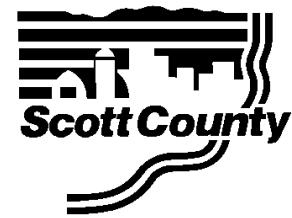


HUMAN RESOURCES DEPARTMENT
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Date: April 6, 2021
To: Mahesh Sharma, County Administrator
From: Mary J. Thee, Human Resources Director/Asst. County Administrator
Subject: Policy Updates

The proposed updates was discussed with the Department Heads/Elected Officials. Here are the proposed changes to the Administration Policies:

Policy P “Insurance and Deferred Compensation” updates the policy to reflect the plan design of the flex savings plan which allows carryover into future calendar years in the amount approved by the IRS regulations.

Policy V “Employee Recognition” amends the plan to eliminate the recognition award of a watch at twenty five years and instead provides a gift card in the amount of \$55.00. We’ve struggled to find batteries for our remaining stock of watches and have found many employees no longer wear or desire the watch.

Policy 3 “Copying” updates the policy to reflect that IT maintains multi-function peripheral (MFP) copiers rather than FSS.

Policy 15 “Tax Abatement on Exempt Properties” clarifies when state law applies to permit the abatement and how the assessed and tax payment are applied in order to provide further guidance on what is available for abatement.

P. INSURANCE AND DEFERRED COMPENSATION

GENERAL POLICY

It is the policy of Scott County to offer medical, prescription drug, dental, vision, life insurance coverage and deferred compensation options to its benefit-eligible employees.

SCOPE

This policy is applicable to the following:

All employees responsible to the Scott County Board of Supervisors;

All employees responsible to a County elected office holder with the exception of the elected office holder themselves and Deputies;

All elected office holders and/or Deputies provided the appropriate elected office holder and the Board of Supervisors have certified its applicability;

All employees not directly responsible to either the Board of Supervisors or an elected office holder and whose governing body and the Board of Supervisors have certified its applicability.

Whenever the provisions of this policy are in conflict with the Code of Iowa, or with a collectively-bargained agreement between the County and a certified bargaining unit, the provisions of the collectively-bargained agreement and/or the Code of Iowa will prevail.

HEALTH BENEFIT ELIGIBILITY

To be eligible for group health and/or life insurance benefits, an employee must occupy a regular full-time position or a regular part-time position scheduled to work at least one thousand, five hundred and sixty (1,560) hours per year. Coverage for employees expected to work full-time is normally effective the first day of the month following appointment to a benefit-eligible position.

The County will use the safe harbor measurements permitted under the Affordable Care Act for variable hour part-time (not anticipated to work thirty (30) or more hours a week) and seasonal employees to determine employee eligibility for group health coverage. The standard measuring period and stability periods are established at twelve (12) months. The County will review at the conclusion of the initial measuring period if the employee worked one thousand, five hundred and sixty (1,560) hour or more to determine eligibility, and if so consider the employee full-time and eligible for group health coverage through the stability period (regardless of hours worked). The administrative period for enrollment following the initial measuring period is thirty (30) days. If the employee worked less than one thousand, five hundred and sixty (1,560) hours during the initial measuring period

then the employee will not be treated as eligible for group health benefits during the stability period. When calculating hours for non-exempt employees under FLSA, the County will include hours worked plus hours where payment was made for vacation/PTO, holiday, sick/medical leave, jury duty, military leave or other paid leave of absence.

GROUP HEALTH BENEFITS

Coverage available under the County's group health plan include: hospital and medical benefits; prescription drug benefits. Additionally the County provides group coverage for dental benefits and vision benefits. A detailed description of benefits, including deductible, premiums and coinsurance requirements, is available through the Human Resources Department.

The specific amount to be contributed by the County for single and family coverage will be established each year by the Board of Supervisors and become effective January 1st. Where there are two married employees covered by the County's plan, they may take either one family plan or two single plans and pay premiums accordingly.

