

**BOARD OF COUNTY COMMISSIONERS**  
**SARPY COUNTY, NEBRASKA**

**RESOLUTION: BENEFITS FOR ELECTED OFFICIALS and CHIEF DEPUTIES**  
**AMENDED**

WHEREAS, pursuant to Neb. Rev. Stat. §23-104 (Reissue 2012), 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. §23-104 (Reissue 2012), the powers of the County as a body are exercised by the County Board; and

WHEREAS, pursuant to Neb. Rev. Stat. § 44-1615, (Reissue 2010), the County provides certain fringe benefits inclusive of health insurance, dental insurance, life insurance and accidental death & dismemberment, long term disability and pension to employees; and,

WHEREAS, pursuant to Neb. Rev. Stat. § 23-1114 (Reissue 2012), The salaries & benefits of all elected officers of the county are fixed by the county board prior to January 15 of the year in which a general election is held for the respective offices; and

WHEREAS, on November 3, 2009, by Resolution #2009-271, the Sarpy County Board of Commissioners set the salaries and benefits of the Assessor, Clerk, Clerk of the District Court, Register of Deeds, Sheriff, and Treasurer commencing on January 1, 2011 in compliance with state statute; and

WHEREAS, on November 3, 2009, by Resolution #2009-342, the Sarpy County Board of Commissioners set the salary and benefits of the County Surveyor (hereinafter “Engineer”) commencing on January 1, 2011 in compliance with state statute;

WHEREAS, on January 12th, 2010, by Resolution #2009-372, the Sarpy County Board of Commissioners set the salary and benefits of the Sarpy County Attorney commencing on January 1, 2011 in compliance with state statute; and

WHEREAS, on January 10, 2012 by Resolution #2011-418, the Sarpy County Board of Commissioners set the salary and benefits of the Office of the Public Defender commencing January 1, 2013 in compliance with state statute; and

WHEREAS, Resolutions 2009-271, Resolution 2009-342, Resolution 2009-372, and Resolution #2011-418 state that said aforementioned Elected Officials shall be entitled to such benefits as the County grants to exempt and managerial employees including the following: Life insurance, long term disability insurance, family group health insurance, and family dental insurance under the same terms and conditions as is offered to County employees, as the same may be modified from time to time, at no cost to the elected official; and

WHEREAS each Elected Official is empowered to appoint a “Chief Deputy” that must act responsibly on their behalf and who plays an integral role in the management, development and function of said Elected offices which include a wide variety of essential duties that must be legally met and on a timely basis including, but not limited to, acting in the position of said Elected Official in the absence of said Elected Official and the Chief Deputy of each respective office serves at the pleasure of the Elected Official; and

WHEREAS, each Elected Official recognize that each respective Chief Deputy has greater responsibilities than other employees in the office and that these greater responsibilities are inherent with the Chief Deputy positions; and

WHEREAS, on December 3, 1996, by Resolution located at BK19 Page 762, The Sarpy County Board of Commissioners gave the Chief Deputy of each respective office, health insurance coverage whereby Sarpy County paid for the entire amount of any health insurance premium; and

WHEREAS, it is desirous that each Chief Deputy of each respective office should receive the same benefits offered to the Elected Official under the same term and pay for same as each respective Elective Official, including Health Insurance, except that any dental insurance premium for each Chief Deputy shall be paid by the Chief Deputy under the same terms and conditions as is offered to County employees; and

WHEREAS, an election for the Assessor, Attorney, Clerk, Clerk of the District Court, Engineer, Register of Deeds, Sheriff, and Treasurer shall be held as part of the 2014 General Elections such that the Board of County Commissioners need to set the salaries and benefits of aforementioned elected officers in compliance with state statute no later than January 15, 2014; and

WHEREAS November 6, 2012, by Resolution #2012-361, the Sarpy County Board of Commissioners entered into a contract with Actuarial Consulting Services, Inc. (hereinafter ACS) for the purpose of completing a Wage/Salary & Benefits Survey to be used in strategic compensation and benefit planning; and

WHEREAS, the first group to be slated to be surveyed were the Elected Officials, Chief Deputies and Department Heads; and

WHEREAS, ACS is to provide the data necessary for the Sarpy County Board of Commissioners to analyze the compensation and benefits by March, 2013; and

WHEREAS, the cost of said contract was a total guaranteed cost of \$14,985 paid over a three year cycle; and

