b> <i>September 6, 2005</i> <b>REVISED:</b> <i>November 22, 2011</i>
<b>COVERED GROUP:</b> <i>Exempt Management Employees</i>	<b>Pages:</b> <i>3 of 9</i>

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](http://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.



# BENEFIT POLICIES & PROCEDURES



<b>TOPIC:</b> <i>Exempt Management Employees Benefits</i>	<b>APPROVED:</b> <i>September 6, 2005</i> <b>REVISED:</b> <i>November 22, 2011</i>
<b>COVERED GROUP:</b> <i>Exempt Management Employees</i>	<b>Pages:</b> <i>4 of 9</i>

## 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 Sarpy 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



# BENEFIT POLICIES & PROCEDURES



<b>TOPIC:</b> <i>Exempt Management Employees Benefits</i>	<b>APPROVED:</b> <i>September 6, 2005</i> <b>REVISED:</b> <i>November 22, 2011</i>
<b>COVERED GROUP:</b> <i>Exempt Management Employees</i>	<b>Pages:</b> <i>5 of 9</i>

## 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](http://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](http://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:

<b>New Years' Day</b>	<b>January 1</b>
<b>Martin Luther King Day</b>	<b>3<sup>rd</sup> Monday in January</b>
<b>President's Day</b>	<b>3<sup>rd</sup> Monday in February</b>
<b>Memorial Day</b>	<b>Last Monday in May</b>
<b>Independence Day</b>	<b>July 4</b>
<b>Labor Day</b>	<b>First Monday in September</b>
<b>Columbus Day</b>	<b>Second Monday in October</b>
<b>Veteran's Day</b>	<b>November 11</b>
<b>Thanksgiving Day</b>	<b>4<sup>th</sup> Thursday in November</b>
<b>Day after Thanksgiving Day</b>	<b>4<sup>th</sup> Friday in November</b>
<b>Christmas Day</b>	<b>December 25</b>

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.



# BENEFIT POLICIES & PROCEDURES



<b>TOPIC:</b> <i>Exempt Management Employees Benefits</i>	<b>APPROVED:</b> <i>September 6, 2005</i> <b>REVISED:</b> <i>November 22, 2011</i>
<b>COVERED GROUP:</b> <i>Exempt Management Employees</i>	<b>Pages:</b> <i>6 of 9</i>

## 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.'

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<b>COVERED GROUP:</b> <i>Exempt Management Employees</i>	<b>Pages:</b> <i>7 of 9</i>

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**Appointed Officials:** 5 days  
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<b>COVERED GROUP:</b> <i>Exempt Management Employees</i>	<b>Pages:</b> <i>8 of 9</i>

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## 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 (65<sup>th</sup>) 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\* (65<sup>th</sup>) birthday: The County will pay 100% of the monthly premium for single and 50% employee/spouse, employee/child(ren), or family coverage.

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<b>COVERED GROUP:</b> <i>Exempt Management Employees</i>	<b>Pages:</b> <i>9 of 9</i>

*\*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.)*



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<b>COVERED GROUP:</b> <i>Exempt Management Employees</i>	<b>Pages:</b> <i>1 of 9</i>

**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.

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## 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](http://www.nebraskablue.com) for further information.



# BENEFIT POLICIES & PROCEDURES



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<b>COVERED GROUP:</b> <i>Exempt Management Employees</i>	<b>Pages:</b> <i>2 of 9</i>

## 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



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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](http://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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<b>COVERED GROUP:</b> <i>Exempt Management Employees</i>	<b>Pages:</b> <i>4 of 9</i>

## 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 Sarpy 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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<b>COVERED GROUP:</b> <i>Exempt Management Employees</i>	<b>Pages:</b> <i>5 of 9</i>

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](http://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](http://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:

<b>New Years' Day</b>	<b>January 1</b>
<b>Martin Luther King Day</b>	<b>3<sup>rd</sup> Monday in January</b>
<b>President's Day</b>	<b>3<sup>rd</sup> Monday in February</b>
<b>Memorial Day</b>	<b>Last Monday in May</b>
<b>Independence Day</b>	<b>July 4</b>
<b>Labor Day</b>	<b>First Monday in September</b>
<b>Columbus Day</b>	<b>Second Monday in October</b>
<b>Veteran's Day</b>	<b>November 11</b>
<b>Thanksgiving Day</b>	<b>4<sup>th</sup> Thursday in November</b>
<b>Day after Thanksgiving Day</b>	<b>4<sup>th</sup> Friday in November</b>
<b>Christmas Day</b>	<b>December 25</b>

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.

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<b>COVERED GROUP:</b> <i>Exempt Management Employees</i>	<b>Pages:</b> <i>7 of 9</i>

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<b>COVERED GROUP:</b> <i>Exempt Management Employees</i>	<b>Pages:</b> <i>8 of 9</i>

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<b>COVERED GROUP:</b> <i>Exempt Management Employees</i>	<b>Pages:</b> <i>9 of 9</i>

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