Any errors made relative to insurance premiums or flexible spending account deductions will be adjusted accordingly either in the employee's favor (refunding premiums) or in the County's favor (deducting missed premiums). Repayment arrangements will be made between the affected employee and the Auditor's Office Payroll staff on a case-by-case basis.

GROUP LIFE BENEFITS

Department Heads, Elected Officials, and Deputy Office Holders are eligible to receive term life and AD & D insurance coverage equal to two hundred percent of their annual salary as of September 1st of each year. Benefit-eligible employees in positions classified as exempt under FLSA and in a salary range of 27 or above are eligible to receive term life and AD & D insurance coverage equal to one hundred percent of their annual salary as of September 1st of each year. Employees previously provided this benefit of equal to 100%, who no longer qualify will be grandfathered into the existing coverage. All other benefit-eligible employees in positions are eligible to receive term life and AD & D insurance coverage equal to \$20,000.

The County will pay the monthly premium for the term life and AD & D coverage described above.

TERMINATION OF GROUP COVERAGE

Life insurance coverage under the County's group plan will end on the employee's date of employment termination.

Health, dental and vision coverage under the County's group plan will normally terminate at the end of the month in which the employee terminates employment with the County. However, an employee may be eligible to extend coverage under the group plan as required by state or federal law. An employee shall be considered a retiree for purposes of continued insurance coverage until age 65 if one of the following occurs: 1) the employee qualifies for full retirement benefits through IPERS with service from the County, another employer, or purchased service quarters; 2) the employee is age 55 or more and has at least 20 years of service with the County; or 3) the employee is a Sheriff's deputy, is age 50 or more and has 22 or more years of service. Premiums for extended coverage after employment shall be paid by the employee at 102% of the actual cost. Information on the extension of group coverage and/or conversion to an individual medical insurance policy is available through the Human Resources Department

LONG TERM DISABILITY

Benefit eligible employees (excluding deputy sheriff, sergeant, lieutenant, captain, major and sheriff) are provided with a long term disability insurance policy with the premium paid entirely by the County. The amount of coverage is sixty-six and two thirds percent (66 2/3%) of the employee's annual salary, following a determination of eligibility and a 90 day waiting period. Specific details are found in the insurance plan document.

DEFERRED COMPENSATION PLAN

Employees shall have the option of deferring a portion of their compensation for the purpose of building retirement security in a tax-sheltered investment plan in accordance with state and federal law. Payroll deductions can only be made for Deferred Compensation Plan Providers who have completed Deferred Compensation Plan Administrator Agreement and have a minimum of 10 employees requesting enrollment in the plan. All Deferred Compensation Plan Providers must satisfy the requirements of Section 457 of the Internal Revenue Code and the Administrator Agreement to maintain eligibility as a provider.

The County will match an employee's contribution at \$.50 for each dollar the employee contributes during that calendar year, up to a maximum of \$1,000.00. The matching contribution will be paid no later than the second paycheck in January of the following calendar year or upon termination of employment, whichever occurs first. The employee is responsible for monitoring and not exceeding the maximum allowable annual contribution in accordance with Section 457 of the Internal Revenue Code.

Information regarding payroll deduction for deferred compensation and selection of Providers, distribution, change or designation of beneficiaries is available through the Human Resources Department. The County does not solicit, nor endorse any Deferred Compensation Plan Provider.

FLEXIBLE BENEFITS PLAN (SECTION 125)

Pursuant to Section 125 of the Internal Revenue Code, the County offers employees the option of using a portion of their before tax compensation for one or more of the following flexible benefit plans:

1. Premium Only Plan - Provides for the reduction of compensation by the employee contribution for health and life insurance premiums before taxes.
2. Dependent Care Reimbursement Account - Employees fund the flexible spending account by regular payroll deductions prior to tax pursuant to federal law. Dependent care expenses are then reimbursed up to the amount of the annual election.

Unused annual elected amounts are forfeited.