WHEREAS, it is the intention of the Elected Officials to find innovative ways to save taxpayer dollars but at the same time consistently provide fair and reasonable salaries and benefits to said employees of Sarpy County such that the Assessor, Attorney, Clerk, Clerk of the District Court, Engineer, Register of Deeds, Sheriff, and Treasurer agree to amend the health insurance and dental insurance benefits coverage such that the office holder of each office shall be entitled to participate in group health insurance and dental insurance and pay premiums for same under the same terms and conditions as is offered to the salaried and management (exempt from overtime) employees hired after July 1, 2010, as the same may be modified from time to time (as attached), said action to be effective beginning on January 1, 2015. For any individuals holding the same office in the prior term, the insurance premiums shall be withheld from paychecks beginning December 1, 2014. For any newly elected official who did not hold office in the prior term, both of the insurance premiums for January 2015 and February 2015 shall be withheld in the January 2015 salary payment. ; and

WHEREAS, the Public Defender agrees to amend the health insurance and dental insurance benefits coverage such that the Public Defender shall be entitled to participate in group health insurance and dental insurance and pay premiums for same under the same terms and conditions as is offered to the salaried and management (exempt from overtime) employees hired after July 1, 2010, as the same may be modified from time to time (as attached), said action to be effective beginning on January 1, 2017. For any individuals holding the same office in the prior term, the insurance premiums shall be withheld from paychecks beginning December 1, 2016. For any newly elected official who did not hold office in the prior term, both of the insurance premiums for January 2017 and February 2017 shall be withheld in the January 2017 salary payment; and

WHEREAS, each Chief Deputy of each respective office also agree to amend the health insurance benefits coverage such that each Chief Deputy shall be entitled to participate in group health insurance and pay premiums for the same under the same terms and conditions as is provided to each respective Elected Official; and

WHEREAS, the Assessor, Attorney, Clerk, Clerk of the District Court, Engineer, Public Defender, Register of Deeds, Sheriff, and Treasurer strongly encourage the Sarpy County Board of Commissioners to use the Wage/Salary & Benefits Survey as compiled by ACS and that said survey shall be accurately completed, analyzed and a full market study done so that fair and reasonable salaries and benefits can be negotiated for all Sarpy County Employees; and

WHEREAS Assessor, Attorney, Clerk, Clerk of the District Court, Engineer, Public Defender, Register of Deeds, Sheriff, Surveyor and Treasurer recommend that, when setting said salaries and benefits as provided by statute for each Elected Official, the Sarpy County Board of Commissioners consider that said Elected Officials do not receive longevity bonuses, overtime/comp time, sick and vacation accrual and/or payouts, administrative leave nor are they covered under “unemployment insurance” as are other Sarpy County employees.

NOW, THEREFORE, BE IT RESOLVED BY THE SARPY COUNTY BOARD OF COMMISSIONERS that the health insurance and dental insurance benefits for Assessor, Attorney, Clerk, Clerk of the District Court, Engineer, Register of Deeds, Sheriff, and Treasurer shall be amended so that the Office Holder of said respective office is hereby entitled to participate in group health insurance and dental insurance and pay premiums for same under the same terms and conditions as is offered to the salaried and management (exempt from overtime) employees hired after July 1, 2010, as the same may be modified from time to time (as attached), said action to be effective beginning on January 1, 2015. For any individuals holding the same office in the prior term, the insurance premiums shall be withheld from paychecks beginning December 1, 2014. For any newly elected official who did not hold office in the prior term, both of the insurance premiums for January 2015 and February 2015 shall be withheld in January 2015 salary payment.

NOW, THEREFORE, BE IT FURTHER RESOLVED BY THE SARPY COUNTY BOARD OF COMMISSIONERS that the health insurance and dental insurance benefits for Public Defender shall be amended so that the Office Holder is hereby entitled to participate in group health insurance and dental insurance and pay premiums for same under the same terms and conditions as is offered to the salaried and management (exempt from overtime) employees hired after July 1, 2010, as the same may be modified from time to time (as attached), said action to be effective beginning on January 1, 2017. For any individual holding the same office in the prior term, the insurance premiums shall be withheld from paychecks beginning December 1, 2016. For any newly elected official who did not hold office in the prior term, both of the insurance premiums for January 2017 and February 2017 shall be withheld in January 2017 salary payment.

NOW, THEREFORE, BE IT FURTHER RESOLVED BY THE SARPY COUNTY BOARD OF COMMISSIONERS, that each Chief Deputy of each respective office shall receive health insurance benefits coverage such that each Chief Deputy shall be entitled to participate in group health insurance and pay premiums for same under the same terms and conditions as is provided to the Elected Official; and

BE IT FURTHER RESOLVED that Resolutions or parts of Resolutions located at BK19 Page 762, 2009-271, 2009-342, 2009-372, 2009-387, 2011-418, and 2011-419 of the Sarpy County Board of Commissioners on said subjects are in conflict with the provisions of this Resolution are hereby repealed.