3. Health Care Reimbursement Account - Employees determine an annual election amount permitted by federal law, to be put into a flexible spending account for non-covered health-related expenses. The elected amount is deducted from compensation prior to tax and expenses are then reimbursed up to the amount of the employee's annual election.

An employee per the plan design may roll over the current amount allowed by IRS regulations up to \$500.00 into the next calendar year pursuant to the IRS regulations and plan design.

Employees electing to participate in one or more of the plans may have expenses for group health premiums, dependent care, or out-of-pocket health care costs deducted from compensation prior to taxes. Detailed information and enrollment forms regarding these flexible benefit plans are available through the Human Resources Department.

HEALTH INSURANCE BILL AUDIT PROGRAM

A participant can receive cash payments by auditing his/her own hospital, medical and/or dental bills. The participant should check each bill for unrecognizable charges such as laboratory tests and procedures that were not received or therapy charges that do not reflect the treatment received. Scott County will share the savings with the participant. The procedures outlined below should be followed.

Before the participant leaves the hospital, physician's or dentist's office, or upon receipt of the itemized bill, the participant should carefully review the charges, looking for errors such as the following:

- an incorrect number of days was billed for a period of hospital confinement;
- an incorrect number of days in an intensive care unit was billed;
- the participant was billed for tests not performed;

- an incorrect number of hours of physical therapy was billed;
- the participant was inaccurately billed for drugs; and/or
- on the day the participant left the hospital, he/she was charged for take-home drugs that were not received.

If the participant questions any charges and believes they are incorrect, he/she should contact the dentist, physician or hospital's billing office. The participant should ask for an explanation of any charges he/she does not understand.

Hospital, medical and dental bills eligible for this program are those for the employee and his/her covered dependents ~~incurred after January 1, 2011~~ and covered by the County's Plan. This Plan must pay before coordinating benefits with other group health insurance plans also providing benefits.

As an incentive to carefully review healthcare bills, Scott County will pay the participant 25% of the saving of \$100.00 or more to this Plan for overcharges or for charges he/she has eliminated from any hospital, medical or dental bill for treatment, services or supplies not received to a maximum incentive payment of \$250.00 per confinement, illness or injury. Obvious errors (e.g., \$1,000 for an office visit) will not be eligible for this program.

It will be the participant's responsibility, within 90 days of discharge or treatment to contact the hospital's or provider's billing department to report the error and obtain a corrected billing and to forward the original and corrected billing with corrected items circled to the Human Resources Department.

Upon review of the corrected billing, Scott County will notify the participant of the amount of payment for which he/she is eligible.

Employees should note that reimbursements of this nature are considered income for tax purposes.

HEALTHY LIFESTYLES PROGRAM

Scott County will offer a Healthy Lifestyles Program that allows employees and/or spouses on the health plan to earn points by participating in a variety of wellness activities. To enroll employee and/or spouse will be provided the opportunity to complete a wellness/biometric screening in the fall of each year and provided access to an online wellness portal. Employee and/or spouse who earn a minimum of 100 points by completing the wellness/biometric screening and various wellness activities by September of the following year will receive a \$25.00 monthly health premium reduction beginning January of 2022.

Employees (whose insurance is not covered by a collective bargaining agreement) are eligible to participate in the Y@Work program through the Quad Cities YMCA. The County will pay twenty dollars (\$20.00) a month as a taxable benefit to the Quad Cities YMCA toward a membership for the employee, two adults or family. The employee must attend at least twenty four (24) times a quarter in order for the County to continue its monthly contribution. The employee is responsible for any additional financial obligations to the Quad Cities YMCA.

ADMINISTRATIVE PROCEDURES

1. The Human Resources Department is responsible for administering the County's group health, dental, vision, life, LTD, deferred compensation and Section 125 flexible benefit plans.
2. The County retains full authority to change the plan of benefits described in this policy, to self-insure all or any portion of said benefits, and to select the insurance carrier or claims administrator.

V. EMPLOYEE RECOGNITION

GENERAL POLICY

It is the policy of Scott County to recognize employees for faithful years of service to the organization, for outstanding service to the County, and upon their retirement from County employment. Also to recognize those groups of Scott County employees involved in improving the community as well as improving the delivery of service to the citizens.

SCOPE

This policy is applicable to the following:

All employees responsible to the Scott County Board of Supervisors;

All employees responsible to a county elected office holder including the elected office holder and Deputies;

All employees not directly responsible to either the Board of Supervisors or an elected office holder and whose governing body and the Board of Supervisors has certified its applicability.

Whenever the provisions of this policy are in conflict with the Code of Iowa, or with a collectively-bargained agreement between the County and a certified bargaining unit, the provisions of the collectively-bargained agreement and/or the Code of Iowa will prevail.

RECOGNITION FOR YEARS OF SERVICE

In appreciation for their long-standing contribution to the County service, regular full-time and regular part-time employees shall receive a recognition award beginning at five years of continuous service based on their hire date at the regularly scheduled Committee of the Whole meeting. The schedule of awards will be as follows:

<u>Years of Continuous Service</u>	<u>Recognition Award</u>
5	five-year pin and pad folio

10	ten-year pin and \$25 gift card
15	fifteen-year pin and \$35 gift card
20	twenty-year pin and \$45 gift card
25	twenty-five-year pin and \$ 40-55 gift card and a watch which includes the County logo
30	thirty-year pin and \$65 gift card
35	thirty-five-year pin and \$75 gift card
40	forty-year pin and \$100 gift card

RECOGNITION FOR OUTSTANDING SERVICE

In the interest of recognizing outstanding service by County employees on a quarterly and annual basis, the following recognition program is established.

1. Quarterly Recognition Award. Any regular, full-time, or part-time employee may be nominated by any County employee for quarterly recognition of outstanding service to the County. Nominees should exemplify Scott County's PRIDE philosophy by their activities and contributions to the organization. Nominations will be considered quarterly and must be submitted by 4:30 p.m. on the established deadline date. Nominations received after these dates will be considered the following quarter. Nominations may be considered up to one year from the date of the nomination.

Nominations submitted must be in writing. Nomination forms are available on the Intranet. Nominations must be complete, legible and limited to no more than 500 words.

A selection committee (see #2 below) will review all nominations and select the employee who best exemplifies the County's PRIDE philosophy as Outstanding Employee of the Quarter. The employee will be presented with a plaque of appreciation and a \$100 gift card to be presented by the Board of Supervisors at the Board's Committee of the Whole meeting. In addition, a plaque bearing the recipient's name, department and photograph will be displayed for

the next quarter in an area designated by the Board.

2. Selection Committee. The selection of outstanding employees will be made by a 10-member selection committee. To ensure that a good cross section of employees is represented on the selection committee, appointments will be made in the following manner:

- Departments with 10 or more employees will submit the names of two employees, one management and one non-management employee, for possible appointment to the selection committee. Departments with less than 10 employees will submit the name of only one employee.
- From those names submitted by departments, a ten member selection committee will be appointed two from each group below trying to balance overall the number of management and non-management members.

Group 1

Information Technology
Administration

County Attorney-
~~County Attorney~~

Group 2

Conservation
Facility & Support Services
Secondary Roads

Group 3

Recorder
Treasurer
Auditor

Group 4

Sheriff/Jail
Juvenile Detention
Community Services

Group 5

Sheriff
Health
Planning & Development

- No more than one employee from the same department may serve on the selection committee at any one time.
- Committee members are limited to one term of two years. Appointments will be for two-year staggered terms.
- Anyone serving on the selection committee will be ineligible for the Employee of the Quarter awards.

A quorum of the selection committee will consist of six members.

The selection committee will vote annually to elect a chairperson from its membership. In addition other duties as determined by the committee, the chairperson will vote to break a tie in the selection process.