BE IT FURTHER RESOLVED that the provisions of this Resolution shall not be interpreted to apply to any health benefit that may apply after the retirement of said official, and said post-retirement health benefits shall remain unchanged by this Resolution.

BE IT FURTHER RESOLVED that the provisions of this Resolution shall be interpreted to apply to any dental benefit that may apply after the retirement of said official, and said post-retirement dental benefits shall be changed by this Resolution.

BE IT FURTHER RESOLVED that it is the specific intent and finding of this Board, in support of the action set forth above, that this Resolution shall not constitute a decrease in compensation which is prohibited by Article III, §19 of the Constitution of the State of Nebraska, and, if any part, term, condition or provision of this Resolution is held to be illegal or in conflict with any law of this State the validity of the remaining parts, terms conditions, or provisions shall not be affected.

BE IT FURTHER RESOLVED Further, the above changes will remain in effect until such time as the coverage is modified 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 \_\_\_\_\_, 2013.

\_\_\_\_\_  
Sarpy County Board Chairman

\_\_\_\_\_  
County Clerk



# 2014 SARPY COUNTY OFFICIAL BENEFIT LIST: ELECTED OFFICIALS



## HEALTH INSURANCE

Elected Officials 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 Elected Official plus coverage and eighty-three percent (83%) for family coverage. The Elected Official 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' IN-NETWORK 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](http://www.nebraskablue.com) for more information.

### Blue Cross and Blue Shield of Nebraska: BluePreferred PPO

COVERAGE LEVEL	TOTAL PREMIUM	COUNTY SHARE	ELECTED OFFICIAL SHARE 2014
Single	\$612.52	\$551.27	\$61.25
Elected Official + Spouse	\$1,305.66	\$1,083.70	\$221.96
Elected Official + 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 official. 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 official must be under the age of 70. Benefits would begin after 90 days of continuous disability with a monthly benefit of 66 ⅔% of the official'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.

**DENTAL INSURANCE – begin 2014**

Officials and their covered dependents are eligible for dental coverage immediately upon taking office (enrollment form is required).

**METLIFE® DENTAL**

	Elected Official Pays
Single Coverage	\$0.00
Family Coverage	\$19.00

The premium for dental coverage will be deducted from the first payroll period each month. 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](http://www.metlife.com/dental) for further information.

**PENSION**

Full-time Elected Officials **must participate** in the Nebraska Public Employee’s Retirement System upon taking office. Part-time elected County Officials *may* elect to begin participation immediately. If you are appointed to fill a vacancy, you are considered an elected official, and must participate upon taking office.

The Official’s contribute 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.

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

**Vesting Credit:** Completion of an aggregate three 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 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:

<b>Company</b>	<b>Representative</b>	<b>Telephone Number</b>
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.

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. Please contact your 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:

American Family Insurance (AFLAC)  
Capital American  
Colonial Life and Accident Insurance

Company	Representative	Telephone Number
AFLAC	Dee Coughlin	492-8179
Capital American	Ron Bucklin	331-2122
Colonial	Lori Starr	676-2147

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. 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 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](http://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.

### **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**

Elected Officials may, if eligible, continue to receive health and dental insurance coverage as provided under an existing Sarpy County Plan. In order to receive this coverage the Elected Official must:

- 1) have served a minimum of sixteen (16) years as an employee of Sarpy County and be serving as an Elected Official at the time of retirement; and
- 2) be at least fifty-five (55) years of age and not yet sixty-five (65) years of age; and
- 3) be covered by the County's primary health and dental insurance plan prior to the time of retirement.

The health and dental premium paid by the County for those qualifying is as follows:

- a) The County will pay 75% of the monthly premium for single coverage and 50% for employee/spouse, employee/children or family coverage; or,
- b) For those elected officials at least sixty (60) years of age but not yet sixty-five (65) years of age, the County shall pay the entire single coverage premium and fifty percent (50%) of employee/spouse, employee/children or family coverage.

ELECTED OFFICIALS  
EMPLOYEE BENEFITS

**In the event a retired Elected Official is over the age of sixty-five (65) and no longer eligible for coverage in the preceding paragraph, but the spouse of said retiree has not yet reached the age of sixty-five (65), said spouse shall be eligible for coverage upon payment of 50% of the premium, until such time as the spouse reaches the age of sixty-five (65) or is no longer married to the retired Elected Official.**

**If you choose to remain a member of the County's group health insurance program, it is advised that you 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.**