RECOGNITION AT RETIREMENT

In the interest of recognizing an employee's accomplishments at the conclusion of his/her work life, regular full-time and regular part-time employees who retire from the County with ten or more years of continuous service based on their hire date shall be formally recognized as indicated below. These awards will be presented by the Board of Supervisors, at a regular Board meeting. The schedule of awards shall be as follows:

1. An employee who retires with at least ten (10) years of continuous service, but less than twenty (20) years, shall receive an engraved 4X6 plaque.
2. An employee who retires with at least twenty (20) years of continuous service, but less than thirty (30) years, shall receive an engraved 6X8 plaque.
3. An employee who retires with thirty (30) or more years of continuous service shall receive a time piece with an affixed engraved plaque.

ADMINISTRATIVE PROCEDURES

1. The Human Resources Department is responsible for administering the provisions of this policy to ensure the timely presentation of recognition awards. The Human Resources Department shall report the employee name and amount of gift card to the Payroll Division of the Auditor's Office for taxable purposes.
2. Department heads are expected to cooperate in the effective implementation of this policy by notifying the Human Resources department as far in advance as possible of impending retirements.

3. COPYING POLICY

POLICY

It is the policy of Scott County to provide coordinated multi-function ~~peripheral~~ (~~MFP~~), ~~office machine~~ (copy, scan, ~~print~~, ~~print~~ and fax) service to all departments and offices in the most cost-effective and efficient manner possible. Said services shall be provided by the ~~Information Technology Facility and Support Services~~ Department. In general, acquisition of multi-function equipment shall be through direct purchase whenever such funds are available and need exists. Lease and/or rental options shall only be exercised in unique situations. The use of recycled paper and two-sided copying will be encouraged and the unnecessary use of color copying discouraged in support of Scott County's sustainable mission.

SCOPE

This policy is applicable to all offices and departments within Scott County government and any outside agencies utilizing county print shop services.

ADMINISTRATIVE PROCEDURES

- A. ~~Service Responsibilities: Facility & Support Services (FSS)~~
1. ~~IT~~FSS shall be responsible for the purchase and maintenance of all County ~~MFP~~copying equipment. All requests for service on ~~MFP~~copying equipment shall be directed to the Service Provider number as indicated on the service tag attached to the machine or as directed by ~~IT~~FSS. In the event that service is unsatisfactory, contact ~~IT~~FSS for follow-up.
 2. ~~IT~~FSS shall work with ~~offices and departments~~IT to adopt general specifications for all future multi-function purchases so as to achieve standardization of machines. These specifications shall be reviewed and updated as necessary. Wherever possible and feasible ~~IT~~and FSS will purchase technology to provide users with equipment features to enhance user productivity.
 3. ~~Budget and Administrative Services - Purchasing Office~~FSS shall have responsibility for the bulk purchase of all copying supplies (paper and toner). ~~FSS~~Purchasing will supply recycled and green products whenever possible. Users should practice two-sided copying whenever feasible and practical to encourage the preservation of natural resources and to protect the environment.

~~4. FSS will be provide paper for use in departmental copiers and printers which shall be ordered through the Print Shop and will be charged back to each department. Specialty papers not normally stocked by the Print Shop shall be purchased and supplied by the requesting department or agency.~~

~~1. Paper for use in departmental copiers and printers shall be ordered through the Print Shop and will be charged back to each department. Specialty papers not normally stocked by the Print Shop shall be purchased and supplied by the requesting department or agency.~~

45. [ITFSS](#) shall conduct, on an annual basis, a survey of all existing copying equipment, in conjunction with the annual budget review process. [ITFSS](#) shall annually budget, within the Electronic Equipment Capital Plan for machine replacement based on a scheduled life-cycle and usage.

56. [ITFSS](#) shall be responsible for monthly usage [reviews](#) ~~meter readings~~.

B. Departmental Responsibilities

All offices and departments shall:

1. Route all major copying jobs to the Print Shop for processing.
2. Assist [ITFSS](#) in gathering data to assist in maintenance and machine replacement planning. Users shall notify [ITFSS](#) if copier needs change resulting in the need to move, eliminate or add machines
3. Use recycled paper and two-sided copying whenever feasible and practical. The unnecessary use of color copying shall be discouraged. Compliance with these practices supports cost effectiveness and the County sustainable mission.
4. Order all standard paper types for copiers, printers, and multi-function machines from the print shop.
5. Order all standard toners for copiers, printers, and multi-function machines from the [Budget and Administrative Services -FSS](#) Purchasing Office.
6. Return all depleted toner cartridges for proper recycling and/or disposal.

C. User Costs

DRAFT for discussion purposes

User charges for services for County Departments, employees, public requests and outside agencies will be evaluated and determined on an annual basis using historical data, labor estimates and current material pricing.

D. Other

All proposed equipment purchases shall be made in accordance with established County purchasing policies.

15. Tax Abatement on Exempt Properties

POLICY

It is the policy of Scott County to obtain the full value of property taxes to be distributed to the county, cities, school district and other taxing authorities.

SCOPE

This policy is applicable to those County offices and departments involved in the tax abatement process.

ADMINISTRATIVE PROCEDURES

- A. The County recognizes its ability under Iowa Code Section 427.3 to abate property taxes in a situation where property may have been considered exempt under state code is transferred after the deadline to request exemption. The abatement may occur when the property was transferred to the person or entity after the deadline for the property tax exemption in the current assessment year in which the property was transferred and the property acquired by gift or purchase would have been exempt under section 427.1, subsection 7, 8, or 9, if the person or entity had been able to file for exemption in a timely manner.
- B. The County recognizes that it does not have discretion to abate property taxes retroactively and that property owners who may qualify for exempt status under state law have an obligation to timely file an application for said status during the time of transfer of the property.
- C. The County recognizes that property taxes attaches to the property as of the January 1 of the assessment year and are remitted to the county in two installments during the following fiscal year after the tax roll is certified. For example:
- a. January 1, 2021 - Assessment Year Valuation
 - b. By December 31, 2021 - Assessment Roll Certification by County Auditor
 - c. Assessment Year 2021 Property taxes collected in the Fall 2022 and Spring 2023.
 - d. The abatement of taxes in Assessment Year 2021 shall apply to the property taxes collected in the Fall of 2022 and Spring of 2023.
 - a-e. The property taxes collected in the Fall of 2021 and Spring 2022 shall be remitted to the County for collection and distribution to taxing bodies. These taxes relate to the January 1, 2020 Assessment Year and the property owner at that date.
- ~~B-D.~~ The Board of Supervisors hereby notifies property owners and their representatives (e.g. real estate agents, bankers and lawyers) that properties transferred that may obtain or lose a tax exempt status need to make timely filings

under the state law. That the Board will not abate taxes under its discretion under Iowa Code Section 427.3, therefore proper provisions should be considered at the time of closing or transfer of the property to pay future tax obligations of the property.

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES
THAT THIS RESOLUTION HAS BEEN FORMALLY
APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

RESOLUTION

SCOTT COUNTY BOARD OF SUPERVISORS

April 15, 2021

APPROVING CHANGES TO VARIOUS GENERAL AND HUMAN RESOURCES POLICIES

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

Section 1. Human Resources Policy P "Insurance and Deferred Compensation" is updated to reflect the updates to the flex savings plan.

Section 2. Human Resources Policy V "Employee Recognition" reflects the change to the recognition award for twenty five years.

Section 3. General Policy 3 "Copying" updates the policy to reflect that IT maintains multi-function peripheral (MFP) copiers rather than FSS.

Section 4. General Policy 15 "Tax Abatement on Exempt Properties" clarifies when state law applies to permit the abatement.

Section 5. This resolution shall take effect immediately.